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August 6, 2026

VIA E-FILING and EMAIL
Hon. Sherri L. Lewis, Secretary
New Jersey Board of Public Utilities
44 South Clinton Street, 9th Floor
P.O. Box 350
Trenton, New Jersey 08625
board.secretary@bpu.nj.gov

Re: In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith ("2026 Base Rate Filing")
BPU Docket No. ER2608_____

Dear Secretary Lewis:

On behalf of Petitioner, Jersey Central Power & Light Company ("JCP&L"), attached for filing with the Board of Public Utilities ("BPU" or the "Board") are copies of the Company's Verified Petition and supporting appendices, direct testimony, and schedules, in its above-captioned "2026 Base Rate Filing."

Please note that Exhibit JC-09 (Direct Testimony of Timothy S. Lyons concerning the class cost of service study), specifically, Schedule TSL-01 thereto, contains certain confidential information. Accordingly, JCP&L is requesting confidential treatment of such information and has included herewith an Affidavit of Confidentiality in support of this request. JCP&L is filing a redacted (public) version of Exhibit JC-09 with the Board. A copy of the confidential version of Exhibit JC-09 will be provided to Board Staff and the Division of Rate Counsel upon the execution of the standard form of non-disclosure agreement for this matter.

These documents are being filed with the Board Secretary electronically only, consistent with the Board's Order dated March 19, 2020 (BPU Docket No. E020030254) directing that all submissions to the Board, of any kind, be submitted electronically. I hereby confirm that copies each of this letter and the enclosed Verified Petition and supporting documents are on this day being duly served via electronic mail upon the Director, Division of Rate Counsel, and upon the

Department of Law & Public Safety, Division of Law. We would appreciate if the Board Secretary's office would please acknowledge receipt of this filing.

Your anticipated courtesies and cooperation are deeply appreciated.

Respectfully submitted,

Courtney L. Schultz

CLS/CJ

cc: Service List via email

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith ("2026 Base Rate Filing")
BPU Docket No. ER2608_____

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In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith ("2026 Base Rate Filing")
BPU Docket No. ER2608_____

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In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith ("2026 Base Rate Filing")
BPU Docket No. ER2608_____

AFFIDAVIT OF CONFIDENTIALITY

Teresa Reed, of full age, being duly sworn upon her oath, deposes and says:

1. I am employed by FirstEnergy Service Company as Vice President, New Jersey State Finance and Regulatory. In this role, I am responsible for the management and oversight of Jersey Central Power & Light Company's ("JCP&L" or the "Company") regulatory filings, including base rate cases. I am duly authorized to make this Affidavit of Confidentiality on behalf of JCP&L in connection with the above-referenced proceeding.

2. On August 6, 2026, JCP&L filed a Verified Petition, including pre-filed direct testimony and schedules, in the above-captioned matter.

3. In connection therewith, Timothy Lyons filed Direct Testimony and schedules on class cost of service issues, including a class cost of service study. Mr. Lyons's Direct Testimony is marked as Exhibit JC-09 and includes supporting schedules, including Schedule TSL-01. I have reviewed the Direct Testimony and Schedule TSL-01 and am familiar with the information therein. Schedule TSL-01 contains confidential information. Accordingly, the confidential version of the schedule has been marked "Confidential" (and is referred to in this Affidavit as the "Confidential Schedule"). In addition, a redacted (or "Preliminary Public") copy of the Confidential Schedule is also included with the 2026 Base Rate Filing. The information that has been redacted from the Confidential Schedule, in the course of preparing the Preliminary Public version, is referenced herein as the "Confidential Information."

4. The Confidential Schedule contains individual customer proprietary information. More specifically, JCP&L has a single customer under rate schedule GT, Special Provision D ("GTD"). Therefore, certain data identified in Schedule TSL-01 with respect to that rate classification constitutes individual customer proprietary information. I have been advised that, under New Jersey law, a public utility cannot disclose individual customer proprietary information without that customer's prior consent.

5. By way of substantiating the claim of confidentiality, I hereby verify that:

a. JCP&L has taken measures to prevent the disclosure of the Confidential Information to others, by restricting its dissemination even within the Company, and among JCP&L's counsel, on a "need-to-know" basis.

b. The Confidential Information is not contained in materials which are routinely made available to the general public, such as Initial and Final Orders in contested case adjudications, press releases, speeches, pamphlets and educational materials.

c. The Confidential Information has not been disclosed to others except pursuant to confidentiality agreements or as set forth in paragraph (a) above on a strict need-to-know basis, in which case the recipients of such need-to-know disclosures are professionally obliged to refrain from making further disclosure.

d. No relevant confidentiality determinations have previously been made by the Board, the Board's custodian of records, or any other state or federal agency or court of competent jurisdiction regarding the Confidential Information.

e. Public disclosure or release of the Confidential Information would have a harmful effect on JCP&L and JCP&L's customer because of the reasons set forth hereinabove.

6. I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Teresa Reed

Teresa Reed, Vice President, New Jersey
State Finance and Regulatory

Sworn to and subscribed electronically
this 6th day of August, 2026

Courtney L. Schultz

Courtney L. Schultz,
Attorney-at-Law of the
State of New Jersey

The undersigned attorney, Courtney L. Schultz, certifies that the affiant electronically acknowledged the genuineness of the signature.

Courtney L. Schultz

EXHIBIT JC-01

STATE OF NEW JERSEY
BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith (**"2026 Base Rate Filing"**)	:	Docket No. ER2608_____ **VERIFIED PETITION**

TO THE HONORABLE BOARD OF PUBLIC UTILITIES:

Petitioner, Jersey Central Power & Light Company ("JCP&L," the "Company," or "Petitioner"), an electric public utility company of the State of New Jersey subject to the regulatory jurisdiction of the New Jersey Board of Public Utilities ("BPU" or the "Board"), and maintaining offices at 101 Crawfords Corner Road, Building No. 1, Suite 1-511, Holmdel, New Jersey, and at 300 Madison Avenue, Morristown, New Jersey, in support of its above-captioned Verified Petition, and pursuant to N.J.S.A. 48:2-21 and -21.1, N.J.A.C. 14:1-5.12, and other related statutes and regulations, respectfully shows:

1. JCP&L is a New Jersey electric public utility primarily engaged in the purchase, transmission, distribution, and sale of electric energy and related utility services to nearly 1.2 million residential, commercial, and industrial customers located within 3,200 square miles of northern and central New Jersey.

2. JCP&L is a wholly-owned subsidiary of FirstEnergy Corp. ("FirstEnergy"), which is a public utility holding company with a combined utility service area encompassing approximately 65,000 square miles in New Jersey, Pennsylvania, Maryland, West Virginia, New York, and Ohio. FirstEnergy Service Company ("FESC") is a wholly-owned mutual service company subsidiary of FirstEnergy providing corporate and other centralized support services to

its parent and affiliates within the FirstEnergy holding company system. FESC is an affiliate of JCP&L.

3. Copies of all correspondence and other communications related to this proceeding should be addressed to:

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I. INTRODUCTION

4. JCP&L's current base electric distribution rates ("base rates") were established by Board Order dated February 14, 2024, issued in the Company's 2023 Base Rate Filing, BPU Docket No. ER23030144.[1] Even with the increase authorized by that Order, JCP&L's customers have continued to enjoy electric service rates well below those of the other three New Jersey electric distribution companies ("EDCs").

5. Over the past several years, JCP&L has sharpened its focus on reliability through enhanced performance monitoring and expanding and accelerating key infrastructure projects designed to harden the system and reduce outage durations. The Company also has a

[1] *In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith ("JCP&L 2023 Base Rate Filing")*, BPU Docket No. ER23030144, Order dated February 14, 2024 ("2023 Base Rate Filing Order").

comprehensive five-year investment strategy to improve the distribution system, which includes investing approximately $2.1 billion in distribution base capital spending plus continued investments under the Company's Board-approved $203 million infrastructure improvement plan ("EnergizeNJ"). From June 30, 2023, the end of the test year in the 2023 Base Rate Filing, through June 30, 2026, the end of the test year in this filing, the Company has made $1.5 billion in distribution capital investments. These distribution system capital investments and the benefits provided therefrom are detailed in the accompanying Direct Testimony of Patricia Mullin (Exhibit JC-06). The requested rate increase in this filing will provide the necessary financial support for JCP&L to continue to invest in its electric distribution system to ensure it can continue to provide customers with safe, adequate, and proper service.

6. JCP&L supports the communities it serves through charitable giving of both time and money. In 2025, the Company donated approximately $1.7 million to support charitable organizations in New Jersey, which contributions helped address food and housing insecurity, domestic violence and abuse, children's welfare, and emergency needs for thousands of people across New Jersey. Plus, New Jersey-based employees volunteered over 600 hours to support planned community events in JCP&L's service territory.

7. Also, weather continues to be a significant contributor to expenses incurred by JCP&L. Numerous weather events impacted JCP&L's service territory during the period of 2023 through 2025. With respect to those storm events in 2023 for which storm costs were deferred, JCP&L experienced major events in the forms of a state of emergency from July 14 through 17, which caused approximately 56,681 customer outages, and a weather event from September 7 through 11, which caused approximately 59,190 customer outages. There were also many other smaller storms in 2023 that triggered FirstEnergy's meteorologists' weather alerts. In 2024,

JCP&L experienced five major weather events, including one event arising from Winter Storms Finn and Gerri from January 9 through 16, which caused approximately 131,094 customer outages, and another event affecting the Company's Northern Region from June 26 through 30, which caused approximately 92,575 customer outages there. In 2025, JCP&L experienced eight major weather events, including one event from February 15 through February 19, which caused approximately 96,005 customer outages in the Central Region, and another event from December 18 through December 22, which caused approximately 87,054 customer outages in the Northern Region. Relative to deferred storm costs, even taking into account the results of the 2023 Base Rate Filing, the Company has incurred additional significant deferred storm costs, of approximately $123.1 million, for the period July 1, 2023, through June 30, 2026. The amounts deferred represent prudently incurred costs to prepare for, pre-stage resources when necessary, and carry out storm recovery and restoration processes. JCP&L seeks to recover the increased amount of its deferred storm balance in this proceeding as proposed in the accompanying Direct Testimony of Teresa Reed (Exhibit JC-03). Recognizing the magnitude of these unavoidable costs, the Company is also proposing a mechanism to offset the resulting rate impact to customers through a new Tax Adjustment Rider ("Rider TXA"), as described further in the accompanying Direct Testimonies of Carol Pittavino (Exhibit JC-04) and Matthew Howes (Exhibit JC-12).

8. JCP&L's request in this proceeding also includes investments and expenses associated with the Company's implementation of its advanced metering infrastructure ("AMI"), electric vehicle ("EV Driven"), and EnergizeNJ programs. Certain costs associated with these Board-approved programs, which support the attainment of the State's aggressive clean energy goals, are included for recovery in this filing. JCP&L's request also includes a request for cost-recovery of current, identifiable costs related to the Company's wildfire mitigation planning efforts

(the Company also requests authority to defer for later recovery additional future costs related to such efforts).

9. As a result of JCP&L's above-referenced extensive storm-related work, capital investments, operating and maintenance ("O&M") expenses, and investments in support of the State's clean energy goals, the Company's current base rates are not sufficient for it to earn an appropriate rate of return on its rate base or to recover its annual O&M expense. As a result, JCP&L is proposing a rate increase of $253 million to base rates on an annual basis.

10. JCP&L further proposes the creation of a new Storm Recovery Charge Rider ("Rider SRC") to recover the Company's deferred storm balance of approximately $477 million over a 10-year period, which would result in a proposed rate increase of $57.4 million on an annual basis. Collectively, JCP&L's proposed increase to base rates and proposed rate increase resulting from Rider SRC represents an overall average increase of 8.5%.

11. This base rate proceeding will provide an opportunity for JCP&L's rates to be properly adjusted to allow the Company to attract the necessary capital resources to continue to provide its customers with safe, adequate and proper electric distribution service, as well as recover previously-incurred storm costs and other program costs in support of New Jersey's Energy Master Plan. Importantly, following this necessary increase in rates, JCP&L's residential rates (RS) will continue to be the lowest electric service rates compared to New Jersey's other EDCs.

II. RELEVANT PRIOR BOARD ORDERS

12. By Order dated October 9, 2001, the Board approved the merger of JCP&L's then-parent company, GPU, Inc., with FirstEnergy.[2] With respect to JCP&L's capital structure for

[2] *I/M/O the Joint Petition of FirstEnergy Corp. and Jersey Central Power & Light Company, D/B/A GPU Energy, for Approval of a Change in Ownership and Acquisition of Control of a New Jersey Public Utility and Other Relief*, BPU Docket No. EM00110879, Order dated October 9, 2001 ("FirstEnergy/GPU Merger Order").

ratemaking purposes, the FirstEnergy/GPU Merger Order directs the Company to "file, in all future base rate cases, its case using two alternative capital structures": (1) "a consolidated capital structure based on the capital structure that is maintained by FirstEnergy (the holding company)"; and (2) "a stand-alone JCP&L capital structure."[3] The Order notes that "[t]he parties to future base rate cases shall be free to argue for the benefits of using either capital structure for ratemaking purposes or another alternative."[4] The Order also directs JCP&L to "maintain a capital structure, dividend policy, and use its best efforts to achieve financial target ratios consistent with investment grade debt ratings as reported by Moody's Investors Service and Standard & Poor's."[5] This filing complies with these directives and all other provisions of the FirstEnergy/GPU Merger Order, including those pertaining to the potential impact of the merger on JCP&L's rates.[6]

13. By Order dated February 10, 2011, the Board authorized the acquisition by FirstEnergy, the parent company of JCP&L, of Allegheny Energy, Inc., accepting a Stipulation, which provides, in pertinent part:

> If in future rate proceedings involving determinations of return on equity ("ROE") JCP&L files ROE testimony that includes a "comparables" analysis as has been the general practice in rate proceedings, JCP&L will, to the extent reasonable, include in the "comparables" group "distribution only" utilities or utilities with the majority of their assets under regulation, but may include other types of "comparables" as deemed appropriate by its expert ROE witness.[7]

This filing complies with this directive.

14. The 2023 Base Rate Filing Order directs JCP&L to provide testimony in its "next base rate case," *i.e.*, this one, concerning (i) "all Regulatory Assets and Liabilities that are currently

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[3] *Id.* at p. 23, ¶ 16.
[4] *Ibid.*
[5] *Id.* at p. 23, ¶ 17.
[6] *Id.* at pp. 22-23, ¶¶ 12-22.
[7] *I/M/O the Business Combination of FirstEnergy Corp., Parent Company of Jersey Central Power and Light Company, and Allegheny Energy, Inc.*, BPU Docket No. EM11010012, Order dated February 10, 2011 (accepting Stipulation which includes the quoted language at ¶ 11).

recovered through distribution base rates" and (ii) "actual cost information for AMI opt-out fees" so that such fees could be subject to review and modification.[8] This filing complies with this directive.

15. By Order dated July 16, 2025, the Board directed JCP&L to implement certain recommendations set forth in the Final Report prepared by The Liberty Consulting Group in connection with the JCP&L Management Audit.[9] As relevant here, the Management Audit Order directs JCP&L in its "next base rate case," *i.e.*, this one, to: (1) provide testimony "showing that ratepayers have not been adversely impacted by [FirstEnergy's] actions related to the [Ohio House Bill 6 investigation] or any costs associated with resolving related investigations whether federal, state, or other proceeding"; (2) address the recommendation that the Company "[c]onsider holding the depreciation and carrying charges associated with the portion of FESC assets previously charged to FirstEnergy Solutions Corp. . . . and First Energy Nuclear Operating Company . . . at the parent company, rather than increasing the allocation to the regulated entities"; and (3) provide testimony addressing the recommendation that the Company "[r]estructure the basis for allocating Directors and Officers ("D&O") insurance costs to JCP&L to avoid charging it amounts arising from risks to which it does not contribute." This filing complies with this directive.

III. SUMMARY OF PROPOSED RATE ADJUSTMENT

16. In this filing, JCP&L uses a test year running from July 1, 2025, to June 30, 2026 (the "Test Year"), providing actual data for all twelve months, along with certain post-test year adjustments in accordance with the Board's long-standing *Elizabethtown Water* standards.[10]

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[8] *See* 2023 Base Rate Filing Order at p. 5, ¶ 22, p. 7, ¶ 36.
[9] *I/M/O an Audit of the Affiliated Transactions Between Jersey Central Power & Light Company, First Energy Corp. and Its Affiliates Pursuant to N.J.S.A. 48:3-49,48:3-55, 48:3-56, 48:3-58 & N.J.A.C.14:4-3.7(e) and (f)*, BPU Docket No. EA20110733, Order dated July 16, 2025 ("Management Audit Order")
[10] *In re Elizabethtown Water Company Rate Case*, BPU Docket No. WR8504330, Order dated May 23, 1985.

17. JCP&L's base rate proposal reflects an adjusted capital structure including 47% debt and 53% equity and a proposed ROE of 10.2%. The Company's proposed overall rate of return ("ROR") is 7.7%.

18. Based upon JCP&L's current distribution base rates, the new rates proposed herein would result in an average annual increase in the Company's rates of approximately $253 million or 7%. The impact of JCP&L's proposed Rider SRC, when added to the proposed base rate increase, would result in an average overall annual increase of approximately 8.5%.

19. A typical JCP&L residential customer using an average of 767 kilowatt-hours ("kWh") per month will see an average monthly bill increase of $11.88, or 7.3%, from $162.30 to $174.18. Including the proposed Storm Recovery Charge, the bill increase will be $14.23, or 8.8%, from $162.30 to $176.53.

20. While the rate increase is proposed to go into effect on May 6, 2027, to delay the impact on JCP&L's customers, the Company also proposes to implement Rider TXA, which will provide a one-to-one offset of the increase to both the customer charge and volumetric (kWh) rate for all residential customer classes by providing a credit on customer bills from May 6, 2027, through December 31, 2027. Consequently, no residential customer would see an impact on his or her bill because of the proposed distribution base rate increase until January 1, 2028. For example, a residential customer's bill, as of May 6, 2027, would include the new customer charge of $5.83, including sales and use tax ("SUT"), (an increase to the current customer charge of $4.27, including SUT). But, on that same bill, the customer will see a credit of $1.56, including SUT, on the Rider TXA line item and credits to offset the kWh charge increase for the month by block and season, for a net $0 impact. For non-residential classes, a class average Rider TXA credit per kWh, derived from distribution revenue increase over total kWh of that class, would apply to all

kWh usage for each customer. Non-residential customers may get more or less credit to offset the distribution charge increase, depending on their consumption levels and load factors. The text of JCP&L's proposed Rider TXA is provided within Schedule YP-01 to the accompanying Direct Testimony of Yongmei Peng (Exhibit JC-10). And Rider TXA is discussed more fully in the Direct Testimonies of Ms. Pittavino, Ms. Reed, and Mr. Howes.

IV. OTHER PROPOSED TARIFF REVISIONS

21. JCP&L proposes several revisions to its current Tariff for Service, BPU No. 14 Electric ("Tariff"). Ms. Peng's Direct Testimony sets forth the proposed Tariff revisions and the reasons for them, including proposed increases to the Returned Payment and Advanced Metering Opt-Out Charges. Copies of the proposed revised tariff sheets are provided in Schedule YP-01 to Ms. Peng's Direct Testimony.

22. JCP&L's proposed revisions to its current Tariff include clarifying the treatment of transmission voltage radial distribution line extensions serving a single retail customer under its line extension policy, as explained in Ms. Reed's Direct Testimony, as well as updating the unit costs for underground construction, as explained in Ms. Mullin's Direct Testimony. JCP&L further proposes various changes to service classifications and riders in Part III of its current Tariff, as explained in Ms. Peng's Direct Testimony.

23. JCP&L also seeks approval to develop a time-of-use ("TOU") pilot program (the "Pilot") for residential customers, along with a robust TOU education program, to address affordability and generation capacity cost concerns, which will also benefit residential EV charging. The Pilot, and TOU rates in particular, are also supportive of Governor Mikie Sherrill's directive to the BPU, in Executive Order No. 2, to commence the development of a "virtual power plant" program to drive down peak demand and ensure long-term capacity needs in New Jersey.

JCP&L is further requesting authority to establish a regulatory asset to defer prudently incurred costs associated with program development and early implementation planning for the Pilot. The Pilot is discussed in Ms. Reed's Direct Testimony.

V. DEPRECIATION RATES

24. JCP&L is filing a new depreciation study and proposing modifications to its depreciation accrual rates. John J. Spanos is sponsoring the depreciation study and related Direct Testimony (Exhibit JC-11).

VI. AMI, EV DRIVEN, AND ENERGIZENJ PROGRAM INVESTMENTS AND COSTS

25. In accordance with the deferral and recovery mechanisms established in the proceedings approving JCP&L's AMI, EV Driven, and EnergizeNJ programs, the Company has deferred its investments and expenses for each program and seeks recovery of them as part of this filing, as addressed in Ms. Pittavino's Direct Testimony.

26. In addition, the Board's Order dated February 23, 2022, authorizing the AMI program explains the following concerning the recovery of the regulatory asset:

> [T]he revenue requirement proposed in subsequent base rate cases . . . will include a return of and on the prudent balances of the AMI Investment Regulatory Asset to the extent the costs deferred into the regulatory asset are deemed prudent. The recovery of the Stranded Cost Regulatory Asset shall be excluded from cost recovery until the subsequent base rate case associated with full deployment of AMI . . . , if deemed reasonable and prudent.[11]

Accordingly, since JCP&L completed full deployment of AMI as of December 31, 2025, the Company has proposed including as an adjustment to rate base the AMI Investment and Legacy Meter regulatory assets, as explained in Ms. Pittavino's Direct Testimony.

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[11] *I/M/O the Verified Petition of Jersey Central Power and Light Company for Approval of an Advanced Metering Infrastructure (AMI) Program*, BPU Docket No. EO20080545, Order dated February 23, 2022 ("AMI Order"), at p. 10, ¶ 36.

27. Similarly, the Board's Order dated June 8, 2022, authorizing the EV Driven program explains:

> The revenue requirement in the Next Base Rate Case or a subsequent base rate case, if applicable, will include a return of and on the EV Regulatory Asset . . . . The return on the deferred investment will be based on the approved [weighted average cost of capital] in the Next Base Rate Case, or subsequent base rate case, adjusted for income taxes and BPU and Rate Counsel assessment fees. The return of the deferred investment will be based on the Board-approved amortization/depreciation periods/rates as determined in the Next Base Rate Case or any other appropriate period approved by the Board.[12]

Accordingly, JCP&L has included an adjustment to rate base for the EV regulatory assets and hereby reserves the right to request that this filing remain open solely for the purpose of the roll-in of the EV Driven costs discussed above.

28. Consistent with the 2023 Base Rate Filing, the Direct Testimony of Timothy Lyons (Exhibit JC-09) includes a section addressing the cost of service for customers utilizing electric vehicle chargers in JCP&L's service territory.

VII. WILDFIRE MITIGATION COST RECOVERY

29. As discussed in Ms. Mullin's Direct Testimony, New Jersey has experienced increasing exposure to wildfire risk in the past several years, and the National Association of Regulatory Utility Commissioners has recently recognized the importance to electric utilities of wildfire prevention and mitigation planning. In 2024 and 2025, JCP&L responded to multiple wildfire events affecting its service territory, demonstrating the increasing wildfire activity, and which relate to the wildfire-related costs included in this filing.

[12] *I/M/O the Verified Petition of Jersey Central Power & Light Company for Approval of an Electric Vehicle Program and an Associated Cost Recovery Mechanism*, BPU Docket No. EO21030630, Order dated June 8, 2022, at p. 14, ¶ 51.

30. Specifically, in support of JCP&L's wildfire mitigation strategy, the Company is requesting to recover approximately $2.1 million in costs incurred for wildfire mitigation and approval of a regulatory asset for recovery of any deferred and additional future costs associated with wildfire mitigation, as set forth in the Direct Testimonies of Ms. Pittavino and Ms. Mullin.

VIII. RATE EFFECTIVE DATE

31. JCP&L is proposing a rate effective date of May 6, 2027, which is not less than 30 days after the filing of this Verified Petition.

IX. PRE-FILED TESTIMONY AND EXHIBITS

32. The Company's filing is supported by the following Direct Testimony, inclusive of schedules thereto, of the following witnesses, which is attached hereto and made a part hereof:

Witness	Exhibit No.	Topics
Doug Mokoid	JC-02	Overview, Affordability, Reliability, Customer Service, and the Journey to Become a Premier Electric Utility Company
Teresa Reed	JC-03	Weather Normalization and Consolidated Tax Adjustments, Storm Cost Recovery, Spent Nuclear Fuel Disposal Offset, Time-of-Use Pilot, and Line Extension Policy Change
Carol Pittavino	JC-04	Revenue Requirements and Proposed Riders TXA and SRC
Lisa Schultz	JC-05	Accounting Pension/OPEB, Service Company Allocations and Accounting, and Management Audit Recommendations
Patricia Mullin	JC-06	Operations, Reliability, AMI Program, Non-LED Street Lighting and Outdoor Lighting Replacement,

		Storm Response Process and Major Storms, Vegetation Management Programs, Wildfire Mitigation, Capital Investments, O&M Expenditures, and Tariff Appendix A
Steven R. Staub	JC-07	Capital Structure and Cost of Capital
Jennifer Nelson	JC-08	Return on Common Equity
Timothy S. Lyons	JC-09	Cost of Service and Cash Working Capital
Yongmei Peng	JC-10	Tariff Revisions and Design of the Proposed Distribution Rates
John Spanos	JC-11	Depreciation Study and Proposed Depreciation Accrual Rates
Matthew Howes	JC-12	Flow-through of Accumulated Deferred Income Taxes Related to Tax Repair Deductions and Proposed Rider TXA
Stuart Stockton	JC-13	Customer Care Improvements and Low-Income Assistance Initiatives

33. JCP&L intends to supplement this Verified Petition as needed and will furnish such additional information and testimony as may be required by the Board or by the processing of this filing.

X. REQUEST FOR CONFIDENTIAL TREATMENT

34. Mr. Lyons's Direct Testimony contains two supporting schedules. One, Schedule TSL-01, contains confidential information. Accordingly, JCP&L is filing both confidential and redacted (public) versions of Mr. Lyon's Direct Testimony. The body of Mr. Lyon's Direct Testimony contains no confidential information. The redacted version of Mr. Lyon's Direct Testimony contains a redacted version of Schedule TSL-01. The Company's request for

confidential treatment is explained and supported in Ms. Reed's accompanying Affidavit of Confidentiality.

XI. PUBLIC NOTICE AND SERVICE OF FILING

35. In accordance with N.J.A.C. 14:1-5.12(b), once an agreed-upon time and date has been established for public hearings in this matter, notice of this filing and the hearings thereon will be served by mail upon the municipal clerks, the clerks of the Boards of County Commissioners, and, where appropriate, the County Executive Officers, of all counties and municipalities located in JCP&L's service territory. Such notice will be substantially in the form of the notice annexed hereto as **Appendix A** and will be mailed following the scheduling of dates and times for virtual public hearings. Appendices A-1, A-2, and A-3 hereto include listings of the aforementioned public officials to whom notice will be provided. Additionally, once an agreed-upon time and date has been established for public hearings in this matter, notice of same will also be published in the daily and weekly newspapers published and/or circulated in the Company's service areas.

36. Consistent with the Board's Order dated March 19, 2020 issued in BPU Docket No. EO20030254, copies of this filing are being served upon the Department of Law and Public Safety and upon the Director of the Division of Rate Counsel by electronic mail only.

XII. SUPPORTING ADDITIONAL INFORMATION

37. In accordance with N.J.A.C. 14:1-5.12, attached hereto are the following required items of additional information and financial statements:

Appendix B Comparative Balance Sheets at December 31, 2023, 2024, and 2025

Appendix C Comparative Income Statements for the Calendar Years Ending December 31, 2023, 2024, and 2025

Appendix D Balance Sheet at December 31, 2025

Appendix E Statement of the Amount of Revenue Derived in Calendar Year 2025 From Intrastate Sales and Services at Current Rates

Appendix F Pro Forma Income Statement Reflecting Operating Income at Present and Proposed Rates, With Explanation of All Adjustments Thereon and Calculation of Indicated Rates of Return on Pro Forma Rate Base (provided in Schedules CAP-1 and CAP-5 to Ms. Pittavino's Direct Testimony)

Appendix G Itemized Schedule of Payments or Accruals to Affiliates

Appendix H Proposed Revised Tariff Sheets (provided as Schedule YP-01 to Ms. Peng's Direct Testimony).

WHEREFORE, Petitioner, Jersey Central Power & Light Company, respectfully requests that the Board issue a final decision and order:

(1) approving and accepting, pursuant to N.J.S.A. 48:2-21, the revised rates and charges for electric distribution service as proposed herein, to become effective for service rendered on and after May 6, 2027, which date is at least 30 days after the filing of this Verified Petition;

(2) approving and accepting the attached revised tariff sheets for inclusion in JCP&L's Tariff For Service, BPU No. 15 – Electric, effective for service rendered on and after May 6, 2027;

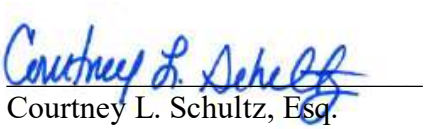
(3) approving all other requests for relief as set forth in this Verified Petition and the supporting pre-filed testimony and schedules; and

(4) granting such other and further relief as the Board shall deem just, lawful and proper.

Respectfully submitted,

SAUL EWING LLP
Attorneys for Petitioner,
Jersey Central Power & Light Company

Dated: August 6, 2026

By: 

Courtney L. Schultz, Esq.
1735 Market Street, Suite 3400
Philadelphia, PA 19103
(215) 972-7717
courtney.schultz@saul.com

STATE OF NEW JERSEY
BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith (**"JCP&L 2026 Base Rate Filing"**)	:	Docket No. ER2608_____

VERIFICATION

Teresa Reed, of full age, being duly sworn, upon her oath deposes and says:

1. I am Vice President, New Jersey State Finance & Regulatory for FirstEnergy Service Company, and in that capacity, I am authorized to make this Verification on behalf of Petitioner, Jersey Central Power & Light Company, in this matter.

2. I have reviewed the within Verified Petition and Appendices thereto, and the same are true and correct to the best of my knowledge, information and belief.

3. I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.



Teresa Reed
Vice President, New Jersey State Finance & Regulatory

Dated: August 6, 2026

NOTICE OF
JERSEY CENTRAL POWER & LIGHT COMPANY
PUBLIC HEARINGS AND OPPORTUNITY
FOR PUBLIC COMMENTS

In the Matter of the Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

OAL Docket No. PUC _____
BPU Docket No. ER2608____

PLEASE TAKE NOTICE that, on August 6, 2026, Jersey Central Power & Light Company ("JCP&L" or "Company"), pursuant to N.J.S.A. 48:2-21 and other relevant statutes and regulations, filed a petition with the New Jersey Board of Public Utilities ("Board") seeking approval of, proposed overall increases in and/or other adjustments to the Company's various tariff rates and charges for electric service, and for approval of other proposed tariff changes and revisions, which are proposed to become effective for service rendered on and after May 6, 2027, or at such later date as the Board may determine.

If JCP&L's requests are approved as proposed, the request would increase the annual electric service revenues of the Company by approximately $253 million, or approximately 7.0% above the adjusted annual level of revenues for the test year period ending June 30, 2026. According to JCP&L, the requested rate increases are due to deferred storm expenses from major storms, increases in operating and maintenance expenses, and investments in plant and equipment made since the Company last increased its base rates for electric service in connection with its 2023 base rate filing. JCP&L states that the proposed increases are necessary for it to continue to provide safe, adequate, and proper service to its customers and to prevent the impairment of its financial integrity.

JCP&L also seeks to institute a new storm recovery charge rider ("Rider SRC") to fully recover substantial costs that were prudently incurred to restore service to customers following major storm events and other qualifying restoration activities of approximately $476.6 million, as of June 30, 2026. These deferred costs are proposed to be amortized over 10 years, with carrying charges applied using a 10-year treasury rate plus 60 basis points. The Company is proposing that Rider SRC go into effect on January 1, 2028. This charge will be reflected as a uniform kilowatt-hour ("kWh") rate applicable to customers of all service classes. Collectively, JCP&L's proposed increase to base rates and proposed rate increase resulting from Rider SRC represents an overall average increase of 8.5%.

The proposed electric rates provide for increases to all classes of customers. The proposed rates for all customers are contained in the tariff sheets and Verified Petition filed with the Board. The present and proposed base rates for monthly billing for electric service are as follows:

Summary of Customer Impact

	Base Rate Case Residential Average Bill (Includes 6.625 % Sales and Use Tax)				Storm Recovery Charge		Total	
Residential (RS)	Current Monthly Bill (1)	Proposed Monthly Bill (2)	Proposed Monthly Increase ($)	Proposed Monthly Increase (%)	Proposed Monthly Increase ($)	Proposed Monthly Increase (%)	Proposed Monthly Increase ($)	Proposed Monthly Increase (%)
500 kWh average monthly usage	$103.24	$110.31	$7.07	6.8%	$1.53	1.5%	$8.60	8.3%
1000 kWh average monthly usage	$211.39	$226.55	$15.16	7.2%	$3.06	1.4%	$18.22	8.6%
1500 kWh average monthly usage	$321.83	$345.72	$23.89	7.4%	$4.59	1.4%	$28.48	8.8%
Residential Time of Day (RT)								
500 kWh average monthly usage	$105.68	$113.38	$7.70	7.3%	$1.53	1.4%	$9.23	8.7%
1000 kWh average monthly usage	$203.27	$218.49	$15.22	7.5%	$3.06	1.5%	$18.28	9.0%
1500 kWh average monthly usage	$300.88	$323.60	$22.72	7.6%	$4.59	1.5%	$27.31	9.1%

	Overall Class Average Per Customer (Includes 6.625 % Sales and Use Tax)							
Rate Class	Current Monthly Bill (1)	Proposed Monthly Bill (2)	Proposed Monthly Increase ($)	Proposed Monthly Increase %	Proposed Monthly Increase ($)	Proposed Monthly Increase (%)	Proposed Monthly Increase ($)	Proposed Monthly Increase (%)
Residential (RS)	$164.86	$177.46	$12.60	7.6%	$2.35	1.4%	$14.95	9.1%
Residential Time of Day/Geo Heatpump (RT/RGT)	$227.91	$244.79	$16.88	7.4%	$3.43	1.5%	$20.31	8.9%
General Service – Secondary (GS)	$800.29	$858.43	$58.14	7.3%	$12.51	1.6%	$70.65	8.8%
General Service - Secondary Time of Day (GST)	$36,558.06	$38,741.28	$2,183.22	6.0%	$556.30	1.5%	$2,739.52	7.5%
General Service – Primary (GP)	$38,219.78	$40,182.94	$1,963.16	5.1%	$817.74	2.1%	$2,780.90	7.3%
General Service – Transmission (GT)*	$96,864.31	$96,864.31	$0.00	0.0%	$2,435.45	2.5%	$2,435.45	2.5%
Lighting (Average Per Fixture)	$13.77	$15.27	$1.50	10.9%	$0.14	1.0%	$1.64	11.9%

(1) Rates effective 7/15/2026
(2) Proposed rates effective 5/6/2027. Increase from distribution rates will be offset by Rider TXA - Tax Adjustment Clause effective May 6, 2027 to December 31, 2027. Rider SRC - Storm Recovery Charge is effective January 1, 2028.
* excluding GT-D

A typical residential customer using an average of 767 kWh per month will see an average monthly bill increase of $11.88, or 7.3% from $162.30 to $174.18. Including the proposed Storm Recovery Charge, the bill increase will be $14.23 or 8.8% from $162.30 to $176.53, to become effective May 6, 2027. If JCP&L's proposed Tax Adjustment Rider ("Rider TXA") is approved, however, no residential customer will see a bill impact from the distribution base rate increase in this filing until January 1, 2028. Although the rate increase is proposed to take effect on May 6, 2027, Rider TXA would credit customers for the amount of the approved increase in Customer and Distribution charges from May 6, 2027, through December 31, 2027.

Any relief determined by the Board to be just and reasonable may be allocated by the Board to any class or classes of customers of the Company in such manner and, in such amounts or percentages, as the Board may deem appropriate. The Board may choose to impose a greater portion of the increase on any present or future class or classes, group or groups of customers, may exclude from any increase any of the foregoing, or may vary the amount of percentage increase applicable to any of the foregoing.

The tariff for the proposed rates is part of the Verified Petition, which was served upon the Director of the New Jersey Division of Rate Counsel ("Rate Counsel"). A copy of this Notice of Public Hearings is being served on the clerk, executive or administrator of each municipality and county within the Company's service areas. The Verified Petition and this Notice have been sent to Rate Counsel, who will represent the interests of all JCP&L customers in this proceeding. Copies of the Verified Petition and this Notice are posted on the Company's website at https://www.firstenergycorp.com/jersey_central_power_light/regulatory.html. Copies of the Verified Petition are also available to review online at the Board's website,

https://publicaccess.bpu.state.nj.us/, where you can search by the above-captioned docket number, ER2608_____.

The Board transmitted the Company's Petition to the Office of Administrative Law ("OAL") for the purpose of conducting public and evidentiary hearings in this matter. The Petition has been docketed as OAL Docket No. PUC _____.

PLEASE TAKE FURTHER NOTICE that the OAL has scheduled virtual public comment hearings before an Administrative Law Judge ("ALJ") on the following date and times so that members of the public may present their views on the Petition:

Date: _____, 2026
Times: 4:30 p.m. and 5:30 p.m.
Link:
Dial-in:
Meeting ID:
Passcode:

Representatives from JCP&L, Board Staff, and Rate Counsel will participate in the virtual public hearings. Members of the public are invited to participate by utilizing the link or dial-in information above to express their views on the Petition. All comments will be made a part of the final record in this proceeding. Whether or not you participate in the virtual public hearings, written comments may be submitted to the Hon. _____, Office of Administrative Law, P.O. Box 049, Trenton, New Jersey 08625-0049, and the Hon. Sherri Lewis, Secretary of the Board of Public Utilities, 44 South Clinton Avenue, 1st Floor, Trenton, New Jersey 08625-0350, or emailed to board.secretary@bpu.nj.gov. Please include OAL Docket No. PUC_____ and BPU Docket No. ER2608_____ in your written comments.

Comments may also be submitted directly to the specific docket listed above using the "Post Comments" button on the Board's Public Document Search tool. Comments are considered public documents for purposes of the State's Open Public Records Act. Only public documents should be submitted using the "Post Comments" button on the Board's Public Document Search tool. Any confidential information should be submitted in accordance with the procedures set forth in N.J.A.C. 14:1-12.3. In addition to hard copy submissions, confidential information may also be filed electronically via the Board's e-filing system or by email to the Secretary of the Board. Please include "Confidential Information" in the subject line of any email. Instructions for confidential e-filing are found on the Board's webpage: https://www.nj.gov/bpu/agenda/efiling/.

In order to encourage full participation in this opportunity for public comment, please submit any requests for needed accommodations, such as interpreters or listening assistance, at least 48 hours prior to the above hearing to courtney.schultz@saul.com or by calling 215-972-7717.

List of Municipal Clerks

Clerk, Township of Aberdeen
1 Aberdeen Square
Aberdeen, NJ 07747

Clerk, Township of Alexandria
242 Little York-Mt. Pleasant Rd.
Milford, NJ 08848

Clerk, Township of Allamuchy
292 Alphano Rd.
PO Box A
Allamuchy, NJ 07820

Clerk, Borough of Allenhurst
125 Corlies Avenue
Allenhurst, NJ 07711

Clerk, Borough of Alpha
1001 E. Boulevard
Alpha, NJ 08865

Clerk, Borough of Andover
137 Main Street
Andover, NJ 07821

Clerk, Andover Township
134 Newton-Sparta Road
Newton, NJ 07860-2746

Clerk, City of Asbury Park
One Municipal Plaza Asbury
Park, NJ 07712

Clerk, Borough of Atlantic Highlands
Municipal Building
100 First Avenue
Atlantic Highlands, NJ 07716

Clerk, Borough of Avon By The Sea
Municipal Building
301 Main Street
Avon By The Sea, NJ 07717

Clerk, Township of Barnegat
900 W. Bay Avenue
Barnegat, NJ 08805-1298

Clerk, Borough of Bay Head
81 Bridge Avenue
PO Box 248
Bay Head, NJ 08742

Clerk, Borough of Beachwood
1600 Pinewald Rd.
Beachwood, NJ 08722

Clerk, Bedminster Township
One Miller Lane
Bedminster, NJ 07921

Clerk, Borough of Belmar
601 Main Street
PO Box A
Belmar, NJ 07719-0070

Clerk, Town of Belvidere
691 Water Street
Belvidere, NJ 07823

Clerk, Township of Berkeley
627 Pinewald–Kenswick Rd.
PO Box B
Bayville, NJ 08721-0287

Clerk, Township of Berkeley Heights
29 Park Avenue
Berkeley Heights, NJ 07922-1499

Clerk, Bernards Township
1 Collyer Lane
Basking Ridge, NJ 07920-1441

Clerk, Borough of Bernardsville
Borough Hall - 166 Mine Brook Road
PO Box 158
Bernardsville, NJ 07924-0158

Clerk, Township of Bethlehem
405 Mine Road
Asbury, NJ 08802-1107

Clerk, Township of Blairstown
106 Route 94
Blairstown, NJ 07825

Clerk, Borough of Bloomingdale
Municipal Building
101 Hamburg Turnpike
Bloomingdale, NJ 07403

Clerk, Borough of Bloomsbury
91 Brunswick Avenue
Bloomsbury, NJ 08804-0098

Clerk, Town of Boonton
100 Washington Street
Boonton, NJ 07005

Clerk, Township of Boonton
155 Powerville Road
Boonton, NJ 07005-8729

Clerk, Borough of Bradley Beach
701 Main Street
Bradley Beach, NJ 07720

Clerk, Township of Branchburg
1077 US Highway 202 N.
Somerville, NJ 08876-3936

Clerk, Borough of Branchville
34 Wantage Avenue
Branchville, NJ 07826-0840

Clerk, Borough of Brielle
601 Union Lane - PO Box 445
Brielle, NJ 08730-0445

List of Municipal Clerks

Clerk, Brick Township
401 Chambers bridge Road
Brick Town, NJ 08723

Clerk, Township of Bridgewater
100 Commons Way
Bridgewater, NJ 08807

Clerk, Borough of Butler
1 Ace Road
Butler, NJ 07405

Clerk, Township of Byram
10 Mansfield Drive
Stanhope, NJ 07874

Clerk, Borough of Califon
39 Academy Street
PO Box 368
Califon, NJ 07830-0368

Clerk, Borough of Chatham
Municipal Building
54 Fairmount Avenue
Chatham, NJ 07928-2393

Clerk, Township of Chatham
58 Meyersville Road
Chatham, NJ 07928

Clerk, Borough of Chester
Municipal Building
PO Box 487
50 North Road
Chester, NJ 07930

Clerk, Township of Chester
Municipal Building
1 Parker Road
Chester, NJ 07930

Clerk, Township of Chesterfield
Municipal Building
300 Bordentown-Chesterfield Road
Chesterfield, NJ 08515

Clerk, Town of Clinton
43 Leigh Street
Clinton, NJ 08809

Clerk, Township of Clinton
1370 Rte. 31 North
Annandale, NJ 08801

Clerk, Township of Colts Neck
Town Hall
124 Cedar Drive
Colts Neck, NJ 07722-0249

Clerk, Township of Cranbury
23A North Main Street
Cranbury, NJ 08512-3287

Clerk, Borough of Deal
Municipal Building
P.O. Box 56 - Durant Square
Deal, NJ 07723-0056

Clerk, Township of Denville
Municipal Building
1 St. Mary's Place
Denville, NJ 07834

Clerk, Township of Delaware
Township Hall
PO Box 500
Sergeantsville, NJ 08557

Clerk, Town of Dover
Town Hall
37 North Sussex Street
Dover, NJ 07801

Clerk, Township of Dover
33 Washington Street
PO Box 728
Toms River, NJ 08754-0728

Clerk, Township of East Amwell
1070 Rtes. 202 and 31
Ringoes, NJ 08551-1051

Clerk, Township of East Brunswick
1 Jean Walling Civic Center
PO Box 1081
East Brunswick, NJ 08816-1081

Clerk, Township of East Hanover
411 Ridgedale Avenue
East Hanover, NJ 07936

Clerk, Township of East Windsor
Municipal Building
16 Lanning Boulevard
East Windsor, NJ 08520-1999

Clerk, Borough of Eatontown
Borough Hall
47 Broad Street
Eatontown, NJ 07724-1698

Clerk, Borough of Englishtown
15 Main Street
Englishtown, NJ 07726

Clerk, Borough of Fair Haven
Municipal Building
748 River Road
Fair Haven, NJ 07704

Clerk, Borough of Far Hills
6 Prospect Street
Far Hills, NJ 07931

Clerk, Borough of Farmingdale
Municipal Building
11 Asbury Avenue
Farmingdale, NJ 07727

Clerk, Borough of Flemington
38 Park Avenue
Flemington, NJ 08822-1398

Clerk, Borough of Florham Park
Borough Hall
111 Ridgedale Avenue
Florham Park, NJ 07932

List of Municipal Clerks

Clerk, Township of Frankford
151 US Highway 206
Augusta, NJ 07822

Clerk, Borough of Franklin
46 Main Street
Franklin, NJ 07416

Clerk, Township of Franklin
475 DeMott Lane
Somerset, NJ 08873

Clerk, Township of Franklin
Municipal Building
2093 Rte. 57
PO Box 547
Broadway, NJ 08808

Clerk, Township of Fredon
443 Rte. 94
Newton, NJ 07860

Clerk, Borough of Freehold
51 West Main Street
Freehold, NJ 07728-2195

Clerk, Township of Freehold
One Municipal Plaza
Freehold, NJ 07728-3099

Clerk, Township of Frelinghuysen
210 Main Street
Johnsonburg, NJ 07825

Clerk, Borough of Frenchtown
Borough Hall
29 Second Street
Frenchtown, NJ 08825

Clerk, Borough of Glen Gardner
PO Box 307
Glen Gardner, NJ 08826

Clerk, Township of Green
150 Kennedy Road
PO Box 65
Tranquility, NJ 07879

Clerk, Township of Green Brook
111 Greenbrook Road
Greenbrook, NJ 08812-2501

Clerk, Township of Greenwich
321 Greenwich Street
Stewartsville, NJ 08886

Clerk, Town of Hackettstown
215 Stiger Street
Hackettstown, NJ 07840

Clerk, Borough of Hamburg
Municipal Building
16 Wallkill Avenue
Hamburg, NJ 07419

Clerk, Borough of Hampton
PO Box 418
Hampton, NJ 08827

Clerk, Township of Hampton
1 Rumsey Way
Hampton Twp., Newton, NJ 07860

Clerk, Township of Hanover
Municipal Building
1000 Rte. 10 - PO Box 250
Whippany, NJ 07981-0250

Clerk, Township of Harding
Harding Township Municipal Offices
PO Box 666
New Vernon, NJ 07976

Clerk, Township of Hardwick
40 Spring Valley Road
Blairstown, NJ 07825

Clerk, Township of Hardyston
Municipal Building, Suite A
149 Wheatsworth Rd.
Hamburg, NJ 07419

Clerk, Township of Harmony
3003 Belvidere Road
Phillipsburg, NJ 08865

Clerk, Township of Hazlet
1766 Union Avenue
Hazlet, NJ 07730

Clerk, Borough of Helmetta
Borough Hall
51 Main Street
Helmetta, NJ 08828

Clerk, Borough of High Bridge
71 Main Street
High Bridge, NJ 08829-1003

Clerk, Borough of Highlands
42 Shore Drive
Highlands, NBJ 07732-1699

Clerk, Borough of Hightstown
156 Bank Street
Hightstown, NJ 08520-3291

Clerk, Township of Hillsborough
379 S. Branch Road
Hillsborough, NJ 08844

Clerk, Township of Holland
61 Church Road
Milford, NJ 08848

Clerk, Township of Holmdel
4 Crawford's Corner Road
PO Box 410
Holmdel, NJ 07733-0410

List of Municipal Clerks

Clerk, Borough of Hopatcong
Municipal Building
111 River Styx Road
Hopatcong, NJ 07843-1599

Clerk, Township of Hope
PO Box 284
407 Hope-Great Meadows Rd
Hope, NJ 07844

Clerk, Township of Hopewell
Municipal Building
201 Washington Crossing Pennington Rd
Titusville, NJ 08560

Clerk, Township of Howell
PO Box 580
4567 Route 9 North
Howell, NJ 07731-0580

Clerk, Township of Independence
Municipal Building
286 Rte. 46 West, PO Box 164
Great Meadows, NJ 07838

Clerk, Borough of Interlaken
Borough Hall
100 Gasmere Avenue
Interlaken, NJ 07712

Clerk, Borough of Island Heights
Municipal Complex
East End & Van Sant Ave.
Island Heights, NJ 08732

Clerk, Township of Jackson
Municipal Building
95 West Veterans Highway
Jackson, NJ 08527

Clerk, Borough of Jamesburg
131 Perrineville Road
Jamesburg, NJ 08831

Clerk, Township of Jefferson
Municipal Building
1033 Weldon Road
Lake Hopatcong, NJ 07849

Clerk, Borough of Keansburg
Municipal Building
29 Church Street
Keansburg, NJ 07734

Clerk, Borough of Keyport
70 West Front Street
Keyport, NJ 07735-0070

Clerk, Township of Kingwood
599 Oak Grove Road & Route 519
Frenchtown, NJ 08825

Clerk, Borough of Kinnelon
Municipal Building
130 Kinnelon Road
Kinnelon, NJ 07405

Clerk, Township of Knowlton
Municipal Building
628 Rote. 94
Columbia, NJ 07832

Clerk, Township of Lacey
Municipal Building
818 W. Lacey Road
Forked River, NJ 08731

Clerk, Township of Lafayette
33 Morris Farm Road
Lafayette, NJ 07848

Clerk, Borough of Lakehurst
5 Union Avenue
Lakehurst, NJ 08733-3097

Clerk, Township of Lakewood
Municipal Building
231 Third Street
Lakewood, NJ 08701-3220

Clerk, City of Lambertville
18 York Street
Lambertville, NJ 08530

Clerk, Borough of Lavallette
1306 Grand Central Ave.
Lavallette, NJ 08735

Clerk, Borough of Lebanon
6 High Street
Lebanon, NJ 08833

Clerk, Township of Lebanon
530 W. Hill Road
Glen Gardner, NJ 08826-9714

Clerk, Township of Liberty
349 Mtn. Lake Road
Great Meadows, NJ 07838

Clerk, Borough of Lincoln Park
Municipal Building
34 Chapel Hill Road
Lincoln Park, NJ 07035-1998

Clerk, Borough of Little Silver
Borough Hall
480 Prospect Avenue
Little Silver, NJ 07739

Clerk, Township of Livingston
357 S. Livingston Avenue
Livingston, NJ 07039-3994

Clerk, Village of Loch Arbour
550 Main Street
Loch Arbour, NJ 07711

Clerk, City of Long Branch
City Hall
344 Broadway
Long Branch, NJ 07740

Clerk, Township of Lopatcong
Municipal Building
232 South Third St. - Morris Park
Phillipsburg, NJ 08865-1898

List of Municipal Clerks

Clerk, Borough of Madison
Hartley Dodge Memorial Building
50 Kings Road
Madison, NJ 07940-2592

Clerk, Township of Manalapan
120 Route 522 & Taylor-Mills Road
Manalapan Township, NJ 07726

Clerk, Borough of Manasquan
201 E. Main Street
Manasquan, NJ 08736

Clerk, Township of Manchester
1 Colonial Drive
Manchester Township, NJ 08759

Clerk, Township of Mansfield
3135 Route 206 South – Suite 1
Columbus, NJ 08022-0249

Borough of Mantaloking, Clerk
202 Downer Avenue, P.O. Box 247
Mantoloking, New Jersey 08738

Clerk, Township of Maplewood
Municipal Building
574 Valley Street
Maplewood, NJ 07940-0690

Clerk, Township of Marlboro
Municipal Complex
1979 Township Drive
Marlboro, NJ 07746

Clerk, Borough of Matawan
201 Broad Street
Matawan, NJ 07747

Clerk, Mendham Township
2 West Main St, P.O. Box 520
Brookside, NJ 07926

Clerk, Township of Middletown
Municipal Building
1 Kings Highway
Middletown, NJ 07748-2594

Clerk, Borough of Milford
30 Water Street
PO Box 507
Milford, NJ 08848-0507

Clerk, Township of Millburn
Town Hall
375 Millburn Avenue
Millburn, NJ 07041-1379

Clerk, Township of Millstone
Municipal Building
470 Stage Coach Road
Clarksburg, NJ 08510

Clerk, Township of Mine Hill
Municipal Building
10 Baker Street
Mine Hill, NJ 07803

Clerk, Borough of Monmouth Beach
22 Beach Road
Monmouth Beach, NJ 07750

Clerk, Monroe Township
Municipal Complex
1 Municipal Plaza
Monroe Township, NJ 08831-1900

Clerk, Township of Montague
277 Clove Road
Montague, NJ 07827

Clerk, Borough of Netcong
Municipal Building
23 Maple Avenue
Netcong, NJ 07857-1121

Clerk, Township of New Hanover
2 Hockamick Rd.
Cookstown, NJ 08511

Clerk, Borough of New Providence
360 Elkwood Avenue
New Providence, NJ 07974-1844

Clerk, Town of Newton
39 Trinity Street
Newton, NJ 07860

Clerk, Township of North Hanover
Municipal Building
41 Schoolhouse Road
Jacobstown, NJ 08562

Clerk, Township of Ocean
Township Hall
399 Monmouth Road
Oakhurst, NJ 07755-1589

Clerk, Township of Ocean
50 Railroad Avenue
Waretown, NJ 08758

Clerk, Borough of Ocean Gate
801 Ocean Gate Avenue, CN-100
Ocean Gate, NJ 08740

Clerk, Borough of Oceanport
315 East Main Street
Oceanport, NJ 07757

Clerk, Borough of Ogdensburg
14 Highland Avenue
Ogdensburg, NJ 07439

Clerk, Township of Montville
Municipal Building
195 Changebridge Road
Montville, NJ 07045-9498

Clerk, Township of Morris
50 Woodland Avenue
PO Box 7603
Convent Station, NJ 07961-7603

List of Municipal Clerks

Clerk, Borough of Morris Plains
531 Speedwell Avenue
Morris Plains, NJ 07950

Clerk, Township of Mount Olive
Municipal Building
204 Flanders-Drakestown Road
PO Box 450
Budd Lake, NJ 07828

Clerk, Township of Neptune
25 Neptune Blvd – PO Box 1125
Neptune, NJ 07753-1125

Clerk, Township of Oxford
11 Green Street
Oxford, NJ 07863

Clerk, Boroughs of Peapack & Gladstone
1 School Street, PO Box 218
Peapack, NJ 07977

Clerk, Township of Pequannock
530 Newark-Pompton Turnpike
Pompton Plains, NJ 07444

Clerk, Township of Plumsted
121 Evergreen Road
New Egypt, NJ 08533

Clerk, Borough of Pt. Pleasant Beach
416 New Jersey Avenue
Pt. Pleasant Beach, NJ 08742

Clerk, Township of Raritan
One Municipal Drive
Flemington, NJ 08822-3446

Clerk, Borough of Riverdale
91 Newark Pompton Turnpike
Riverdale, NJ 07457

Clerk, Town of Morristown
200 South Street, CN-914
Morristown, NJ 07963-0914

Clerk, Borough of Mountain Lakes
400 Boulevard
Mountain Lakes, NJ 07046

Clerk, Borough of Neptune City
106 W. Sylvania Avenue
Neptune City, NJ 07753

Clerk, Township of Parsippany-Troy Hills
1001 Parsippany Boulevard
Parsippany, NJ 07054

Clerk, Borough of Pemberton
Municipal Building
50 Egbert Street
Pemberton, NJ 08068-0261

Clerk, Town of Phillipsburg
Municipal Building
120 Filmore Street
Phillipsburg, NJ 08865

Clerk, Township of Pohatcong
50 Municipal Drive
Phillipsburg, NJ 08865

Clerk, Borough of Pompton Lakes
Municipal Building – 25 Lenox Avenue
Pompton Lake, NJ 07442

Clerk, Township of Randolph
Municipal Building
502 Millbrook Avenue
Randolph, NJ 07869

Clerk, Township of Readington
Municipal Building
509 Rte. 523
Whitehouse Station, NJ 08889

Clerk, Borough of Mt. Arlington
419 Howard Blvd.
Mt. Arlington, NJ 07856-1129

Clerk, Borough of Mountainside
Municipal Building
1385 Route 22
Mountainside, NJ 07092

Clerk, Township of Old Bridge
One Old Bridge Plaza
Old Bridge, NJ 08857

Clerk, Township of Long Hill
915 Valley Road
Long Hill, NJ 07933

Clerk, Township of Pemberton
500 Pemberton-Browns Mills Road
Pemberton, NJ 08068-1539

Clerk, Borough of Pine Beach
599 Pennsylvania Avenue
PO Box 425
Pine Beach, NJ 08741-0425

Clerk, Borough of Point Pleasant
2233 Bridge Avenue - PO Box 25
Point Pleasant, NJ 08742

Clerk, Borough of Raritan
22 First Street
Raritan, NJ 08869

Clerk, Borough of Ringwood
Borough Hall
60 Margaret King Avenue
Ringwood, NJ 07456

Clerk, Borough of Red Bank
90 Monmouth Street
Red Bank, NJ 07701

List of Municipal Clerks

Clerk, Borough of Rockaway
Municipal Building
1 East Main Street
Rockaway, NJ 07866

Clerk, Township of Rockaway
65 Mt. Hope Road
Rockaway, NJ 07866-1698

Clerk, Borough of Roosevelt
Borough Hall - 33 N. Richdale Avenue
PO Box 128
Roosevelt, NJ 08555-0128

Clerk, Township of Roxbury
1715 Rte. 46
Ledgewood, NJ 07852

Clerk, Borough of Rumson
Memorial Borough Hall
80 E. River Rd.
Rumson, NJ 07760

Clerk, Sandyston Township
133 Route 645
Branchville, NJ 07826

Clerk, Borough of Sayreville
167 Main Street
Sayreville, NJ 08872

Clerk, Borough of Sea Bright
1167 Ocean Avenue
Sea Bright, NJ 07760

Clerk, Borough of Sea Girt
321 Baltimore Blvd. PO Box 296
Sea Girt, NJ 08750

Clerk, Seaside Heights Borough
901 Boulevard
Seaside Heights, NJ 08751

Clerk, Borough of Seaside Park
1701 N. Ocean Avenue
PO Box B
Seaside Park, NJ 08752

Clerk, Borough of Shrewsbury
419 Sycamore Avenue
PO Box 7420
Shrewsbury, NJ 07702-7420

Clerk, Township of Shrewsbury
1979 Crawford Street
Shrewsbury, NJ 07724

Clerk, City of South Amboy City
Hall, 140 N. Broadway Street
South Amboy, NJ 08879-1647

Clerk, Township of Southampton
Town Hall
5 Retreat Road
Southampton, NJ 08088

Clerk , Borough of South Belmar
1740 Main Street
PO Box 569
Lake Como, NJ 07719-0569

Clerk, Borough of South Toms River
Borough Hall
19 Double Trouble Road
South Toms River, NJ 08757

Clerk, Township of Mendham
Township Hall - W. Main & Cherry Lane
PO Box 520
Brookside, NJ 07926

Clerk, Township of South Brunswick
Municipal Complex - 540 Ridge Road
PO Box 190
Monmouth Junction, NJ 08852-0190

Clerk, Borough of Spring Lake
423 Warren Avenue
P.O. Box 638
Spring Lake, NJ 07762-0638

Clerk, Township of Sparta
65 Main Street
Sparta, NJ 07871

Clerk, Borough of Spotswood
77 Summerhill Road
Spotswood, NJ 08884

Clerk, Township of Springfield
Municipal Building – 1st Floor
100 Mountain Avenue
Springfield, NJ 07081-1702

Clerk, Borough of Spring Lake Heights
555 Brighton Avenue
Spring Lake Heights, NJ 07762

Clerk, Township of Springfield
Municipal Building
2159 Jacksonville Road
PO Box 119
Jobstown, NJ 08041

Clerk, Borough of Stockton
Municipal Building
2 South Main Street,
PO Box M
Stockton, NJ 08559

Clerk, Borough of Stanhope
77 Main Street
Stanhope, NJ 07874

Clerk, Township of Stillwater
964 Stillwater Road
Newton, NJ 07860

Clerk, Township of Tewksbury
169 County Road 517
Califon, NJ 07830

Clerk, City of Summit
512 Springfield Avenue
Summit, NJ 07901-2667

List of Municipal Clerks

Clerk, Borough of Sussex
2 Main Street
Sussex, NJ 07461-2397

Clerk, Township of Union
140 Perryville Road
Hampton, NJ 08827

Clerk, Township of Vernon
Municipal Building
21 Church Street
PO Box 340
Vernon, NJ 07462

Clerk, Township of Walpack
16 Old Mine Road
Walpack, NJ 07881

Clerk, Township of Warren
Municipal Building
46 Mountain Blvd.
Warren, NJ 07059-5605

Clerk, Township of Washington
43 Schooley's Mountain Road
Long Valley, NJ 07853

Clerk, Township of Wayne
475 Valley Road
Wayne, NJ 07470

Clerk, Township of West Milford
1480 Union Valley Road
West Milford, NJ 07840-1303

Clerk, Township of White
555 County Road 519
Belvidere, NJ 07823

Clerk, Borough of Union Beach
Municipal Building
650 Poole Avenue
Union Beach, NJ 07735

Clerk, Borough of Victory Gardens
Municipal Building
337 S. Salem Street
Dover, NJ 07801

Clerk, Borough of Wanaque
579 Ringwood Avenue
Wanaque, NJ 07465

Clerk, Borough of Washington
100 Belvidere Avenue
Washington, NJ 07882-1426

Clerk, Robbinsville Township
2298 Route 33
Robbinsville, NJ 08691

Clerk, Township of West Amwell
150 Rocktown-Lambertville Rd.
Lambertville, NJ 08530-3203

Clerk, Township of West Windsor
Municipal Building
271 Clarkville Rd., PO Box 38
West Windsor, NJ 08550

Clerk, Township of Woodland
Municipal Building
3943 County Road 563
PO Box 388
Chatsworth, NJ 08019

Clerk, Borough of Wrightstown
Borough Hall
21 Saylors Pond Road
Wrightstown, NJ 08562

Clerk, Borough of Tinton Falls
Municipal Building
556 Tinton Avenue
Tinton Falls, NJ 07724-3298

Clerk, Township of Upper Freehold
Municipal Building
314 County Rte. 539
Cream Ridge, NJ 08514

Clerk, Township of Wall
2700 Allaire Road
PO Box 1168
Wall, NJ 07719-1168

Clerk, Township of Wantage
Municipal Building
888 Rte. 23
Sussex, NJ 07461

Clerk, Township of Washington
211 Rt. 31 North
Washington, NJ 07882

Clerk, Borough of Watchung
Municipal Building
15 Mountain Blvd.
Watchung, NJ 07069-6399

Clerk, Borough of West Long Branch
965 Broadway
West Long Branch, NJ 07764

Clerk, Borough of Wharton
Municipal Building
10 Robert Street
Wharton, NJ 07885

Clerk, Borough of Lake Como
1740 Main Street
Lake Como, NJ 07719

List of County Commissioners

Burlington County Bd of County Commissioner, County Office Bldg.
49 Rancocas Rd.
PO Box 6000
Mt. Holly, NJ 08060

Essex County Bd of County Commissioner, Hall of Records
465 Dr. Martin Luther King, Jr. Blvd.
Newark, NJ 07102

Hunterdon County Bd of County Commissioner, County Administration Bldg.
71 Main St.
Flemington, NJ 08822

Mercer County Bd of County Commissioner, McDade Administration
640 S. Broad St.
PO Box 8068
Trenton, NJ 08650-0068

Middlesex County Bd of County Commissioner, Administration Bldg.
75 Bayard Street
New Brunswick, NJ 08901

Monmouth County Bd of County Commissioner, Hall of Records
One E. Main Street
P.O. Box 1255
Freehold, NJ 07728

Morris County Bd of County Commissioner, Administration & Records Bldg. Court St.
PO Box 900
Morristown, NJ 07963-0900

Ocean County Bd of County Commissioner, Administration Bldg.
101 Hooper Ave.
PO Box 2191
Toms River, NJ 08754

Passaic County Bd of County Commissioner, Administration Bldg.
401 Grand Street, Room 205
Paterson, NJ 07505

Somerset County Bd of County Commissioner, 20 Grove St.
PO Box 3000
Somerville, NJ 08876

Sussex County Bd of County Commissioner. Administrative Center
One Spring St.
Newton, NJ 07860

Union County Bd of County Commissioner, Administration Bldg.
10 Elizabethtown Plaza, 6th Fl.
Elizabeth, NJ 07207

Warren County Bd of County Commissioner, Dumont Administration Building 165 Rte. 519
S. Belvidere, NJ 07823

List of County Executive Officers & Administrators

Burlington County Administrator
Municipal Bldg.
851 Old York Rd.
PO Box 340
Burlington, NJ 08016-0340

Burlington County Administrator
City Hall
525 High Street
Burlington, NJ 08016

Essex County Executive
Hall of Records
465 Dr. Martin Luther King, Jr. Blvd.
Newark, NJ 07102

Hunterdon County Administrator
County Administration Bldg.
71 Main St., PO Box 2900
Flemington, NJ 08822

Mercer County Executive
McDade Administration
640 S. Broad St.
PO Box 8068
Trenton, NJ 08650-0068

Middlesex County Administrator
Administration Bldg.
75 Bayard Street, 3rd Floor
New Brunswick, NJ 08901

Monmouth County Administrator
Hall of Records
One E. Main Street
P.O. Box 1255
Freehold, NJ 07728

Morris County Administrator
Administration & Records Bldg.
Court St.
PO Box 900
Morristown, NJ 07963-0900

Ocean County Administrator
Administration Bldg.
101 Hooper Ave.
PO Box 2191
Toms River, NJ 08754

Passaic County Administrator
Administration Bldg.
401 Grand St., Room 205
Paterson, NJ 07505

Somerset County Administrator
20 Grove St.
PO Box 3000
Somerville, NJ 08876

Sussex County Administrator
Administrative Center
One Spring St.
Newton, NJ 07860

Union County Administrator
Administration Bldg.
10 Elizabeth Plaza, 6th Floor
Elizabeth, NJ 07207

Warren County Administrator
Dumont Administration Building
165 Rte. 519 S.
Belvidere, NJ 07823

JERSEY CENTRAL POWER & LIGHT COMPANY
Comparative Balance Sheets at
December 31, 2023, 2024 and 2025
ASSETS AND OTHER DEBITS

FERC Account		December 31, 2023	December 31, 2024	December 31, 2025
	UTILITY PLANT			
101-106, 114	Utility plant	8,263,248,195	8,736,798,262	9,320,801,002
107	Construction Work in Progress	466,999,457	621,288,307	881,966,679
	Total Utility Plant	8,730,247,652	9,358,086,569	10,202,767,681
108, 110, 111 & 115	Less: Accumulated Provision for Depreciation	2,454,518,250	2,492,147,157	2,525,477,204
	Net Utility Plant	6,275,729,402	6,865,939,412	7,677,290,477
120.1 - 120.4 & 120.6	Nuclear Fuel	-	-	-
120.5	Accum. Provision for Amortization	-	-	-
	Net Nuclear Fuel	-	-	-
	Net Utility Plant	6,275,729,402	6,865,939,412	7,677,290,477
	OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property	20,068,901	20,068,901	20,068,901
122	Less: Accum. Prov. For Deprec. And Amort.	15,921,392	15,928,865	15,936,339
123	Investment in Associated Companies	-	-	
123.1	Investment in Subsidiary Companies	-	-	
124	Other Investments	1,275	1,123	1,520
125-128	Special Funds	181,460,795	216,466,579	244,385,186
175	Long-Term Portion of Derivative Assets	-	-	
	Total Other Property and Investments	185,609,579	220,607,738	248,519,268
	CURRENT AND ACCRUED ASSETS			
131	Cash	7,391	6,720	6,861
132-134	Special Deposits	280,041,550	280,793,016	295,544,378
135	Working Funds	1,300	1,300	1,300
136	Temporary Cash Investments	-	-	
142	Customer Accounts Receivable	126,670,968	165,902,653	180,803,078
143	Other Accounts Receivable	31,189,245	23,963,935	19,769,920
144	(Less) Accum. Prov. For Uncollectible Accounts	15,434,122	6,368,217	6,412,964
145	Notes Receivable from Associated Companies	-	-	
146	Accts. Receivable from Associated companies	70,698,303	43,713,558	22,098,436
151	Fuel Stock	-	-	
154	Plant Materials and Operating Supplies	-	-	
165	Prepayments	35,020,911	28,705,083	28,463,410
171	Interest and Dividend Receivable	-	-	
172	Rents Receivable	5,844,665	4,279,669	5,506,445
173	Accrued Utility Revenues	98,566,995	118,466,087	152,062,152
174	Miscellaneous Current and Accrued Assets	-	-	5,136,791
175	Derivative Instruments Assets	-	-	
175	(Less) Long Term Portion of Derivative Instrument Assets	-	-	
	Total Current and Accrued Assets	632,607,206	659,463,804	702,979,807
	DEFERRED DEBITS			
181	Unamortized Debt Expenses	5,970,375	10,509,008	21,996,313
182.1	Extraordinary Property Losses	-	-	
182.2	Unrecovered Plant and Regulatory Study Costs	3,580,855	3,466,121	3,357,113
182.3	Other Regulatory Assets	807,262,958	1,007,507,747	1,308,599,944
183	Prelim. Survey and Investigation Charges	2,119,342	2,364,153	3,670,868
184	Clearing Accounts	1,005,150	1,089,450	3,611,174
185	Temporary Facilities	1,116,794	1,323,745	1,534,817
186	Miscellaneous Deferred Debits	1,847,312,083	1,823,514,084	1,853,645,042
188	Research, Devel. And Demonstration Expend.	52,149	52,149	52,149
189	Unamortized Loss on Reacquired Debt	1,169,605	532,604	
190	Accumulated Deferred Income Taxes	892,681,961	806,941,801	489,067,513
	Total Deferred Debits	3,562,271,272	3,657,300,862	3,685,534,933
	TOTAL ASSETS	10,656,217,459	11,403,311,816	12,314,324,485

JERSEY CENTRAL POWER & LIGHT COMPANY
Comparative Balance Sheets at
December 31, 2023, 2024 and 2025
LIABILITIES AND OTHER CREDITS

FERC Account		December 31, 2023	December 31, 2024	December 31, 2025
	PROPRIETARY CAPITAL			
201	Common Stock	136,284,470	136,284,470	136,284,470
204	Preferred Stock Issued	-	-	
207	Premium on Capital Stock	2,704,561,942	3,444,561,942	3,444,561,942
208-211	Other Paid-In Capital	72,563,936	78,501,873	85,191,181
215, 215.1,216	Retained Earnings	1,223,532,214	1,321,850,896	1,497,729,628
216.1	Unappropriated Undistributed Subsidiary Earnings	-	-	
219	Accumulated Other Comprehensive Income	(4,878,418)	(4,516,433)	(4,181,280)
	Total Proprietary Capital	4,132,064,144	4,976,682,748	5,159,585,941
	LONG-TERM DEBT			
221	Bonds	-		
223	Advances From Associated Companies	-		
224	Other Long-Term Debt	2,150,000,000	2,350,000,000	3,050,000,000
225	Unamortized Premium on Long-Term Debt	1,729,618	881,304	32,990
226	Less: Unamortized Discount on Long-Term Debt	3,414,084	5,431,115	7,176,460
	Total Long-Term Debt	2,148,315,534	2,345,450,189	3,042,856,530
	OTHER NON-CURRENT LIABILITES			
227	Obligations Under Capital Leases	48,273,545	46,761,326	58,852,920
228.2	Accumulated Provision for Injuries and Damages	3,303,477	4,270,843	4,648,795
228.3	Accumulated Provision for Pension and Benefits	83,207,605	70,568,882	32,572,021
	Long-Term Portion of Derivative Instrument Liabilities	-	-	
230	Asset Retirement Obligation	7,086,045	7,457,719	7,919,548
	Total Other Noncurrent Liabilities	141,870,672	129,058,770	103,993,284
	CURRENT AND ACCRUED LIABILITIES			
231	Notes Payable	200,000,000	-	
232	Accounts Payable	153,132,039	175,712,846	175,004,463
233	Notes Payable to Associated Companies	261,803,703	21,684,067	92,564,024
234	Accounts Payable to Associated Companies	2,441,402	520,026	93,349,279
235	Customer Deposits	35,787,211	33,939,982	34,825,215
236	Taxes Accrued	3,869,343	21,348,686	11,147,729
237	Interest Accrued	27,061,378	23,318,637	44,584,086
238	Dividends Declared	-	-	
241	Tax Collections Payable	5,663,902	10,683,539	13,588,784
242	Miscellaneous Current and Accrued Liabilities	50,216,793	45,493,633	50,356,791
243	Obligations Under Capital Leases	11,117,705	12,229,897	12,418,654
244	Derivative Instrument Liabilities	-	-	
	Less: Long-Term Portion of Derivative Instruments-Hedges	-	-	
	Total Current and Accrued Liabilities	751,093,476	344,931,313	527,839,025
	DEFERRED CREDITS			
252	Customer Advances for Construction	79,178,497	83,700,889	90,690,970
255	Accumulated Deferred Investment Tax Credits	1,130,153	998,954	867,755
253	Other Deferred Credits	847,745,713	860,164,124	846,235,712
254	Other Regulatory Liabilities	706,025,709	659,269,063	704,731,054
257	Unamortized Gain on Reacquired Debit	-	-	
282	Accum. Deferred Income Taxes-Other Property	1,303,191,032	1,367,025,158	1,514,896,888
283	Accum. Deferred Income Taxes-Other	545,602,529	636,030,608	322,627,326
	Total Deferred Credits	3,482,873,633	3,607,188,796	3,480,049,705
	TOTAL LIABILITIES AND OTHER CREDITS	10,656,217,459	11,403,311,816	12,314,324,485

JERSEY CENTRAL POWER & LIGHT COMPANY
Income Statement at
December 31, 2023, 2024 and 2025

FERC Account		December 31, 2023	December 31, 2024	December 31, 2025
	UTILITY OPERATING INCOME			
400	Operating Revenues	2,027,019,273	2,304,710,089	2,646,731,111
	Operating Expenses:		-	
401	Operation Expenses	1,425,195,337	1,482,374,314	1,747,591,936
402	Maintenance Expenses	147,846,795	216,888,366	252,984,724
403	Depreciation Expenses	213,099,943	223,653,519	261,368,753
403.1	Depreciation Expenses for Asset Retirement Costs	82,159	82,159	82,159
404-405	Amortization and Depl. Of Utility Plant	16,730,283	23,026,051	196,410
406	Amortization of Utility Plant Acq. Adjustment	-	-	
407.3	Regulatory Debits	24,144,841	10,696,364	26,309,186
407.4	Less: Regulatory Credits	65,018,499	154,235,180	150,244,128
408.1	Taxes Other Than Income Taxes	11,553,738	10,936,352	10,714,603
409.1	Income Taxes - Federal	(11,233,265)	(133,626,709)	(40,667,303)
409.1	Income Taxes - Other	(9,527,358)	4,591,567	(2,165,537)
410.1	Provision for Deferred Income Taxes	308,503,300	558,897,671	548,951,287
411.1	Less: Provision for Deferred Income Taxes-Cr	258,254,538	325,027,193	404,439,256
411.4	Investment Tax Credit Adj.- Net	(131,199)	(131,199)	(131,199)
411.1	Accretion Expense	416,294	438,490	461,829
	Total Utility Operating Expenses	1,803,407,831	1,918,564,572	2,251,013,464
	NET UTILITY OPERATING INCOME	223,611,442	386,145,517	395,717,647
	OTHER INCOME AND DEDUCTIONS			
	Other Income:			
415	Revenues from Merchandising, Jobbing & Contract Work	503,776	514,128	4,706,251
416	Less: Costs and Expenses of Merchandising, Jobbing & Contract Work	1,073,289	988,663	4,955,520
417	Revenues from Nonutility Operations	-	-	
417.1	Less: Expenses of Nonutility Operations	74	-	
418	Nonoperating Rental Income	(7,473)	(7,473)	(7,473)
418.1	Equity in Earnings of Subsidiary Companies		-	
419	Interest and Dividend Income	16,078,475	17,140,853	17,737,570
419.1	Allowance for Other Funds Used During Construction	5,478,633	4,306,608	27,619,542
421	Miscellaneous Nonoperating Income	2,417,839	2,395,502	4,191,230
421.1	Gain on Disposition of Property	9,361,080	6,751	27,175
	Total Other Income	32,758,967	23,367,706	49,318,775
	Other Income Deductions:			
421.2	Loss on Disposition of Property	60,502	420,935	(330,785)
426.1	Donations	139,818	262,621	131,336
426.2	Life Insurance	(1,487,243)	(1,644,459)	(2,230,945)
426.3	Penalties	36,003	25,059	100,606
426.4	Exp. For Certain Civic, Political & Related Activities	505,418	222,095	139,359
426.5	Other Deductions	2,072,342	75,134,428	1,271,975
	Total Other Income Deductions	1,326,840	74,420,679	(918,454)
	Taxes Applicable to Other Income and Deductions:			
408.2	Taxes Other Than Income Taxes	-	-	-
409.2	Income Taxes - Federal	4,002,527	(9,626,344)	4,721,240
409.2	Income Taxes - Other	1,829,053	(4,589,567)	2,167,537
410.2	Provision for Deferred Income Taxes	123,554	60,593	84,301
411.2	Less: Provision for Deferred Income Taxes - Cr.	110,582	131,392	25,846
411.5	Investment Tax Credit Adjustment - Net	-	-	-
	Total Taxes on Other Income and Deductions	5,844,552	(14,286,710)	6,947,232
	NET OTHER INCOME AND DEDUCTIONS	25,587,575	(36,766,263)	43,289,997
	INTEREST CHARGES			
427	Interest on Long-Term Debt	96,450,000	81,403,333	123,066,458
428	Amort. of Debt Disc. and Expense	2,163,098	1,739,285	3,214,105
428.1	Amortization of Loss on Reacquired Debt	717,795	637,001	532,604
429	Less: Amort. of Premium on Debt-Credit	848,314	848,314	848,314
429.1	Less: Amortization of Gain on Reacquired Debt-Credit	-	-	-
430	Interest on Debt to Assoc. Companies	13,822,033	19,887,239	6,131,947
431	Other Interest Expense	19,767,337	21,424,254	13,628,561
432	Less: Allowance for Borrowed Funds Used During Construction-Cr.	13,815,696	23,182,226	15,432,533
	Net Interest Charges	118,256,253	101,060,572	130,292,828
	Income Before Extraordinary Items			
	NET INCOME	130,942,764	248,318,682	308,714,816

JERSEY CENTRAL POWER & LIGHT COMPANY
Comparative Balance Sheet at
December 31, 2025
ASSETS AND OTHER DEBITS

FERC Account		December 31, 2025
	UTILITY PLANT	
101-106, 114	Utility plant	9,320,801,002
107	Construction Work in Progress	881,966,679
	Total Utility Plant	10,202,767,681
108, 110, 111 & 115	Less: Accumulated Provision for Depreciation	2,525,477,204
	Net Utility Plant	7,677,290,477
120.1 - 120.4 & 120.6	Nuclear Fuel	-
120.5	Accum. Provision for Amortization	-
	Net Nuclear Fuel	-
	Net Utility Plant	7,677,290,477
	OTHER PROPERTY AND INVESTMENTS	
121	Nonutility Property	20,068,901
122	Less: Accum. Prov. For Deprec. And Amort.	15,936,339
123	Investment in Associated Companies	
123.1	Investment in Subsidiary Companies	
124	Other Investments	1,520
125-128	Special Funds	244,385,186
175	Long-Term Portion of Derivative Assets	
	Total Other Property and Investments	248,519,268
	CURRENT AND ACCRUED ASSETS	
131	Cash	6,861
132-134	Special Deposits	295,544,378
135	Working Funds	1,300
136	Temporary Cash Investments	
142	Customer Accounts Receivable	180,803,078
143	Other Accounts Receivable	19,769,920
144	(Less) Accum. Prov. For Uncollectible Accounts	6,412,964
145	Notes Receivable from Associated Companies	
146	Accts. Receivable from Associated companies	22,098,436
151	Fuel Stock	
154	Plant Materials and Operating Supplies	
165	Prepayments	28,463,410
171	Interest and Dividend Receivable	
172	Rents Receivable	5,506,445
173	Accrued Utility Revenues	152,062,152
174	Miscellaneous Current and Accrued Assets	5,136,791
175	Derivative Instruments Assets	
175	(Less) Long Term Portion of Derivative Instrument Assets	
	Total Current and Accrued Assets	702,979,807
	DEFERRED DEBITS	
181	Unamortized Debt Expenses	21,996,313
182.1	Extraordinary Property Losses	
182.2	Unrecovered Plant and Regulatory Study Costs	3,357,113
182.3	Other Regulatory Assets	1,308,599,944
183	Prelim. Survey and Investigation Charges	3,670,868
184	Clearing Accounts	3,611,174
185	Temporary Facilities	1,534,817
186	Miscellaneous Deferred Debits	1,853,645,042
188	Research, Devel. And Demonstration Expend.	52,149
189	Unamortized Loss on Reacquired Debt	
190	Accumulated Deferred Income Taxes	489,067,513
	Total Deferred Debits	3,685,534,933
	TOTAL ASSETS	12,314,324,485

JERSEY CENTRAL POWER & LIGHT COMPANY
Comparative Balance Sheet at
December 31, 2025
LIABILITIES AND OTHER CREDITS

FERC Account		December 31, 2025
	PROPRIETARY CAPITAL	
201	Common Stock	136,284,470
204	Preferred Stock Issued	
207	Premium on Capital Stock	3,444,561,942
208-211	Other Paid-In Capital	85,191,181
215, 215.1,216	Retained Earnings	1,497,729,628
216.1	Unappropriated Undistributed Subsidiary Earnings	
219	Accumulated Other Comprehensive Income	(4,181,280)
	Total Proprietary Capital	5,159,585,941
	LONG-TERM DEBT	
221	Bonds	
223	Advances From Associated Companies	
224	Other Long-Term Debt	3,050,000,000
225	Unamortized Premium on Long-Term Debt	32,990
226	Less: Unamortized Discount on Long-Term Debt	7,176,460
	Total Long-Term Debt	3,042,856,530
	OTHER NON-CURRENT LIABILITES	
227	Obligations Under Capital Leases	58,852,920
228.2	Accumulated Provision for Injuries and Damages	4,648,795
228.3	Accumulated Provision for Pension and Benefits	32,572,021
	Long-Term Portion of Derivative Instrument Liabilities	
230	Asset Retirement Obligation	7,919,548
	Total Other Noncurrent Liabilities	103,993,284
	CURRENT AND ACCRUED LIABILITIES	
231	Notes Payable	
232	Accounts Payable	175,004,463
233	Notes Payable to Associated Companies	92,564,024
234	Accounts Payable to Associated Companies	93,349,279
235	Customer Deposits	34,825,215
236	Taxes Accrued	11,147,729
237	Interest Accrued	44,584,086
238	Dividends Declared	
241	Tax Collections Payable	13,588,784
242	Miscellaneous Current and Accrued Liabilities	50,356,791
243	Obligations Under Capital Leases	12,418,654
244	Derivative Instrument Liabilities	
	Less: Long-Term Portion of Derivative Instruments-Hedges	
	Total Current and Accrued Liabilities	527,839,025
	DEFERRED CREDITS	
252	Customer Advances for Construction	90,690,970
255	Accumulated Deferred Investment Tax Credits	867,755
253	Other Deferred Credits	846,235,712
254	Other Regulatory Liabilities	704,731,054
257	Unamortized Gain on Reacquired Debit	
282	Accum. Deferred Income Taxes-Other Property	1,514,896,888
283	Accum. Deferred Income Taxes-Other	322,627,326
	Total Deferred Credits	3,480,049,705
	TOTAL LIABILITIES AND OTHER CREDITS	12,314,324,485

JERSEY CENTRAL POWER & LIGHT COMPANY
Statement of the Amount of Total Revenue Derived in Calendar Year 2025
from Intrastate Sales and Services at Current Rates

Line #	Description	FERC Form-1 Page	FERC Form-1 Line	Notes	2025
1	Total Electric Operating Revenues	300	27		$ 2,646,731,111
2	Exclude: Contra Revenue Amounts in FERC 445	300	7		$ -
3	Revised Total Electric Operating Revenues				$ 2,646,731,111
4	Exclude: Sales for Resale Revenues	300	11		$ 6,334,629
5	Revised Total Electric Operating Revenues				$ 2,640,396,482
6	Total Add Back: Intrastate Sales for Resales				$ 270,328
7	Total Intrastate Revenues				$ 2,640,666,810

JERSEY CENTRAL POWER & LIGHT COMPANY
Transactions with Associated (Affiliated) Companies
For the 12 Months Ended December 31, 2025

Form 1 Line #	DESCRIPTION OF SERVICE	NAME OF AFFILIATED COMPANY		AMOUNT
1.1	Provide President & CEO Support	FirstEnergy Service Company	$	999,279
1.2	Provide Transmission & Distribution Support	FirstEnergy Service Company		48,453,783
1.3	Provide Compliance & Regulated Services Support	FirstEnergy Service Company		2,308,587
1.4	Provide Customer Support	FirstEnergy Service Company		19,590,082
1.5	Provide SVP & Chief Financial Officer	FirstEnergy Service Company		259,119
1.6	Provide Information Technology Support	FirstEnergy Service Company		30,085,121
1.7	Provide Supply Chain Support	FirstEnergy Service Company		10,193,049
1.8	Provide Accounting and Tax Support	FirstEnergy Service Company		15,429,556
1.9	Provide Treasury Support	FirstEnergy Service Company		408,001
1.10	Provide Strategy, LT Planning & Business Performance Support	FirstEnergy Service Company		570,616
1.11	Provide Risk Support	FirstEnergy Service Company		752,852
1.12	Provide Internal Auditing Support	FirstEnergy Service Company		974,526
1.13	Provide Legal Support	FirstEnergy Service Company		7,251,319
1.14	Provide Rates and Regulatory Affairs Support	FirstEnergy Service Company		1,915,197
1.15	Provide Corporate Affairs & Community Involvement Support	FirstEnergy Service Company		278,570
1.16	Provide External Affairs Support	FirstEnergy Service Company		526,752
1.17	Provide Ethics & Compliance Support	FirstEnergy Service Company		684,148
1.18	Provide Human Resources & Corporate Services Support	FirstEnergy Service Company		39,814,462
1.19	Provide Corporate Responsibility & Communications Support	FirstEnergy Service Company		1,223,584
1.20	Inventory Carrying Charges on Service Company Assets	FirstEnergy Service Company		4,817,913
1.21	Interest Expense - Regulated Money Pool	FirstEnergy Corp		6,131,947
1.22	Transmission Charge - TMI Unit 1	Mid-Atlantic Interstate Transmission, LLC		1,998,563
1.23	Transmission Investment Power Pool Agreement	Mid-Atlantic Interstate Transmission, LLC		1,762,524
1.24	Rent - Akron Control Facility	American Transmission Systems, Inc.		2,594,447
1.25	Rent - Wadsworth Facility	American Transmission Systems, Inc.		2,378,393
1.26	Rent - Center for Advanced Energy Technolgy (CAET)	American Transmission Systems, Inc.		1,968,823
1.27	Rent - Fairlawn 5 Building	American Transmission Systems, Inc.		321,186
1.28	Rent - West Akron Campus	FE Properties Inc		652,322
1.29	Rent - Bethel Warehouse	FirstEnergy Pennsylvania Electric Company		353,806
1.30	Rent - Pottsville Pike Building	FirstEnergy Pennsylvania Electric Company		631,476
1.31	Rent - Fairmont Corporate Center	Monongahela Power Company		1,015,149
1.32	Rent - Monongahela Power Headquarter Facility	Trans-Allegheny Interstate Line Company		321,686
1.33	Rent - Greensburg Corporate Center	FirstEnergy Pennsylvania Electric Company		986,150
1.34	Interest Income - Regulated Money Pool	FirstEnergy Corp		(570,844)
		Total	**$**	**207,082,144**

Accommodation or Convenience Payments:		**Amount**
Purchased Power	$	1,277,546,672
Taxes		154,346,406
Payroll (JCP&L)		133,908,334
Employee Benefits		36,398,491
NJ Agent Payments (Clean Energy Payments)		58,376,404
USF Payments		56,951,781
ZEC Payments		79,693,423
Lease Payments		20,492,464
Materials & Supplies		24,466,057
Outside Contractors		84,014,858
Other Convenience Payments		128,876,409
Total Accommodations or Convenience Payments	**$**	**2,055,071,298**

EXHIBIT JC-02

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

William Mokoid

Re: Overview, Affordability, Reliability, Customer Service, and the Journey to Become a Premier Electric Utility Company

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I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is William D. Mokoid (Doug Mokoid). My business address is 101 Crawfords Corner Road, Suite 1-511, Holmdel, New Jersey 07733.

Q. By whom are you employed and in what capacity?

A. I am employed by Jersey Central Power & Light Company ("JCP&L" or the "Company"), a subsidiary of FirstEnergy Corp. ("FirstEnergy"). I have served as the President of JCP&L since joining the Company in June 2024.

Q. What are your current responsibilities?

A. As President of JCP&L, I am responsible for operational excellence, customer experience, the Company's financial performance, and regulatory strategy and outcomes in New Jersey.

Q. Please describe your educational background and professional experience.

A. I earned a Bachelor of Science in mechanical engineering and a Juris Doctor from Rutgers University.

Prior to joining JCP&L, I served as Vice President and Regional President of Atlantic City Electric Company ("ACE") and Delmarva Power & Light Company (both Exelon utility companies). In that role, I was responsible for shaping regulatory and legislative strategies while building meaningful relationships with internal and external stakeholders in New Jersey and Delaware. I previously served as Director of Operations for ACE, developing and implementing strategies to improve safety, reliability, customer satisfaction, and employee engagement. I also held construction, maintenance, and safety

positions with Philadelphia-based PECO Energy Company and was a lead engineer with Public Service Electric and Gas Company.

Q. What is the purpose of your Direct Testimony?

A. The purpose of my Direct Testimony is to give an overview of JCP&L, including organizational changes that have been made to improve the performance of the Company, and to discuss affordability, reliability, customer service, and our journey to become a premier electric utility company.

II. OVERVIEW

Q. Please provide an overview of JCP&L's operations.

A. JCP&L serves 13 counties and nearly 1.2 million customers within 3,200 square miles of northern and central New Jersey. Nearly 1,500 FirstEnergy employees work in New Jersey. JCP&L owns and maintains approximately 27,000 miles of transmission and distribution lines. JCP&L is the largest electric distribution company ("EDC") in New Jersey by square miles and the second largest EDC in New Jersey by customer count and rate base.

Q. Describe FirstEnergy's new state business model and your accountability as President for overseeing and leading JCP&L.

A. Over two years ago, FirstEnergy transitioned into a new state business model where decision-making has been brought closer to the local level to better prioritize and address the needs and concerns of JCP&L's customers. As President, I am accountable for operational excellence, customer experience, financial performance, and regulatory strategy in New Jersey. Key functions now under my direct oversight include operations, local external affairs, state finance, rates and regulatory, and the Company's distribution

control centers. This streamlined structure provides the leadership span of control necessary to enhance organizational effectiveness.

Q. Have you realigned the organizational structure within JCP&L to support the new state business model?

A. Yes. I have onboarded two talented and accomplished leaders based in New Jersey who bring deep expertise to our organization. First, Patricia (Pat) Mullin, Vice President of Operations, is responsible for achieving operational excellence by ensuring JCP&L is delivering safe, adequate, and proper electric service and enhancing the customer experience across the State. Second, Teresa Reed, Vice President of State Finance and Regulatory, leads the development and implementation of JCP&L's budgeting, forecasting, financial planning processes, and regulatory strategy. Together, Ms. Mullin and Ms. Reed bring extensive utility industry experience and a proven record of leadership that strengthens our local focus on operational excellence and financial discipline.

Q. What other organizational changes are you implementing to improve JCP&L operations?

A. The Company is investing in hiring a highly skilled workforce of engineers, line, craft, and trade personnel. I am keenly focused on ensuring that we have the right people with the necessary training and proficiencies available to effectively and efficiently meet the needs of the system today and well into the future.

Q. In addition to the organizational realignment discussed above, what other actions have you taken to improve operations?

A. Under my leadership, we have sharpened our focus on reliability through enhanced performance monitoring and expanding and accelerating key infrastructure projects

designed to harden the system and reduce outage durations. We also have a comprehensive five-year investment strategy to improve the distribution system, which includes investing approximately $2.1 billion in distribution base capital spending, plus continued investments under the Company's $203 million infrastructure improvement plan ("EnergizeNJ") approved by the New Jersey Board of Public Utilities ("BPU").

Q. Do you believe that this investment strategy will deliver the results JCP&L's customers deserve?

A. Yes. I believe the investments we have made and intend to make—and for which we are requesting recovery in this distribution base rate case—will deliver long-term, sustainable reliability and grid resilience to JCP&L's distribution system. We are committed to operational excellence as we are on a journey to become a premier utility. The journey will take some time given the improvements we need to make. However, we are committed to serving our customers with a renewed focus on excellence. We know that we have opportunities to improve—notably with reliability and customer service, and we are facing those challenges head-on, as I will discuss further in my Direct Testimony.

Q. As a part of your overview, are there other aspects of JCP&L that you wish to highlight?

A. Yes. I would like to highlight the impact we have on our local economy and the communities we serve. We provide value to our customers beyond simply providing electric service to our customers.

Q. How does JCP&L support the local economy in New Jersey?

A. JCP&L supports the economy in New Jersey through its local workforce, infrastructure investments, tax contributions, and local purchasing. The FirstEnergy Foundation also

donates over a million dollars annually in New Jersey to support local nonprofits, and our employees regularly volunteer in our communities to support our neighbors.

Q. In 2025, how much did JCP&L invest in New Jersey?

A. In 2025, we invested $1.2 billion in transmission and distribution ("T&D") projects designed to enhance reliability and to improve the customer experience.

Q. What type of philanthropic activities did JCP&L, through the FirstEnergy Foundation, support in 2025 that impacted New Jersey?

A. In 2025, we donated approximately $1.7 million to support several charitable organizations in New Jersey. These charitable contributions helped address food and housing insecurity, domestic violence and abuse, children's welfare, and emergency needs for thousands of people across New Jersey. Plus, New Jersey-based employees volunteered over 600 hours to support planned events in our service territory to help our neighbors in need.

Q. What are the key takeaways from your overview?

A. JCP&L plays a pivotal role in the vitality of our community. We are a locally managed electric utility company committed to the needs of New Jersey. Not only do we provide essential power to residential, commercial, and industrial customers, but we also invest in capital and resources that are critical to the local economy. We serve as an economic catalyst which helps all New Jerseyans thrive. This distribution base rate case gives us an opportunity to continue to make prudent investments that enhance reliability and drive long-term value for our customers.

III. AFFORDABILITY

Q. How does JCP&L define affordability?

A. We view affordability as ensuring customers have access to safe, adequate, and proper electric service at a reasonable and manageable cost. Affordability means not only competitive rates, but also predictable bills, access to payment flexibility, and meaningful assistance for customers facing financial hardship. Affordability is a core priority for JCP&L and a top concern given other economic price pressures our customers are experiencing.

Q. How does JCP&L measure affordability?

A. We measure affordability by the "Share of Wallet" metric, which measures the percentage of utility costs compared to household income. We also measure affordability by comparing JCP&L's typical bill to those of our peer EDCs in New Jersey.

Q. Please describe in further detail the Share of Wallet metric.

A. Share of Wallet is an affordability metric that measures the percentage of a customer's total spending within a specific category as compared to household income. For JCP&L, the average customer's Share of Wallet on typical electricity usage is approximately 2.3% based on rates effective January 1, 2026. The Share of Wallet is also referred to as "Energy Burden."

Q. How does JCP&L's Share of Wallet compare to the national average?

A. U.S. households spend an average of ~2.8% of income on home energy bills.[1] Though the average customer's Share of Wallet in New Jersey is lower than the U.S. average,

[1] *See* JD Power, *Quarterly Share of Wallet Tracker: U.S. Utilities – July 2026* (July 21, 2026), https://www.jdpower.com/business/resources/quarterly-share-of-wallet-tracker-u-s-utilities-july-2026/.

affordability looks different for different households, particularly for low-to-moderate income and fixed-income customers.

Q. How do you plan to balance affordability given that some households spend a disproportionate share of income on energy?

A. In the accompanying Direct Testimony of Stuart Stockton (Exhibit JC-13) addressing customer experience, Mr. Stockton highlights that JCP&L will continue to support expanded outreach programs to help customers save money, collaborate with the BPU and community organizations to help customers access utility services and programs, and provide targeted assistance for our most vulnerable customers.

Q. How do JCP&L's current residential electricity rates compare to those of peer EDCs in New Jersey and the Northeast?

A. As of July 15, 2026, JCP&L's residential rates are 24% less than its peer EDCs in New Jersey. For a 1,000-kWh residential customer, JCP&L's bill is $211 compared to its peer average of $279. JCP&L is among the lowest cost EDCs in the Northeast, a region that includes New Jersey and eight other states.

Q. With the proposed rate increases, what is the impact to the typical JCP&L residential customer bill?

A. The typical JCP&L residential customer using an average of 767 kWh per month will experience a monthly bill increase of $11.88, or 7.3%, from $162.30 to $174.18 based on rates effective as of July 15, 2026, including Sales and Use Tax.

Q. If JCP&L's rate case is approved as filed, will JCP&L continue to be the lowest cost EDC in New Jersey and among the lowest in the Northeast?

A. Yes. JCP&L is requesting a rate increase to fund necessary investments that will modernize the grid by improving reliability, thus reducing long-term outage costs. We are pacing our investments and utilizing other ratemaking strategies in a way that enhances reliability and minimizes rate shock.

JCP&L has demonstrated cost control by maintaining flat Operations and Maintenance ("O&M") costs since our last base distribution rate case. As explained in the accompanying Direct Testimony of Carol Pittavino (Exhibit JC-04), to minimize the requested rate increase in this proceeding, we are recommending the following rate offsets: (1) the flow through of federal deferred tax savings related to historical federal tax repair deductions; and (2) the spent nuclear fuel disposal over-collected balance refund.

Q. Even though JCP&L rates are competitive in New Jersey, how is JCP&L addressing bill impacts?

A. We understand that customers are experiencing cost pressures from all directions. Our responsibility is to control what we can. Therefore, we are focusing on careful long-range planning, phased investments, O&M cost containment, and full regulatory transparency, so costs are reviewed and approved through established processes. In JCP&L's Petition, we explain how we plan to phase-in rate increases to minimize rate impacts on customers.

Q. How have PJM Interconnection, LLC capacity price increases impacted rates for JCP&L customers?

A. In 2025, JCP&L customers experienced a significant rate increase of approximately 20% related to supply-side costs, which are pass-through costs on the Company's bill. I want

to stress that JCP&L does not earn anything on pass-through costs. In fact, approximately 65% of a residential customer's bill is comprised of pass-through charges, including generation costs, while only approximately 35% is related to T&D investments that we control.

Q. On January 20, 2026, Governor Mikie Sherrill signed Executive Order No. 1 directing the BPU to, in essence, hold electric rates flat in 2026 to address affordability concerns.[2] How has this policy influenced JCP&L's decision to file a distribution base rate case at this time?

A. We are taking seriously the filing of this distribution base rate case and have taken a thoughtful approach to balance customer impacts. We fully expect the BPU to carefully review and analyze our request before rate adjustments are approved. There is never a good time to request a rate increase, and we recognize that now is an especially sensitive time for customers, but waiting longer will negatively impact customers more significantly than filing gradual rate increases now. We are investing responsibly and seeking to recover necessary grid investments that improve reliability and resiliency, bring real value to our customers, and contribute to the growth of New Jersey's economy. To balance affordability, we are requesting phased-in rate increases starting in 2027, which will be accomplished through various rate offsets we have proposed and which will serve to minimize customer impacts from the outcome of this filing. In addition, we are requesting approval to develop a time-of-use rate pilot program to help customers save money. Once the pilot is launched, if customers respond to price signals and shift usage away from peak

[2] Executive Order No. 1 (Jan. 20, 2026), https://www.nj.gov/infobank/eo/057sherrill/pdf/EO-1.pdf.

periods, this can help reduce capacity, which in turn can reduce system-wide costs in the long run.

JCP&L's filing of this rate case does not negate our working relationship with Governor Sherrill's team and the BPU, nor does it lessen our commitment to affordability. We will continue to work with Governor Sherrill's team and the BPU to explore solutions to address affordability that are comprehensive and sustainable. The filing of this rate case allows us to present rate-offsets to help balance affordability with necessary recovery of grid investments. This balanced approach uses rate gradualism to mitigate any potential for rate shock for our customers, while also enabling the Company to recover the costs of its investments to serve those customers and provide a return to the investors who provided needed financial support to the Company.

While JCP&L is requesting to increase rates as of May 6, 2027, the Company is committed to mitigating the impact to customers by providing offsets through the remainder of 2027, such that residential customers will not experience a rate increase that year. Effective January 1, 2028, the offsets would expire and set to zero, which would result in customers only beginning to experience a base rate increase in 2028.

Accordingly, this base rate case filing places customer affordability at the forefront, thus following the intent of Governor Sherrill's Executive Order No. 1.

Q. What is JCP&L's commitment to customers moving forward regarding affordability?

A. JCP&L's commitment is to enhance reliability, invest responsibly, expand access to assistance programs, work collaboratively with policymakers, support initiatives to lower or shift customer usage through energy efficiency or demand response programs, and keep customers informed and engaged. I am dedicated to serving our communities with transparency, accountability, and a focus on long-term affordability.

Q. Given JCP&L's commitment regarding affordability, why is the Company filing a request for a rate increase at this time?

A. Ultimately, JCP&L is attempting to balance affordability with the fact that it needs to continue improving its system and operations to meet the level of service its customers and the BPU expect—both on an everyday reliability basis as well as relative to storm restoration. Because the Company must invest to make this level of service possible and cannot fully avoid rate increases on an extended basis, it has undertaken a significant effort to identify ways to limit this rate increase through the offsets discussed earlier, and through the request of a conservative return on equity within the recommended range, as discussed further in the accompanying Direct Testimony of Jennifer Nelson (Exhibit JC-08).

IV. RELIABILITY

Q. Please describe what top reliability performance means for electric utilities.

A. Top performing utilities typically demonstrate strong preventive maintenance, including vegetation management, proactive asset replacement programs, distribution system automation, enhanced outage management systems and processes, and performance tracking analytics. These practices translate into fewer outages and faster restoration times.

Q. JCP&L has faced some reliability challenges, including falling short of the BPU's minimum System Average Interruption Duration Index ("SAIDI") in 2024 and 2025. Please explain why.

A. Minimum acceptable SAIDI performance is 239.6 minutes. In 2024, year-end SAIDI was approximately 312 minutes and in 2025, year-end SAIDI was approximately 262 minutes. Though we experienced an approximate 50-minute improvement from 2024 to 2025, we fell short of the minimum of 239.6 minutes. As the President of JCP&L, I take full responsibility for improving reliability. At times, JCP&L has not fully satisfied our customers' expectations. Portions of the electric grid are decades old, as is common across the industry, and our territory includes heavily wooded and geographically complex areas. These factors increase outage risk. That is why the Company is executing a multi-year investment strategy to strengthen and modernize the grid. In the accompanying Direct Testimony of Patricia Mullin (Exhibit JC-06), she describes in detail the investments JCP&L is making to harden the grid. These include, but are not limited to, upgrading substations, rebuilding targeted circuits, and installing smart switching devices that allow us to isolate damage and restore power faster. Reliability improvement is measurable over time, and these investments are designed to deliver sustainable results and value to customers in the long run. JCP&L is on a journey that will take some time, but we must stay on course to achieve the results our customers deserve.

Q. Earlier in your Direct Testimony, you mentioned enhanced performance monitoring processes. Can you explain these processes in more detail?

A. Yes. Since I joined JCP&L, our team has implemented performance monitoring processes to strengthen grid reliability. In 2025, we introduced weekly and monthly performance

reports to help us evaluate safety, reliability, and financial performance against established targets. From a reliability perspective, we track SAIDI, System Average Interruption Frequency Index ("SAIFI"), Customer Average Interruption Duration Index ("CAIDI"), Customer Experiencing Multiple Interruptions ("CEMI"), Temporary Outage Frequency ("TOF") 100-500 kilovolt ("kV"), TOF < 100 kV, and inoperable equipment. These reports are shared with my direct reports and the operations and engineering leadership teams to help drive performance and to quickly identify opportunities for improvement. I also lead a monthly meeting with key JCP&L leaders to review detailed performance results and address any emerging issues that affect our customers. In addition to these performance reports, the JCP&L operations team now hosts a daily operations call. These calls review the previous day's reliability, current system status, weather forecasts, and staffing levels. The purpose of the daily call is to proactively manage reliability in real-time rather than waiting for weekly or monthly aggregated reports. When events occur, we promptly capture lessons learned and respond with targeted investments to prevent reoccurrence and strengthen system performance.

Q. How much does JCP&L plan to invest over the next five years to improve the distribution grid?

A. Capital investment in JCP&L's infrastructure is essential to achieving improved system performance. From 2026 to 2030, JCP&L is committed to investing approximately $2.1 billion in distribution base capital plus continuing to invest under the $203 million EnergizeNJ program aimed at improving reliability and grid resilience. The following chart details the level of base capital investment growth from 2023 through 2030 (using actual and forecast spend), which represents a compounded annual growth rate of

approximately 8%. In 2026, JCP&L is planning to invest $372 million in base capital, which is a 40% increase compared to 2023 actuals.

$ in millions	**2023A**	**2024A**	**2025A**	**2026F**	**2027F**	**2028F**	**2029F**	**2030F**
Distr. Base Capital	$265	$334	$436	$372	$341	$466	$423	$458

Q. Explain how these investments will improve reliability.

A. JCP&L's five-year plan is designed to deliver measurable improvements to SAIDI and other key industry metrics, such as SAIFI and CAIDI. These strategic investments will harden infrastructure, create more predictable system performance, and result in higher customer satisfaction.

V. CUSTOMER SERVICE

Q. As the President of JCP&L, what does good customer service mean to you?

A. Good customer service means delivering reliable power, being easy to do business with, communicating timely and accurate information to customers, and billing customers accurately with easy-to-understand bills. Good service also means providing timely outage notifications to our customers and if customers call our contact center, calls are answered with short wait times and high first-call resolution.

Q. How would you characterize JCP&L's recent customer service performance?

A. Recent trends show improvement in wait times and first-call resolution. The Company is collaborating with BPU Staff through monthly meetings to discuss customer care related matters and to address concerns.

Q. Throughout your Direct Testimony, reliability has been a central theme. How does reliability improvement connect to customer service?

A. Reliability and customer service are inseparable. Investments in system hardening, vegetation management, and automation reduce outage frequency and duration, which directly improve customer satisfaction.

VI. JOURNEY TO BECOME A PREMIER ELECTRIC UTILITY COMPANY

Q. What does it mean to be a premier utility?

A. To be a premier utility, JCP&L must deliver safe, adequate, and proper electric service to our customers. We must prioritize investments that improve reliability and build an employee culture that focuses on operational excellence and continuous improvement.

Q. FirstEnergy CEO Brian Tierney often refers to the "virtuous cycle." Please describe what that means.

A. The virtuous cycle refers to executing a business model that creates a reinforcing cycle that first focuses on investments, second on operational excellence, third on fair cost recovery, and last on financing to fund the first step, investments. This model is virtuous because customers benefit and risks decline over time through each step of the cycle.

Q. Please describe the journey JCP&L is on to become a premier electric utility company.

A. A well-known proverb states that the journey of a thousand miles begins with a single step. This popular saying highlights that a long journey is a step-by-step process. JCP&L's journey to become a premier utility company will take time and thoughtful execution of the virtuous cycle. Already, I am encouraged by the reliability improvements JCP&L's customers have experienced so far, though I realize that we still have a way to go. As we

partner with the BPU, Rate Counsel, and policymakers, JCP&L will continue to work constructively to drive meaningful progress. We must balance affordability and the necessary cost recovery for the grid investments that drive reliability. I am confident that JCP&L will become a premier utility, and our customers will benefit from improved, reliable, and safe service.

VII. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

EXHIBIT JC-03

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

Teresa Reed

Re: Weather Normalization and Consolidated Tax Adjustments, Storm Cost Recovery, Spent Nuclear Fuel Disposal Offset, Time-of-Use Pilot, and Line Extension Policy Change

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I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Teresa Reed, and my business address is 101 Crawfords Corner Road, Building 1, Suite 1-511, Holmdel, New Jersey 07733.

Q. By whom are you employed and in what capacity?

A. I am employed by FirstEnergy Service Company ("FESC") as the Vice President, New Jersey State Finance and Regulatory.

Q. What are your current responsibilities?

A. I am responsible for overseeing the financial, rates, and regulatory functions for Jersey Central Power & Light Company ("JCP&L" or the "Company").

Q. Have you previously testified in proceedings before the New Jersey Board of Public Utilities ("BPU" or the "Board") or any other regulatory body?

A. While I have not previously testified in any proceeding before the Board, I have testified in numerous regulatory proceedings before the North Carolina Utilities Commission and the Public Service Commission of South Carolina in my prior role at another regulated electric utility company.

Q. Please describe your educational background and professional experience.

A. I hold a Bachelor of Arts in Government from California State University, a Master of Business Administration from the University of North Carolina at Chapel Hill, and a Juris Doctor from North Carolina Central University School of Law. I am a Certified Public Accountant and a licensed attorney in the State of North Carolina.

Since joining FESC in December 2024, I have served in my current role as the Vice President, New Jersey State Finance and Regulatory.

Prior to joining FESC, I worked at Duke Energy Corporation, where I joined in 2008 as a Senior Auditor and held a variety of leadership roles across supply chain, compliance, customer solutions, and regulatory strategy, culminating in my service as the Director of Rates and Regulatory Planning. In that role, I was responsible for rates, rate case planning, rate design, pricing strategy, and regulatory execution within Duke Energy's Carolinas service territories.

Before Duke Energy, I worked at Railinc Corporation, a freight railroad information technology company, where I advanced through several financial roles and ultimately served as Controller.

Q. What is the purpose of your Direct Testimony?

A. In my Direct Testimony, I discuss several key rate topics, including weather normalization and the consolidated tax adjustment calculation, storm cost recovery, the spent nuclear fuel disposal offset, a time-of-use pilot, and a line extension policy change.

Q. Do you sponsor any schedules as part of your Direct Testimony?

A. Yes. I sponsor the following schedule:

- Schedule TR-01, which describes JCP&L's consolidated tax adjustment calculation; and
- Schedule TR-02, which provides a redline version of the Company's proposed changes to modify the Storm Cost Deferral Mechanism.

II. WEATHER NORMALIZATION AND CONSOLIDATED TAX ADJUSTMENTS

Q. Why is it necessary to adjust retail sales to reflect normal weather?

A. Weather variance impacts JCP&L's opportunity to recover its operating costs and earn its allowed return on investment. Should rates be established on billing determinants from a

test year that reflect higher than average sales due to weather, the Company would not recover its test year costs during a year of more moderate weather. Likewise, should rates be established on billing determinants from a test year that reflects lower than average sales due to weather, the Company would over-recover its test-year costs during a year of more moderate weather. Therefore, JCP&L has included an adjustment to remove the effects of abnormal weather on test-year revenues to set rates based on average (or weather normalized) sales data, and, thereby, increase the probability that the Company will recover its test year costs and earn its allowed return, no more and no less.

Q. Is a weather adjustment to retail sales a customary adjustment in an electric utility base rate case in New Jersey?

A. Yes, the Board's long-standing practice is to use weather-normalized sales in setting electric utility base rates. The Board approved a weather normalization adjustment in JCP&L's 2012, 2016, 2020, and 2023 Base Rate Filings, BPU Docket Nos. ER12111052, ER16040383, ER20020146, and ER23030144, respectively, and has also approved such an adjustment in prior base rate proceedings.

Q. How does JCP&L determine what portion of its actual retail sales are weather sensitive?

A. JCP&L estimates the weather-sensitive portion of retail sales using a three-step process. First, a mathematical relationship is developed for JCP&L's distribution system throughput and daily weather data using degree days. This mathematical relationship is determined through a regression analysis using five years of daily degree-day data and historical billed loads by customer. Customer-specific degree-day coefficients arising from the regression analysis are aggregated to the customer class level to develop class-specific coefficients,

which estimates usage for each degree Fahrenheit, beginning at zero degrees. Second, the estimated usage is regressed against three temperature variables—(1) daily temperature, (2) daily temperature squared, and (3) daily temperature cubed—to capture the non-linear relationship of weather-sensitive load. This produces the coefficients for adjusting JCP&L sales for weather. Third, the daily kilowatt-hour ("kWh")/temperature slopes (coefficients) from the regression analysis are then multiplied by the daily deviation of actual average daily temperature from normal temperatures (20-year daily averages) to yield the total weather-related sales adjustment for JCP&L.

Q. From what reporting stations does JCP&L collect the weather data that is used to normalize its retail sales?

A. JCP&L uses a weighted average of 75% of the weather data reported by the Newark weather station and 25% reported by the Atlantic City weather station.

Q. How are the results from the regression analysis used to weather-adjust retail sales for each customer class?

A. The class-level coefficients are applied to the daily temperature deviations to arrive at weather sensitive sales by customer class. The adjustments are applied to the actual monthly sales such that positive adjustments are added in cases of less than average monthly weather and negative adjustments are added in cases of greater than average monthly weather.

Q. Are there adjustments made for classes that generally are not weather sensitive?

A. No. Industrial and public street and highway lighting customers do not require weather normalization, as these customers are minimally or non-weather sensitive. Therefore, these classes receive no allocation of weather-sensitive sales.

Q. How is the adjustment to retail sales then converted to revenues?

A. The weather adjustments allocated to the residential and commercial classes are priced on an incremental basis per the appropriate tariff rate schedule, according to the respective kWh rate block in which weather-sensitive sales have been adjusted.

Q. Were customer charges or other non-kWh charges adjusted for weather?

A. No, weather does not impact monthly fixed charges, such as customer charges and outdoor lighting charges.

Q. What is the weather normalization adjustment to revenues that JCP&L is proposing?

A. JCP&L proposes to adjust test year revenues by $20.3 million, the calculation of which is set forth in Schedule CAP-2, Adjustment No. 1 to the accompanying Direct Testimony of Carol A. Pittavino (Exhibit JC-04).

Q. Have you performed a consolidated tax adjustment calculation in conjunction with this filing?

A. Yes. Schedule TR-01 provides JCP&L's consolidated tax adjustment calculation, which uses the methodology set forth in N.J.A.C. 14:1-5.12(a)(10). The result of the calculation is a $0 reduction to rate base.

III. STORM COST DEFERRAL MECHANISM AND AMORTIZATION OF DEFERRED STORM BALANCE

Q. Is JCP&L proposing any changes to its Storm Cost Deferral Mechanism in this case?

A. Yes. JCP&L proposes to modify the Storm Cost Deferral Mechanism from its current form adopted in the Board's Order dated October 28, 2020, resolving the Company's 2020 Base

Rate Filing, BPU Docket No. ER20020146.[1] For a redline version of the Company's proposed changes, see Schedule TR-02 to my Direct Testimony.

Q. Please summarize JCP&L's proposed key changes to its Storm Cost Deferral Mechanism.

A. To summarize, JCP&L proposes the following key changes to its Storm Cost Deferral Mechanism:

- Increasing the small storm recovery in base rates from $20 million to $31 million to more closely reflect average small storm expense from January 1, 2024, through December 31, 2025; and
- Permitting all small storm expenses greater than the amount included in base rates (*i.e.*, $31 million, as proposed) to be deferred and included in the deferred storm expense regulatory asset.

Q. Please describe why increasing the small storm recovery in base rates from $20 million to $31 million is necessary?

A. Increasing the small storm recovery in base rates from $20 million to $31 million is necessary to fulfill JCP&L's new leadership's commitment to meeting the service expectations of the Company's customers and our regulators, including through a more aggressive posture regarding storm response. Increasing the small storm recovery in base rates is necessary to improve storm response and to account for year-over-year increases in internal labor and contract labor costs, which are a significant component of storm restoration.

[1] *In re the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in and Other Adjustments to Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith ("2020 Base Rate Filing")*, BPU Docket No. ER20020146, Order dated October 28, 2020, at pp. 6-8, ¶ 31.

Q. What is the change with respect to the deferral of small storm expense?

A. The current Storm Cost Deferral Mechanism includes $20 million of small storm recovery in base rates. If small storm expense exceeds $20 million, JCP&L must absorb the next $7 million until such expense in excess of the $27 million Small Storm Cost Deferral Threshold can be included in the deferred storm expense regulatory asset. The Company proposes to eliminate the $7 million exclusion, such that all small storm expense in excess of the amount recoverable in base rates would be included in the deferred storm expense regulatory asset.

Q. Why should the Board eliminate the $7 million exclusion from the Storm Cost Deferral Mechanism?

A. The $7 million exclusion serves as a deadband that prevents recovery of prudently incurred storm restoration costs even after JCP&L has exhausted the amount of storm expense included in base rates. Storm restoration costs are largely driven by the frequency and severity of weather events, and these events are not within the Company's control. Once storm costs exceed the level reflected in base rates, continued exclusion of an additional $7 million exposes the Company to significant unrecoverable costs associated with activities undertaken to restore service safely and promptly to customers. Eliminating the exclusion would better align cost recovery with actual storm response obligations and ensure that prudent storm restoration costs are treated consistently.

Q. How would removing the $7 million exclusion benefit customers?

A. Eliminating the exclusion supports timely and effective storm restoration efforts. Customers benefit from rapid restoration of electric service, deployment of adequate restoration resources, and continued investment in storm response capabilities.

Q. Does eliminating the $7 million exclusion reduce regulatory oversight of storm costs?

A. No. All deferred storm costs would remain subject to regulatory review, and the Company would continue to have the responsibility of demonstrating that such costs were prudently incurred and reasonable. The proposal simply allows qualifying storm costs above the amount recovered in base rates to be deferred for later review rather than automatically requiring the Company to absorb the first $7 million of costs necessary to serve its customers.

Q. Why is the existing exclusion no longer appropriate?

A. The current exclusion was established under a different operating and cost environment. Since that time, storm response expectations, labor costs, contractor costs, and customer expectations regarding restoration performance have increased. Maintaining a deadband at any level disallows recovery of legitimate storm-related expenditures that are necessary to meet the Board's and customers' expectations for safe, adequate, and proper service.

Q. Is JCP&L proposing to increase the amortization and recovery of its storm balance?

A. Yes. As of June 30, 2026, JCP&L's deferred storm balance is approximately $477 million. JCP&L proposes to increase amortization and recovery of its deferred storm balance by $33 million, from $29 million to $62 million per year to reflect current deferred storm expense trends. As discussed further in my Direct Testimony, JCP&L also proposes a Storm Recovery Charge Rider to address the outstanding balance.

Q. Why does JCP&L propose to increase amortization and recovery of its deferred storm balance?

A. JCP&L proposes to increase amortization and recovery of its deferred storm balance because its current annual amortization of $29 million is insufficient to recover current

annual levels that are being added to the existing balance. In 2024, JCP&L deferred $57.6 million in major storm expense, in 2025, it deferred another $77.6 million, and, as of June 2026, it deferred another $70 million for a two-and-a-half year total of $205.3 million and a two-and-a-half year average of $82.1 million. Based on JCP&L's recent experience, increasing annual amortization to $62 million would help stabilize the deferred storm balance and provide the necessary resources to complete restoration work quickly, consistent with the expectations of customers and regulators following major events. The additional cash flow from increasing recovery of the deferred storm balance is also credit supportive, as discussed in the accompanying Direct Testimony of Steven Staub (Exhibit JC-07).

Q. What are the financial implications related to carrying this significant deferred storm balance?

A. Having a significant deferred storm balance results in negative pressure on JCP&L's credit metrics (as highlighted in Mr. Staub's Direct Testimony), affects cash flow (and, therefore, cash flow metrics, such as Cash Flow from Operations to Debt), and ties up funding that would otherwise be available for service improvements, such as reliability, resiliency, and storm hardening programs. Extended recovery periods—often five years or more—further exacerbate these financial implications, particularly, because carrying costs are not currently applied to the storm-related regulatory asset balance.

Q. Would JCP&L receive a benefit if it increased the amortization and recovery of its deferred storm balance without adjusting base rates at the end of the amortization period?

A. No. Because the proposed annual deferred storm amortization of $62 million is less than the average deferred storm expense of $82.1 million over the past two-and-a-half years, increasing the amortization and recovery of the deferred storm balance is unlikely to reduce the balance to zero. If JCP&L's deferred storm balance were extinguished, the Company would set aside any over-collection to be refunded to customers or held in reserve for future storms, at the Board's direction, in the Company's next base rate case.

Q. Are there modifications to storm cost recovery that the BPU could consider to improve cash flow, support credit quality, and address JCP&L's growing deferred storm balance?

A. Yes. JCP&L believes there are several potential approaches that could help address the increasing deferred storm balance and reduce pressure on the Company's credit metrics. One option would be to allow recovery through a dedicated rider mechanism, similar to the Rider Storm Recovery Charge approved by the Board in 2015.[2] A rider would enable more frequent rate adjustments, allowing recovery to align with incurred storm costs and reducing the accumulation of large regulatory asset balances more closely.

Another option would be to apply a carrying charge to deferred storm balances, particularly where recovery is extended over multiple years. The Board has approved carrying costs for deferred storm expenses in the past, including for recovery of Hurricane

[2] *In re the Board's Review of the Prudence of the Costs Incurred by Jersey Central Power & Light Company in Response to Major Storm Events in 2011 and 2012*, BPU Docket No. EO13050391, Order dated March 26, 2015, at p. 8.

Irene and Superstorm Sandy costs, recognizing the financing burden associated with significant storm-related investments.[3] The Board has also previously accelerated the recovery of deferred storm balances to improve JCP&L's Funds From Operations-to-Debt credit metric.[4]

Q. Does JCP&L propose a mechanism to address its existing deferred storm cost balance?

A. Yes. JCP&L proposes the establishment of a new Storm Recovery Charge Rider ("Rider SRC") to recover the Company's existing deferred storm regulatory asset balance of approximately $477 million as of June 30, 2026. The Company proposes that this balance, net of tax, be recovered over a 10-year period, with carrying charges applied at the 10-Year U.S. Treasury Rate plus 60 basis points, compounded annually. By October 15 each year, the Company proposes to file its annual cost true-up petition with rates proposed to be effective April 1 each year.

Q. Why is JCP&L requesting Rider SRC?

A. The deferred storm balance reflects substantial costs prudently incurred to restore service to customers following major storm events and other qualifying restoration activities. These costs were incurred to maintain safe, adequate, and proper electric service and have been deferred pursuant to Board-authorized accounting treatment. Rider SRC would provide a dedicated, transparent mechanism for the orderly recovery of these costs while

[3] *Ibid.*; *In re the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in and Other Adjustments to Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith; and for Approval of an Accelerated Reliability Enhancement Program ("2012 Base Rate Filing")*, BPU Docket No. ER12111052, Order dated March 26, 2015, at p. 74.

[4] *In re the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith ("2016 Base Rate Filing")*, BPU Docket No. ER16040383, Order dated December 12, 2016, at p. 4, ¶ 18.

limiting the bill impacts that would occur if recovery were sought over a shorter period through base rates.

Q. Why does JCP&L propose a 10-year recovery period?

A. A 10-year recovery period appropriately balances the interests of customers and the Company. Spreading recovery over a longer period reduces annual bill impacts while permitting recovery of costs already incurred to provide service to customers. The proposed amortization period reflects the long-term nature of the storm restoration investments and expenditures that generated the deferred balance and promotes rate stability for customers.

Q. Why does JCP&L propose carrying charges based on the 10-Year Treasury Rate plus 60 basis points?

A. Carrying charges are necessary to compensate JCP&L for financing costs associated with carrying a significant deferred regulatory asset over the recovery period. The proposed rate of the 10-Year Treasury Rate plus 60 basis points, compounded annually, represents a reasonable and cost-effective financing approach that provides customers with a lower-cost alternative than traditional utility financing while ensuring the Company remains financially whole during the recovery period.

Q. Has the Board previously approved a similar storm recovery mechanism?

A. Yes. The Board previously approved a Storm Recovery Charge mechanism that provided for the recovery of deferred storm restoration costs as previously discussed in my Direct Testimony. JCP&L's current proposal is consistent with that precedent in that it utilizes a dedicated rider designed to recover prudently incurred storm costs over time rather than placing the entire burden of recovery into base rates in a single proceeding.

Q. What are the benefits of recovering the deferred storm balance through a dedicated rider rather than through base rates?

A. Recovering the deferred balance through a dedicated rider provides several important benefits:

- Promotes greater rate stability by spreading recovery over a defined period;
- Enhances transparency by identifying storm cost recovery separate from base rate recovery;
- Ensures recovery is directly tied to prudently incurred storm restoration costs;
- Reduces the revenue requirement impact that would otherwise be reflected in base rates; and
- Provides customers with a more gradual and predictable recovery mechanism.

Q. Why is this proposal in the public interest?

A. The proposal enables recovery of significant storm restoration costs that were prudently incurred to restore service and support system reliability while mitigating near-term customer bill impacts. By utilizing a dedicated rider and a 10-year amortization period, the proposal strikes an appropriate balance among affordability, regulatory certainty, and the Company's ability to continue making investments necessary to meet customer and regulatory expectations regarding reliability and storm response.

Q. Why is recovery of the deferred storm balance appropriate for the customers who will pay Rider SRC?

A. The deferred storm costs were incurred to restore electric service, protect public safety, and maintain the reliability and resiliency of the distribution system that serves JCP&L customers. Customers benefited from those restoration efforts through the safe and

effective return of electric service and continued operation of a reliable electric system. The proposed Rider SRC therefore reflects a reasonable matching of costs with the customers who receive the benefits of those storm response and restoration activities.

Q. Has JCP&L prepared proposed tariff provisions and supporting rate schedules for Rider SRC?

A. Yes. The Company has prepared proposed tariff sheet establishing Rider SRC, along with supporting schedules that calculate the revenue requirement and resulting rates necessary to recover the deferred storm balance. The proposed supporting documentation is provided as Schedule CAP-08 to Ms. Pittavino's Direct Testimony.

Q. How will the proposed Rider SRC rates be developed and implemented?

A. The annual revenue requirement associated with Rider SRC will be recovered through a uniform kWh rate applicable to customers of all service classes. The proposed Rider SRC rate is designed to recover no more and no less than the approved storm recovery revenue requirement.

Q. When will the proposed Rider SRC become effective?

A. JCP&L proposes that Rider SRC become effective for service rendered on and after January 1, 2028, with annual true-ups thereafter effective on April 1. This implementation date is designed to moderate customer rate impacts by deferring recovery, thereby promoting affordability and a more gradual transition for customers while still allowing the Company to recover prudently incurred storm restoration costs.

IV. SPENT NUCLEAR FUEL DISPOSAL OFFSET

Q. Does JCP&L have amounts that it proposes to use to offset customer bill impacts from this base rate filing?

A. Yes. JCP&L has an over-collected balance on its books associated with spent nuclear fuel ("SNF") disposal of $26.8 million that will be refunded to customers.

Q. What is the history of the SNF disposal costs?

A. Under the Nuclear Waste Policy Act of 1982 ("NWPA"), 42 U.S.C. §§ 10101-10270, electric utilities with nuclear generating stations are liable for SNF disposal costs to be paid to the United States Department of Energy (the "DOE"). At the time of the NWPA's passage, JCP&L owned 100% of the Oyster Creek Nuclear Generating Station ("Oyster Creek") and 25% of Unit 1 of the Three Mile Island Nuclear Generating Station ("TMI-1"). Following the NWPA's passage, by Order dated November 15, 1983, issued in JCP&L's 1983 Base Rate Filing, BPU Docket No. 831-109, the Board directed the Company to recover pre-April 1983 SNF disposal costs through base rates and post-April 1983 SNF disposal costs through the Levelized Energy Adjustment Clause ("LEAC"), which was an annual adjustable, reconcilable surcharge.

In accordance, in April 1983, JCP&L began collecting amounts through retail base rates to pay the DOE for pre-April 1983 SNF disposal costs. While JCP&L has accumulated the amounts necessary to pay the DOE in the SNF disposal escrow account, the Company is not yet obligated to pay those amounts, as the DOE has not yet established a nuclear waste facility to allow for the transfer of the SNF to the DOE. The SNF disposal costs will be due when the DOE takes title of the SNF stored at Oyster Creek and TMI-1.

Q. Does JCP&L currently have an ownership interest in TMI-1 or Oyster Creek?

A. No. JCP&L sold its ownership interests in TMI-1 and Oyster Creek in 1999 and 2000, respectively. JCP&L retained both the escrow account and its over-collected balance for the pre-1983 SNF disposal costs.

Q. What is the source of the over-collected balance to be refunded?

A. JCP&L collected amounts in base rates for SNF disposal costs beginning in April 1983, through March 31, 2015, for potential future disposal-related obligations.

Q. Is JCP&L proposing to refund the $26.8 million over-collected balance in this case?

A. Yes, JCP&L is proposing to refund only the over-collected balance. JCP&L proposes to use this amount to offset a portion of the customer bill impacts resulting from this base rate filing from the effective date through December 31, 2027. In 2027, the $26.8 million to be refunded to customers will be an adjustment to the revenue requirement for Rider TXA as described in Ms. Pittavino's Direct Testimony.

Q. Under DOE rules, does JCP&L still have a SNF disposal obligation for its past ownership interests in TMI-1 and Oyster Creek?

A. Yes.

Q. Why is JCP&L proposing to refund the $26.8 million if a disposal obligation still exists?

A. The funds collected after JCP&L sold its ownership interests in TMI-1 and Oyster Creek are no longer needed for SNF disposal because JCP&L has adequately funded an escrow account to satisfy any future obligations that may arise if the DOE requires such payments. As a result, this overcollection can be responsibly returned to customers without compromising the Company's ability to meet its future obligations.

V. TIME-OF-USE PILOT

Q. Does JCP&L seek approval to develop any new programs that are intended to reduce peak demand and address affordability?

A. Yes. JCP&L seeks approval to develop a time-of-use ("TOU") pilot program (the "Pilot"), supported by a comprehensive customer education and outreach initiative. The proposed Pilot is intended to evaluate how TOU rates can encourage customers to shift electricity usage away from periods of peak demand, which can help reduce system costs and improve affordability over time. If approval is granted, the Company would later seek final approval of the Pilot and cost recovery (as discussed below).

Q. Is this Pilot supportive of public policy in New Jersey?

A. Yes, in Executive Order No. 2, Governor Mikie Sherrill directed the BPU to commence the development of a "virtual power plant" program to drive down peak demand.[5] TOU rates are a critical part of a virtual power plant framework, and are, thus, beneficial in helping to address New Jersey's long-term capacity needs.

Q. Who would be eligible to participate in the Pilot?

A. Residential customers served under default basic generation service and billed under the default residential service classification would be eligible to participate in the Pilot.

Q. Would JCP&L build any safeguards into the Pilot to minimize potential price increases?

A. Yes. While the Pilot would provide participants with visibility into price signals, including the relative costs of on- and off-peak usage, and bill comparisons, not all participants may be able to leverage that information to better manage their usage, and, consequently, at

[5] xecutive Order No. 2 (Jan. 20, 2026), https://www.njgov/infobank/eo/057sherrill/pdf/EO-2.pdf

least some may experience bill increases. Accordingly, JCP&L envisions building safeguards into the Pilot in the form of temporary backstop bill protection to minimize the amount of potential bill increases for customers participating in the Pilot.

For each Pilot participant, the Company would calculate what he or she would have paid under the default residential service rate based on his or her usage. If the TOU bill exceeds the default rate bill during the defined protection period, the participant would receive a financial adjustment so that he or she does not pay more than the backstop bill amount during that period. If the TOU bill is lower, the participant would retain the savings. This structure is intended to build customer confidence and reduce the perceived risk of trying time of use pricing, while also allowing the Company to test whether and how customers respond to TOU price signals under safeguarded exposure.

The backstop protection period would likely be proposed for up to 18 months to balance customer confidence with meaningful learning. The initial six-month period would allow participants to become familiar with TOU mechanics, price signals, and bill comparisons. It would also provide a full 12-month cycle for participants to adjust behavior across seasons and optimize outcomes under time differentiated pricing, rather than disadvantaging participants who enroll immediately before a high usage season.

Q. What does JCP&L envision as the proposed scale and duration of the Pilot?

A. JCP&L envisions the Pilot will be designed to enroll up to 30,000 customers during a two-and-a-half-year enrollment window and that the Pilot will provide a four-year learning initiative. The Company believes that the scale is large enough and the duration long enough to generate meaningful and evaluable insights across multiple customer cohorts while remaining manageable for Pilot implementation and oversight.

Q. How will JCP&L reach out to customers to inform them of the Pilot?

A. JCP&L anticipates communicating with residential customers through bill inserts, the Company's website, and social media to inform them of their eligibility to participate in the Pilot and how the Pilot works. JCP&L would also welcome collaboration with BPU Staff and the Division of Rate Counsel on customer outreach.

Q. Does JCP&L request cost recovery at this stage?

A. Yes. JCP&L requests authority to establish a regulatory asset to defer prudently incurred costs associated with program development and early implementation planning for the Pilot. Such costs are expected to include those associated with analytics enablement, integration and implementation activities, program planning and administration, initial customer education materials, evaluation support, and quality control processes.

Q. Why is a regulatory asset appropriate for the Pilot program development costs?

A. The Pilot program development costs are incremental costs that would not be incurred absent the development of the Pilot. Deferral treatment provides a structured and transparent mechanism to track these costs and to present them for recovery in a subsequent filing or in a future base rate case, subject to prudency review and any Board conditions.

VI. LINE EXTENSION POLICY CHANGE

Q. Is JCP&L proposing changes to its line extension policy to address transmission voltage radial distribution line extensions serving a single retail customer?

A. Yes. JCP&L is proposing to clarify the treatment of transmission voltage radial distribution line extensions serving a single retail customer under its line extension policy. Until recently, the cost of these line extensions was included in FERC jurisdictional

transmission rates. With the designation of this category of facilities as performing a distribution function, these costs will no longer be included in transmission rates. JCP&L is taking this opportunity to make these administrative revisions to its Tariff.

Q. Are there any impacts, such as cost shifting to other customers?

A. No. On the contrary, under JCP&L's line extension policy, the costs associated with transmission voltage radial distribution line extensions serving a single retail customer will be borne by the customer requesting the line extension, except for the cost to provide standard transmission service, which will be included in rate base and recovered through base rates.

Q. What is meant by a transmission voltage radial distribution line extension serving a single retail customer?

A. To provide transmission service to certain customers requesting service under JCP&L's Service Classification GT – General Transmission Service, the Company may need to extend its transmission system. Where such an extension is to serve a single retail customer, the facilities perform a distribution function, notwithstanding that they operate at transmission voltage, and are classified as distribution facilities. This is what is meant by a transmission voltage radial distribution line extension serving a single retail customer.

Q. How will the cost of the electrical facilities to extend a transmission voltage radial distribution line serving a single retail customer be divided between the transmission function and the distribution function?

A. Assigned to the distribution function will be a switch for the radial tap, the radial line, system integration costs, and retail metering. Also, the cost to operate and maintain the

distribution facilities will be assigned to the distribution function. These facilities represent JCP&L's standard transmission voltage retail service.

Assigned to the transmission function will be the costs associated with supervisory control and data acquisition communication equipment, transmission voltage in-line (network) switches, and any other associated network transmission facilities. Also, the cost to operate and maintain the network transmission facilities will be assigned to the transmission function.

Q. What is the "last span"?

A. The "last span" is the transmission voltage equivalent of a distribution voltage service drop. It is the span of wire from JCP&L's last structure to the customer's point of interconnection.

Q. What are "network integration" costs?

A. "Network integration" costs are the costs for the engineering and substation work necessary to coordinate the operation of JCP&L's protective devices with the customer's equipment and to document this information for the Company and the customer.

Q. How are the costs of transmission voltage radial distribution line extensions serving a single retail customer treated under JCP&L's line extension policy?

A. The standard transmission retail service is a refundable cost under JCP&L's line extension policy and will be included in distribution rate base. All other costs associated with transmission voltage radial distribution line extensions serving a single retail customer are considered to be in excess of the standard transmission retail service and are collected as a non-refundable contribution in aid of construction.

Q. How are the costs associated with the last span, system integration, and retail metering allocated for ratemaking purposes?

A. Because the costs associated with the last span, system integration, and retail metering are common costs of providing retail transmission service, allocating them to the transmission class is appropriate. JCP&L's Tariff is voltage-based. JCP&L's transmission service rate schedule, Service Classification GT – General Service Transmission, is further subdivided by transmission service voltage. The standard transmission retail service facilities will be allocated among the voltage classes under Service Classification GT based on service voltage in the cost of service.

Q. Does JCP&L propose any specific additions or changes to its Tariff to address transmission voltage radial distribution line extensions serving a single retail customer?

A. Yes. While JCP&L believes that its treatment of the cost of transmission voltage radial distribution line extensions serving a single retail customer is currently contemplated within its Tariff, the Company wishes to propose minor clarifications.

Q. What are the proposed clarifications to JCP&L's Tariff?

A. In Part I of JCP&L's Tariff, Section F, the Company proposes adding the following definition for "Standard Transmission Retail Service":

> **Standard Transmission Retail Service:** Standard retail service at transmission voltage includes a switch, the last span, network integration, and retail metering. In certain cases where the transmission service is extended from a substation or switching station, a breaker may provide disconnect capability, in which case a switch may not be required.

Additionally, in Part II of JCP&L's Tariff, Section 10, the Company proposes adding an explanation of the treatment of line extension costs for transmission voltage radial distribution line extensions serving a single retail customer:

> **10.11 Extension of Company Facilities for Retail Transmission Service:** The standard transmission retail service is a refundable cost under JCP&L's line extension policy. All other costs associated with transmission voltage distribution that serves a single retail customer line extension are considered to exceed the Company's standard least cost design criteria, and if the Company approves the request, the Applicant shall be required to make a non-refundable contribution for the additional cost by which the extension cost for a transmission voltage radial distribution line extension that serves a single retail customer exceeds the cost of standard transmission retail service.

VII. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

JERSEY CENTRAL POWER & LIGHT COMPANY

Consolidated Tax Adjustment
BPU Methodology under N.J.A.C 14:1-5.12(a)(10) - Five Years of Data, 100% Sharing, Distribution Only

YEAR	Utility Taxable Income/(Loss)	Total Affiliate Taxable Loss	Statutory Tax Rate	Tax on Cumulative Loss Before AMT	AMT	Total Net Tax on Loss
2020	(140,309,365)	(6,932,358,927)	21.00%	(1,455,795,375)		(1,455,795,375)
2021	115,665,976	(452,805,263)	21.00%	(95,089,105)		(95,089,105)
2022	130,137,855	(755,475,133)	21.00%	(158,649,778)		(158,649,778)
2023	(124,108,683)	(1,429,637,568)	21.00%	(300,223,889)		(300,223,889)
2024	(693,653,869)	1,064,504,885	21.00%	223,546,026		223,546,026
TOTAL	(712,268,087)	(8,505,772,007)		(1,786,212,121)		(1,786,212,121)
	Utility Percentage of Net Loss					8.37%
	Sharing Percentage					100%
	Distribution Percentage					70.39%
	CTA Rate Base Adjustment					**(105,237,241)** (1)

(1) Negative CTA amount results in a CTA of $0, and, thus, a $0 reduction to rate base.

Storm Cost Deferral Mechanism Redlines

Source of original language: Paragraph 31 of the Stipulation of Settlement resolving JCP&L's 2020 Base Rate Filing, BPU Docket No. ER20020146, adopted by the New Jersey Board of Public Utilities in its Order dated October 28, 2020, issued in the same docket.

Storm Cost Deferral Mechanism

31. The Company shall be permitted to continue to defer storm costs subject to the following refinements:

a. Eligibility for Deferral: To be eligible for deferral, a storm must meet the definition of a major event under the BPU regulations N.J.A.C. 14:5-1.2[6], with the exception of subsection 4 regarding mutual aid events, which will not be eligible for deferral.

b. Major Storm Cost Threshold for Deferral: To be deferred, the total cost threshold for an eligible storm shall increase from its current level of $1 million to $3 million, which amount shall be based on the total cost of the storm (capital cost plus Operations and Maintenance expense) (the "Major Storm Cost Deferral Threshold").

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[6] Major Event qualification is provided pursuant to the four subparts of N.J.A.C. 14:5-1.2 definition:

1. A sustained interruption of electric service resulting from conditions beyond the control of the EDC, which may include, but is not limited to, thunderstorms, tornadoes, hurricanes, heat waves, or snow and ice storms, which affect at least 10 percent of the customers in an operating area~~.~~ within a 48-hour period. Exceeding this time period shall be justified in the Major Event Report. Due to an EDC's documentable need to allocate field resources to restore service to affected areas when one operating area experiences a major event, the major event shall be deemed to extend to those other operating areas of that EDC, which are providing assistance to the affected areas. The duration of the major event shall be limited to the conditions initiating the event and conclude when the final customer outage is restored from the initiating event. The Board retains authority to examine the characterization of a major event;
2. An unscheduled interruption of electric service resulting from an action:
    i. Taken by an EDC under the direction of an Independent System Operator;
    ii. Taken by the EDC to prevent an uncontrolled or cascading interruption of electric service; or
    iii. Taken by the EDC to maintain the adequacy and security of the electric system, including emergency load control, emergency switching and energy conservation procedures, which affects one or more customers;
3. A sustained interruption occurring during an event, which is outside the control of the EDC and is of sufficient intensity to give rise to a state of emergency or disaster being declared by State government. The event is concluded upon the restoration of all customers affected by the initial event; or
4. When mutual aid is provided to another EDC or utility, the assisting EDC may apply to the Board for permission to exclude its sustained interruptions from its CAIDI and SAIFI calculations~~.~~, if the aid provided affected the EDC's ability to respond to those interruptions. Interruptions occurring during a major event in one or more operating areas shall not be included in the EDC's CAIDI and SAIFI calculations of those affected operating area(s). However, interruption data for major events shall be collected, according to the reporting requirements outlined at N.J.A.C. 14:5-8.9 and 8.10.

c. Adjustment to Base Rates to Normalize Storm Costs: Based on the above Major Storm Cost Deferral Threshold criteria, and ~~historical~~recent storm cost data from ~~2015 through June 2020~~2023 to June 2026, the amount of expense in base rates for storms that are not deferred shall be increased by $11 million (from $~~9~~20 million in the Test Year to $~~20~~31 million) (hereinafter "Non-Deferred Small Storm Expense"), which ~~is the average annual storm expense over the historical period~~ reflects recent storm activity and cost data that would not have been deferred when applying the above Major Storm Cost Deferral Threshold criteria.

d. Cap on Non-Deferred Small Storm Expense: Each year, the Company ~~shall bear the risk of Non-Deferred Small Storm Expense in excess of the $20 million, which is to be included in base rates (under subsection "c." above), up to $27 million (i.e., $7 million per year) ("Small Storm Cost Deferral Threshold") and,~~ shall be permitted to defer any and all annual Non-Deferred Small Storm Expense ~~amounts in excess of~~ $31 million ~~the annual Small Storm Cost Deferral Threshold~~ for consideration in its next base rate case and/or other regulatory filing related to storm cost recovery. The calculation of the actual annual amount of Non-Deferred Small Storm Expense ~~to be measured against the Small Storm Cost Deferral Threshold~~ and the amounts to be deferred in excess thereof, shall not include straight-time labor expense.

e. No Profit from Milder Weather Years: In the event the Company does not incur fully the Non-Deferred Small Storm Expense amount included in base rates (i.e., $~~20~~31 million) in any given year, any amounts not expended in such year, shall be carried forward as a credit and applied against the annual amount of Non-Deferred Small Storm Expense in excess of the amount in base rates, if any, ~~and up to the Small Storm Expense Deferral Threshold (i.e., $7 million),~~ in any subsequent year. In the test year of the Company's next base rate case, any net

credit of Non-Deferred Small Storm Expense in such test year shall be applied to reduce any then existing deferred storm cost balance.

f. Base Rate Case Filing Requirement: In the event the Company's deferred storm cost balance exceeds $200 million, excluding amounts that have been deferred prior to the rate effective date in this 2020 Base Rate Filing proceeding ("Triggering Event"), the Company shall file a base rate case within 12 months of the occurrence of such Triggering Event; provided however, that such base rate case filing shall occur no sooner than 24 months following the rate effective date of the Company's then most recent base rate case ("Grace Period"). In addition, the Company shall send a notification that the Triggering Event occurred to Staff and Rate Counsel within 30 days of the Triggering Event. Notwithstanding the foregoing, at the Company's discretion, it may file a base rate case sooner than the expiration of the Grace Period.

Exhibit JC-04

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

Carol A. Pittavino

Re: Revenue Requirements, Tax Adjustment Rider, and Rider Storm Recovery Charge

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I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Carol A. Pittavino. My business address is 800 Cabin Hill Drive, Greensburg, Pennsylvania 15601.

Q. By whom are you employed and in what capacity?

A. I am employed by FirstEnergy Service Company ("FESC") as a Manager in the New Jersey Rates & Regulatory Affairs Department for Jersey Central Power & Light Company ("JCP&L" or the "Company"). My principal responsibilities are to provide financial and analytical support for JCP&L.

Q. Please briefly describe your educational and professional background.

A. Beginning with my educational background, I graduated from Seton Hill University (then College) in May 2000 with a Bachelor of Science in accounting. I then earned my Pennsylvania Certified Public Accountant license in September 2003.

Turning to my professional background, from June 1985 through April 2001, I worked for the First National Bank of Herminie, where I held various positions focused on branch operations, culminating in serving as a Branch Manager. I subsequently transferred into the finance department as an Accountant and functioned in this capacity until the bank was acquired by The First National Bank of Pennsylvania in April 2001.

From May 2001 through September 2003, I was employed at S.R. Snodgrass, a regional public accounting firm, as a Senior Accountant. I functioned as an external auditor assisting in the drafting and inspection of the financial records of clients, which ultimately resulted in issuing an opinion on the authenticity of their financial records.

From October 2003 to September 2010, I was employed by Allegheny Energy, Inc. as a Senior Accountant in the Regulatory Accounting department. One of my primary

responsibilities was FERC Form 1 preparation and analysis. I also performed accounting responsibilities and performed forecasting preparation for the regulated subsidiary entities owned by Allegheny Energy, Inc. In addition, I assisted the rate department with a base rate case filing and prepared the revenue requirement calculation on transmission line construction projects.

From October 2010 to July 2012, I was employed at United Health Group as a Senior Accountant. I was responsible for the oversight and accounting functions of two Medicaid managed care organizations.

From August 2012 to November 2017, I was employed by JCP&L as a rates analyst. From November 2017 to January 2019, I held an analyst position in the FirstEnergy Transmission Business Services area, while continuing to support NJ Rates and Regulatory Affairs. In January 2019, I returned to JCP&L Rates and Regulatory Affairs as a Consultant. In October 2022, I was promoted to Manager of NJ Rates & Regulatory Affairs.

Q. Have you previously testified in proceedings before the New Jersey Board of Public Utilities ("Board" or "BPU")?

A. Yes. I submitted direct, supplemental, and rebuttal testimony on JCP&L's behalf in its 2012 Base Rate Filing, BPU Docket No. ER12111052, and direct testimony on the Company's behalf in its 2016, 2020, and 2023 Base Rate Filings, BPU Docket Nos. ER16040383, ER20020146, and ER23030144, respectively. I also submitted direct testimony on the Company's behalf in its Infrastructure Investment Program II ("EnergizeNJ" or "ENJ"), Energy Efficiency & Conservation Plan II, and Medium Heavy

Duty Electric Vehicle Program Filings, BPU Docket Nos. EO23110793, QO23120872, and QO25020100, respectively.

II. SUMMARY OF TESTIMONY

Q. Can you please summarize and describe the purpose of your Direct Testimony?

A. My Direct Testimony presents JCP&L's revenue requirements, which encompasses the distribution rate base and operating income and expense for the test year ending June 30, 2026, adjusted for appropriate pro-forma adjustments. My Direct Testimony supports JCP&L's Verified Petition seeking an increase in its base rates and charges of $253 million or a 7% overall average increase in the Company's rates. In addition, my Direct Testimony provides information on all Regulatory Assets and Liabilities that are currently recovered through distribution base rates, as directed in the Board's Order dated February 14, 2024, resolving the Company's 2023 Base Rate Filing.[1]

Q. Can you please summarize the basis of your revenue requirement testimony?

A. I have prepared, or have had prepared under my direct supervision, a revenue requirement analysis based upon 12 months of actual data for the test year of July 1, 2025, through June 30, 2026 (12+0). The analysis incorporates adjustments to, but not limited to, normalize and annualize certain cost and/or expense in the test period and, as permitted by practice, adjust certain items to reflect cost and/or expense beyond the test year.

Q. Please describe and summarize the schedules to your Direct Testimony.

A. My testimony includes five primary schedules, with supporting pages:

[1] *In re the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith ("JCP&L 2023 Base Rate Filing")*, BPU Docket No. ER23030144, Order dated February 14, 2024 ("2023 Base Rate Filing Order"), at p. 5, ¶ 22.

Schedule CAP-01 is a statement of net utility distribution operating income for the test year ending June 30, 2026. The net operating income is presented utilizing actual data for the 12 months ending June 30, 2026 (Column 1), adjusted to remove the revenues and expenses relating to reconciling items, such as Tariff Riders and storm damage costs that are subject to deferred accounting, and transmission revenue and expenses (Column 2). The unadjusted distribution income statement (Column 3) is then adjusted to reflect normalized pro forma operating results under present rates (Column 4), and, finally, the resulting pro forma distribution income (Column 5) is adjusted to reflect additional revenues and related tax adjustments requested under the proposed rates (Column 7). Column 6 is the change in revenue requirement necessary to allow JCP&L to earn its proposed rate of return of 7.70% on rate base (*see* the accompanying Direct Testimony of Steven Staub (Exhibit JC-07), specifically Schedule SRS-04 regarding the rate of return on rate base).

Schedule CAP-02 sets forth the adjustments reflecting the normalized pro forma operating results under present rates, with such adjustments being explained individually on pages 2 through 32 attached thereto. The column totals on Schedule CAP-02, page 1, correspond to the adjustment amounts on Schedule CAP-01, Column 4.

Schedule CAP-03 calculates the overall requested revenue change, including the federal and New Jersey state income taxes associated with that change, as shown on Schedule CAP-01, page 1, Column 6. Schedule CAP-03 also shows the requested overall rate of return for the test year of 7.70%, which incorporates the capital structure and cost of debt set forth in Mr. Staub's Direct Testimony and the recommended return on common

equity of 10.20% set forth in the accompanying Direct Testimony of Jennifer Nelson (Exhibit JC-08).

Schedule CAP-04 calculates the actual earned rate of return on rate base at the test year level of operating income, the pro forma level of operating income at present rates, and the level of operating income under proposed rates.

Schedule CAP-05 shows the test year-end rate base in detail. Total plant in service reflects actual utility plant investment as of June 30, 2026, plus an additional projected six months of major capital projects inclusive of EnergizeNJ and the Advanced Metering Infrastructure ("AMI") projects through December 31, 2026. There is a reduction in rate base attributable to pension and other post-employment benefits ("OPEB"), as supported in the accompanying Direct Testimony of Lisa Schultz (Exhibit JC-05). The Accumulated Deferred Income Tax ("ADIT") balance included in rate base reflects the amortization of property-protected excess deferred income taxes ("EDITs") using the Average Rate Assumption Method ("ARAM") through the end of the test year, in accordance with the Board's Order dated May 8, 2019, issued in BPU Docket No. AX18010001.[2]

The Board's long-standing practice regarding post-test year adjustments in base rate cases is based on its May 23, 1985 decision in *In re Elizabethtown Water Co. Rate Case* ("*Elizabethtown Water*"), BPU Docket No. WR8504330, which I will address in more detail later in my testimony. Pursuant to the *Elizabethtown Water* precedent, utilities are generally permitted to include in base rate requests known and measurable major capital additions six months beyond the test year. In accordance, ADIT and provision for accumulated depreciation are reflected as of June 30, 2026, plus ADIT and estimated

[2] *In re the New Jersey Board of Public Utilities' Consideration of the Tax Cuts and Jobs Act of 2017*, BPU Docket No. AX18010001, Order dated May 8, 2019, at p. 5, ¶ 21 ("TCJA Order").

accumulated depreciation applicable to the following six months of distribution major capital additions through December 31, 2026.

The accompanying Direct Testimony of Timothy S. Lyons (Exhibit JC-09) provides support for the Cash Working Capital component of rate base in the form of a lead-lag study.

Q. What are the Board-approved infrastructure programs impacting this proceeding?

A. The Board has approved JCP&L's substantial investments in the following three programs, with prudency and final recovery to be determined in this proceeding:

- EnergizeNJ
- AMI
- Electric Vehicle Program ("EV Driven")

Q. Please briefly summarize each program and its recovery mechanism.

A. A description of each program and its recovery mechanism follows.

EnergizeNJ. By Order dated April 23, 2025, the Board authorized JCP&L to invest up to $202.5 million in the Company's electric distribution system beginning on July 1, 2025, and continuing through December 31, 2028.[3] JCP&L's proposed revenue requirement includes all investments associated with ENJ through December 31, 2026. This filing includes actual ENJ plant in-service for the 12-month period of July 1, 2025, through June 30, 2026, in the amount of $23.6 million. In addition, JCP&L has included $31.8 million of forecasted ENJ plant in-service for the six-month period of July 1, 2026, through December 31, 2026, in accordance with *Elizabethtown Water*. The ENJ amounts are included in Schedule CAP-05.

[3] *In re the Verified Petition of Jersey Central Power & Light Company for Approval of an Infrastructure Investment Program II ("EnergizeNJ")*, BPU Docket No. EO23110793, Order dated April 23, 2025.

AMI. By Order dated February 23, 2022, the Board approved JCP&L's AMI program, authorizing the Company to install approximately $1.15 million AMI meters and related infrastructure over a six-year period from 2022 through 2027.[4] The AMI Order permits recovery of an estimated investment in plant in service of approximately $390 million (inclusive of the cost of advanced meters, network infrastructure, and information technology ("IT") to be deployed), an estimated incremental operation and maintenance ("O&M") cost of approximately $73.3 million, and an estimated cost of removal of approximately $30.8 million. The AMI Order also permits recovery of prudent legacy meter stranded costs, recognizing that the acceleration of the AMI deployment will result in legacy meters being replaced before they are fully depreciated. The AMI Order also permits AMI Plan-related capital costs and legacy meter stranded costs to be deferred and placed in regulatory assets, as separate and identifiable accounts, for recovery in the Company's future base rate case. The details of the AMI impact to rate base are shown on Schedule CAP-06. The proposed amortization of the AMI deferrals is disclosed in Schedule CAP-02, page 13. Consistent with the AMI Order, in this rate case, the Company seeks recovery of prudently incurred actual AMI expenditures as well as stranded costs related to legacy meters. For context, the AMI Order provides that the revenue requirement proposed in subsequent base rate cases will include a return of and on the prudent balances of the AMI Investment Regulatory Asset and that the prudency and recovery of the Stranded Cost Regulatory Asset will be decided upon full deployment of AMI.[5]

[4] *In re the Verified Petition of Jersey Central Power & Light Company for Approval of an Advanced Metering Infrastructure (AMI) Program (JCP&L AMI)*, BPU Docket No. EO20080545, Order dated February 23, 2022 ("AMI Order").
[5] AMI Order at p. 10, ¶ 36.

EV Driven. By Order dated June 8, 2022, the Board approved JCP&L's EV Driven program, authorizing a total budget of $39.88 million, of which the Company estimated $28.64 million would be for program incentive costs (also referred to as the "EV investment") and $11.24 million would be for program administrative costs.[6] The June 2022 EV Driven Order directed the Company to include in the next base rate case a request for recovery in base rates of all prudently incurred capital expenditures associated with the EV Driven program. The June 2022 EV Driven Order recognized that such costs would include the EV Regulatory Asset, actual costs of engineering, design, and construction, and deferred cost of removal (net of salvage), including actual labor, materials, overhead, and capitalized Allowance for Funds Used During Construction ("AFUDC") associated with the program. The details of the EV Driven impact to rate base are shown on Schedule CAP-07. The June 2022 EV Driven Order provides that "[t]he revenue requirement in the Next Base Rate Case or a subsequent base rate case, if applicable, will include a return of and on the EV Regulatory Asset . . . ."[7] In addition, the June 2022 EV Driven Order directed that all JCP&L EV investment not recovered through a base rate case proceeding be tracked separately from all other base investments.

By Order dated May 21, 2026, the Board directed JCP&L and its peer New Jersey electric distribution companies ("EDCs") to file petitions to extend their respective light duty EV programs, recognizing the success of the EDCs' current light duty EV programs and further recognizing that the Board has yet to adopt formal light duty EV program rules.[8]

[6] *In re the Verified Petition of Jersey Central Power & Light Company for Approval of an Electric Vehicle Program and an Associated Cost Recovery Mechanism*, BPU Docket No. EO21030630, Order dated June 8, 2022 ("June 2022 EV Driven Order").
[7] June 2022 EV Driven Order at p. 14, ¶ 51.
[8] *In re the Verified Petition of Jersey Central Power & Light Company for Approval of an Electric Vehicle Program and an Associated Cost Recovery Mechanism*¸ BPU Docket No. EO21030630, Order dated May 21, 2026, at p. 7 ("May 2026 EV Driven Order").

As directed, on June 22, 2026, JCP&L filed a petition in BPU Docket No. EO21030630 seeking to extend its EV Driven Program through December 31, 2027, without increases to the currently approved program budget.

The accompanying Direct Testimony of Patricia Mullin (JC-05) provides further details about ENJ, AMI, and EV Driven and the work undertaken to advance those programs.

Q. Does the AMI Order address recovery of the regulatory asset?

A. Yes. As stated on page 10, paragraph 36 of the AMI Order:

> [T]he revenue requirement proposed in subsequent base rate cases, including the Committed Base Rate Case, will include a return of and on the prudent balances of the AMI Investment Regulatory Asset to the extent the costs deferred into the regulatory asset are deemed prudent. The recovery of the Stranded Cost Regulatory Asset shall be excluded from cost recovery until the subsequent base rate case associated with full deployment of AMI . . . , if deemed reasonable and prudent.

Therefore, because JCP&L completed full deployment of AMI as of December 31, 2025, the Company has proposed including, as an adjustment to rate base, the AMI Investment and Legacy Meter regulatory assets. The adjustment to rate base is to account for the return "on" the AMI regulatory assets derived from the AMI program in the same manner as AFUDC is added to rate base when a project is placed into service.

Q. Does the June 2022 EV Driven Order address recovery of the regulatory asset?

A. Yes. As stated on page 14, paragraph 51 of the June 2022 EV Driven Order:

> The revenue requirement in the Next Base Rate Case or a subsequent base rate case, if applicable, will include a return of and on the EV Regulatory Asset . . . . The return on the deferred investment will be based on the approved [weighted average cost of capital] in the Next Base Rate Case, or subsequent base rate case, adjusted for income taxes and BPU and Rate Counsel assessment fees. The return of the deferred investment will be based on the Board-approved amortization/depreciation periods/rates as

determined in the Next Base Rate Case or any other appropriate period approved by the Board.

The details of the EV Driven program additions to rate base are shown on Schedule CAP-07. The proposed amortization of the EV Driven program deferrals is disclosed in Schedule CAP-02, page 10.

III. SUMMARY OF RATE INCREASE AND COMPARISON WITH OTHER EDCs

Q. Based on your revenue requirements analysis, is JCP&L requesting an increase in base rates?

A. Yes. As set forth in Schedule CAP-03, JCP&L is requesting an increase in base rate revenues of $253 million on an annual basis or approximately a 7% overall average increase in the Company's rates. However, through the Company's proposed Rider TXA (discussed below), no residential customer will see a bill impact from the distribution base rate increase in this filing until January 1, 2028. Although the rate increase is proposed to take effect on May 6, 2027, Rider TXA would credit customers for the fixed and volumetric increases from May 6, 2027, through December 31, 2027. For example, a residential customer would see the proposed $5.47 customer charge offset by a $1.47 Rider TXA credit, resulting in no net impact from the customer charge increase. *See* Schedule YP-01 (Proposed Tariff, Rider TXA), and the Direct Testimonies of Teresa Reed (Exhibit JC-03), and Mathew Howes (JC-12).

Q. How do JCP&L's rates, including the proposed increase, compare with those of the other New Jersey EDCs?

A. JCP&L has the lowest delivery and lowest total residential electric rates among the New Jersey EDCs. Due to economies of scale associated with being part of a large utility holding company system, and through prudent management, JCP&L has maintained lower

base rates as shown in the chart below. Even after the proposed rate increase, JCP&L's delivery and total residential electric rates will still be the lowest among the four New Jersey EDCs.

Monthly Bill Comparison[1]						
Class/Company	BGS	Delivery	Current Monthly[2]	Proposed Delivery (BRC)	Proposed SRC Increase	Proposed Monthly Total
Residential[3]						
JCP&L	$ 121.87	$ 40.43	$ 162.30	$ 52.31	$ 2.35	$ 176.53
ACE	$ 134.80	$ 92.69	$ 227.49			
PSE&G	$ 152.15	$ 59.72	$ 211.88			
RECO	$ 133.25	$ 74.12	$ 207.38			
Commercial[4]						
JCP&L	$ 1,458.29	$ 496.26	$ 1,954.55	$ 637.36	$ 30.61	$ 2,126.26
ACE	$ 1,380.74	$ 880.03	$ 2,260.77			
PSE&G	$ 1,896.31	$ 662.13	$ 2,558.44			
RECO	$ 1,428.53	$ 714.21	$ 2,142.74			
(1) Current bills are based on Tariff published as of July 15, 2026 for all EDCs, excluding BGS Reconciliation, including NJ SUT						
(2) Annualized average based on 4 summer months and 8 winter months						
(3) Residential amount based on JCPL typical RS usage of 926 kWh/month in Summer and 688 kWh/month in Winter						
(4) Commercial amount based on 40kW, 10000kWh per month, served under secondary voltage						

IV. RELATED TESTIMONY OF OTHER JCP&L WITNESSES

Q. Please identify any other witness testimony that relates to and supports your testimony.

A. Several JCP&L witnesses have sponsored or explained test year adjustments that I have incorporated into my revenue requirements calculation.

Ms. Reed presents Direct Testimony that includes a discussion of the Company's weather-normalized sales relating to the distribution revenues for the 12 months ending June 30, 2026. Her proposed revenue weather normalization has been included as an adjustment to the test year (*see* Schedule CAP-02, Adjustment 1), based on actual data for July 1, 2025, through June 30, 2026. In addition, she explains how the calculation of the

Company's adjustment to rate base includes a Consolidated Tax Adjustment (*see* Schedule TR-01). She also testifies to a normal level of major storm amortization expense based on the average regulatory asset balance over an approximately eight-year amortization period (*see* Schedule CAP-02, Adjustment 15).

Yongmei Peng presents Direct Testimony (Exhibit JC-10) on proposed changes to the Company's Tariff for Service, including changes related to certain fees in Part II of the Tariff. In addition, she describes the reconciliation relating to Customer Refunds included in Adjustment 20.

Lisa Schultz presents Direct Testimony (Exhibit JC-05) that includes a discussion of Pension and OPEB expenses. Her Direct Testimony supports the appropriate level of such expenses to be included in the test year, which I have included in my revenue requirement calculation (*see* Schedule CAP-02, Adjustments 10 and 10(a)).

Patricia Mullin presents Direct Testimony (Exhibit JC-06) regarding vegetation management expense and storm restoration expense during the test year that supports my Adjustments 7, 12, and 15 (*see* Schedule CAP-02, Adjustments 7, 12, and 15). Her Direct Testimony also addresses AMI Plan capital expenditures relating to smart meters, hardware, software, and AMI incremental O&M expense (*see* Schedule CAP-02, Adjustments 11 and 23).

V. PRO FORMA ADJUSTMENTS

Q. Can you expand on the post-test year adjustments that are permitted to reflect the ongoing level of costs beyond the test year?

A. Yes. Under *Elizabethtown Water*, utilities are generally permitted to include in base rate requests known and measurable adjustments three months beyond the test year for changes

in capital structure, six months beyond the test year for rate base, and nine months beyond the test year for revenue and expense, which is generally referred to as the "3-6-9" rule.

Q. Is JCP&L proposing adjustments beyond the test year in this filing?

A. Yes. JCP&L has included adjustments beyond the test year and in accordance with the Elizabethtown 3-6-9 rule to: (1) reflect its adjusted capital structure as of September 30, 2026 (three months beyond the test year); (2) its rate base to reflect major capital additions and plant-related adjustments through December 31, 2026 (six months beyond the test year); and (3) known and measurable adjustments to O&M expense (nine months beyond the test year), specifically: (a) wage and salary increases for employees; (b) Forestry costs; (c) Wildfire Mitigation; and (d) AMI incremental O&M.

Q. Please describe the adjustments summarized on Schedule CAP-02, page 1, and indicated individually on Schedule CAP-02, pages 2 through 31.

A. Adjustment 1 – Revenue Normalization. This adjustment normalizes actual test year revenue for the effects of weather. Ms. Reed's Direct Testimony provides further information about this adjustment.

Adjustment 2 – Tariff Revisions. This adjustment accounts for the Tariff revisions proposed in Ms. Peng's Direct Testimony, which include increases in the returned payment charge and the AMI opt out fee.

Adjustment 3 – Interest on Customer Deposits. This adjustment reflects the reclassification to operating expense of interest on customer deposits at the rate of 4.25% based on the actual customer deposit balance as of June 30, 2026. The customer deposit balance is a deduction from rate base. The calendar year 2026 interest rate is equal to the average rate on six-month Treasury Bills for the 12-month period ending September 30,

2025, as set forth in the Board's Notice of Applicable Interest Rates on Customer Deposits Effective for Calendar Year 2026 dated October 16, 2025.

Adjustment 4 – Annualize Payroll Wage Rate Increases. This adjustment annualizes salary and wage increases using a 3.75% and 3.5% average increase for bargaining employees for November 1, 2025, and November 1, 2026, respectively. This adjustment also annualizes salary and wage increases using a 3.5% average increase for non-bargaining employees. The bargaining amount of this adjustment applies to those employees who are covered by a collective bargaining agreement and will receive actual salary and wage increases under that agreement. Because not all salary and wage increases are effective on January 1, 2026, the salary and wages were annualized for purposes of this adjustment to reflect a full year of the increases. This adjustment also provides for the Company's share of 401(k) retirement savings plan and Federal Insurance Contributions Act tax expenses resulting from salary and wage increases (Adjustments 4(a) and 4(b)). Adjustment 4 is consistent with the Board's long-standing practice regarding post-test year adjustments to O&M expense based on *Elizabethtown Water*.

Adjustment 5 – Reclassify Amortization of Net Loss on Reacquired Debt. This adjustment reflects the reclassification of the amortization of the net loss on reacquired debt from interest charges to operating expense reflected on a distribution basis. Under Generally Accepted Accounting Principles ("GAAP"), if debt is terminated or significantly modified, the Company must recognize, with a charge to income or expense, any gain or loss associated with the termination and any deferred issuance costs in the period that debt is terminated or significantly modified. Deferred net unamortized gain/loss on reacquired debt occurs when there is a redemption or reacquisition of long-term debt and there exists

remaining unamortized original debt expense or discounts and/or financing costs relating to the original debt issuance. The balance of the net gains/losses on reacquired debt is amortized in interest expense over the remaining original life of the debt. These costs are treated as regulatory assets for financial reporting purposes because they qualify as such under GAAP due to the approval of the Board to recover these deferred gains and losses. It is the practice of JCP&L and the Board to include this expense in the test year and this adjustment has been reflected in prior base rate proceedings in the same manner.

Adjustment 6 – BPU and Rate Counsel Assessments. This adjustment reflects a normalized level of Board and Division of Rate Counsel assessments. This adjustment is based upon the normalized test year revenues and 2026 actual assessment rates; however, the amount will be adjusted to reflect the revenue requirement approved by the BPU. The Company requests authority to defer amounts exceeding the base rate amount approved in this proceeding and to recover such deferred amounts in a subsequent base rate case.

Adjustment 7 – Small Storms. This adjustment seeks to increase the amount of non-deferred small storm expense recoverable in base rates from $20 million to $31 million. The Board established base rate recovery at $20 million in 2020, when it resolved JCP&L's 2020 Base Rate Filing, also limiting the eligibility of storm costs for deferral to those storms having costs in excess of $3 million and satisfying the Board's definition of "Major Event" in N.J.A.C. 14:5-1.2.[9] The Board subsequently amended that definition in 2023, however, further limiting the eligibility of storm costs for deferral by generally requiring that a storm affect not only 10% of a utility's customers, but also that the

[9] *In re the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in and Other Adjustments to Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith ("2020 Base Rate Filing")*, BPU Docket No. ER20020146, Order dated October 28, 2020 ("2020 Base Rate Filing Order"), at pp. 6-7, ¶ 31.

customers be affected "within a 48-hour period." This change, coupled with increases in storm activity,[10] has resulted in the Company incurring greater amounts of small storm expense that previously would have been deferred to a Regulatory Asset but which no longer qualify under the new criteria, necessitating JCP&L's requested increase.

Adjustment 8 – Rate Case Expenses. This adjustment reflects recovery of 50% of the estimated expense associated with base rate proceedings. It includes an estimated rate case amortization amount for this proceeding, which will be updated throughout and at the conclusion of this proceeding.

Adjustment 9 – EV Regulatory Assets. This adjustment seeks to increase the amortization of the EV Regulatory Assets from the annual amortization amount of $375,076 approved in the 2023 Base Rate Filing Order to $4.6 million based on a five-year amortization period. JCP&L seeks this increase to recover costs associated with its Board-approved EV Driven Program, which costs the Company has continued to defer in the EV Regulatory Assets since resolving its 2023 Base Rate Filing. Pursuant to the June 2022 EV Driven Order, the EV Driven Program is a four-year program that ends on July 15, 2026, unless there is program budget remaining on that date and the Company, in its sole discretion, elects to file a petition with the Board to extend the program.[11] On March 2, 2026, JCP&L filed its EV Driven Program semi-annual report notifying the Board therein that the Company would not be extending the program. The May 2026 EV Driven Order, however, directed JCP&L to file a petition to extend its light duty EV program.[12] Accordingly, on June 22, 2026, JCP&L filed a petition seeking to extend the EV Driven

[10] Ms. Mullin's Direct Testimony provides further information about the Company's increases in storm events, costs, and response.
[11] June 2022 EV Driven Order at p. 10, ¶ 38.
[12] May 2026 EV Driven Order at p. 7.

Program through December 31, 2027, without increases to the currently approved program budget.

In addition, the June 2022 EV Driven Order provides:

> The Costs associated with the EV investment that are likely to be in-service by the end of the six (6) months after the end of the test year in the Company's Next Base Rate Case, if determined by the Board to be reasonable and prudent, shall be reflected in the rates established in that case, consistent with the Board's Elizabethtown Water[] standards.[13]

Adjustment 10 – Pension and OPEB. This adjustment reflects the pension (Adjustment 10) and OPEB (Adjustment 10(a)) adjustments, as supported in Ms. Schultz's Direct Testimony. This calculation adjusts the test year pension and OPEB expense (July 1, 2025, through June 30, 2026) (which include mark-to-market gains or losses) to reflect 2026 pension and OPEB expense, calculated according to the delayed recognition methodology.

Adjustment 11 – Amortization of AMI Regulatory Assets. The AMI Order authorized JCP&L to book three AMI Regulatory Assets. The first, the AMI Investment Regulatory Asset, covers capital investment related to JCP&L's AMI Plan, inclusive of removal costs for legacy meters and depreciation, amortization, and carrying costs on new smart meters. The second, the AMI Stranded Cost Regulatory Asset, covers stranded costs on legacy meters. And the third, the AMI O&M Regulatory Asset, covers incremental O&M deferred costs associated with the AMI Plan. Adjustment 11 reflects a twenty-year amortization of the AMI Investment Regulatory Asset, a ten-year amortization of the AMI Stranded Cost Regulatory Asset, and a five-year AMI O&M Regulatory Asset amortization, which results in a $24,544,719 test year adjustment.

[13] June 2022 EV Driven Order at p. 12, ¶ 46 (internal footnote omitted).

Adjustment 12 – Normalize Vegetation Management Expense. This adjustment normalizes the test year vegetation management expense and addresses increases in vegetation management O&M costs due to contractor labor expenses, along with targeted ash tree mitigation efforts and danger trees. In JCP&L's 2023 Base Rate Filing, the Board authorized the Company to recover annually in base rates $32,477,805 for vegetation management expense.[14] The Company requests authority to increase this amount to $38.3 million. Ms. Mullin's Direct Testimony provides additional information regarding the Company's vegetation management program and performance. The total pro forma adjustment for increases in vegetation management expense over the test year amount is $6.7 million, as shown on Schedule CAP-02 (Adjustment 12).

Adjustment 13 – Annualize Depreciation Expense and Cost of Removal/Salvage. This adjustment annualizes depreciation and cost of removal expense based on the actual net depreciable plant balance as of June 30, 2026, and includes six months of additional distribution major capital projects related to AMI and other programs from July 1, 2026, through December 31, 2026. The depreciation rates applied are based on the Depreciation Study sponsored by JCP&L witness John Spanos (Exhibit JC-11, Schedule JJS-01). The annual cost of removal accrual expense for net salvage, on which the accrual rates were established, is based on five years of historical costs. This approach is consistent with BPU precedent; the 2020 Base Rate Filing Order authorized JCP&L to implement an accrual methodology for Cost of Removal, for accounting and ratemaking purposes, to collect through the Company's depreciation rates an amount based on its most recent five-year

[14] 2023 Base Rate Filing Order at p. 8, ¶ 38.

average of incurred Cost of Removal.[15] This treatment is further described in Mr. Spanos's accompanying Direct Testimony (Exhibit JC-11).

Adjustment 14 – Department of Energy ("DOE") Loan Due Diligence Fees. This adjustment reflects the annual amortization of due diligence fees incurred in connection with JCP&L's application to the DOE for $720 million in long-term, guaranteed debt under the Title 17 Clean Energy Financing Program ("DOE Loan"). The proposed DOE Loan was associated with the New Jersey Clean Energy Corridor Project ("NJ CEC Project"), which project was to construct transmission infrastructure to support offshore wind integration and increase system capacity. Although the DOE Loan was associated with the NJ CEC Project, both transmission and distribution customers would have benefited from lower financing costs. Because JCP&L does not capitalize distribution and transmission functions independently, the proceeds from the DOE Loan would have been allocated between the distribution and transmission functions and both distribution and transmission customers would have benefited from the lower cost financing. Therefore, JCP&L proposes that the costs associated with procuring the loan be allocated between the distribution and transmission functions. Since the loan would have been used to support rate base investments, the allocation to distribution will be the ratio of distribution rate base to total rate base and the allocation to transmission will be the ratio of transmission rate base to total rate base. Because the DOE loan would have also funded distribution projects in the same ratio, distribution customers would have received the benefit of lower cost financing in proportion to the allocated cost to procure the loan.

[15] 2020 Base Rate Filing Order at p. 5, ¶ 20.

As required by the DOE, JCP&L paid the DOE's costs for independent consultants and advisors (including legal counsel) supporting the loan application, negotiation, and execution, as well as the implementation of the definitive agreements. Between December 2024 and August 2025, when the DOE cancelled the application through no fault of JCP&L, the Company incurred total fees of $710,066. The Company now seeks recovery of the distribution-related portion, $488,380, amortized over four years, resulting in an annual recovery of $122,095.

Adjustment 15 – Storm Damage Cost Amortization. This adjustment reflects the amortization of $420 million of deferred major storm costs and deferred small storm costs of $57 million as of June 30, 2026, at an annual level of $62 million, representing an approximately eight-year amortization period. The deferral of small storm costs accords with the provision in the 2020 Base Rate Filing Order that JCP&L "shall be permitted to defer any and all annual Non-Deferred Small Storm Expense amounts in excess of the annual Small Storm Cost Deferral Threshold for consideration in its next base rate case."[16] This adjustment results in a pro forma increase of $33 million, raising the current storm amortization recovery from $29 million to $62 million annually. As described in further detail in Ms. Reed's and Mr. Staub's Direct Testimony, JCP&L is requesting a shorter amortization and recovery period for its deferred storm balance to provide additional cash to support distribution investments, reduce the level of required borrowings, and alleviate further pressure on JCP&L's credit metrics.

JCP&L also seeks to institute a new storm recovery charge rider ("Rider SRC") to fully recover the major storm and small storm regulatory asset balances as of June 30, 2026.

[16] 2020 Base Rate Filing Order at p. 7, ¶ 31(d).

Schedule CAP-08 discloses the annual revenue requirement calculation for Rider SRC, which the Company proposes to go into effect on January 1, 2028. JCP&L further proposes setting the base rate storm amortization at $62 million annually to cover storms deferred in July 2026 and forward. Ms. Reed's and Ms. Peng's Direct Testimonies provide further discussion of Rider SRC.

Adjustment 16 – FESC Depreciation Expense at JCP&L Rates. This adjustment reflects FESC depreciation expense calculated using the JCP&L depreciation rates and an allocation factor of 15.58%, the multi factor-utility and non-utility allocation percentage effective January 1, 2026. The depreciation methodology applied is consistent with Mr. Spanos's Direct Testimony.

Adjustment 17 – SERP/EDCP/CBRP. This adjustment removes income statement expense relating to the Supplemental Executive Retirement Plan, Executive Deferred Compensation Plan, and the Cash Balance Pension Restoration Plan because the Company is not requesting recovery of these non-qualified plan expenses.

Adjustment 18 – Advertising & Other Expenses. This adjustment removes advertising expenses recorded in the income statement in FERC Account 930.1. The Company has removed these advertising expenses as non-operating and/or unrecoverable costs, which may be related to advertising and sponsorships.

Adjustment 19 – Reconciliation of the Amortization of EDITs. This adjustment reflects the reconciliation of the amortization of property-protected EDITs using the ARAM in accordance with the Board's TCJA Order.[17]

[17] TCJA Order at p. 5, ¶ 21.

Adjustment 20 – Customer Refund Reconciliation & Penalty Refund. This adjustment reflects the amortization of amounts refunded to customers over a four-year period, with $1,481,285 to be refunded annually, under the Board's Order resolving JCP&L's 2023 Base Rate Filing. The 2023 Base Rate Filing Order directed JCP&L to refund $17,928,462 in non-recoverable costs to customers, including amounts in distribution charges that were misclassified, misallocated, or lacked proper supporting documentation, with any amounts over-funded to be placed in a regulatory asset for future recovery. As explained in Ms. Peng's Direct Testimony, JCP&L ultimately over-refunded customers $2,624,281. That over-refunded amount is thus included in Adjustment 20 and is netted against the $8,549,421 total penalty refundable to customers because the Company did not fully achieve the Reliability Improvement Plan required by the 2023 Base Rate Filing Order in 2024 and 2025. Ms. Mullin's Direct Testimony further addresses the Company's reliability performance.

Adjustment 21 – VOSA Regulatory Asset Recovery. By Order dated February 27, 2019, issued in BPU Docket No. ER19010013, the Board authorized JCP&L to request recovery of lost revenue associated with the implementation of the requirement in P.L. 2018, c. 77 (codified as N.J.S.A. 48:2-21.41) that a public utility generally charge a veterans' organization a residential rate for service delivered to the organization's primary property in the Company's next base rate case.[18] Such lost revenue is reflected in the balance of JCP&L's Veterans' Organization Service Application Regulatory Asset. In JCP&L's 2023 Base Rate Filing, the Company opted not to seek recovery of that balance, which then stood at $10,581, but instead reserved the right to do so in a subsequent base

[18] *In re the Verified Petition of Jersey Central Power & Light Company Seeking Review and Approval of the Veterans' Organization Service Application and Tariff,* BPU Docket No. ER19010013, Order dated February 27, 2019.

rate case. JCP&L again opts not to seek recovery of that balance, which now stands at $27,695, and reserves the right to do so in a subsequent base rate case.

Adjustment 22 – Wildfire O&M Adjustment. This adjustment reflects incremental O&M expense attributable to wildfire mitigation activities, which are separate from vegetation management expenses in Adjustment 12 discussed above. The Company has initiated a wildfire mitigation program to fully identify the risks and costs associated with potential wildfires in JCP&L's territory. At the time of this filing, the Company is requesting recovery of current, identifiable costs for vegetation management that are specifically related to wildfire mitigation, which are included in this adjustment. The Company is further requesting to defer for future recovery any additional costs associated with wildfire mitigation beginning with the effective date of the order resolving this 2026 Base Rate Filing. For a full description of JCP&L's wildfire mitigation activities, please refer to Ms. Mullin's Direct Testimony.

Adjustment 23 – AMI O&M Adjustment. JCP&L has deferred incremental project-related O&M to the AMI O&M regulatory asset in accordance with the AMI Order.[19] It has also recognized project-related benefits in the AMI O&M regulatory asset. As full deployment of AMI was completed as of December 31, 2025, JCP&L has experience in 2026 with ongoing operations and associated expense. The Company is proposing to discontinue deferring incremental AMI O&M expense into the regulatory asset as of December 31, 2026. The Company is requesting an adjustment to test year O&M expense of $2.5 million to normalize O&M expense to reflect going forward expense for AMI system-related O&M and the reduction of expenses associated with meter reading (opt out

[19] AMI Order at pp. 10-11, ¶ 37.

customers) and meter services. The test period included the final six months of AMI deployment and did not include all the estimated steady state costs. The requested increase in O&M of $3.3 million represents the difference between the test period O&M and the annualized 2026 budget post full deployment. In addition, the Company has also included a pro forma adjustment of $811,362 to lower Meter Reading and Meter Service Cost O&M expense going forward, as the AMI Order states that "revenue reduction pro forma will be determined in the subsequent base rate cases."[20]

Adjustment 24 – Reliability Penalty Reclass. This adjustment removes the reliability penalty recorded on JCP&L's books as a reduction to Other Operating Revenue to below the line for regulatory purposes. This reclass is necessary because, if not removed, the penalty would reduce Other Operating Revenue, thereby increasing the Company's revenue requirement. The reliability penalty is described in greater detail above in Adjustment 20.

Adjustment 25 – Injuries and Damages. In December 2025, a $2.84 million injury and damage accrual was posted in Administrative & General FERC Account 925, Injuries and Damages. Adjustment 25 removes the distribution portion using a Salary & Wage allocation of 92.25%, resulting in $2.62 million being removed from the distribution income statement as the Company is not seeking recovery at this time.

Adjustment 26 – Long Term Incentive Plan. This adjustment removes the Long Term Incentive Plan ("LTIP") expense amount included in the test year distribution O&M expenses for both the JCP&L direct charges and the allocated amount from FESC. The LTIP award program is for executives only, which is intended to reward executives as part

[20] *Ibid.*

of their total compensation package for the achievement of FirstEnergy goals that are intended to increase shareholder value. Thus, this adjustment serves to remove the LTIP test year amount from the revenue requirement for ratemaking purposes.

Adjustment 27 – Investment Tax Credit Amortization. This adjustment reflects the amortization of the distribution portion of the Investment Tax Credit, consistent with longstanding practice.

Adjustment 28 – Interest Synchronization-Tax on Long Term Debt. This adjustment synchronizes the federal and state income tax savings associated with rate base, with the weighted cost of debt in the capital structure used to support rate base, consistent with longstanding practice.

Adjustment 29 – Income Taxes on Adjustments. This adjustment computes the effect on federal and state income taxes relating to normalization adjustments 1 through 26.

Adjustment 30 – ARAM tax amortization. This adjustment satisfies the directive in the TCJA Order that JCP&L adjust base rates to "reflect the amortization of the property-related protected EDIT asset using ARAM."[21]

Q. Has JCP&L included an adjustment related to the Lost Revenue Adjustment Mechanism ("LRAM") in the revenue requirement?

A. No. The revenue requirement does not include an adjustment to revenue or O&M expense for the LRAM, a rate adjustment mechanism that permits recovery of lost revenue resulting from the implementation of energy efficiency ("EE") programs. The revenue included in the test year revenue requirement is weather normalized distribution revenue, excluding

[21] TCJA Order at p. 5, ¶ 19.

any adjustment for LRAM revenue. In a base rate case, revenues are set to recover the utility's revenue requirement. This action, for the most part,[22] resets or restores the impacts of EE programs on base rates since the utility's last base rate case. JCP&L will make appropriate adjustments to the LRAM deferral for the differences between the annualized EE impacts and the EE impacts captured in the test year.

VI. REGULATORY ASSETS AND LIABILITIES CURRENTLY RECOVERED THROUGH DISTRIBUTION BASE RATES

Q. As required by the 2023 Base Rate Filing Order, please provide information on all Regulatory Assets and Liabilities currently recovered through distribution base rates.

A. Tables of the historic amortization amounts currently recovered in distribution base rates are provided below by account.

[22] The test year does not reflect the annualized impacts of EE projects completed during the test year, only part-year impacts, depending on when the projects were placed in service. The difference between the annualized impacts and the impacts captured in the test year will be calculated and included in the LRAM deferral.

FERC Account 407.3

(1) Description	(2) 6/30/2026 Balance	(3) Annual Amortization	(4) Estimated Years Column (2)/(3)	(5) Board Approvals/Comments
Design Basis Documentation Costs – Oyster Creek Nuclear Generating Station	2,199,606	83,004	27	Initial approval: *In re the Petition of Jersey Central Power & Light Company for Approval of an Amendment to Its Tariff to Provide for an Increase in Rates and Charges for Electric Service*, BPU Docket No. ER89110912J, Order dated November 21, 1990 ("1989 Base Rate Filing Order"). Revised amortization: *In re the Petition of Jersey Central Power & Light Company for Approval of Increased Base Tariff Rates and Charges for Electric Service and Other Tariff Revisions*, BPU Docket No. ER91121820J, Order dated June 15, 1993 ("1991 Base Rate Filing Order").
Design Basis Documentation Costs – Three Mile Island Nuclear Generating Station, Unit 1	1,103,003	26,004	42	Initial approval: 1989 Base Rate Filing Order. Revised Amortization: 1991 Base Rate Filing Order.
Management Audit	597,028	367,396	2	Initial approval: 2023 Base Rate Filing Order.
Major Storm	419,681,399	29,000,000	14	Initial approval: 2020 Base Rate Filing Order (effective January 1, 2021).
Vegetation Management[1]	8,524,143	2,485,080	6	Initial approval: 2020 Base Rate Filing Order.
OPEB	748,250	475,000	5	Deferral Authority: *Request for Investigation Into Compliance With the Board Order in Docket No. EM00110870 by FirstEnergy Corp. and Jersey Central Power & Light*, BPU Docket No. EO17080870, Order dated May 22, 2018. Annual accrual of $448,100, effective January 1, 2019, based on AON actuarial computation. Amortization approval: 2020 Base Rate Filing Order. Annual amortization of $475,000, effective January 1, 2021.
Total Account 407.3		**32,436,484**		**Agrees to Schedule CAP-1, Column (3) Line 15**

NOTE: The estimated recovery years are subject to change based on actual experience.

1) The Company was granted deferral authority to defer $2.5 million annually for up to a five-year period to its existing Vegetation Management Regulatory Asset related to vegetation management expenditures in the 2023 Base Rate Filing Order.

FERC Account 407.4

(1) Description	(2) 6/30/2026 Balance	(3) Annual Amortization	(4) Estimated Years Column (2)/(3)	(5) Board Approvals/Comments
Rate Case Expense[1]	273,703	60,316	5	Initial approval: *In re the Verified Petition of Jersey Central Power & Light Company for Review and Approval of an Increase in and Adjustments to Its Unbundled Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith*, BPU Docket No. ER02080506, Order dated May 17, 2004. Revised Amortization: 2023 Base Rate Filing Order.
Asset Retirement Obligation ("ARO")[2]	5,805,798	(557,748)		Initial inclusion: 2020 Base Rate Filing Order. Amount nets against accretion expense FERC Account 411.95. The Company has continued to net the ARO against accretion expense in subsequent base rate cases (2026 test year net amount is $82,159). The Company does not amortize ARO and Accretion.
Accretion Expense	8,201,862	475,589		
Subtotal ARO & Accretion	14,007,660	(82,159)		
ARAM[3]	11,171,825	(222,389)	50	Initial approval: 2020 Base Rate Filing Order. Revised Amortization: 2023 Base Rate Filing Order.
Electric Vehicle[4]	14,058,463 8,816,705	375,076	61	Initial approval: 2023 Base Rate Filing Order.
Total Account 407.4		**130,843**		**Agrees to Schedule CAP-1, Column (3) Line 16 & 18**

NOTE: The estimated recovery years are subject to change based on actual experience.

1) See Adjustment 8.

2) ARO amount posted in FERC Account 407.4 is netted against accretion FERC Account 411.95, which nets to a test year amount of $82,159.

3) See Adjustment 19. The 2023 Base Rate Filing balance was a regulatory liability balance and the balance is currently an asset.

4) See Adjustment 9. The EV deferral balance and the incentive balance are disclosed separately for this presentation. Pursuant to the EV Driven Order, the EV Driven program ends on July 15, 2026, unless there is budget remaining and the Company petitions the Board to extend the Program. On June 22, 2026, JCP&L filed a letter request to extend the EV Driven Program. This matter is pending before the Board.

VII. TAX ADJUSTMENT RIDER

Q. What is the purpose of the Tax Adjustment Rider ("Rider TXA")?

A. As described in the accompanying Direct Testimony of Mr. Howes, the purpose of proposed Rider TXA is to provide a vehicle to flow through federal deferred tax benefits related to historical federal repairs tax deductions to reduce the rate increase relating to calendar year 2027. As explained by Ms. Reed, the Company is also proposing to return $26.8 million to customers related to the spent nuclear fuel ("SNF") disposal overcollection balance through Rider TXA.

Q. How will the Rider TXA revenue requirement be allocated to each customer class and what is the proposed rate design?

A. JCP&L will offset the base rate increase through Rider TXA, using a separate line item on the monthly bill. The revenue requirement for Rider TXA will be allocated to each service

class based on the overall revenue allocation determined in this case. The allocated revenue requirement will then be used to develop a class average rate per kilowatt-hour ("kWh") for the non-residential service classifications, as applicable, under Rider TXA. For the residential service classifications, Rider TXA will equal the base rate increase for each component of the rate design so that the offsets for residential customers will be equal to the distribution base rate increase. The residential customer will see no bill increase related to this 2026 Base Rate Filing during year 2027. See Schedule YP-07 to Ms. Peng's Direct Testimony for the class-level revenue allocation.

Q. How will the deferred tax savings and SNF disposal overcollection balance be apportioned between monthly bill offsets?

A. JCP&L has modeled that approximately $141.87 million of the deferred tax savings and approximately $26.8 million of the SNF disposal overcollection balance will be used to provide monthly bill offsets through Rider TXA. However, there will be variability in actual application from changes in kWh sales due to weather and other factors and the generation of deferred tax savings for 2027, which could be higher or lower than the amounts modeled. Because of the variability in 2027 due to weather-related risk, JCP&L proposes a reconciliation as described below.

Q. Does JCP&L propose to reconcile Rider TXA?

A. Yes. Rider TXA will use deferral accounting to reconcile the components and revenue requirement under Rider TXA, including the SNF refund. The customer bill offsets will be adjusted, as necessary, to reflect the reconciliation of Rider TXA.

Interest will be applied to over- and under-recovered balances at the two-year constant maturity Treasury rate plus 60 basis points. Rider TXA will be reconciled

annually and any future over- or under-collected balance will be submitted for either refund or recovery in JCP&L's next base rate case. Reconciliation will be performed with respect to the overall Rider TXA revenue requirement for the reconciliation period, with over- or under-collected balance being allocated to each service classification based on the revenue allocation determined in this 2026 Base Rate Filing.

JCP&L will file a reconciliation of Rider TXA by March 31, 2028. The customer bill offsets will be put in effect with the effective date of the current base rate case Board order in Rider TXA. The Company will disclose the monthly balances in the deferred balance report and will propose an amortization in a subsequent base rate case to recover or refund any residual amounts from Rider TXA.

Q. For what period will Rider TXA be effective?

A. Rider TXA, as proposed, will be effective simultaneously with the rate effective date of the Board order resolving this 2026 Base Rate Filing. The Rider TXA revenue is designed to be in effect through December 31, 2027. A portion of historic federal repairs ADIT sufficient to offset the After-Tax Return on Cumulative Change in Rate Base and Book Tax Repair Benefit will continue to be flowed through each month for the duration of Rider TXA, *i.e.,* until the effective date of the next base rate case. The post-2027 flow-through under Rider TXA will not have any impact on the revenue requirement under this base rate case but will be taken into account in calculating income tax expense and rate base in JCP&L's next base rate case. Interest will be calculated on a monthly basis on any over- or under-recovered balance until the effective date of JCP&L's future base rate case. Rider TXA will be extinguished coincident with the rate effective date of any future base rate case.

Q. How does JCP&L plan to phase in base rates using the deferred tax savings as offsets?

A. JCP&L plans to offset any revenue increase in 2027 resulting from this 2026 Base Rate Filing, which will serve to eliminate any customer rate increases until 2028.

Q. Please explain how the base rate phase in will be implemented in 2027.

A. JCP&L estimates that the effective date of the rate increase will be May 6, 2027. JCP&L will increase base rates by $168.67 million for an eight-month period beginning with rates effective May 6, 2027. This amount reflects an annual rate increase of $253 million. For this eight-month period in 2027, instead of increasing base rates, the Company will flow through deferred tax savings of $141.87 million plus the SNF disposal overcollection balance of $26.8 million to offset the rate increase in 2027 by $168.67 million.

Q. How will the base rate phase in be implemented in 2028?

A. In 2028, JCP&L will increase base rates by $253 million annually beginning with rates effective January 1, 2028.

Q. Are there any future base rate impacts from the flow-through of these deferred tax savings?

A. Yes. These deferred taxes will become due in the future. The deferred tax savings that are flowed through will need to be collected from customers to pay these taxes in the future, so there will be an increase in the effective tax rate in the future, which means there will be higher tax expense in future rate cases. The accelerated flow through of historic deferred tax benefits will result in higher rate base on which the Company earns a return. The ADIT in the next base rate case will be adjusted downward to reflect the deferred tax benefits for the repairs that were flowed through Rider TXA.

VIII. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

JERSEY CENTRAL POWER & LIGHT COMPANY
Pro Forma Statements of Net Utility Operating Income for the Twelve Months Ended 6/30/26
Normalized and Adjusted to Reflect the Effect of Known Major Changes and Proposed Rates

Line No.		Unadjusted Total Company (a) (1)	Non-Distribution Adjustments (b) (2)	Unadjusted Distribution (3)	Normalization Adjustments (4)	Pro Forma Present Rates (5)	Additional Revenue to Achieve Return (6)	Requested Pro Forma Proposed Rates (7)
1	Electric Retail Sales	$ 2,670,152,249	$ (1,947,010,895)	$ 723,141,354	$ 484,086	$ 723,625,440	$ 253,040,938	$ 976,666,378
2	Sales for Resale	7,031,345	(7,031,345)	-				
3	Total Electric Sales	$ 2,677,183,594	$ (1,954,042,240)	$ 723,141,354	$ 484,086	$ 723,625,440	$ 253,040,938	$ 976,666,378
4	Other Operating Revenue	126,620,937	(114,186,013)	12,434,924	(15,252,397)	(2,817,473)		(2,817,473)
5	Total Revenue	$ 2,803,804,531	$ (2,068,228,253)	$ 735,576,278	$ (14,768,311)	$ 720,807,967	$ 253,040,938	$ 973,848,905
6	O&M - Production	1,498,512,148	(1,498,512,148)	-	-	-		-
7	O&M - Transmission	72,377,049	(72,377,049)	-	-	-		-
8	O&M - Distribution	381,288,891	(212,694,235)	168,594,656	15,958,652	184,553,308		184,553,308
9	O&M - Customer Accounts	25,328,682	(7,776,051)	17,552,631	-	17,552,631		17,552,631
10	O&M - Customer Service	175,524,392	(168,094,310)	7,430,082	-	7,430,082		7,430,082
11	O&M - Sales Expense	(38,496)		(38,496)		(38,496)		(38,496)
12	O&M - A&G	84,116,347	(88,560,438)	(4,444,091)	72,732,026	68,287,935		68,287,935
13	Subtotal Operation & Maintenance	$ 2,237,109,013	$ (2,048,014,231)	$ 189,094,782	$ 88,690,678	$ 277,785,461	$ -	$ 277,785,460
14	Depreciation & Amortization	255,178,039	(91,614,570)	163,563,469	50,957,540	214,521,009		214,521,009
15	Regulatory Debits	25,535,960	6,900,524	32,436,484	63,518,738	95,955,222		95,955,222
16	Regulatory Credits	(277,918,809)	277,574,064	(344,746)	-	(344,746)		(344,746)
17	Taxes Other Than Income	12,221,302	(2,131,630)	10,089,672	327,813	10,417,485		10,417,485
18	Accretion Expense	475,589		475,589		475,589		475,589
19	Total Operating Expenses	$ 2,252,601,094	$ (1,857,285,843)	$ 395,315,250	$ 203,494,770	$ 598,810,021	$ -	$ 598,810,020
20	Operating Income Before Income Taxes	551,203,438		340,261,027	(218,263,080)	121,997,947	253,040,938	375,038,885
21	Income Taxes	111,350,192		95,647,375	(91,521,176)	4,126,199	71,129,807	75,256,006
22	Net Utility Operating Income	$ 439,853,246		$ 244,613,652	$ (126,741,903)	$ 117,871,749	$ 181,911,131	$ 299,782,880

(a) Includes July 2025 to June 2026 actuals.
(b) Consists of revenues and expenses related to transmission operations and reconciling revenue and expense items.

JERSEY CENTRAL POWER & LIGHT COMPANY
Summary of Test Year Normalization/Annualization Adjustments

Adjmt. No.		Revenue (1)	O&M (2)	Depreciation (3)	Amortization (4)	Taxes (5)	Total (6)
1	Revenue Normalization Adjustment	(20,345,218)					
2	Tariff Fee Adjustments	1,302,197					
3	Interest on Customer Deposits		1,494,683				
4	Annualize Salary and Wage Rate Increases		4,285,139				
4(a)	Savings Plan - Company Contribution for S&W Increase		128,554				
4(b)	FICA Tax on annualized S&W Increases					327,813	
5	Reclass Amortization of Net Loss on Reacquired Debt		150,707				
6	BPU & Rate Counsel Assessments		716,062				
7	Small Storm Adjustment		2,670,199				
8	Rate Case Expenses				117,907		
9	EV Recovery				4,199,957		
10(a)	Pension		66,825,406				
10(b)	OPEB		10,998,521				
11	AMI Regulatory Asset Recovery				24,544,719		
12	Normalize Vegetation Management Expense		6,718,604				
13	Annualize Depreciation Expense & Cost of Removal/Salvage			50,957,540			
14	DOE Loan Due Diligence Fees				122,095		
15	Storm Damage Cost Amortization				33,000,000		
16	Service Company Depreciation Expense at JCP&L Rates		(2,016,569)				
17	SERP/EDCP/CBRP		(2,935,725)				
18	Advertising & Other Expenses		(8,993)				
19	ARAM Amortization				3,015,345		
20	Customer Refund Reconciliation & Penalty Amortizations				(1,481,285)		
21	VOSA						
22	Wildfire Mitigation		2,085,499				
23	AMI O&M Adjustment		2,477,472				
24	Reliability Penalty Reclass	4,274,711			-		
25	Injuries & Damages		(2,620,620)				
26	Remove LTIP (Long Term Incentive Plan)		(2,278,260)				
27	Investment Tax Credit Amortization					(92,351)	
28	Interest Synchronization - Tax on Long Term Debt					(25,061,810)	
29	Income Taxes on Adjustments					(61,353,752)	
30	Tax Reform Amortization					(5,013,263)	
	Total Adjustments	(14,768,311)	88,690,679	50,957,540	63,518,738	(91,193,363)	126,741,904

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 1

Adjustment to retail distribution revenue for weather normalization.

Electric sales (distribution) revenue 12ME June 2026	723,141,354	(a)
Weather-normalized distribution revenue	702,796,136	
Adjustment to total revenue	(20,345,218)	

Electric sales (distribution) revenue 12ME June 2026	723,141,354
Weather normalized distribution revenue (based on billing determinants)	723,625,440
Adjustment to retail revenue	484,086

Adjustment to retail revenue	484,086
Misc adjustments to other operating revenue	(20,829,304)
Adjustment to total revenue	(20,345,218)

(a) Reference schedule CAP-1, column 3, line 1.

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 2

Adjustment to other operating income to reflect proposed fee changes in Tariff Part III - Service Classifications.

	Test Year Other Oper Rev (1)	Current Fee (2)	No. of Occurrences (1)/(2)=(3)	Proposed Fee (4)	Estimated Annual Revenue (3)x(4)=(5)	Adjmt to Other Revenue (5)-(1)
Returned Payment Charge	$ 375,165	$ 15.00	25,011	$ 22.00	$ 550,242	$ 175,077
Opt Out Fee	$ 1,428,239	$ 14.07	101,524	$ 25.17	$ 2,555,359	$ 1,127,120
Total Adjustment to Other Operating Revenue						$ 1,302,197

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 3

Adjustment to reclassify and annualize interest on customer deposits.

Customer deposits balance at 06/30/2026	$ 35,169,016	
Interest rate 2026	4.25%	(a)
Annualized interest on customer deposits	$ 1,494,683	

(a) Based upon the average yield on new six month Treasury Bills for the 12-month period ending September 30, 2025.

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 4, 4(a), and 4(b)

Adjustment (4) reflects annualized salary and wage ("S&W") rate increases (WRI) effective November 1 and May 1 for bargaining and March 1 for non-bargaining employees, respectively. Additional adjustments for the impact of the S&W increase was applied to the savings plan 4(a) and FICA tax 4(b).

	Total straight-time labor cost		
	Bargaining	Non-Bargaining	Total
Annualized S&W cost with WRI	$ 52,908,515	$ 33,815,158	$ 86,723,673
12 months ending June 2026 test year amount	50,503,442	31,935,092	82,438,534
Adjustment No. 4	$ 2,405,073	$ 1,880,066	$ 4,285,139

Total savings plan - Company contribution for annualized Salary & Wage Increase *			
	Bargaining	3%	$ 72,152
	Non-Bargaining	3%	56,402
Adjustment No. 4(a)	TOTAL		$ 128,554

Total FICA tax on annualized S&W Increase **			
	Bargaining	7.65%	$ 183,988
	Non-Bargaining	7.65%	143,825
Adjustment No. 4(b)	TOTAL		$ 327,813

* Company contributes 50 cents per dollar up to 6%.
** Federal Insurance Contribution Act "FICA"-Social Security rate of 6.2% plus 1.45% Medicare.

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 5

Adjustment to reclassify the amortization of net loss on reacquired debt from interest charges to operation expense.

Amortization of loss on reacquired debt at 6/30/2026	$	214,103
Amortization of gain on reacquired debt at 6/30/2026		-
Amortization of net loss on reacquired debt	$	214,103
Distribution plant allocation		70.39%
Distribution net loss on reacquired debt	$	150,707

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 6

Adjustment to NJBPU and Rate Counsel Assessments based on weather-normalized test year revenues.

	NJBPU	RPA	Total	
Gross revenues from intrastate sales			$ 2,782,196,197	(a)
Assessment rate	0.1977%	0.0489%		
Total assessment	$ 3,304,246	$ 816,820	$ 4,121,066	
Test year accrued amount	2,730,112	674,892	3,405,004	
Adjustment to assessment expense	$ 574,134	$ 141,928	$ 716,062	

(a) Amount will be adjusted to reflect the revenue requirement approved by the BPU.

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 7

Adjustment to increase non-major storm expense in distribution base rates.

Year 2023	$	12,936,680
Year 2024		26,973,853
Year 2025		35,472,014
YTD June 2026		71,368,032
Total	$	146,750,579
Average	$	41,928,737
Year 2024 & 2025 Total	$	62,445,867
Average (2024 & 2025)		2
Average	$	31,222,934
Expense in test year	$	28,552,735
Adjustment to test year	$	2,670,199

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 8

Adjustment to reflect amortization of expense associated with various rate and regulatory proceedings

Estimated rate case expense for 2026 case:		
Legal fees and expenses	$	1,000,000
Consultant fees and expenses		350,785
Court reporter fees		8,000
Public notices		65,000
Postage/messenger service		2,000
Total	$	1,425,785
50/50 Sharing	$	712,893
Amortization period in years		4
2026 base rate case annual amortization expense	$	178,223
Less Test Year Amortization	$	60,316
Total annual base rate case amortization	$	117,907

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 9

Adjustment to reflect amortization of the Electric Vehicle (EV) recovery:

EV Investment Incentives	$	8,816,705
Incentive Reg Asset (plus Return)		14,058,463
Total Regulatory Asset as of June 30, 2026	$	22,875,167
Amortization period		5
Annual Amortization	$	4,575,033
Amount in Test Year		375,076
Adjustment Amount	$	4,199,957

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 10

Adjustment to Test Year pension expense to reflect actuarial gains/losses under the pre-2011 accounting methodology.

Line No.	Description	12 ME June 30 2026 Amount
1	Pension expense per books	$ (55,251,710)
2	Remove test year pension M-t-M expense for actuarial gains/losses	$ 43,496,039
3	Add test year pension expense for actuarial gains/losses using pre-2011 acctg methodology	$ 28,943,426
4	Adjustment to test year pension expense (Line 2 + Line 3)	$ 72,439,465
5	Distribution allocation percentage based on 2025 distribution S&W	92.25%
6	Adjustment to test year pension expense to reflect actuarial gains/losses under the pre-2011 acctg methodology	$ 66,825,406
7	Total requested distribution pension expense	$ 15,855,704

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 10(a)

Adjustment to Test Year OPEB expense to reflect actuarial gains/losses under the pre-2011 accounting methodology.

Line No.	Description	12 ME June 30 2026 Amount
1	OPEB expense per books	$ (28,619,356)
2	Remove test year OPEB M-t-M expense for actuarial gains/losses	$ 11,787,085
3	Add test year OPEB expense for actuarial gains/losses using pre-2011 acctg methodology	$ 135,431
4	Adjustment to test year OPEB expense (Line 2 + Line 3)	$ 11,922,516
5	Distribution allocation percentage based on 2025 distribution S&W	92.25%
6	Adjustment to test year OPEB expense to reflect actuarial gains/losses under the pre-2011 acctg methodology	$ 10,998,521
7	Total requested distribution OPEB expense	$ (15,402,835)

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 11

Adjustment to amortize AMI Legacy Meters, Investment, and O&M.

	2026
AMI Legacy Meter Reg Asset:	
Balance as of December 2025 Actuals	$ 87,451,938
Amortization period	10
AMI Legacy Meter Amortization	$ 8,745,194
AMI O&M Reg Asset:	
Balance as of June 30, 2026	$ 41,725,353
Amortization period	5
AMI Deferred O&M Amortization	$ 8,345,071
AMI Investment Reg Asset:	
Balance as of June 30, 2026 (Includes Return, Depreciation and Cost of Removal)	$ 149,089,082
Amortization period	20
AMI Investment Amortization	$ 7,454,454
Adjustment to Amortization Expense	$ 24,544,719

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 12

Adjustment to address the ongoing increased expense associated with new BPU vegetation management standards, the test year level of spending above the amount the BPU approved in the Company's last base rate case, along with increased labor expenses for vegetation management activity and increased expenses for removal of danger and hazard trees

		Vegetation Management Expense	
Proposed Vegetation Management Program Expense	$	38,336,100	
Test Year Expense Amount		31,617,496	*
Adjustment Amount	$	6,718,604	

* Amount approved in 2023 Base Rate Filing, BPU Docket No. ER23030144 was $32,477,805.

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 13

Adjustment to annualize depreciation expense net of cost of removal.

	Depreciation Expense
Distribution Plant:	
Annualized depreciation expense	$ 193,331,881
General plant allocated to distribution:	
Annualized GP depreciation expense	19,723,190
General Plant unrecovered reserve amortization	255,607
Total annualized depreciation expense	213,310,678
Total annualized depreciation expense in test year	163,454,823
Adjustment to depreciation expense (403)	$ 49,855,855
6-month beyond the test Year (AMI)	1,101,685
Total	$ 1,101,685
Total Depreciation and Amortization Adjustment	$ 50,957,540

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 14

Adjustment to amortize due diligence fees incurred in connection with JCP&L's application to the DOE for $720m in long-term, guaranteed debt under the Title 17 Clean Energy Finance Program.

DOE Loan Due Diligence Fee	$	710,066
Distribution Allocation (Rate Base %)		68.78%
DOE Loan Due Diligence Fee (Dx)	$	488,380
Amortization period in years		4
Total Annual Amortization	$	122,095

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 15

Adjust amortization of deferred storm damage costs.

	Regulatory Asset Balance
Major Storms	$ 419,681,399
Small Storms	56,932,780
Total June 30, 2026 Balance	$ 476,614,179
Annual Amortization	62,000,000
Less amortization included in test year	29,000,000
Adjustment	$ 33,000,000

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 16

Adjustment to recalculate First Energy Service Company depreciation using JCP&L's depreciation rates.

FIRSTENERGY SERVICE COMPANY
12 Months Ended June 30, 2026

ACCOUNT	DESCRIPTION	BALANCE AT July 1, 2025	BALANCE AT June 30, 2026	Total Depreciation Based on JCPL rates	FERC 403 SC Depreciation Exp	Difference
SERVICE COMPANY PROPERTY:						
301	ORGANIZATION	$ 49,344	$ 49,344			
303	MISCELLANEOUS INTANGIBLE PLANT	581,764,064	617,903,349			
304	LAND & LAND RIGHTS	136,339	136,339	4,254		
305	STRUCTURES AND IMPROVEMENTS	59,189,730	61,503,770	873,987		
306	LEASEHOLD IMPROVEMENTS	0	0	0		
307	EQUIPMENT	162,081,569	168,411,164	8,394,398		
308	OFFICE FURNITURE AND EQUIPMENT	198,009,104	210,321,419	8,411,324		
309	AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT	8,773,939	8,054,523	706,913		
310	AIRCRAFT AND AIRPORT EQUIPMENT	0	0	0		
311	OTHER SERVICE COMPANY PROPERTY	41,478	40,721	3,541		
	SUB - TOTAL	$ 1,010,045,566	$ 1,066,420,631	$ 18,394,417		
	Year 2026 allocation factor from FE Service Company to JCP&L for Depr Expense			15.58%		
	2026 annual depreciation expense allocated to JCP&L			$ 2,865,850	$ 5,051,833	$ (2,185,983)
	Distribution allocation based upon Salaries and Wages					92.25%
	Distribution Service Company Depreciation Adjustment					$ (2,016,569)

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 17

Adjustment to remove Supplemental Executive Retirement Plan ("SERP"), Executive Deferred Compensation Plan ("EDCP") and Cash Balance Retirement Plan ("CBRP") expense.

SERP, EDCP & CBRP:		
JCP&L	$	1,155,295
Service Company		2,027,063
Total Test Year Expense Amount	$	3,182,358
Salary and wage distribution allocator		92.25%
Adjustment to remove SERP, EDCP & CBRP	$	2,935,725

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 18

Adjustment to remove advertising expenses relating to promotional, institutional or civic memberships and other O&M expenses.

		Amount
Informational or instructional advertising	$	-
12 Months-ending June 2026 TY Expense	$	8,993
Adjustment to remove advertising expense	$	(8,993)

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 19

Adjustment to reflect amortization of expense associated with ARAM under recovery.

	Regulatory Asset Balance
ARAM under recovery concerning TCJA:	
ARAM under recovery balance as of June 30, 2026	$ 11,171,825
Amortization period in years	4
Total Annual ARAM Amortization	$ 2,792,956
Amount in Test Year	(222,389)
Adjustment Amount	$ 3,015,345

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 20

Over-funded customer refund & reliability improvement plan penalty refund.

Customer Refund Reconciliation	$ 2,624,281
Penalty Refund	(8,549,421)
Net Refunds	(5,925,140)
Amortization period in years	4
Total Annual Rate Case Amortization	$ (1,481,285)

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 21

Adjustment relating to VOSA regulatory asset.

VOSA Regulatory Asset	$	27,695
Company not seeking recovery at this time		(27,695)
Adjustment Amount	$	0

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 22

Adjustment to reflect O&M expense attributable to wildfire mitigation activities.

	6/30/2026
Total Annualized Wildfire Expense	$ 2,085,499

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 23

AMI O&M Adjustment to normalize O&M going forward due to AMI being fully deployed as of December 31, 2025.

Total AMI Amount Normalization	$	8,238,569
AMI Proforma Reduction		(811,362)
AMI Normalization O&M Expense (Net)	$	7,427,207
Test Year Amount		4,949,735
AMI O&M Adjustment	$	2,477,472

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 24

Adjustment to reclass the reliability penalty recorded in Other Operating Revenue to below the line for regulatory purposes.

Reliability Penalty Reclass (July 2025-June 2026)	$	4,274,711

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 25

Removal of the distribution portion of an injury & damage accrual from the Dx Income Statement as the Company is not seeking distribution recovery.

Injuries and Damages Accrual/Settlement	$ (2,840,781)
Dx Allocator	92.25%
Adjustment Amount	$ (2,620,620)

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 26

Remove LTIP (Long Term Incentive Plan)

LTIP (Long Term Incentive Plan) Test Year Expense	$	(2,469,659)
Dx Allocator		92.25%
Adjustment Amount	$	(2,278,260)

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 27

Adjustment to include investment tax credit amortization.

Investment Tax Credit:		
FERC Account 411.40	$	(131,199)
Distribution plant allocator		70.39%
Adjustment for distribution investment tax credit	$	(92,351)

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 28

Income taxes associated with synchronized interest on outstanding debt

Synchronized Cost of Debt at end of test year (a)		$	89,156,207
State Corporate Business Tax	9.00%		(8,024,059)
Federal Income Tax	21.00%		(17,037,751)
Tax Adjustment		$	(25,061,810)

(a) Rate Base at end of test year		$	3,893,284,146
Weighted cost of debt			
Cost of Debt	4.870%		
Long Term Debt capitalization ratio	47.0%		2.29%
Total synchronized cost of debt		$	89,156,207

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 29

Effect of Applicable Adjustments on Income Taxes.

Adjustment No.			Effect on Taxable Income
1	Revenue Normalization Adjustment		$ (20,345,218)
2	Tariff Fee Adjustments		1,302,197
3	Interest on Customer Deposits		(1,494,683)
4	Annualize Payroll Wage Rate Increases		(4,285,139)
4 (a)	Savings Plan match on Payroll Wage Increase		(128,554)
4 (b)	FICA tax on Payroll Wage Increase		(327,813)
5	Reclass Amortization of Net Loss on Reacquired Debt		(150,707)
6	BPU & Ratepayer Advocate Assessments		(716,062)
7	Small Storms		(2,670,199)
8	Rate Case Expenses		(117,907)
9	EV Regulatory Asset Recovery		(4,199,957)
10(a)	Pension Smoothing		(66,825,406)
10(b)	OPEB Smoothing		(10,998,521)
11	AMI Regulatory Asset Recovery		(24,544,719)
12	Normalize Vegetation Management Expense		(6,718,604)
13	Annualize Depreciation Expense		(50,957,540)
14	DOE Loan Due Diligence Fees		(122,095)
15	Storm Damage Cost Amortization		(33,000,000)
16	Service Company depreciation expense at JCP&L Rates		2,016,569
17	SERP/EDCP/CBRP		2,935,725
18	Advertising Removal		8,993
19	ARAM		(3,015,345)
20	Customer Refund Reconciliation		1,481,285
21	VOSA		-
22	Wildfire Mitigation		(2,085,499)
23	AMI O&M Normalization Adjustment		(2,477,472)
24	Reliability Penalty Reclass		4,274,711
25	Injuries & Damages		2,620,620
26	LTIP		2,278,260
	Taxable income for State income taxes		$ (218,263,081)
	New Jersey Corporate Business Tax at	9.00%	$ (19,643,677)
	Taxable income for Federal income taxes		$ (198,619,404)
	Federal income tax at	21.00%	$ (41,710,075)
	Total income taxes		$ (61,353,752)

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 30

Base Rate ARAM Amortization

			Amount
Grossed-Up For Tax	Protected Property	$	(7,578,318)
Net of Tax	Protected Property		(5,448,053)
Grossed-Up For Tax	NOL		604,798
Net of Tax	NOL		434,789
ARAM Net of Tax Amount		$	(5,013,263)

JERSEY CENTRAL POWER & LIGHT COMPANY
Explanation of Adjustments Under Proposed Rates

			Additional Revenues To Achieve Return
Rate Base		$ 3,893,284,146	
Rate of Return (A)		7.70%	
Return Required		$ 299,782,879	
Normalized Income		117,871,749	
Income Deficiency		$ 181,911,130	
Tax Gross-up Factor		1.391014049	
Revenue Deficiency		$ 253,040,938	
Proposed Increase in Revenues			$ 253,040,938
State Corporate Business Tax	9.00%		22,773,684
Federal Income Tax	21.00%		48,356,123
Total Tax	28.11%		71,129,807
Effect on Operating Income			$ 181,911,131

(A) Required Rate of Return	Capitalization Ratio	Embedded Cost	Rate of Return
Long Term Debt	47.00%	4.87%	2.29%
Common Equity	53.00%	10.20%	5.41%
Total Rate of Return	100.00%		7.70%

JERSEY CENTRAL POWER & LIGHT COMPANY
Actual and Pro Forma Rates of Return for Test Year
Adjusted to Reflect the annualized Effect of Proposed Rates
and of Known Major Changes

Present Rates	
Actual (12+0)	
Operating Income	$ 244,613,652
Net Investment in Rate Base	$ 3,893,284,146
Rate of return	6.28%
Pro Forma	
Operating Income	$ 117,871,749
Net Investment in Rate Base	$ 3,893,284,146
Rate of return	3.03%
Proposed Rates	
Pro Forma	
Operating Income	$ 299,782,880
Net Investment in Rate Base	$ 3,893,284,146
Rate of return	7.70%

JERSEY CENTRAL POWER & LIGHT COMPANY
Distribution Rate Base at End of Test Year

Line No.		Balance at 6/30/2026 (a) (1)	Balance at 6/30/2026 (b) (2)	Balance 12/31/2026 (c) (3)	Total Rate Base (4) (Sum 1 to 3)
1	Total Electric Utility Plant in Service	$ 6,973,070,485	$ (68,892,010)	$ 113,575,725	$ 7,017,754,200
	Deductions:				
2	Accumulated Provision for Depreciation	2,110,532,739	(21,990,050)	1,101,685	2,089,644,374
3	Accumulated Deferred Income Tax	1,300,220,656	(15,091,607)	887,547	1,286,016,596
4	Customer Advances for Construction (Net of Deferred Tax)	66,023,706			66,023,706
5	Customer Deposits	35,169,016			35,169,016
6	Customer Refunds	294,362			294,362
7	Unamortized Net Loss on Reacquired Debt	-			-
8	Operating Reserves	10,387,857			10,387,857
9	Total Deductions	$ 3,522,628,336	$ (37,081,657)	$ 1,989,232	$ 3,487,535,911
	Additions:				
10	AMI	170,049,339			170,049,339
11	EV	9,652,750			9,652,750
12	Total Additions	$ 179,702,089	$ -	$ -	$ 179,702,089
	Working Capital:				
13	Materials & Supplies Inventory	45,883,057			45,883,057
14	Cash Working Capital	137,480,711			137,480,711
15	Total Working Capital	$ 183,363,768	$ -	$ -	$ 183,363,768
16	Total Net Rate Base Investment	$ 3,813,508,006	$ (31,810,353)	$ 111,586,493	$ 3,893,284,146

(a) Includes AMI & EV plant in-service
(b) Pension & OPEB Delayed Recognition
(c) Projects forecasted to be in service through 12/31/26 (six months beyond the test year)

JERSEY CENTRAL POWER & LIGHT COMPANY
AMI Program Rate Base Adjustment

Line No.		Balance at 12/31/2025 (1)	Balance at 6/30/2026 (2)	Total 6/30/2026 (3)
	Stranded Cost Deferral:			
1	Accelerated Depreciation	$ 118,002,210		118,002,210
2	Depreciation Expense As Approved	$ (30,550,272)		(30,550,272)
3	Total Stranded Costs	$ 87,451,938		87,451,938
	AMI Investment Deferral:			
4	Deferred Depreciation		79,578,562	79,578,562
5	Deferred Interest		17,596,965	17,596,965
6	Equity Return		51,913,555	51,913,555
7	Total Net Rate Base Investment	87,451,938	149,089,082	236,541,020
8	Deferred Income Tax	$ 24,582,740	$ 41,908,941	$ 66,491,681
9	Total Net Rate Base Investment	$ 62,869,198	$ 107,180,141	$ 170,049,339

JERSEY CENTRAL POWER & LIGHT COMPANY
EV Driven Program Rate Base Adjustment

Line No.		Balance at 6/30/2026 (1)
1	Unamortized Investment Balance	$ 13,013,849
	Deductions:	
2	EV Recovery Amortization	880,842
3	Total Deductions	$ 880,842
	Additions:	
4	Depreciation & Amortization	62,921
5	Deferred Return	1,091,463
6	Carrying Charge	139,720
7	Total Additions	$ 1,294,104
8	Total Net Rate Base Investment	13,427,111
9	Deferred Income Tax	$ 3,774,361
10	Total Net Rate Base Investment	$ 9,652,750

JERSEY CENTRAL POWER & LIGHT COMPANY
Derivation of Storm Recovery Charge (SRC)
For Period of January 1, 2028 through December 31, 2037

Line No.	Derivation of Tariff Rider SRC:	Total
1	Total Recoverable Storm Costs	$ 476,614,179
2	Estimated Interest through December 31, 2037	$ 97,589,946
3	Total Interest	$ 97,589,946
4	Total Estimated SRC Recovery (Line 1 + Line 3)	$ 574,204,125
5	Total Remaining Recoverable SRC Balance (Line 4)	$ 574,204,125
6	SRC Recovery Period (years)	10
7	Net Annual Recoverable SRC Expenses (Line 5 / Line 6)	$ 57,420,413
8	Retail Sales Forecasted (MWh) assuming a rate effective January 1, 2028	19,999,039
9	Calculated SRC Factor ($ per kWh) before SUT (Line 7 / Line 8)	$ 0.002871
10	Current SRC Factor ($ per kWh) before SUT	$ -
11	Calculated Change to Tariff Rider SRC ($ per KWh) before SUT effective January 1, 2028 (Line 9 - Line 10)	$ 0.002871
12	Proposed Rider SRC Revenue Increase Effective January 1, 2028 (Line 8 X Line 11)	$ 57,417,242

EXHIBIT JC-05

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in and Other Adjustments to Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

Lisa Schultz

Re: Accounting Pension/OPEB, Service Company Allocations & Accounting, and Management Audit Recommendations

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I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Lisa Schultz. My business address is 341 White Pond Drive, Akron, Ohio 44320.

Q. By whom are you employed and in what capacity?

A. I am employed by FirstEnergy Service Company ("FESC") as Vice President, Assistant Controller, Corporate of FirstEnergy Corp. ("FirstEnergy") and a number of its subsidiaries. I am also the Controller of Jersey Central Power & Light Company ("JCP&L" or the "Company").

Q. What are your current responsibilities?

A. As Vice President, Assistant Controller, Corporate, I am responsible for ensuring that the accounting records of FirstEnergy and its subsidiaries are maintained in conformity with Generally Accepted Accounting Principles ("GAAP") and regulatory requirements, including the Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts ("USofA"). I am also responsible for external financial reporting, cost analysis, regulatory accounting, and accounting classification of construction projects.

Q. Please describe your educational background and professional experience.

A. I received a Bachelor of Business Administration, Accounting from Ohio University and am a Certified Public Accountant in the State of Ohio.

I have served as Vice President, Assistant Controller, Corporate of FirstEnergy since August 2025. Prior to my current position, I served as Finance Director for Hillenbrand, Inc., a global industrial company that serves a wide variety of industries, from 2022 through 2025. From 2008 through 2022, I was employed by

PricewaterhouseCoopers, LLP in a variety of roles, including Assurance Associate through Director, primarily providing audit services in the power and utilities industry.

Q. What is the purpose of your Direct Testimony?

A. The purpose of my Direct Testimony is to address three overarching topics. The first is to explain and support the level of pension and other post-employment benefits ("OPEB") expense JCP&L is requesting recovery for in this base rate case, including the impact of certain accounting adjustments. The second is to explain the services provided and costs charged to JCP&L in the test year by FESC under the Cost Allocation Manual ("CAM"). The third is to address JCP&L's actions in response to several recommendations from the JCP&L Management Audit at BPU Docket No. EA20110733.

Q. Do you sponsor any schedules as part of your Direct Testimony?

A. Yes. I sponsor the following schedules:

- Schedule LAS-01 provides the calculation of pension expense;
- Schedule LAS-02 provides the calculation of OPEB credit;
- Schedule LAS-03 provides the calculation of a rate base adjustment to eliminate the timing differences between the recognition of pension and OPEB cost in rate base and the recognition of pension and OPEB expense in the income statement, as further described below;
- Schedule LAS-04 describes the products and services provided to JCP&L by FESC;
- Schedule LAS-05 provides a copy of FESC's FERC Form 60 for 2025; and
- Schedule LAS-06 describes details of the FERC Audit recommendations and impact on revenue requirements in connection with the JCP&L Management Audit.

II. JCP&L'S PENSION ACCOUNTING AND RATEMAKING BACKGROUND

Q. How are pension and OPEB costs derived under GAAP?

A. Pension and OPEB costs (or credits) generally consist of five components:

1. *Service cost*, which represents the actuarial present value of benefits attributed by the pension and OPEB plans' benefit formula to services performed by employees during the reporting period.
2. *Interest cost*, which represents the annual interest on the present value of the benefit obligations (liability) at the beginning of the year.
3. *Estimated return on plan assets*, which represents the estimated return on plan investments by applying the expected long-term rate of return to beginning-of-year plan asset balances.
4. *Prior service cost amortization*, which represents amortization, over the average remaining service period of employees, of changes to the benefit obligations due to plan amendments.
5. *Actuarial gains and losses*, which represents the net gain or loss resulting from a change in the value of plan assets and benefit obligations due to experience which differs from assumptions used to estimate the value of end-of-year plan asset and benefit obligation balances. Such differences can be related to the return on plan assets, changes in the discount rate used to calculate the present value of benefit obligations, and other actuarial assumptions such as mortality rates.

Q. What are actuarial gains and losses under GAAP?

A. In the case of plan assets, the difference between the actual return on plan investments during the year compared to the estimated return on plan investments (cost component 3 above) represents an actuarial gain (if the actual return is higher than the estimated return)

or actuarial loss (if the actual return is lower than the estimated return). This component simply adjusts the expected return on plan assets in a given year to the actual return on plan assets in that year.

In the case of benefit obligations, a change in the assumed discount rate that measures the benefit obligation at the beginning of the year to the end of the year will result in an actuarial gain (if the actual discount rate is higher at the end of the year than the assumed discount rate at the beginning of the year) or an actuarial loss (if the actual discount rate at the end of the year is lower than the assumed discount rate at the beginning of the year). The present value of benefit obligations may also be affected by changes in assumed future payouts due to mortality experience that differs from assumed mortality rates, changes in assumed wage increases (in the case of pension costs), changes in assumed health care inflation rates (in the case of OPEB benefits), and other actuarial assumptions. If the present value of benefit obligations increases due to changes in actuarial assumptions, an actuarial loss will be incurred. Conversely, if the present value of benefit obligations decreases due to actuarial assumption changes, an actuarial gain will be recognized. Actuarial gains or losses on plan assets are netted against actuarial gains or losses on benefit obligations to determine the net actuarial gain or loss for the plans for a given year.

Companies either recognize actuarial gains and losses immediately in earnings (mark-to-market accounting) or through delayed recognition, whereby actuarial gains and losses are recorded in accumulated other comprehensive income, a component of equity, and amortized into earnings over a future period. The difference in the two "options" is

simply a matter of timing with respect to earnings recognition, with the delayed recognition methodology producing a less volatile level of gains or losses.

Q. Please explain JCP&L's book accounting for pension and OPEB expense.

A. JCP&L's test year pension and OPEB expense is calculated in accordance with GAAP. In December of each year, or whenever a plan is determined to qualify for remeasurement, FirstEnergy and its subsidiaries (including JCP&L) record actuarial gains or losses on their pension and OPEB plans to earnings through a mark-to-market adjustment (*i.e.*, the immediate recognition option discussed above).

Q. When are pension/OPEB costs set for the year?

A. FirstEnergy recognizes actuarial gains and losses for its pension and OPEB plans in December of each year, or whenever a plan is determined to qualify for remeasurement. The remaining components of pension and OPEB costs, including service costs, interest cost on obligations, expected return on plan assets, and amortization of prior service costs, are set at the beginning of each calendar year and recorded on a monthly basis. Changes in asset performance and discount rates will not impact these costs during the year; however, future years could be impacted by changes in the market. Pension and OPEB expense calculated at the beginning of the year is the monthly cost, net of amounts capitalized.

III. ADJUSTMENTS TO PENSION AND OPEB EXPENSE

Q. Has JCP&L made any adjustments to its pension and OPEB expense related to this case?

A. Yes. Effective December 31, 2011, FirstEnergy and its subsidiaries (including JCP&L) adopted mark-to-market accounting (immediate recognition) for their pension and OPEB

plans ("Accounting Change"), which is a preferable method of accounting under GAAP. As a result of the Accounting Change, JCP&L records a mark-to-market adjustment for actuarial gains or losses immediately to earnings in December of each year, or whenever a plan is determined to qualify for a remeasurement.

For ratemaking purposes in this base rate filing, however, JCP&L has removed the effect of this mark-to-market adjustment from GAAP pension and OPEB expense and replaced it with actuarial gains or losses calculated under the delayed recognition methodology. This calculation is consistent with how JCP&L calculated pension/OPEB costs in its 2016, 2020, and 2023 Base Rate Filings, BPU Docket Nos. ER16040383, ER20020146, and ER23030144, respectively.

Q. How were the adjustments and test year pension and OPEB expense calculated?

A. There were several steps to the calculation. First, the fiscal year 2025 net actuarial gain recorded by JCP&L was subtracted from the per-books level of expense. Then, under my direction, the Company's actuary calculated the amount of amortization of the accumulated net actuarial loss that would have been included in pension and OPEB expense under the delayed recognition methodology. The effect of the delayed recognition methodology is to amortize the mark-to-market expense over a period of approximately 13 years. An adjustment was then made representing the amount of amortization of the accumulated net actuarial loss calculated under the delayed recognition methodology. *See* Schedules LAS-01 and LAS-02.

IV. TEST YEAR AND REQUESTED PENSION AND OPEB EXPENSE

Q. What amount of test year pension expense and OPEB credit has JCP&L calculated?

A. JCP&L calculated a test year distribution pension expense of $15.9 million and a test year OPEB distribution credit of $15.4 million.

Q. Are there any additional justifications for JCP&L's pension and OPEB expense methodology?

A. Yes. JCP&L has included pension and OPEB expense in its income statement for ratemaking purposes using the delayed recognition methodology. Under this methodology, pension and OPEB mark-to-market expense is amortized over a future period. The effect of the delayed recognition methodology is to amortize the mark-to-market expense over a period of approximately 13 years. Expenses in the income statement have a dollar-for-dollar impact on the Company's revenue requirement. Use of the delayed recognition methodology is designed to reduce the volatility in the level of pension and OPEB costs from year-to-year resulting from JCP&L's election to record actuarial gains and losses on a mark-to-market basis and instead recognize the impact of actuarial gains and losses on JCP&L's pension and OPEB costs over future periods (delayed recognition). The adjustment is beneficial to JCP&L's ratepayers because reducing the volatility of actuarial gains and losses lessens the fluctuation of retail rates.

Q. Is JCP&L proposing any other adjustments related to pension and OPEB costs?

A. Yes. With respect to capitalized pension and OPEB costs, JCP&L had previously included the capitalized portion of pension and OPEB costs in rate base in the year the expense occurred using the immediate recognition method. To properly reflect pension and OPEB expense in the income statement, JCP&L proposes to adjust the pension and OPEB costs recognized in rate base to eliminate the timing differences between the recognition of

pension and OPEB cost in rate base and the recognition of pension and OPEB expense in the income statement. JCP&L has, therefore, calculated a related reduction to rate base of $31.8 million, as described further below. This consists of a reduction to capitalized pension costs in rate base of $30.8 million, and a reduction to capitalized OPEB costs in rate base of $1 million.

Q. Do the rate base adjustments follow the Financial Accounting Standards Board ("FASB") Accounting of Net Periodic Pension Cost and Net Periodic Post-Retirement Benefit Cost, as amended on January 1, 2018?

A. Yes. JCP&L (and FirstEnergy) adopted the FASB Accounting Standards Update ("ASU") 2017-07 on January 1, 2018, which amended certain accounting rules addressing the presentation for pension and OPEB service and non-service costs for income statement purposes. Upon adoption, JCP&L (and FirstEnergy) revised its capitalization policy regarding pension and OPEB costs to only capitalize a portion of service costs. All remaining pension and OPEB cost components are not eligible for any capitalization and as a result are fully expensed (or credited) in earnings. This practice is consistent with the FASB's amended accounting rules, as well as the FERC's USofA.

Prior to JCP&L's adoption of ASU 2017-07 on January 1, 2018, all pension and OPEB costs or credits (including the mark-to-market adjustment) were subject to capitalization under JCP&L's then-current capitalization policy—resulting in a portion of each mark-to-market adjustment from 2011 through 2017 being capitalized into rate base. JCP&L has included an adjustment to rate base to address the timing differences between the calculation of pension and OPEB expense and rate base under the immediate and delayed recognition methodologies for the portion of pension/OPEB costs capitalized in

rate base during the period from 2011 through 2017. The appropriate rate base adjustment is reflected in this case, as discussed below.

Q. Why is it necessary to make an adjustment to rate base to adjust for the timing differences of the immediate recognition and the delayed recognition methodologies?

A. The difference between the delayed recognition and immediate recognition methodologies is a matter of timing of the recognition of pension and OPEB costs. With the accounting change in 2018, all pension and OPEB costs are to be expensed, except for current period service costs, of which a portion are to be capitalized. Therefore, to properly reflect pension and OPEB expense in the income statement beginning in 2018, JCP&L adjusted the pension and OPEB costs recognized in rate base between 2011 through 2017 to eliminate the timing differences between the recognition of pension and OPEB cost in rate base and the recognition of pension and OPEB expense in the income statement.

Q. Please explain how the adjustment was calculated.

A. First, for the period of January 1, 2011, through December 31, 2017, JCP&L compared the amounts of capitalized actuarial gains and losses as calculated by its actuary under the delayed recognition methodology to the amounts of capitalized actuarial gains and losses actually recorded under the immediate recognition method for regulatory purposes (*see* Schedule LAS-03, Attachment B, for pension, and Attachment D, for OPEB). Referring to Schedule LAS-03, Attachment B, capitalized actuarial gains and losses under the delayed recognition methodology are shown in Column C. Column D reflects the Company's per books actuarial gains and losses capitalized in rate base using the immediate recognition methodology. The result in Column E is the difference between

capitalized actuarial gains and losses under the delayed recognition methodology and the capitalized actuarial gains and losses recorded under immediate recognition.

Schedule LAS-03, Attachment C, calculates annual and cumulative book and tax depreciation for each annual capitalization adjustment. The results from the book and tax depreciation tables are used in the calculation of the associated accumulated deferred income taxes on the bottom of Schedule LAS-03, Attachment C, for pension, and on Schedule LAS-03, Attachment E, for OPEB.

Schedule LAS-03, Attachment A, summarizes the calculation of the decrease to rate base for capitalized pension costs of $30.8 million. The resulting rate base adjustment at June 30, 2026, on Schedule LAS-03, Attachment A, for capitalized OPEB costs is a decrease to rate base of $1 million. The total adjustment results in a decrease to rate base of $31.8 million.

Q. Why does the adjustment only cover the period from January 1, 2011, through December 31, 2017?

A. This adjustment covers the period from the effective date of JCP&L's accounting election to report pension and OPEB expense for GAAP purposes using the immediate recognition methodology, which began on January 1, 2011, through the adoption of the FASB ASU 2017-07 on January 1, 2018. This is the period JCP&L capitalized pension and OPEB actuarial gains/losses using the immediate recognition method.

Q. Has JCP&L proposed a similar adjustment in prior base rate cases?

A. Yes. As set forth above, JCP&L made the change to its capitalization policy in 2018 in accordance with the FASB amended accounting rules. Accordingly, JCP&L made similar adjustments in its 2020 and 2023 Base Rate Filings.

Q. How long will JCP&L have to continue to make this adjustment in its base rate cases?

A. The calculation should be made until the rate base adjustment is $0 or is otherwise determined to be immaterial.

Q. Have there been any other adjustments to pension or OPEB assets or liabilities on JCP&L's books since the last base rate case?

A. No.

V. FESC RELATIONSHIPS, CHARGES, AND ALLOCATIONS BACKGROUND

Q. Please describe FirstEnergy and its consolidated subsidiaries.

A. FirstEnergy, through its subsidiary companies, primarily owns and operates regulated businesses that are involved in the generation, transmission, and distribution of electricity. FirstEnergy's regulated business consists of seven regulated electric distribution companies that serve customers in New Jersey, Pennsylvania, Maryland, West Virginia, New York, and Ohio. FirstEnergy's wholly owned regulated electric distribution companies—namely, JCP&L, FirstEnergy Pennsylvania Electric Company, The Potomac Edison Company, Monongahela Power Company, Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company—serve approximately six million customers in the Mid-Atlantic and Midwest regions, covering 65,000 square miles across six states. FirstEnergy's transmission subsidiaries operate approximately 24,000 miles of high-voltage lines and two regional transmission operation centers within the PJM Interconnection, LLC ("PJM") region. PJM is the regional transmission organization that coordinates the movement of wholesale electricity in all or parts of 13 states and the District of Columbia.

Q. Please describe the role of FESC within FirstEnergy.

A. FESC is a centralized service provider formed for the purpose of providing administrative, management, and operational support, and other services, to FirstEnergy and its affiliated companies. It has been long understood that providing the broad array of services described herein throughout a holding company system, such as the FirstEnergy system, by and through a centralized mutual services company, such as FESC, is more efficient and less costly than providing, managing, and staffing such services at each individual associate company.[1]

FirstEnergy's subsidiaries are also able to take advantage of its economies of scale to more efficiently utilize its resources by providing such services from centralized groups within FESC. For instance, among other things, FESC has a greater degree of bargaining power with suppliers than would FirstEnergy or any of its subsidiary companies negotiating individually, because FESC negotiates, where appropriate, on behalf of the overall system.

Q. Please be more specific about the types of services centrally provided by FESC to FirstEnergy and its subsidiary companies, including JCP&L.

A. FESC provides various corporate, managerial, and administrative support services to FirstEnergy and its subsidiary companies, including JCP&L, in the following areas: administrative services; business development; call centers; claims; communications; controllers; corporate and shareholder services; corporate affairs and community involvement; credit management; energy delivery and customer service; economic

[1] For instance, the predecessor to the Public Utility Holding Company Act of 2005 ("PUHCA 2005"), 42 U.S.C. §§ 16451 *et seq.*, the Public Utility Holding Company Act of 1935 ("PUHCA 1935"), and the regulations (*e.g.*, Rules 87, 88, 90, 91, and 93) promulgated thereunder, permitted, and regulated, the use of, and charging of costs by, mutual service companies that provided services within registered public utility holding company systems.

development; enterprise risk management; governmental affairs; human resources; industrial relations; information services; insurance services; internal audit; investment services; investor relations; legal; performance planning; rates and regulatory affairs; real estate; supply chain; technologies support; telecommunications support; transmission and distribution technical services, construction and design services; treasury; ethics and compliance; and workforce development.[2]

A full list of the services provided by FESC, with descriptions, is set forth in Schedule LAS-04.

Q. Does FESC perform utility operations services for JCP&L or any of the other FirstEnergy utility companies?

A. Although FESC provides utility operations-related support services, it is important to emphasize that FESC, generally, does not perform the "operations" services, which are, instead, performed by the FirstEnergy utility companies themselves, including JCP&L. One exception to this, however, is in the area of vegetation management, which is centrally managed at FESC for the entities, including for JCP&L.

VI. FESC COST ACCOUNTING

Q. Are you familiar with FESC's books and records and how they are maintained?

A. Yes, I am. The books and records of FESC are maintained in accordance with the FERC USofA and GAAP.

[2] FESC also provides goods in connection with such services on a limited basis. For the sake of simplicity and clarity, however, I only refer to "services" in my testimony. Those services have been articulated in the agreement approved by the Board by Order dated December 14, 2005, issued in *In the Matter of the Petition of Jersey Central Power and Light Company for Approval of a Service Agreement with FirstEnergy Service Company*, BPU Docket No. EM02100777 ("December 2005 Order"). Note that JCP&L currently has a petition pending before the Board for approval of a revision version of the Service Agreement in *In the Matter of the Petition of Jersey Central Power & Light Company for Approval of a Revised Service Company Agreement and a Mutual Assistance Agreement Pursuant to N.J.S.A. 48:3-7.1 and N.J.A.C. 14:4-4.5*, BPU Docket No. EM24010062.

Q. Can you please provide an overview of how FESC accounts, and charges, for the costs of its services?

A. Yes. FESC renders services to FirstEnergy and its associate companies at cost. The full costs of the services provided by FESC are either directly or indirectly charged to FirstEnergy and its associate companies (including JCP&L). Some FESC costs are directly charged to a particular company, such as JCP&L, because those costs are related to services performed solely for that company. An example of such a direct charge is the charge for substation engineering, where a group of FESC employees based in New Jersey provide substation engineering services exclusively for JCP&L. Each of those employees effectively directly charges his or her time and expenses to JCP&L.

Other FESC costs are indirectly charged when the costs are not directly chargeable to a single associate company because the services benefit multiple affiliate companies, and the particular costs of the service are not identified to any individual affiliate company or companies. One example of such indirectly charged costs is an employee's work associated with the execution of the monthly financial close in the FirstEnergy SAP Enterprise Resource Planning system ("SAP"), which is FirstEnergy's comprehensive system-wide management software system. Such an employee's time would be indirectly charged to FirstEnergy and its subsidiary companies using cost allocation methodologies that I discuss herein.

As I will further explain, the processes used for accounting for, and charging, FESC costs, including the cost allocation methodologies for charging indirect charges, are integrated into SAP.

Q. Please further clarify what you mean by "directly charged."

A. When I say that a cost is "directly charged," I am using that terminology to convey that the time and expenses associated with the service are charged directly to the identifiable subsidiary company for which the service is being rendered. The costs of services are charged directly to the company receiving the services or for a particular transaction.

Q. Please further clarify what you mean by "indirectly charged."

A. When I say that a cost is "indirectly charged," I am using that terminology to convey that the charges are not specifically directly charged to a single subsidiary company. In such cases, one could also say that such cost is "allocated" or "charged on an allocated basis." While these terms can be used interchangeably, I have attempted to be consistent in using the term "indirectly charged" to simplify the distinction between such charges and those that are directly charged. For instance, it is sometimes said that one cost is "directly charged" while another cost is "indirectly allocated." This combination of terms may create confusion that I am attempting to avoid.

Q. Are the terms "directly charged" and "indirectly charged" the same as "direct costs" and "indirect costs"?

A. No. The former terms are methods of charging. The latter terms are types of costs. Since I have explained the former terms, I will also explain the latter terms.

Direct costs are costs that can be specifically identified with a particular service performed for an affiliate company. Costs incidental or related to direct items are also classified as direct costs. Direct costs may be directly charged if reasonably identifiable to a particular recipient company. For example, FirstEnergy Corp.'s Board of Director fees are directly charged to FirstEnergy Corp., with no subsidiary bearing the expense.

Indirect costs are costs of a general overhead nature such as support costs that cannot be identified with a particular service. This includes but is not limited to overhead costs (*e.g.*, payroll, stores handling, and construction), administrative and general expenses, and various payroll taxes. Costs incidental or related to indirect items are also classified as indirect costs. Indirect costs may be directly charged if reasonably identifiable to a particular recipient company; otherwise, indirect costs are indirectly charged using an approved cost allocation methodology.

Q. What are the components of the service costs that are charged by FESC, whether charged directly or indirectly?

A. Service costs are fully loaded, meaning that they include the direct costs incurred to provide a service plus the indirect costs (such as appropriate overheads) incidental or related to a service whether charged directly or indirectly.

Q. When a service is provided to a group of companies, does FESC directly or indirectly charge the costs for such service?

A. It depends. If the costs can be reasonably identified and related to the particular transaction for the particular individual affiliate companies, then the costs are directly charged to each individual company in the group. If they cannot, then the costs must be indirectly charged using an appropriate cost allocation methodology. I wish to emphasize, however, that whenever practicable (to the extent excessive effort or expense is not required) costs that can be identified as related to a particular service provided to a particular affiliate company are directly charged to that company. But, to repeat, where the costs cannot be identified, they are indirectly charged using an approved cost allocation methodology.

Q. What do you mean by "cost allocation methodology?"

A. A "cost allocation methodology" is a method or process for distributing costs for services rendered that are not directly charged to a single affiliate company, such as charges to multiple affiliate companies, which are indirectly charged.

Q. Where are the FESC cost allocation methodologies found?

A. The cost allocation methodologies used by FESC today are set forth in the CAM and are the same ones that were approved by the U.S. Securities and Exchange Commission ("SEC") in 2003 and by the New Jersey Board of Public Utilities ("BPU") in the December 2005 Order. The cost allocation methodologies are also listed in FERC Form 60, which FESC uses to report to the FERC annually, a copy of which is also provided to the BPU and the Division of Rate Counsel.

A copy of FESC's FERC Form 60 for 2025 encompassing part of the Test Year is included as Schedule LAS-05. As I discuss further below, the FirstEnergy cost allocation methodologies and the procedures for using them are maintained and reviewed annually by the FirstEnergy General Accounting Department, which is within the FirstEnergy Controllers Department and reports to me.

Q. How does FESC use cost allocation methodologies?

A. FESC has no earnings, rendering services at cost to FirstEnergy and its subsidiary companies, and, therefore, all its costs must be fairly and equitably distributed to FirstEnergy and its subsidiaries. The cost allocation methodologies are used to accurately distribute those costs that are not directly charged to a particular subsidiary, and, therefore, are indirectly charged to, and among, the FirstEnergy companies in compliance with the standards promulgated by FERC under PUHCA 2005 (including cost allocation

methodologies previously approved by the SEC under PUHCA 1935 and applicable state requirements). The particular cost allocation methodology used with respect to any particular service varies based on the service provided and the company or companies receiving the service.

Q. How many cost allocation methodologies does FESC use?

A. As described in the CAM, FESC has 18 cost allocation methodologies available, of which 11 are currently in use, to appropriately and accurately distribute the costs of services, which are to be indirectly charged to and among FirstEnergy and its subsidiaries.

Q. Does the identity of the recipient company play a role in determining the use of a cost allocation methodology?

A. Yes. For example, if a service is being provided only to an unregulated segment of FirstEnergy's business, then the costs that need to be indirectly charged in a general manner would be indirectly charged using the "Multiple Factor-Non-Utility" cost allocation methodology so that such costs are not borne by any of the FirstEnergy utilities in the regulated segment.

Q. Are the cost allocation methodologies grouped together in any way that is helpful to understanding how they work?

A. Yes. Seven of the cost allocation methodologies pertain to information technology services. Four are used as general cost allocation methodologies with respect to costs that are not readily identifiable with particular cost drivers (*i.e.*, a measurable event or quantity that can influence the level of costs incurred for or by a particular activity and which can be directly traced to the origin of the costs themselves). The remaining seven cost

allocation methodologies are identifiable to particular cost drivers, an example of which would be employee headcount for employee benefit costs.

Q. How are the cost allocation methodologies related to the services provided by FESC?

A. The CAM lists the service categories and particular types of services along with a general description of the services and a reference to the cost allocation methodology (or methodologies) that is (or are) most likely to be used for costs associated with such services that are to be indirectly charged. As discussed later in my Direct Testimony, the costs are accumulated and allocated at the cost center level, which is the lowest level of cost collector in SAP. These cost centers and the associated allocation method are reviewed annually.

Q. Are the cost allocation methodologies changed regularly or periodically?

A. No, they have been approved by the SEC, and, with respect to JCP&L, the BPU, and accurately reflect the most relevant cost drivers of the organization.

Q. Does any aspect of the cost allocation process change from time to time?

A. While the cost allocation methodologies themselves have not changed, the data inputs required to apply the cost allocation methodologies are updated on an annual basis based on actual experience. For example, the general cost allocation methodology "Multiple Factor–Utility" requires an averaging of three factors related to a FirstEnergy utility's percentage share of all the FirstEnergy utilities' plant, operations and maintenance ("O&M") expenses, and revenues. This data will vary from year to year based upon actual results of operations. As a result, while the methodologies would not change, the percentage share for an affiliate and the percentage allocation among affiliated companies within the methodology can change from year to year based on actual results.

Q. Earlier you referred to SAP. Please explain how FirstEnergy uses SAP.

A. SAP is the FirstEnergy resource planning software system that links and coordinates business processes to perform core business functions such as, for example, maintaining a general ledger, financial reporting, inventory management and, purchasing transactions, in a fully integrated enterprise management system. When initially installed—at GPU, Inc. (JCP&L's former parent company) in 1999 and FirstEnergy in 2003—SAP replaced other software systems that were not fully integrated or which required interfaces to integrate. SAP has been maintained through regular functional enhancements (multiple releases per year) to support business operations, as well as implementing major version updates that introduce new business functionality, the most recent of which was completed in 2015.

SAP is used to manage work, share information, track customer accounts, and meet other business needs. SAP contains the functions and processes for capturing, reporting, and directly and indirectly charging FESC costs to and among FirstEnergy and its subsidiaries. SAP is currently organized to maintain, among other things, (i) separation of costs between FirstEnergy's regulated and non-regulated subsidiaries, and (ii) an adequate audit trail on the books and records of FirstEnergy and its subsidiaries.

Q. Please discuss the role of cost collectors.

A. Attributing and charging costs accurately to FirstEnergy and its subsidiaries requires the costs to be captured in SAP. This is the job of cost collectors, which are accounting devices used to plan, track, and account for costs of different categories or types of work. Cost collectors include orders, work breakdown structures ("WBS"), and cost centers. Only one of these three types of cost collectors can be entered on a document during data entry. Orders (*i.e.*, sales, production, process, purchase, internal, or work order that uniquely

identifies a cost source) and WBSs (*i.e.*, a cost collector that organizes in a hierarchy the actions and activities to be carried out in a project) are temporary cost collectors because the costs accumulated using these cost collectors ultimately settle to a cost center or balance sheet account. A cost center is the principal and lowest level of cost collector, where the costs of providing services are accumulated to be either directly charged or indirectly charged.

Q. Please describe the use of cost centers.

A. Cost centers are the principal type of cost collector in SAP. Within SAP, cost centers are assigned to departments and/or managers responsible for certain areas of the business, such as functional areas within, for example, human resources, finance, facilities, information systems, administrative support, and legal. Each employee within the FirstEnergy system, including at FESC, is assigned to a cost center that relates to the area of the business or category of service for which they are responsible (*e.g.*, human resources, legal, treasury). The cost center provides the mechanism for collecting the costs associated with those employees and the services they provide, including overhead, incidental, and related costs. All employees are required to ensure that their time in providing services is captured (*i.e.*, by recording the time spent on various tasks on a timesheet). In the case of FESC, this also means identifying the appropriate cost center for the subsidiary company, or companies, receiving such services. Ultimately, both the service provider cost center and the service recipient cost center track charges and payments for the costs associated with the services rendered.

Q. Are the descriptions and uses of cost centers reviewed periodically?

A. Yes. As part of FirstEnergy's annual Sarbanes-Oxley internal control reviews, General Accounting performs an annual review of the allocation methodologies used for indirect charges to determine whether: (1) billing allocators are still valid; (2) new allocation factors are needed; and (3) cost centers are using the correct allocation factors. Additional details about this annual review of cost centers are provided in the "Controls" section of my Direct Testimony below.

Q. Is employee time charging subject to review?

A. Yes. Supervisory review of employee time charged out of their home cost center is regularly performed to ensure time charged is appropriate, and the cost center (or other cost collector) being used is proper. This includes review of the time document charges in relationship to employees' work schedules. In addition, training is provided to all business units to reinforce appropriate time charging.

Q. Besides time charges, are there other sources of costs captured in SAP?

A. Other-than-labor costs are accounted for in SAP based on expense reports, vendor invoices, journal entries, and system interfaces (such as depreciation, taxes). The costs associated with these sources would also flow to appropriate cost centers for tracking, billing, and collection.

Q. How are costs transferred in SAP from FESC to JCP&L?

A. In responding to this question, it may be helpful to recall my earlier discussion of FESC costs that are directly or indirectly charged. FESC costs are accumulated in the cost centers and other relevant cost collectors and are either (i) "directly charged," for those costs originating within FESC that relate to services identified as benefiting only JCP&L (for

instance), or (ii) "indirectly charged" using appropriate general and/or specific cost allocation methodologies associated with the services rendered, where the costs are identified as benefiting JCP&L and one or more of FirstEnergy and its subsidiaries.

VII. CONTROLS IN PLACE OVER FESC COST ACCOUNTING

Q. Can you please describe the annual training for time charging?

A. Training for time charging is facilitated by FirstEnergy's Corporate Business Services to over 4,000 FESC employees, which reinforces the existing "Time Charging for Service Company Employee Activity" policy. The training covers the importance of charging time to appropriate entities, projects, or initiatives and emphasizes the responsibility of the timesheet approver to certify all time is accurate. The training also serves to remind FESC employees of appropriate invoice processing procedures, including an explanation of types of costs that should be considered non-recoverable and the corresponding accounting to apply.

All employees who enter or approve invoices in SAP are also required to complete an annual web-based training. This training includes a review of policies for both payments made under existing purchase orders as well as non-purchase order payments and expectations of preparers and reviewers to, among other things, validate the appropriate cost collectors are charged. These additional procedures were implemented so that FirstEnergy can ensure proper accounting and ratemaking treatment.

Q. Are there any additional controls in place to monitor charges allocated by FESC to JCP&L?

A. Yes. FirstEnergy has developed monthly reporting that provides additional details, including vendor names, source of the cost, and FERC account charged for items that FESC

bills to the utility operating companies, including JCP&L. This report has aided accounting, business services, rates, and internal auditing in their review of FESC charges billed to the operating companies, including those in these identified categories of potentially non-recoverable or non-operating expenses, to ensure appropriate accounting and ratemaking treatment. These tools provide controls JCP&L can utilize to monitor and address concerns regarding allocated charges.

Q. Are JCP&L's accounting records audited?

A. Yes. JCP&L's GAAP and FERC financial statements are audited annually by an independent accounting firm. In addition, the FERC conducts periodic compliance audits to confirm that its accounts conform with the USofA. The BPU also regularly conducts reviews of the Company's riders. Other independent agencies also have the authority to audit the Company's records on a recurring basis, including the Internal Revenue Service ("IRS") and the SEC.

Q. Do you have any conclusions about the degree and extent of the controls in place for costs allocated to JCP&L?

A. In my view, as Vice President, Assistant Controller, Corporate, there are ample controls in place providing reasonable assurance over the allocation of FESC costs to JCP&L.

First, Corporate Accounting provides a shared services allocated cost report to the FirstEnergy Utilities Business Services Department monthly. The FirstEnergy Utilities Business Services Department then conducts a monthly review with the leadership team. The review includes, but is not limited to, the allocated costs assigned to JCP&L, including details and variances.

Second, the Company is provided with additional opportunities to review, discuss, and challenge allocated costs assigned to it through various oversight processes. These processes include, but are not limited to, the use of the cost collector system, billing review and reconciliation procedures, and the periodic audits performed by the internal audit function and external auditors.

Third, the Board of Directors and senior management (directors and above) provide executive level oversight for disclosure and accountability per the Sarbanes-Oxley Act. This provides reasonable assurance that the controls to allocate costs are designed and operated effectively.

Each of these controls individually provide insight into the allocation costs assigned to JCP&L and an opportunity for the Company to discuss and challenge the costs. Collectively, the controls provide a comprehensive framework for assuring the fairness and reasonableness of the charges for the services provided to JCP&L by FESC.

VIII. COMPLIANCE WITH MANAGEMENT AUDIT RECOMMENDATIONS

Q. With reference to JCP&L's Implementation Plans filed with the BPU on September 22, 2025, in connection with the JCP&L Management Audit at BPU Docket No. EA20110733, please identify any recommendations to which you will provide testimony.[3]

A. I will provide testimony related to the following recommendations from the auditor's phase two final report: (1) Recommendation II-07-03 from Section 7 – Compensation and Benefits; (2) Recommendation II-16-02 from Section 16 – Insurance and Risk

[3] *I/M/O an Audit of the Affiliated Transactions Between Jersey Central Power & Light Company, First Energy Corp. and its Affiliates Pursuant to N.J.S.A. 48:3-49, 48:3-55, 48:3-56, 48:3-58 & N.J.A.C. 14:4-3.7(E) and (F)*, BPU Docket No. EA20110733, Order dated July 16, 2025 ("Audit Implementation Order").

Management; (3) Recommendation II-08-03 from Section 8 – Accounting and Property Records; and (4) Recommendation II-10-12 from Section 10 – Affiliate Relationships and Cost Allocation.

Q. What is Recommendation II-07-03?

A. Recommendation II-07-03 is to recognize the compensation of the FirstEnergy Chair and Executive Director as a shareowner cost, not a customer cost. In the Audit Implementation Order, the BPU adopted this recommendation, further directing JCP&L to file testimony in its next base rate case showing that it has not included any direct or indirect costs in rates related to the federal investigation stemming from Ohio House Bill 6 (the "Federal Investigation"), or any related state or other investigation or proceeding.

Q. Do the current allocations from FESC related to executive compensation include a portion of the compensation of the FirstEnergy Vice Chair and Executive Director?

A. No. The temporary role of the FirstEnergy Vice Chair and Executive Director lasted from only March 2021 to May 2022. Allocations from FESC being sought for recovery would not include any compensation associated with this role, as the position was eliminated prior to the current test period.

Q. Is JCP&L confident that the allocations to the Company in this 2026 Base Rate Filing do not reflect costs incurred as a result of FirstEnergy's actions related to the Federal Investigation or any costs associated with resolving related investigations or proceedings, whether federal or state?

A. Yes. JCP&L believes that its customers have been shielded from any such costs and that they have not been adversely impacted by costs related to the Federal Investigation or any

related state or other investigation or proceeding. We expect this to be more fully reviewed in the context of the planned forensic audit.

Q. What is Recommendation II-16-02?

A. Recommendation II-16-02 is to restructure the basis for allocating directors and officers ("D&O") insurances costs to JCP&L to avoid charging it amounts arising from risks to which it does not contribute. In the Audit Implementation Order, the BPU adopted this recommendation, further directing the Company to provide testimony in its next base rate case addressing the recommendation, including detailed calculations of the D&O premium costs that exceeded the Company's percentage of the D&O premium costs incurred.

Q. Please provide information regarding the total D&O premium costs that have been allocated to JCP&L and which are included in the insurance costs being sought for recovery in this proceeding.

A. The total D&O premium costs that have been allocated to JCP&L and which are included in the insurance costs being sought for recovery in this proceeding are $775,503. These premium costs were allocated to JCP&L and other FirstEnergy subsidiaries utilizing percentages consistent with the CAM.

Q. Do you believe it is appropriate to make any changes to the proposed allocations on the basis of Recommendation II-16-02 at this time?

A. No, not at this time. JCP&L completed the analysis suggested by The Liberty Consulting Group in this Recommendation and provided it to the parties in June 2026. It is anticipated that this issue will be fully explored in the forensic audit, and that it is, therefore, premature to state at this time whether any restructuring of the factors or inputs used to allocate these costs to JCP&L is necessary or appropriate.

Q. What is Recommendation II-08-03?

A. Recommendation II-08-03 is to make a full accounting of the resolution of the issues raised in the audit of FESC conducted by the FERC Division of Audits and Accounting under Docket FA19-01-000 (the "FERC Audit") and to account for the impacts on current revenue requirements related to rate base and O&M from any practices changed. In the Audit Implementation Order, the BPU adopted this recommendation, further directing JCP&L to provide a detailed analysis of the accounting utilized to resolve the issues raised in the FERC Audit, and its impact on the revenue requirements, rate base, and O&M in its next base rate case, if not previously provided.

Q. Has JCP&L provided the detailed analysis?

A. Yes. JCP&L provided details of the FERC Audit recommendations and impact on revenue requirements on January 27, 2026, which is provided as Schedule LAS-06. The impacts of the resolution of the FERC Audit recommendations were recognized within the revenue requirement in JCP&L's last base rate case, its 2023 Base Rate Filing, and do not create any changes in this base rate case.

Q. What is Recommendation II-10-12?

A. Recommendation II-10-12 was to "[c]onsider holding the depreciation and carrying charges associated with the portion of FESC assets previously charged to FirstEnergy Solutions Corp. and FirstEnergy Nuclear Operating Company at the parent company, rather than increasing the allocation to the regulated entities."

Q. You stated earlier that FES and FENOC are no longer affiliated with JCP&L. Please explain.

A. FirstEnergy has limited unregulated business. After completion of the bankruptcy of FirstEnergy Solutions and subsidiaries ("FES") and FirstEnergy Nuclear Operating Company ("FENOC") (filed March 31, 2018, with emergence February 27, 2020) and the transfer of the competitive Pleasants Power Station in 2020, FirstEnergy completed its exit from non-regulated generation production. Upon the completion of FES's and FENOC's emergence from bankruptcy as a fully separate, non-affiliated entity (*i.e.*, Energy Harbor), the unregulated business now comprises less than 1% of FirstEnergy's gross plant assets.

Q. Please describe any adjustments that were made to FESC allocations as a result of the spin-off of FES and the bankruptcy of FENOC.

A. Adjustments to the allocations factors were not made as a result of the bankruptcy and spin-off. Removing data inputs to the allocation factor calculations as FES and FENOC stopped receiving services from FESC led to changes to the percentages included in the allocation factors, including the "Multi-Factor All" allocation previously allocated costs to all FirstEnergy affiliates, including JCP&L, FES, and FENOC. When FENOC and FES were removed from the calculation, the percentage used for JCP&L under "Multi Factor All" changed in accordance.

Q. **Do you believe all the allocations to JCP&L after the loss of FES and FENOC are appropriate?**

A. Yes. FESC engaged in a process to ensure that the FirstEnergy organization was right sized after FES and FENOC were no longer being supported by FESC. While there are individual line items within the FESC cost structure that are fixed in nature and cannot be

reduced in conjunction with the removal of FES and FENOC to result in an exact dollar-for-dollar allocation, the overall cost structure of FESC was adjusted appropriately to ensure that JCP&L's ratepayers were not required to bear excess costs. In addition to the removal of affiliates, additions of new affiliates or growth of the affiliates can cause the percentage of costs received by JCP&L under any individual allocation factor to change in any given year. As FESC is following the CAM to implement the allocation factors, the changes in allocation percentages are appropriate.

Q. Were any adjustments made to the allocations included in the rate case expense as a result of Recommendation II-10-12?

A. No, the Implementation Plan identified this Recommendation is to be addressed in the forensic audit. If the forensic audit identifies that an adjustment is required, this will be included in the current or next base rate case, as appropriate based on the timing of the conclusion of the planned forensic audit.

IX. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

JERSEY CENTRAL POWER & LIGHT COMPANY
Pension Normalization

Adjustment to Test Year pension expense to reflect actuarial gains/losses under the delayed recognition accounting methodology.

Line No.	Description	12 ME June 30, 2026 Amount
1	Pension credit per books [(a)]	$ (55,251,710)
2	Remove test year pension M-t-M expense for actuarial gains/losses [(a)]	$ 43,496,039
3	Test year pension credit excluding M-t-M for actuarial gains/losses [(a)]	$ (11,755,671)
4	Add test year pension expense for actuarial gains/losses using delayed recognition accounting methodology [(a)]	$ 28,943,426
5	Total test year pension expense (Line 3 + Line 4) [(a)]	$ 17,187,755
6	Distribution allocation percentage based on 2025 distribution S&W	92.25%
7	Total requested distribution pension expense (Line 5 x Line 6)	$ 15,855,704
8	Total distribution pension credit without M-t-M adjustment (Line 1 x Line 6)	$ (50,969,702)
9	Increase in requested distribution pension expense due to M-t-M adjustment (Line 7 - Line 8)	$ 66,825,406

(a) - Represents legal entity (Distribution and Transmission) results

JERSEY CENTRAL POWER & LIGHT COMPANY
OPEB Normalization

Adjustment to Test Year OPEB expense to reflect actuarial gains/losses under the delayed recognition accounting methodology.

Line No.	Description	12 ME June 30 2026 Amount
1	OPEB credit per books [(a)]	$ (28,619,356)
2	Remove test year OPEB M-t-M credit for actuarial gains/losses [(a)]	$ 11,787,085
3	Test year OPEB credit excluding M-t-M for actuarial gains/losses [(a)]	$ (16,832,271)
4	Add test year OPEB expense for actuarial gains/losses using delayed recognition accounting methodology [(a)]	$ 135,431
5	Total test year OPEB credit (Line 3 + Line 4) [(a)]	$ (16,696,840)
6	Distribution allocation percentage based on 2025 distribution S&W	92.25%
7	Total requested distribution OPEB credit (Line 5 x Line 6)	$ (15,402,835)
8	Total distribution OPEB credit without M-t-M adjustment (Line 1 x Line 6)	$ (26,401,356)
9	Reduction in requested distribution OPEB credit due to M-t-M adjustment (Line 8 - Line 7)	$ 10,998,521

(a) - Represents legal entity (Distribution and Transmission) results

Attachment A

Jersey Central Power & Light Company
Calculation of Rate Base Adjustment

	Pension	OPEB	Total
Capitalized Costs	($66,996,742)	($1,895,268)	($68,892,010)
Accumulated Depreciation	21,622,408	367,641	21,990,050
Accumlated Deferred Income Taxes	14,572,059	519,548	15,091,607
Increase / (Decrease) to Rate Base	($30,802,274)	($1,008,079)	($31,810,353)

Attachment B

JC Pension Actuarial (Gain) / Loss

	A	B	C = A - B	D	E = C - D
	Delayed Recognition			Immediate Recognition	Capitalized Adjustment
	Total	Income Statement	Capitalized	Capitalized	Increase / (Decrease)
2011	$26,415,000	$6,976,202	$19,438,798	$41,938,787	($22,499,989)
2012	$26,646,800	$11,220,967	$15,425,833	$34,172,525	($18,746,692)
2013	$28,781,700	$10,217,503	$18,564,197	$38,571	$18,525,626
2014	$26,888,400	$10,427,322	$16,461,078	$81,652,726	($65,191,648)
2015	$35,193,800	$13,451,070	$21,742,730	$41,468,467	($19,725,737)
2016	$38,052,800	$15,160,236	$22,892,564	$3,067,499	$19,825,065
2017	$35,027,100	$14,935,555	$20,091,545	($725,088)	$20,816,633
				Total	($66,996,742)

Attachment C

JC Pension - Depreciation and Accumulated Deferred Income Taxes

Book Depreciation	
Deprec Rate 2010-2014	2.17%
Deprec Rate 2015 (blended)	2.00%
Deprec Rate 2016-2018	1.94%
2011-2017 Tax Rate	35.00%
2018-2026 Tax Rate	21.00%

	Capitalized Adjustment Increase / (Decrease)	Book Depreciation										
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($22,499,989)	$244,125										$244,125
2012	(18,746,692)	488,250	203,402									691,651
2013	18,525,626	488,250	406,803	(201,003)								694,050
2014	(65,191,648)	488,250	406,803	(402,006)	707,329							1,200,376
2015	(19,725,737)	488,250	406,803	(402,006)	1,414,659	197,011						2,104,716
2016	19,825,065	488,250	406,803	(402,006)	1,414,659	394,022	(192,303)					2,109,424
2017	20,816,633	488,250	406,803	(402,006)	1,414,659	394,022	(384,606)	(201,921)				1,715,200
2018	-	488,250	406,803	(402,006)	1,414,659	394,022	(384,606)	(403,843)	-			1,513,278
2019	-	488,250	406,803	(402,006)	1,414,659	394,022	(384,606)	(403,843)	-	-		1,513,278
2020	-	488,250	406,803	(402,006)	1,414,659	394,022	(384,606)	(403,843)	-	-	-	1,513,278
2021	-	488,250	406,803	(402,006)	1,414,659	394,022	(384,606)	(403,843)	-	-	-	1,513,278
2022	-	488,250	406,803	(402,006)	1,414,659	394,022	(384,606)	(403,843)	-	-	-	1,513,278
2023	-	488,250	406,803	(402,006)	1,414,659	394,022	(384,606)	(403,843)	-	-	-	1,513,278
2024	-	488,250	406,803	(402,006)	1,414,659	394,022	(384,606)	(403,843)	-	-	-	1,513,278
2025	-	488,250	406,803	(402,006)	1,414,659	394,022	(384,606)	(403,843)	-	-	-	1,513,278
6/30/26	-	244,125	203,402	(201,003)	707,329	197,011	(192,303)	(201,921)	-	-	-	756,639
											2011-2017	$8,759,543
											2018-2026	12,862,866

	Capitalized Adjustment Increase / (Decrease)	Tax Depreciation - MACRS with Bonus Depreciation										
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($22,499,989)	$22,499,989										$22,499,989
2012	(18,746,692)	-	9,724,846									9,724,846
2013	18,525,626	-	676,662	(9,610,168)								(8,933,506)
2014	(65,191,648)	-	625,858	(668,682)	33,818,167							33,775,343
2015	(19,725,737)	-	578,992	(618,478)	2,353,093	10,232,726						12,546,333
2016	19,825,065	-	535,499	(572,164)	2,176,423	712,000	(10,284,252)					(7,432,494)
2017	20,816,633	-	495,381	(529,185)	2,013,444	658,544	(715,586)	(10,798,628)				(8,876,030)
2018	-	-	458,169	(489,540)	1,862,199	609,229	(661,860)	(751,376)	-			1,026,821
2019	-	-	423,863	(452,766)	1,722,689	563,466	(612,297)	(694,963)	-	-		949,992
2020	-	-	418,239	(418,864)	1,593,284	521,253	(566,303)	(642,922)	-	-	-	904,687
2021	-	-	418,145	(413,307)	1,473,983	482,097	(523,877)	(594,627)	-	-	-	842,414
2022	-	-	418,239	(413,214)	1,454,426	445,999	(484,525)	(550,080)	-	-	-	870,845
2023	-	-	418,145	(413,307)	1,454,100	440,081	(448,245)	(508,759)	-	-	-	942,015
2024	-	-	418,239	(413,214)	1,454,426	439,983	(442,297)	(470,664)	-	-	-	986,473
2025	-	-	418,145	(413,307)	1,454,100	440,081	(442,198)	(464,419)	-	-	-	992,402
6/30/26	-	-	209,120	(206,607)	727,213	219,992	(221,149)	(232,158)	-	-	-	496,411
											2011-2017	$53,304,481
											2018-2026	8,012,060

Accumulated Deferred Income Taxes (ADIT)					
	A	B	C = B - A	D	E = C * D
	Depreciation				
	Book	Tax	Difference	Tax Rate	ADIT
2011-2017	$8,759,543	$53,304,481	$44,544,938	35.00%	$15,590,728
2018-2026	$12,862,866	$8,012,060	($4,850,806)	21.00%	($1,018,669)
Total	$21,622,408	$61,316,541	$39,694,133		$14,572,059

Attachment D

JC OPEB Actuarial (Gain) / Loss

	A	B	C = A - B	D	E = C - D
	Delayed Recognition			Immediate Recognition	Capitalized Adjustment
	Total	Income Statement	Capitalized	Capitalized	Increase / (Decrease)
2011	$16,130,200	$4,568,073	$11,562,127	$13,558,928	($1,996,801)
2012	$16,846,900	$7,094,230	$9,752,670	$14,304,677	($4,552,007)
2013	$17,435,900	$6,189,744	$11,246,156	($1,902,234)	$13,148,390
2014	$15,504,700	$6,012,723	$9,491,977	$13,551,904	($4,059,927)
2015	$15,607,600	$5,965,225	$9,642,375	$11,953,689	($2,311,314)
2016	$15,714,500	$6,260,657	$9,453,843	$15,026,164	($5,572,321)
2017	$16,209,200	$6,911,603	$9,297,597	$5,848,885	$3,448,712
				Total	($1,895,268)

Attachment E

JC OPEB - Depreciation and Accumulated Deferred Income Taxes

Book Depreciation	
Deprec Rate 2010-2014	2.17%
Deprec Rate 2015 (blended)	2.00%
Deprec Rate 2016-2018	1.94%
2011-2017 Tax Rate	35.00%
2018-2026 Tax Rate	21.00%

	Capitalized Adjustment Increase / (Decrease)	Book Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($1,996,801)	$21,665										$21,665
2012	(4,552,007)	43,331	49,389									92,720
2013	13,148,390	43,331	98,779	(142,660)								(551)
2014	(4,059,927)	43,331	98,779	(285,320)	44,050							(99,161)
2015	(2,311,314)	43,331	98,779	(285,320)	88,100	23,084						(32,026)
2016	(5,572,321)	43,331	98,779	(285,320)	88,100	46,168	54,052					45,109
2017	3,448,712	43,331	98,779	(285,320)	88,100	46,168	108,103	(33,453)				65,709
2018	-	43,331	98,779	(285,320)	88,100	46,168	108,103	(66,905)	-			32,256
2019	-	43,331	98,779	(285,320)	88,100	46,168	108,103	(66,905)	-	-		32,256
2020	-	43,331	98,779	(285,320)	88,100	46,168	108,103	(66,905)	-	-	-	32,256
2021		43,331	98,779	(285,320)	88,100	46,168	108,103	(66,905)	-	-	-	32,256
2022		43,331	98,779	(285,320)	88,100	46,168	108,103	(66,905)	-	-	-	32,256
2023		43,331	98,779	(285,320)	88,100	46,168	108,103	(66,905)	-	-	-	32,256
2024		43,331	98,779	(285,320)	88,100	46,168	108,103	(66,905)	-	-	-	32,256
2025		43,331	98,779	(285,320)	88,100	46,168	108,103	(66,905)	-	-	-	32,256
6/30/26		21,665	49,389	(142,660)	44,050	23,084	54,052	(33,453)	-	-	-	16,128
											2011-2017	$93,465
											2018-2026	$274,176

	Capitalized Adjustment Increase / (Decrease)	Tax Depreciation - MACRS with Bonus Depreciation 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2011	($1,996,801)	$1,996,801										$1,996,801
2012	(4,552,007)	-	2,361,354									2,361,354
2013	13,148,390	-	164,305	(6,820,727)								(6,656,422)
2014	(4,059,927)	-	151,969	(474,591)	2,106,087							1,783,465
2015	(2,311,314)	-	140,589	(438,959)	146,543	1,198,994						1,047,167
2016	(5,572,321)	-	130,028	(406,088)	135,541	83,427	2,890,642					2,833,550
2017	3,448,712	-	120,287	(375,584)	125,391	77,163	201,133	(1,789,019)				(1,640,629)
2018	-	-	111,251	(347,446)	115,972	71,385	186,032	(124,481)	-			12,713
2019	-	-	102,921	(321,347)	107,284	66,023	172,101	(115,135)	-	-		11,847
2020	-	-	101,555	(297,285)	99,225	61,076	159,173	(106,513)	-	-	-	17,231
2021		-	101,533	(293,341)	91,795	56,489	147,249	(98,512)	-	-	-	5,213
2022		-	101,555	(293,275)	90,577	52,259	136,188	(91,132)	-	-	-	(3,828)
2023		-	101,533	(293,341)	90,557	51,565	125,990	(84,287)	-	-	-	(7,983)
2024		-	101,555	(293,275)	90,577	51,554	124,318	(77,975)	-	-	-	(3,246)
2025		-	101,533	(293,341)	90,557	51,565	124,291	(76,941)	-	-	-	(2,336)
6/30/26		-	50,778	(146,638)	45,289	25,777	62,159	(38,462)	-	-	-	(1,098)
											2011-2017	$1,725,286
											2018-2026	$28,514

Accumulated Deferred Income Taxes (ADIT)	A	B	C = B - A	D	E = C * D
	Depreciation				
	Book	Tax	Difference	Tax Rate	ADIT
2011-2017	$93,465	$1,725,286	$1,631,821	35.00%	$571,137
2018-2023	$274,176	$28,514	($245,662)	21.00%	($51,589)
Total	$367,641	$1,753,800	$1,386,158		$519,548

FESC PRODUCTS AND SERVICES

The following table provides a description of the products and services provided by FESC department/function and the cost allocation methodologies used in connection therewith**.**

Service Company Department / Function	**Product / Service Description**	**Indirect Allocation Methods**
Executive Management Support	Provide strategic, financial, and operational leadership for all aspects of the business.	Multiple-Factor All, Multiple-Factor Utility, Multiple-Factor Utility and Non-Utility
Accounting and Tax Support		
Financial Reporting	Prepare and maintain consolidated financial statements to support compliance with generally accepted accounting principles and regulatory reporting requirements.	Multiple-Factor All
Property Accounting	Maintain continuing property records for property, plant, and equipment in accordance with regulatory accounting requirements.	Multiple-Factor Utility, Multiple-Factor Utility and Non-Utility
General Accounting	Manage the general ledger and monthly financial closing process to ensure compliance with generally accepted accounting principles, regulatory accounting, and reporting requirements.	Multiple-Factor All, Employee Headcount Ratio
Regulatory Accounting	Provide regulatory accounting services to ensure compliance with state jurisdictional accounting requirements for distribution and FERC jurisdictional accounting for transmission revenue requirements, including coordination of FERC financial reports for all companies.	Multiple-Factor Utility, Multiple-Factor Utility and Non-Utility
Accounting Research	Provide accounting research and consulting services to ensure compliance with existing and proposed financial reporting, generally accepted accounting principles, and regulatory accounting requirements.	Multiple-Factor All
Tax	Prepare and maintain information required for consolidated and subsidiary federal income tax returns, audits, and litigation; ensure compliance with applicable statutes and regulations; manage and maintain the monthly financial closing process for all corporate and subsidiary income tax requirements; provide federal and state tax research and consulting services to increase financial value for customers and shareholders in accordance with applicable statutes and regulations; manage information and process disbursements for state and local taxes in accordance with applicable jurisdictional statutes and regulations.	Multiple-Factor All
Accounting Policy & Controls	Provide the company guidance on cost settlement and technical accounting configuration of regulated distribution and transmission companies with an emphasis on financial cost flows between systems, construction cost policies and procedures, and	Multiple-Factor Utility

	compliance of ED work management functions which includes pre-unitization controls to ensure compliance with accounting rules and guidance; management and completion of unitization for capital projects.	
Return on Service Company Assets	Provides for a return on assets owned by FirstEnergy Service Company, which are managed and maintained for the benefit of its affiliated companies.	Directly Charged
Treasury Support		
Cash & Credit	Manage the company's cash & liquidity positions and provide credit risk oversight & services.	Multiple-Factor All
Pension & Investment Management	Manage the company's capital markets and investment activities.	Employee Headcount Ratio
Accounts Payable	Manage and maintain the accounts payable system, including the Purchasing Card program, and related processes to support timely and accurate payments to vendors and employees.	Multiple-Factor All
Investor Relations Support	Compile and communicate information to investors; target and educate potential investors on the company's valuation characteristics and business strategy.	Directly Charged to FirstEnergy Corp, Multiple-Factor All, Multiple-Factor Utility
Risk Support		
Insurance Strategy & Operations	Procure and manage insurance policies and surety bonds; support risk mitigation and risk transfer strategies;	Multiple-Factor All
Enterprise Risk Management	Conduct and manage enterprise-wide risk assessments; facilitate risk governance and monitor the company's risk culture.	Multiple-Factor All
Strategy, Planning & Business Performance Support		
Load Forecasting	Develop and maintain sales forecasts, peak load projections and related analysis; support jurisdictional compliance filings.	Multiple-Factor Utility
Business Planning & Performance	Coordinate the development of corporate business plans, budgets, forecasts, and performance metrics; provide financial analysis and management reporting.	Multiple-Factor All, Multiple-Factor Utility
Long-Term Planning	Provide financial scenario modeling and analysis to support strategic decision making by management and the board of directors; serve as primary point of contact with credit ratings agencies.	Multiple-Factor All
Supply Chain Support		
Supply Chain Standards/Analytics	Establish and maintain supply chain policies/procedures, facilitate training, and process improvement; provide support, analysis, and reporting for supply chain members.	Multiple-Factor Utility and Non-Utility

Material Operations	Manage the material, equipment, and related systems; order material, maintain stocking levels, and deliver material across service territory; provide refurbishment and investment recovery services.	Multiple-Factor Utility, Direct Charge Ratio
Strategic Category Management	Manage spend within supply chain categories to maximize value in the procurement process; provide for routine purchases of goods and services required to sustain business operations.	Multiple-Factor Utility and Non-Utility
Human Resources Support		
Talent Management	Manage and execute processes and programs that attract, acquire, develop, engage, and retain employees; support organizational effectiveness and company culture initiatives.	Employee Headcount Ratio, Multiple-Factor Utility
Total Rewards	Provide management and oversight of employee and executive compensation and benefit programs; execute payroll for active employees and retirees.	Employee Headcount Ratio, Multiple-Factor Utility
Pension and Other Post-Employment Benefits	Provides for the allocation of Service Company pension and other post-employment benefits.	Employee Headcount Ratio
Labor/Employee Relations & Corporate Safety	Provide contract negotiation and consulting services for all labor-related agreements; administer programs related to employee health & wellness and workers' compensation. Promote and manage policy, practices and programs that help to shape culture and guide decisions; comply with all equal employment opportunities and anti-discrimination laws while continuing to cultivate an inclusive workplace.	Employee Headcount Ratio
HR Technology	Manage and maintain human resource technology platforms (in partnership with HRIT); provide reporting and analysis of employee-related data; provide oversight and support of organizational movement and employee data.	Employee Headcount Ratio
Administrative Services Support	Manage and maintain office and operating facilities; provide design services, project management, and capital improvements; provide food preparation, mailroom, and courier services.	Multiple-Factor All, Multiple-Factor Utility, Direct Charge Ratio
Real Estate Support	Manage the Real Estate portfolio of assets, including related transactions; support the acquisition of property and property interests for new and expanding operating infrastructure and facilities.	Multiple-Factor All
Flight Operations Support	Provide management, operation, and maintenance for company aircraft, which support employee transportation, transmission line patrols, mutual assistance for storm events and other operating objectives.	Multiple-Factor All, Multiple-Factor Utility
Legal Support		

Legal Services	Provide legal services for general, corporate, commercial/supply chain, capital markets, and other transactional matters, which includes consultation and case management related to human resources, corporate taxes, state and federal electric utility regulatory matters, environmental matters, real estate transactions, bankruptcies, and litigation pertaining to contract and tort disputes.	Multiple-Factor All, Multiple-Factor Utility, Multiple-Factor Utility and Non-Utility
Records & Information Compliance	Provide information support for legal matters and litigation activities; advise business units on information management requirements to ensure compliance with applicable statutes and regulations.	Multiple-Factor All
Claims	Provide comprehensive legal and management services for claims and litigation matters, including oversight of third-party collections, coordination of investigations, case evaluation, and the selection and supervision of expert witnesses and external legal counsel.	Multiple-Factor Utility
Corporate Secretary	Provide shareholder administrative services and coordinate board of director meetings and related activities; provide management and oversight of the annual meeting of shareholders and related administrative matters.	None (All Directly Charged to FirstEnergy Corp.)
Ethics & Compliance Support		
Ethics & Compliance	Perform investigations and risk assessments on compliance matters; provide policy management and compliance training and communication.	Multiple-Factor All
NERC Compliance	Manage compliance with NERC's Critical Infrastructure Protection and Operations and Planning standards, including compliance audits, self-certifications, and related data submittals.	Multiple-Factor Utility
FERC & State Compliance	Manage compliance with Federal Energy Regulatory Commission standards and state regulations.	Multiple-Factor All
Internal Audit Support	Provide risk-based independent assurance and consulting internal audit services; evaluate risk management, control, and governance processes, and administer the program for management's testing of internal controls.	Multiple-Factor All, Multiple-Factor Utility, Number of Customers Ratio
External Affairs Support		
Corporate Responsibility	Provide support to meet external stakeholder expectations for environmental, social, governance, and climate related initiatives and disclosures.	Multiple-Factor All

Corporate Affairs & Community Involvement	Coordinate community partnerships and employee volunteer opportunities; administer contributions for charitable, social and community welfare programs.	Multiple-Factor All, Multiple-Factor Utility
Project Engagement and Outreach	Develop and implement the strategic direction in support of transmission infrastructure projects; serve as a technical resource and subject matter expert on public engagement policies, protocols, and processes and provide guidance and support for developing and implementing internal and external stakeholder engagement strategies.	Multiple-Factor Utility
Legislative Regulatory Policy & Administration	Manage the development and review of policy positions and associated impacts to the company and its stakeholders; ensure compliance with related company policies and procedures.	None (All Directly Charged to FirstEnergy Corp.)
State Government Affairs	Monitor public policies that impact the company and interface with state government entities as appropriate.	Multiple-Factor Utility, Number of Customers Ratio
Federal Government Affairs	Monitor public policies that impact the company and advocate with federal government entities as appropriate.	Directly Charged to FirstEnergy Corp, Multiple-Factor Utility
Information Technology & Corporate Security Support		
Cyber Security & Transmission Security Operations Center	Provide cyber security support for all company operations; establish and administer cyber security policies and compliance; provide real-time security monitoring and protection for the company's technological infrastructure.	Multiple-Factor All, Multiple-Factor Utility
Compliance Field Support & Physical Security	Provide oversight related to physical security standards & CIP compliance; perform physical security investigations and address incidents; perform risk assessments, implement and develop mitigation safeguards, develop scope, and execute corporate, transmission, and distribution portfolio physical security capital projects; manage security guard services across the footprint and the 24/7/365 security operations center, and coordinate/communicate with local, state, & national law enforcement agencies.	Multiple-Factor All, Multiple-Factor Utility
Physical Security Technology & Compliance	Provide operational and governance support for corporate-wide security, Critical Infrastructure Protection compliance and business continuity plan management; manage security technology software and hardware at all company facilities; assess and recommend security solutions to ensure compliance with regulatory standards and policies.	Multiple-Factor All

Enterprise Technology	Provide information technology infrastructure and support for all company operations, including Service Company, customer service and transmission and distribution applications, personal computers and devices, peripherals, networks, servers, storage and retention, support desk, access management, application development, and data-related products and services.	Multiple-Factor All, Multiple-Factor Utility, Multiple-Factor Utility and Non-Utility, Number of Customers Ratio, Direct Charge Ratio, Number of Computer Workstations Ratio, Daily Print Volume Ratio, Number of Billing Inserts Ratio
Power Delivery Support		
Transmission Operations	Responsible for real-time planning, monitoring, and operation of the transmission and networked sub-transmission systems; provide transmission outage coordination services and overarching support for T&D control center tools, training, procedures, and associated systems (including ADMS).	Multiple-Factor Utility
Transmission Planning & Protection	Manage planning, protection, and facility connection for the company's transmission & sub-transmission systems; ensure compliance with NERC, ReliabilityFirst standards, State Regulatory, & PJM tariff requirements and related company practices.	Multiple-Factor Utility
Transmission & Substation Services	Provide field engineering services and technical support, including inspection program management, practice development, compliance monitoring, and condition-based project sponsorship.	Multiple-Factor Utility
Asset & Records Control	Support transmission and distribution operations, including asset management systems, tools, and data governance practices such as the management of NERC Critical Infrastructure Protection, operational technology practices, and standards and regulatory compliance; maintain outage management dashboards (OMS Report) and conduct transmission & distribution reliability analysis and reporting.	Multiple-Factor Utility
State Executive Management	Provide strategic, financial, and operational leadership for all aspects of the business within each state/regional jurisdiction.	Multiple-Factor Utility, Multiple-Factor Utility and Non-Utility
State Operations Management	Provide oversight of distribution operations within each state jurisdiction, including distribution line, substation, meter services, regulated generation fleet departments, central mobile maintenance, and the Eastlake Synchronous Condenser.	Multiple-Factor Utility, Direct Charge Ratio
Distribution System Operations	Support Distribution Control Centers for safe and reliable operation of the electric distribution systems; administer the Advanced Distribution Management System (ADMS) and distribution Supervisory Control and Data Acquisition (SCADA) system; support transmission and distribution outage coordination.	Multiple-Factor Utility

Revenue Operations	Manage customer collection processes, including all collections-related field collection activities, regulatory and company required customer noticing, and service terminations.	Number of Customers Ratio
Meter Reading & Meter Services	Manage the installation, maintenance, and accurate data collections of revenue meters; analyze data collected, generate reports, and communicate with stakeholders; perform regulatory investigations for Compliance and bill related inquiries, customer related issues; and support Operations (Line/Sub/Eng).	Multiple-Factor Utility
Customer Programs & Solutions	Lead the regulatory process of customer program development, implementation, and management specific to the energy transition across our service territory; identify market opportunities, shape program strategy, secure funding, and oversee the development and management of customer facing and grid integrated solutions for DERs, demand response, electrification, and other initiatives.	Multiple-Factor Utility
State Finance & Regulatory	Provide financial planning and analysis services, regulatory and rates strategy, state regulatory commission/board and external stakeholder partnerships, and regulatory reporting execution and governance for state operating companies (includes distribution, transmission and regulated generation).	Multiple-Factor Utility, Number of Customers Ratio
Customer Accounts & Local Engagement	Manage relationships with the company's largest and most critical commercial and industrial customers; support new business upgrades, billing, rates, power quality, energy efficiency, outage management, and related issues; interface with state utility commissions and stakeholders for policies and regulations that impact company and industry strategies and policy positions; manage activities and relationships with municipal and county governments, first responders, and community based civic and business organizations.	Multiple-Factor Utility
National Accounts & Customer Support	Provide dedicated service and support to large, multi-site national customer accounts across the company's territory.	Multiple Factor-Utility
Economic Development	Promote economic development and advocate for external capital investment in the company's service territory.	Multiple Factor-Utility and Non-Utility, Number of Shopping Customers Ratio
Fuels & Generation Commercial Operations	Provides fuel and reagent management and procurement services to generation facilities; manage regulated generation dispatch and commercial operations and reporting.	Direct Charge Ratio

Generation Services	Provide technical, operational, construction, and maintenance support to generation facilities and the Eastlake Synchronous Condenser site; support field services and evaluations for generation projects and outages.	Direct Charge Ratio
Regulated Commodity Sourcing	Manage commodity-related activities and support the development of power supply and renewable procurement plans for default service customers; provide oversight for daily forecasting of default service load.	Multiple-Factor Utility
Generation Project Development	Lead the strategy, planning, and execution of large-scale new power generation projects, including oversight on the development of renewable and/or conventional energy projects to expand the generation portfolio with a focus on reliability, sustainability, and customer affordability.	Direct Charge Ratio
Energy Efficiency Implementation/Compliance & Reporting	Manage the development, evaluation, and reporting of energy efficiency and demand response programs designed to meet legislated and regulatory requirements, or for company objectives, and enhance customer experiences; manage the implementation of the company's energy efficiency and demand response programs in accordance with regulatory requirements and approvals.	Multiple-Factor Utility
Environmental Safety and Health Support		
Environmental Support	Provide environmental services for regulatory tracking and guidance, policy and procedure development, permitting, remediation and reporting; research, develop and demonstrate emerging technologies to support business objectives.	Multiple-Factor Utility, Direct Charge Ratio
Safety Operations Support		
Safety Governance, Strategy & Data Analytics	Align strategy with industry peers and continue the transition to serious injury and fatality focus, internal and external reporting of safety performance, and establishing system-wide governance teams.	Multiple-Factor All, Multiple-Factor Utility
Safety Programs	Create, develop, and implement safety programs that comply with regulatory standards for employees, contractors, and members of the public.	Employee Headcount Ratio, Multiple-Factor Utility
Safety Operations	Ensure all safety programs, training, and strategy are successfully implemented across the business units; establish and develop substantive working relationships with peers, staff, business unit leadership, and union leadership.	Multiple-Factor All, Multiple-Factor Utility
Utility Support		

Operations Workforce Development	Design, develop and deliver trainings across the organization; conduct training needs assessments, training analysis, job assessments, and related projects.	Multiple-Factor All, Multiple-Factor Utility, Direct Charge Ratio
Metering & Support Systems	Provide technical support and engineering for metering devices, data, inventory, and associated field work for installations in distribution and transmission applications; manage Smart Meter network and related data and applications.	Multiple-Factor Utility, Number of Customers Ratio
Central Electric Lab Support	Provide calibration, testing, and repair services for power measuring instruments, hydraulic, electric, battery, and gas-powered tools and safety equipment; provide in-field testing, repair, and interrogations for transmission and PJM connection meters and smart meter field area network equipment.	Multiple-Factor Utility
BETA Lab Support	Provide analytical testing of lubricating oil, grease, metals, fuels, water, transformer fluid, PCBs, asbestos, and unique chemicals; provide fire protection services and fire safety training.	Multiple-Factor Utility, Direct Charge Ratio
Work Management Operations	Support short-term and long-term planning, readiness coordination, and scheduling practices across utility operations, including implementing process improvements and efficiencies to maximize the effective use of resources.	Multiple-Factor Utility
Vegetation Management	Manage cyclical vegetation management activities and vegetation clearance on new acquisitions, annual maintenance, rebuilds, and upgrades; administer associated work management and vegetation analytics technology; support regulatory compliance and reporting.	Multiple-Factor Utility
Emergency Preparedness	Support utility operations to ensure emergency response readiness, including management of emergency roles, training and exercises, administration of associated practices and technologies, and resource coordination through the Emergency Operations Center (EOC).	Multiple-Factor Utility
Smart Meter Programs & Operations	End-to-end ownership and accountability for implementing Smart Meter AMI programs, providing leadership for the overall program delivery, operations, executive communication, and work associated with strategic and tactical planning.	Multiple-Factor Utility

Fleet	Provide vehicle maintenance services to the vehicle Fleet (motorized and non-motorized); support vehicle license and title activities, DOT compliance, IFTA reporting and compliance, WEX fuel card administration, Dielectric testing, and vehicle standardization; manage all components of the vehicle lifecycle replacement process.	Multiple-Factor Utility, Multiple-Factor Utility and Non-Utility
FEU Utilities Performance Support	Supports FirstEnergy utility performance by coordinating monthly reporting and metric tracking across the distribution and transmission business units.	Multiple-Factor All
Transmission Management Support		
Transmission Operations Management	Provide management and oversight of transmission operations, including substations, transmission lines, and underground networks.	Multiple-Factor Utility
Transmission Rates	Manage rate-related matters for the regulated transmission segment; interface with FERC and interested third parties regarding annual formula rate filings.	Multiple-Factor Utility
Transmission Finance & Regulatory	Provide accounting, budgeting, planning, and management reporting services for the regulated transmission segment.	Multiple-Factor Utility
FERC & RTO Technical Support	Manage participation in Regional Transmission Organizations; support and administer tracking mechanisms for FERC jurisdictional transmission costs; manage wholesale interconnection agreements.	Multiple-Factor Utility
Market Policy	Manage participation in Regional Transmission Organizations; develop energy policy positions and advocacy at PJM; provide support and oversight for reporting of corporate contributions.	Multiple-Factor All
Construction & Design Services Support		
Transmission & Substation Design	Support transmission and distribution operations with design and technical activities associated with substation and transmission line projects; provide design and technical support for projects related to retail customer power delivery.	Multiple-Factor Utility
Transmission Project Management	Manage the execution of the company's transmission and large distribution project portfolio to meet customer reliability and operational objectives.	Multiple-Factor Utility
Portfolio Management	Manage the development and governance of the company’s transmission investment portfolio; assess project alternatives to minimize execution risk related to the scope, schedule, and budget.	Multiple-Factor Utility

Transmission Program Support	Support continuous improvement functions and process controls and provide contractor onboarding and management services for Power Delivery and Construction & Design Services organizations; manage equipment orders for substation major materials that fuel the capital portfolio.	Multiple-Factor Utility
Distribution, Engineering and Planning		
Engineering Services	Provide engineering services for planning and protection, asset management, engineering design, reliability performance, joint use operations, portfolio development, and mapping for the utility operating companies.	Multiple-Factor Utility
Distribution Engineering Support	Provide technical, procedural, regulatory, and operational support to state engineering and utility operating organizations, including construction standards, engineering design practices, inspection and maintenance practices, and planning and protection standards.	Multiple-Factor Utility
Emerging Technology Programs & Strategy	Manage development, standardization, and execution (including research, planning, and business case development) of programs, such as distribution platform enhancement, smart meters, street lighting, electric vehicle infrastructure, battery storage, reliability enhancements, and other emerging technologies or grant driven programs; provide guidance on related policy development when needed.	Number of Customers Ratio, Multiple Factor Utility
Distribution Portfolio Management	Manage the development and governance of the company's distribution investment portfolio; assess project alternatives to minimize execution risk related to the scope, schedule, budget, and benefits; provide engineering services and execution oversight for the company's joint use work, and administrative contract management, including pole attachment contracts, UG Locating, and Department of Transportation project agreements.	Multiple-Factor Utility
Continuous Improvement Support		
Product & Portfolio Management	Provide guidance, support, and project management for agile delivery teams in Enterprise Technology and continuous improvement initiatives across the company.	Multiple-Factor All
Execution Governance and Enablement	Provide support in ensuring execution of enterprise-wide Continuous Improvement programs and that initiatives follow a consistent governance structure and provide reporting back to all stakeholders across the organization.	Multiple-Factor All

Process Engineering & Optimization	Provide enterprise-wide continuous improvement support in the areas of traditional process mapping, digital process mining, project management, metrics and analytics, and CI training.	Multiple-Factor Utility
Customer Care Support		
Customer Contact Centers	Provide customer contact services related to billing, credit, new service, work order completion, outages, and other customer related activities.	Number of Customers Ratio, Multiple-Factor Utility
Customer Management	Provide non-consumption billing services and customer account management services related to billing, payment tracking, issue resolution, and reporting; manage retail and wholesale customer data submittals to PJM to determine the financial responsibilities of load serving entities; process PJM and counterparty invoices due to/from the company's regulated distribution and transmission entities.	Number of Customers Ratio, Number of Shopping Customers Ratio, Multiple-Factor Utility
Customer Care Support	Provide operational support for customer arrears management and collections; provide performance oversight and system support to customer contact centers; provide analytics and reporting to drive process improvement, digital enablement, technology enhancements, and customer engagement.	Number of Customers Ratio, Multiple-Factor Utility
Communications Support		
Corporate Communications	Provide external corporate communications, public and media relations, and advertising services.	Multiple-Factor All, Multiple-Factor Utility
Customer Communications	Provide support for customer communications and interaction, including digital communications, FirstEnergy's website, social media platforms, and digital marketing campaigns.	Number of Customers Ratio
Internal Communications	Provide internal communications to employees and retirees regarding corporate news, information, and events; provide graphic and document production services for internal and external communications.	Multiple-Factor All

THIS FILING IS
Item 1: ☑ An Initial (Original) Submission OR ☐ Resubmission No.

FERC FINANCIAL REPORT
FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)	Year/Period of Report:
FirstEnergy Service Company	End of: 2025/ Q4

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 C.F.R. § 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

II. Who Must Submit Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to 18 C.F.R. § 366.3 and § 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No.

60 then in effect pursuant to the General Instructions set out in this form.

III. How to Submit

Submit FERC Form Nos. 2, 2-A and 3-Q electronically through the eCollection portal at https://eCollection.ferc.gov, and according to the specifications in the Form 60 taxonomy.

IV. When to Submit

Submit FERC Form No. 60 according to the filing date contained 18 C.F.R. § 369.1 of the Commission's regulations.

V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 C.F.R. § 367) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

VI. Time Period

This report covers the entire calendar year.

VII. Whole Dollar Usage Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support.

When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

VIII. Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

IX. Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

X. Date Format

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

XI. Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

XII. Required Entries

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

XIII. Prior Year References

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

XIV. Where to Send Comments on Public Reporting Burden The public reporting burden for the Form No.

60 collection of information is estimated to average 75 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to: Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO), 888 First Street NE, Washington, DC 20426 or by email to DataClearance@ferc.

gov And to: Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Office for the Federal Energy Regulatory Commission).

Comments to OMB should be submitted by email to: oira_submission@omb.eop.gov No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS

I. Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

FERC FORM NO. 60
REPORT OF CENTRALIZED SERVICE COMPANIES

Identification

01 Exact Legal Name of Respondent FirstEnergy Service Company	02 Year / Period of Report 2025/ Q4
03 Previous Name (if name changed during the year)	04 Date of Name Change
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 341 White Pond Drive, Akron, OH 44320	06 Name of Contact Person Lisa Schultz
07 Title of Contact Person Vice President, Assistant Corporate Controller	08 Address of Contact Person 341 White Pond Drive, Akron, OH 44320
09 Telephone Number of Contact Person (330) 436-1393	10 E-mail Address of Contact Person lschultz@firstenergycorp.com
11 This Report is An Original / A Resubmission (1) ☑ An Original (2) ☐ A Resubmission	12 Date of Report 12/31/2025
13 Date of Incorporation 11/10/2001	14 If Not Incorporated, Date of Organization
15 State or Sovereign Power Under Which Incorporated or Organized OH	
16 Name of Principal Holding Company Under Which Reporting Company is Organized: FirstEnergy Corp.	

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

17 Name of Signing Officer Jason J. Lisowski	19 Signature of Signing Officer /s/ Jason J. Lisowski	20 Date Signed (Month, Day, Year) 05/01/2026
18 Title of Signing Officer Vice President, Controller and CAO		

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

List of Schedules

1. Enter in Column (c) the terms “None” or “Not Applicable” as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101	
2	Schedule II - Service Company Property	103	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	
4	Schedule IV - Investments	105	
4.1	Schedule IV - Investments - Other Investments	105	
4.2	Schedule IV - Investments - Other Special Funds	105	
4.3	Schedule IV - Investments - Temporary Cash Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	None
7	Schedule VII - Stores Expense Undistributed	108	None
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	None
9	Schedule IX - Miscellaneous Deferred Debits	110	
10	Schedule X - Research, Development, or Demonstration Expenditures	111	None
11	Schedule XI - Proprietary Capital	201	
12	Schedule XII - Long-Term Debt	202	None
13	Schedule XIII - Current and Accrued Liabilities	203	
14	Schedule XIV - Notes to Financial Statements	204	
15	Schedule XV - Comparative Income Statement	301	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303	
17	Schedule XVII - Analysis of Billing - Associate Companies (Account 457)	307	
18	Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)	308	None
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	309	
23	Schedule XX - Organization Chart	401	

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule I - Comparative Balance Sheet

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		**Service Company Property**			
2	101	Service Company Property	103	928,389,581	856,128,412
3	101.1	Property Under Capital Leases	103	7,211,817	8,269,788
4	106	Completed Construction Not Classified		101,159,593	100,661,751
5	107	Construction Work In Progress	103	57,993,747	69,755,095
6		Total Property (Total Of Lines 2-5)		1,094,754,738	1,034,815,046
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	172,417,059	159,149,184
8	111	Less: Accumulated Provision for Amortization of Service Company Property		439,559,172	406,208,406
9		Net Service Company Property (Total of Lines 6-8)		482,778,507	469,457,456
10		**Investments**			
11	123	Investment In Associate Companies	105	0	0
12	124	Other Investments	105	0	0
13	128	Other Special Funds	105	186,275,795	170,861,093
14		Total Investments (Total of Lines 11-13)		186,275,795	170,861,093
15		**Current And Accrued Assets**			
16	131	Cash		26,933,077	99,068,699
17	134	Other Special Deposits		0	0
18	135	Working Funds		5,108	1,310,556
19	136	Temporary Cash Investments	105	0	0
20	141	Notes Receivable		0	0
21	142	Customer Accounts Receivable		38	122
22	143	Accounts Receivable		39,710,638	24,909,874
23	144	Less: Accumulated Provision for Uncollectible Accounts		0	0
23.1	145	Notes Receivable From Associate Companies		1,426,906,801	1,231,887,280

24	146	Accounts Receivable From Associate Companies	106	1,357,586,465	1,079,693,746
25	152	Fuel Stock Expenses Undistributed	107	0	0
26	154	Materials And Supplies		395,471,541	366,708,388
27	163	Stores Expense Undistributed	108	0	0
28	165	Prepayments		57,739,253	39,070,601
29	171	Interest And Dividends Receivable		0	0
30	172	Rents Receivable		0	10,010
31	173	Accrued Revenues		0	0
32	174	Miscellaneous Current and Accrued Assets	109	0	0
33	175	Derivative Instrument Assets		0	0
34	176	Derivative Instrument Assets - Hedges		0	0
35		Total Current and Accrued Assets (Total of Lines 16-34)		3,304,352,921	2,842,659,276
36		**Deferred Debits**			
37	181	Unamortized Debt Expense		0	0
38	182.3	Other Regulatory Assets		0	0
39	183	Preliminary Survey And Investigation Charges		3,909,487	320,531
40	184	Clearing Accounts		0	0
41	185	Temporary Facilities		0	0
42	186	Miscellaneous Deferred Debits	110	1,004,101,303	1,059,296,939
43	188	Research, Development, or Demonstration Expenditures	111	0	0
44	189	Unamortized Loss on Reacquired Debt		0	0
45	190	Accumulated Deferred Income Taxes		568,475,618	585,603,430
46		Total Deferred Debits (Total of Lines 37-45)		1,576,486,408	1,645,220,900
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		5,549,893,631	5,128,198,725
48		**Proprietary Capital**			
49	201	Common Stock Issued	201	1,000	1,000
50	204	Preferred Stock Issued	201	0	0
51	211	Miscellaneous Paid-In-Capital	201	[a]495,276,584	462,993,496
52	215	Appropriated Retained Earnings	201	0	0
53	216	Unappropriated Retained Earnings	201	(6,357,486)	(6,357,486)

54	219	Accumulated Other Comprehensive Income	201	6,040,217	5,951,140
55		Total Proprietary Capital (Total of Lines 49-54)		494,960,315	462,588,150
56		**Long-Term Debt**			
57	223	Advances From Associate Companies	202	0	0
58	224	Other Long-Term Debt	202	0	0
59	225	Unamortized Premium on Long-Term Debt		0	0
60	226	Less: Unamortized Discount on Long-Term Debt-Debit		0	0
61		Total Long-Term Debt (Total of Lines 57-60)		0	0
62		**Other Non-current Liabilities**			
63	227	Obligations Under Capital Leases-Non-current		4,051,863	5,441,050
64	228.2	Accumulated Provision for Injuries and Damages		708,992	268,546
65	228.3	Accumulated Provision For Pensions and Benefits		1,407,725,902	1,439,654,983
66	230	Asset Retirement Obligations		609,063	570,776
67		Total Other Non-current Liabilities (Total of Lines 63-66)		1,413,095,820	1,445,935,355
68		**Current and Accrued Liabilities**			
69	231	Notes Payable		0	0
70	232	Accounts Payable		1,313,816,060	938,232,143
71	233	Notes Payable to Associate Companies	203	1,426,906,801	1,231,887,280
72	234	Accounts Payable to Associate Companies	203	263,389,960	476,900,966
73	236	Taxes Accrued		9,037,459	8,035,573
74	237	Interest Accrued		473,909	0
75	241	Tax Collections Payable		46,455	2,036
76	242	Miscellaneous Current and Accrued Liabilities	203	134,059,070	56,545,589
77	243	Obligations Under Capital Leases - Current		2,845,715	2,597,349
78	244	Derivative Instrument Liabilities		0	0
79	245	Derivative Instrument Liabilities - Hedges		0	0
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		3,150,575,429	2,714,200,936
81		**Deferred Credits**			

82	253	Other Deferred Credits		7,630,000	9,236,865
83	254	Other Regulatory Liabilities		0	0
84	255	Accumulated Deferred Investment Tax Credits		0	0
85	257	Unamortized Gain on Reacquired Debt		0	0
86	282	Accumulated deferred income taxes-Other property		69,625,392	63,244,018
87	283	Accumulated deferred income taxes-Other		414,000,583	432,993,401
88		Total Deferred Credits (Total of Lines 82-87)		491,262,067	505,474,284
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)		5,549,893,631	5,128,198,725

(a) Concept: MiscellaneousPaidInCapital

Account 211 - Miscellaneous Paid-In Capital	Balance at Beginning of Year	Balance at Close of Year
Employee Share Based Benefit Plans	$ 188,665,228	$ 220,948,316
Paid-in Capital	274,328,268	274,328,268
	$ 462,993,496	$ 495,276,584

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Account # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)
1	301	Organization	49,344			
2	303	Miscellaneous Intangible Plant	539,145,279	62,593,436	9,342,458	
3	306	Leasehold Improvements	0			
4	389	Land and Land Rights	767,665			(219,205)
5	390	Structures and Improvements	60,185,429	2,580,919		(720,038)
6	391	Office Furniture and Equipment	194,832,577	24,175,262	14,343,239	(860,978)
7	392	Transportation Equipment	11,404,959	(481,535)	39,996	726,809
8	393	Stores Equipment	16,845	94,182	114	
9	394	Tools, Shop and Garage Equipment	1,193,177	1,313,375	8,647	
10	395	Laboratory Equipment	1,931,088	727,101	11,444	
11	396	Power Operated Equipment	867,633			
12	397	Communications Equipment	149,815,923	10,033,130	4,528,374	15,442
13	398	Miscellaneous Equipment	4,809,311		2,588	
14	399	Other Tangible Property	0			
15	399.1	Asset Retirement Costs	40,721			
16		Total Service Company Property (Total of Lines 1-15)	965,059,951	101,035,870	28,276,860	(1,057,970)
17	107	Construction Work in Progress:				
18		Miscellaneous Intangible Plant	50,432,608	41,656,597		(58,776,948)
19		Sttructures and Improvements	16,691,474	7,258,054		1,761,586
20		Office Furniture and Equipment	150,183	29,303,430		(32,017,778)
21		Transportaton Equipment	0	(628,032)		628,032
22		Communication Equipment	760,114	10,085,500		(10,333,855)
23		Misc General Plant	1,720,716	666,054		(1,363,988)
31		Total Account 107 (Total of Lines 18-30)	69,755,095	88,341,603		(100,102,951)
32		Total (Lines 16 and Line 31)	1,034,815,046	189,377,473		(101,160,921)

Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Account # (a)	Balance at End of Year (g)
1	301	49,344
2	303	592,396,257
3	306	
4	389	548,460
5	390	62,046,310
6	391	203,803,622
7	392	11,610,237
8	393	110,913
9	394	2,497,905
10	395	2,646,745
11	396	867,633
12	397	155,336,121
13	398	4,806,723
14	399	
15	399.1	40,721
16		1,036,760,991
17	107	
18		33,312,257
19		25,711,114
20		(2,564,165)
21		0
22		511,759
23		1,022,782
31		57,993,747
32		1,094,754,738

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)
1	301	Organization	0			
2	303	Miscellaneous Intangible Plant	406,208,405	42,693,223	9,342,456	
3	306	Leasehold Improvements	0			
4	389	Land and Land Rights	0			
5	390	Structures and Improvements	34,471,067	1,713,634	5,566	
6	391	Office Furniture and Equipment	60,767,019	20,582,059	14,379,845	
7	392	Transportation Equipment	3,710,770	625,470	25,566	
8	393	Stores Equipment	11,243	3,757	114	
9	394	Tools, Shop and Garage Equipment	68,156	74,992	8,647	
10	395	Laboratory Equipment	132,044	66,573	11,442	
11	396	Power Operated Equipment	592,999	47,199	42	
12	397	Communications Equipment	57,221,444	8,968,542	4,565,656	
13	398	Miscellaneous Equipment	2,174,443	185,113	2,587	
14	399	Other Tangible Property	0			
15	399.1	Asset Retirement Costs	0			
16		Total	565,357,590	74,960,562	28,341,921	

Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Balance at Close of Year (g)
1	301	
2	303	439,559,172
3	306	
4	389	
5	390	36,179,135
6	391	66,969,233
7	392	4,310,674
8	393	14,886
9	394	134,501
10	395	187,175
11	396	640,156
12	397	61,624,330
13	398	2,356,969
14	399	
15	399.1	
16		611,976,231

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule IV - Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies	0	0
2	124	Other Investments	0	0
3	128	Other Special Funds	170,861,093	186,275,795
4	136	Temporary Cash Investments	0	0
5		(Total of Line 1-4)	170,861,093	186,275,795

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule IV - Investments - Other Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
1				
2				
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Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule IV - Investments - Other Special Funds

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
1	Rabbi Trust - Mutual Funds			1,389,487
2	Rabbi Trust - Company Owned Life Insurance			202,070,275
3	Rabbi Trust - Non-COLI			14,517,982
4	Supplemental Executive Retirement Plan			662,219
5	Executive Retirement Plan Loans EDCP			(32,364,167)

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule IV - Investments - Temporary Cash Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Balance at Close of Year (b)
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Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule V - Accounts Receivable from Associate Companies

1. List the accounts receivable from each associate company.
2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)	Total Accommodation or Convenience Payments (e)
1	146	**Accounts Receivable From Associate Companies**			
2		**Associate Company:**			
3		(a) Allegheny Energy Supply Renaissance SW, LLC	0	0	(62)
4		Allegheny Energy Service Corporation	341,718,122	338,259,389	54,039
5		Allegheny Energy Supply, LLC	1,634,764	2,032,116	79,013,412
6		Allegheny Generating Company	574,920	1,731,141	11,637,785
7		Allegheny Pittsburgh Coal	9,998	18,159	10,344
8		Allegheny Ventures	0	0	(37,872)
9		American Transmission Systems, Incorporated	44,379,083	34,550,496	337,702,210
10		Bay Shore Power	0	0	(724,578)
11		Buchanan Energy, VA LLC	0	0	4
12		Cleveland Electric Illuminating Funding LLC	1,864,846	1,992,300	0
13		FirstEnergy Fiber Holdings Corp	1,555	0	13,423
14		FirstEnergy Corp	439,968,492	688,491,329	818,361,599
15		FirstEnergy Pennsylvania Electric Company	54,750,265	17,649,569	3,037,494,784
16		FirstEnergy Properties, Inc.	0	374,884	1,983,436
17		FirstEnergy Transmission, LLC	0	0	71,238,304
18		FirstEnergy Ventures Corp	0	0	484,499
19		GPU Nuclear, Inc	0	0	(47,468)
20		Green Valley Hydro, LLC	0	0	16
21		Jersey Central Power & Light Company	0	105,790,373	2,055,071,298
22		Keystone Appalachian Transmission Company	7,456,823	0	7,755,624
23		License Holding Company	0	0	(1,838)

24		Mid-Atlantic Interstate Transmission, LLC	88,146,923	77,709,716	36,454,467
25		Monongahela Power Company	77,442,271	27,706,459	1,223,195,660
26		Ohio Edison Funding, LLC	1,401,534	1,499,250	0
27		OES Ventures Inc	28,713	0	63,974
28		Ohio Edison Company	0	5,892,047	1,852,671,304
29		PATH Allegheny Maryland Transmission Company LLC	0	0	318
30		PATH Allegheny Transmission Company LLC	3,709,825	3,896,434	447
31		PATH Allegheny Virginia Transmission Corporation	0	0	(8,350)
32		PATH, LLC, AYE Series	120,636	120,636	0
33		Suvon, Inc.	0	0	(259,840)
34		The Cleveland Electric Illuminating Company	0	0	574,028,503
35		Toledo Edison Funding LLC	539,711	577,854	0
36		The Potomac Edison Company	15,945,265	46,181,997	709,074,639
37		The Toledo Edison Company	0	0	248,333,994
38		Trans-Allegheny Interstate Line Company	0	3,112,140	44,511,482
39		MP Environmental Funding	0	79	0
40		PE Environmental Funding	0	97	0
40	Total		1,079,693,746	1,357,586,465	

(a) Concept: AssociateCompanyName

Account 145 - Notes Receivable from Associate Companies	Balance at Beginning of Year	Balance at Close of Year
AET PATH Company, LLC	$ 1,568,337	$ 998,963
Alleg. Gen Company MP	-	3,566,394
Allegheny Energy Supply, LLC	170,839,250	210,496,376
Bay Shore Power Company	124,940,012	129,056,375
FE Pennsylvania Electric	-	327,974,512
FirstEnergy Corp.	105,079,159	-
FirstEnergy Properties, Inc.	41,407,724	42,771,029
GPU Nuclear, Inc	599,822	540,413
Jersey Central Power & Light Company	21,684,067	92,564,024
License Holding Company	285,639	301,902
Monongahela Power Company	276,309,394	278,984,762
Ohio Edison Company	101,491,319	38,446,715
Suvon, Inc.	34,358,505	35,133,949
The Cleveland Electric Illuminating Company	201,019,041	266,071,388
The Potomac Edison Company	91,044,785	-
The Toledo Edison Company	61,260,226	-
Grand Total	$ 1,231,887,280	$ 1,426,906,801

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule VI - Fuel Stock Expenses Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.
2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	**Fuel Stock Expenses Undistributed**			
2		**Associate Company:**			
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41					
40	Total				0

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule VII - Stores Expense Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	**Stores Expense Undistributed**			
2		**Associate Company:**			
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40	**Total**				0

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	**Miscellaneous Current and Accrued Assets**		
2		**Item List:**		
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40	Total		0	0

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule IX - Miscellaneous Deferred Debits

1. Provide detail of items in this account. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	**Miscellaneous Deferred Debits**		
2		**Item List:**		
3		Affiliated company pensions and OPEB valuation adjustment	1,056,617,749	999,394,073
4		Clearing account-payroll	956,049	0
5		Pre-funding of flexible spending account	217,888	226,019
6		Non-utility property	233,483	142,227
7		CARE loan funds	171,797	168,304
8		Deferred capital project charges	23,591	502,060
9		Deferred executive bonuses	1,072,917	458,333
10		Miscellaneous (6)	3,465	0
11		Valley Link transmission project		355,169
12		Progress payments for certain assets being purchased (long-term construction)		2,855,118
40	Total		1,059,296,939	1,004,101,303

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service company during the year. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	**Research, Development, or Demonstration Expenditures**	
2		**Project List:**	
3			
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41			
40	Total		0

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XI - Proprietary Capital

1. For Miscellaneous Paid-In Capital (Account 211) and Appropriated Retained Earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.
2. For Unappropriated Retained Earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing non-associates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	1,000
2			Par or Stated Value per Share	1,000
3			Outstanding Number of Shares	1
4			Close of Period Amount	1,000
5	204	Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	
8			Close of Period Amount	
9	211	Miscellaneous Paid-In Capital		[(a)]495,276,584
10	215	Appropriated Retained Earnings		0
11	219	Accumulated Other Comprehensive Income		6,040,217
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	(6,357,486)
13			Net Income or (Loss)	
14			Dividend Paid	
15			Balance at Close of Year	(6,357,486)

Line No.	Dividends paid during the year				
	Dividend Paid Description (a)	Dividend Rate (b)	Dividend Paid Amount (c)	Dividend Declared Date (d)	Dividend Paid Date (e)
1					
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(a) Concept: MiscellaneousPaidInCapital

Account 211 - Miscellaneous Paid-In Capital	Balance at Beginning of Year	Balance at Close of Year
Employee Share Based Benefit Plans	$ 188,665,228	$ 220,948,316
Paid-in Capital	274,328,268	274,328,268
	$ 462,993,496	$ 495,276,584

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XII - Long-Term Debt

1. For Advances from Associate Companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (d).
2. For the deductions in Column (i), give an explanation in a footnote.
3. For Other Long-Term Debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation (c)	Class & Series of Obligation (d)	Date of Maturity (e)	Interest Rate (f)
1	223	**Advances from Associate Companies**				
2		**Associate Company:**				
3						
4						
5						
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12						
13		Total				
14	224	**Other Long Term Debt**				
15		**List Creditor:**				
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27						
28		Total				

1. For Advances from Associate Companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (d).
2. For the deductions in Column (i), give an explanation in a footnote.
3. For Other Long-Term Debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Amount Authorized (g)	Balance at Beginning of Year (h)	Additions Deductions (i)	Balance at Close of Year (j)
1	223				
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12					
13			0		0
14	224				
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25					
26					
27					
28			0		0

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XIII - Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of Miscellaneous Current and Accrued Liabilities (Account 242). Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	**Notes Payable to Associate Companies**		
2		**Associate Company:**		
3		See footnote for detail (233)	1,231,887,280	[(a)]1,426,906,801
23		Subtotal (Total of Lines 3-22)	1,231,887,280	1,426,906,801
24	234	**Accounts Payable to Associate Companies**		
25		**Associate Company:**		
26		See footnote for detail (234)	476,900,966	[(b)]263,389,960
40		Subtotal (Total of Lines 26-39)	476,900,966	263,389,960
41	242	**Miscellaneous Current and Accrued Liabilities**		
42		**Items List:**		
43		See footnote for detail (242)	56,545,589	[(c)]134,059,070
49		Subtotal (Total of Lines 43-48)	56,545,589	134,059,070
50		TOTAL (LINES 23, 40, AND 49)	1,765,333,835	1,824,355,831

(a) Concept: NotesPayableToAssociateCompanies

Account 233 - Notes Payable to Associate Companies	Balance at Beginning of Year	Balance at Close of Year
Allegheny Generating Company	$ 15,793,271	$ -
American Transmission Systems, Incorporated	118,647,386	224,614,733
FirstEnergy Corporation	844,990,858	953,092,406
FirstEnergy Fiber Holdings Corp	1,846,993	1,925,055
FirstEnergy Pennsylvania Electric Company	4,905,056	-
FirstEnergy Ventures Corporation	47,810,178	106,908,632
Keystone Appalachian Transmission Co	108,175,290	47,434,757
Mid-Atlantic Interstate Transmission, LLC	4,916,690	20,622,258
OES Ventures Inc	11,010,999	11,476,821
The Potomac Edison Company	-	15,654,629
The Toledo Edison Company	-	21,307,243
Trans-Allegheny Interstate Line Company	73,044,264	23,086,122
Warrenton River Terminal	746,295	784,145
Total	$ 1,231,887,280	$ 1,426,906,801

(b) Concept: AccountsPayableToAssociateCompanies

Account 234 - Accounts Payable to Associate Companies	Balance at Beginning of Year	Balance at Close of Year
AE Supply Ren. SW, LLC	$10,325,244	$10,325,280
AET PATH Company, LLC	32,272	-
Allegheny Ventures	30,962,636	30,997,187
Bay Shore Power Company	1,441,065	-
Buchanan Energy, VA LLC	22,078,229	22,078,226
FirstEnergy Pennsylvania Electric Company	140,144,865	12,046,707
FirstEnergy Properties, Inc.	216,893	-
FirstEnergy Transmission, LLC	144,565	1,864,158
FirstEnergy Ventures Corporation	6,428,416	611
GPU Nuclear, Inc	61,041	-
Green Valley Hydro, LLC	6,517,340	6,517,322
Jersey Central Power & Light Company	36,291,753	-
Keystone Appalachian Tran	-	993,027
License Holding Company	6,212	-
Monongahela Power Company	35,842,656	3,549,826
Ohio Edison Company	24,157,276	-
PATH Allegheny Maryland Transmission Co, LLC	654,278	655,942
PATH Allegheny VA Trans	1,445,545	1,459,730
Suvon, Inc.	383,327	-
The Cleveland Electric Illuminating Company	51,443,107	43,528,869
The Potomac Edison Company	65,694,754	97,280,189
The Potomac Edison Transferring Agent, LLC	3,038,400	3,038,400
The Toledo Edison Company	34,884,047	29,054,486
Trans-Allegheny Interstate Line Company	4,707,045	-
Total	$476,900,966	$263,389,960

(c) Concept: MiscellaneousCurrentAndAccruedLiabilities

Account 242 - Miscellaneous Current and Accrued Liabilities	Balance at Beginning of Year	Balance at Close of Year
Accrued Vacation	$ 16,624,615	$ 14,835,535
Clearing Account For Active Pay Program	(518,347)	(3,600,444)
Customer Refund	(163,153)	-
Employee Incentive and Stock-based Compensation Awards	-	80,076,612
Healthcare, Pension, and Other Benefits	12,575,899	14,286,636
Other (Misc items less than $50,000)	(661)	19,130
Payroll Accrual	26,416,102	28,488,219
Unclaimed Payroll and A/P Payments	1,611,134	(46,618)
	$ 56,545,589	$ 134,059,070

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XIV - Notes to Financial Statements

1. Use the space below for important notes regarding the financial statements or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
4. Furnish particulars as to any amounts recorded in Extraordinary Income (Account 434) or Extraordinary Deductions (Account 435).
5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
6. Describe the annual statement supplied to each associate company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio, explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organization and System of Accounts

FirstEnergy Service Company (FESC) is a wholly owned subsidiary of FirstEnergy Corp. (FE), a public utility holding company as defined in the Federal Energy Regulatory Commission's (FERC) Order No. 667. FESC was authorized to conduct business as a service company for FirstEnergy and its various subsidiaries by order of the Securities and Exchange Commission (SEC) dated June 30, 2003. FESC provides certain administrative, management, and support services to affiliated companies in the FirstEnergy system.

The Form 60 is prepared in accordance with the Uniform System of Accounts (USofA) for Centralized Service Companies subject to the provisions of the Public Utility Holding Company Act of 2005 (PUHCA 2005) as prescribed by the FERC in 18 CFR Part 367.

FESC has no earnings since it renders services at cost to its parent company, FE, and other affiliates.

Use of Estimates

The preparation of these financial statements require management to make periodic estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and the disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

Operating Revenues and Expenses

Services rendered to affiliated companies are provided at cost. The cost of services is determined on a direct charge basis to the extent practicable and where not practicable, on a reasonable basis of allocation for indirect costs.

Property, Equipment and Depreciation

Property and equipment are recorded at cost. Depreciation is provided on a straight-line basis at various rates over the estimated lives of various classes of property. The average depreciation rate was 7.4% and 7.3% in 2025 and 2024, respectively.

Income Taxes

FESC records income taxes in accordance with the liability method of accounting. Deferred income taxes reflect the net tax effect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts recognized for tax purposes. Deferred income tax liabilities related to temporary tax and accounting basis differences are recognized at the statutory income tax rates in effect when the liabilities are expected to be paid. Deferred tax assets are recognized based on income tax rates expected to be in effect when they are settled.

Operating and Finance Lease Commitments

Finance and operating leases are recorded on a net basis in Property Under Capital Leases on the FERC balance sheet.

FESC adopted ASU 2016-02, "Leases (Topic 842)" on January 1, 2019. Adoption of the accounting guidance had no impact on FESC's existing ratemaking treatment or FERC jurisdiction cost-of-service rates. Amounts included in the capital lease balance sheet accounts that relate to operating leases are as follows:

(in millions)	**As of December 31, 2025**
Property Under Capital Lease *(Account 101.1)*	$5,771,677
Obligations Under Capital Leases - Current *(Account 243)*	$1,894,160
Obligations Under Capital Leases - Noncurrent *(Account 227)*	$3,449,049

(in millions)	**As of December 31, 2024**
Property Under Capital Lease *(Account 101.1)*	$5,942,767
Obligations Under Capital Leases - Current *(Account 243)*	$1,632,666
Obligations Under Capital Leases - Noncurrent *(Account 227)*	$3,957,463

2. PENSION AND OTHER POST-EMPLOYMENT BENEFITS

FirstEnergy provides noncontributory qualified defined benefit pension plans that cover substantially all of its employees and non-qualified pension plans that cover certain employees. The plans provide defined benefits based on years of service and compensation levels. Under the cash-balance portion of the pension plan (for employees hired on or after January 1, 2014), FirstEnergy credits amounts to eligible employee notional cash-balance accounts based on a pay credit and an interest credit.

In addition, FirstEnergy provides a minimum amount of noncontributory life insurance to retired employees in addition to optional contributory insurance to a closed group of retired employees. Health care benefits, which include certain employee contributions, deductibles and co-payments, are also available upon retirement to certain employees, their dependents and, under certain circumstances, their survivors. FirstEnergy recognizes the expected cost of providing pension and OPEB to employees and their beneficiaries and covered dependents from the time employees are hired until they become eligible to receive those benefits. FirstEnergy also has obligations to former or inactive employees after employment, but before retirement, for disability-related benefits.

FirstEnergy's pension funding policy is based on actuarial computations using the projected unit credit method. FirstEnergy does not currently expect to have a required contribution to the pension plan until 2027, which based on various assumptions, including an expected rate of return on assets of 8.0% for 2026, is expected to be approximately $250 million. However, FirstEnergy may elect to contribute to the pension plan voluntarily.

Pension and OPEB costs are affected by employee demographics (including age, compensation levels and employment periods), the level of contributions made to the plans and earnings on plan assets. Pension and OPEB costs may also be affected by changes in key assumptions, including anticipated rates of return on plan assets, the discount rates and health care trend rates used in determining the projected benefit obligations for pension and OPEB costs. FirstEnergy uses a December 31 measurement date for its pension and OPEB plans or whenever a plan is determined to qualify for a remeasurement. The fair value of the plan assets represents the actual market value as of the measurement date.
Account 228.3 Accumulated provision for pensions and benefits includes the following balances:

Accumulated Provision for Pensions and Benefits	**2025**

Qualified Pension Plan	$ 964,242,701
Non-Qualified Pension Plans:	
Executive Deferred Compensation Plan	245,342,875
FirstEnergy Supplemental Executive Retirement Plan	8,0738,059
GPU Supplemental Executive Retirement Plan	5,994,782
AYE Supplemental Executive Retirement Plan	18,389,421
Cash Balance Pension Restoration Plan	1,134,263
Postretirement Benefits	4,492,369
Executive Deferred Compensation	99,042,897
TOTAL	$ 1,391,712,367

Accumulated Provision for Pensions and Benefits	**2024**
Qualified Pension Plan	$ 992,233,501
Non-Qualified Pension Plans:	
Executive Deferred Compensation Plan	263,714,235
FirstEnergy Supplemental Executive Retirement Plan	8,837,994
GPU Supplemental Executive Retirement Plan	8,120,533
AYE Supplemental Executive Retirement Plan	19,622,385
Cash Balance Pension Restoration Plan	502,548
Postretirement Benefits	53,616,400
Executive Deferred Compensation	107,954,842
TOTAL	$ 1,426,257,490

3. SERVICE AGREEMENT

FESC has entered into agreements under which it renders services at cost to FE and its subsidiaries. FESC's services include, but are not limited to, executive management, accounting and tax support, investor relations, corporate responsibility and communications support, treasury support, risk support, rates and regulatory affairs support, strategy, planning and business performance support, supply chain support, human resources and corporate services support, corporate services, legal support, ethics and compliance support, internal auditing support, corporate affairs and community involvement support, compliance and regulated services support, external affairs support, information technology and corporate security, transmission support, utility operations, safety and human performance, operations support, utility services, construction and design services, transformation support, competitive products and services, customer engagement, customer care, and customer policy and solutions.

4. MONEY POOLS

As of December 31, 2025, FirstEnergy maintained two separate money pools, the Utility Money Pool for the regulated subsidiaries and the Non-Utility Money Pool for FirstEnergy's unregulated companies. FirstEnergy contributes surplus funds by lending to both money pools independent of each other.

FESC administers the FirstEnergy Utility and Non-Utility Money Pools on a daily basis. The Money Pools are reported on FESC's books with a corresponding intercompany receivable/payable to the appropriate company. The Money Pools' balances on FESC's books represent cash receipts and disbursements, as well as non-cash entries amongst participants, which may include timing differences of inflows and outflows.

Under the Utility Money Pool agreement, short-term funds are available from the following sources for short-term loans to the participants from time to time: (1) surplus funds in the treasuries of the Utility Money Pool participants other than FE; (2) surplus funds in the treasury of FE; and (3) proceeds from bank borrowings by Utility Money Pool participants as permitted by the applicable state commission orders or the sale of commercial paper by the pool participants for loan to the Utility Money Pool. Borrowers in the Utility Money Pool borrow pro rata from each company that lends, in the proportion that the total amount loaned by each such lending company bears to the total amount then loaned through the Utility Money Pool. FE may loan to the Utility money pool but may not borrow from it.

The Non-Utility Money Pool for FirstEnergy's unregulated companies is operated under similar terms and conditions as the Utility Money Pool. As a participant to the Non-Utility Money Pool, FE may lend and borrow from this money pool.

The average interest rates charged for the Utility Money Pool were 4.51% and 5.74% in 2025 and 2024 respectively. The average Non-Utility Money Pool interest rates were 4.89% and 6.44% in 2025 and 2024, respectively. Rates are calculated as outlined in the SEC's June 30, 2003 FE order on intrasystem financing and related transactions.

FirstEnergy's Utility Subsidiaries' lending and borrowing balances under the Utility Money Pool agreement as of December 31, 2025 and 2024 are as follows:

Loan To (Borrowing From) the Utility Money Pool	**2025**	**2024**
FirstEnergy	$ 654,888,053	$
American Transmission Systems, Incorporated	224,614,732	118,647,386
Allegheny Generating Company	(3,566,394)	15,793,271
The Cleveland Electric Illuminating Company	(266,071,388)	(201,019,041)
Jersey Central Power & Light Company	(92,564,024)	(21,684,067)
Keystone Appalachian Transmission Company	47,434,757	108,175,290
Ohio Edison Company	(38,466,715)	(101,491,319)
The Toledo Edison Company	21,307,243	(61,260,226)

Trans-Allegheny Interstate Line Company	23,086,122	73,044,264
Potomac Edison Company	15,654,629	(91,044,785)
Monongahela Power Company	(278,984,762)	(276,309,394))
Mid Atlantic Interstate Transmission, LLC	20,622,258	4,916,690
FirstEnergy Pennsylvania Electric Company	(327,974,512)	4,905,0
Total	$ —	$

Loan To (Borrowing From) the Utility Money Pool		
FirstEnergy		427,326,875
American Transmission Systems, Incorporated		
Allegheny Generating Company		
The Cleveland Electric Illuminating Company		
Jersey Central Power & Light Company		
Keystone Appalachian Transmission Company		
Ohio Edison Company		
The Toledo Edison Company		
Trans-Allegheny Interstate Line Company		
Potomac Edison Company		
Monongahela Power Company		
Mid Atlantic Interstate Transmission, LLC		
FirstEnergy Pennsylvania Electric Company		
Total	—	

FirstEnergy's Non-utility Subsidiaries' lending and borrowing balances under the Non-Utility Money Pool agreement as of December 31, 2025 and 2024 are as follows:

Loan To (Borrowing From) the Non-utility Money Pool	**2025**
FirstEnergy	$ 298,204,354
GPU Nuclear, Inc.	(540,413)
FirstEnergy Ventures Corp.	106,908,632
Warrenton River Terminal, Ltd.	784,145
Bay Shore Power Company	(129,056,375)
FirstEnergy Properties, Inc.	(42,771,029)
FE Fiber Holding Corp.	1,925,055
FELHC, Inc.	(301,902)
AET PATH Company, LLC	(998,963)
OES Ventures, Inc.	11,476,821
Suvon LLC	(35,133,949)
Allegheny Energy Supply Company, LLC	(210,496,376)
Total	$ —

Loan To (Borrowing From) the Non-utility Money Pool	**2024**
FirstEnergy	$ 312,584,824
GPU Nuclear, Inc.	(599,822)
FirstEnergy Ventures Corp.	47,810,178
Warrenton River Terminal, Ltd.	746,295
Bay Shore Power Company	

Bay Shore Power Company	...	(124,940,012)
FirstEnergy Properties, Inc.	...	(41,407,724)
FE Fiber Holding Corp.	...	1,846,993
FELHC, Inc.	...	(285,639)
AET PATH Company, LLC	...	(1,568,337)
OES Ventures, Inc.	...	11,010,999
Suvon LLC	...	(34,358,505)
Allegheny Energy Supply Company, LLC	...	(170,839,250)
Total	...	$ —
	...	
	...	

5. COST ALLOCATION

Allegheny Energy Service Corporation (AESC), is a wholly owned subsidiary of FirstEnergy that provides certain services on behalf of FESC. All costs originating at AESC are allocated 100% to FESC monthly.

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XV - Comparative Income Statement

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
1		SERVICE COMPANY OPERATING REVENUES		
2	400	Service Company Operating Revenues	1,221,833,023	1,120,548,002
3		SERVICE COMPANY OPERATING EXPENSES		
4	401	Operation Expenses	903,968,130	815,911,854
5	402	Maintenance Expenses	168,770,176	158,325,443
6	403	Depreciation Expenses	35,930,155	35,012,114
7	403.1	Depreciation Expense for Asset Retirement Costs		
8	404	Amortization of Limited-Term Property	43,581,874	41,104,605
9	405	Amortization of Other Property		
10	407.3	Regulatory Debits		
11	407.4	Regulatory Credits		
12	408.1	Taxes Other Than Income Taxes, Operating Income	47,666,505	39,617,045
13	409.1	Income Taxes, Operating Income	(4,488,174)	(2,134,462)
14	410.1	Provision for Deferred Income Taxes, Operating Income	173,877,965	353,633,740
15	411.1	Provision for Deferred Income Taxes - Credit , Operating Income	(169,389,791)	(351,499,278)
16	411.4	Investment Tax Credit, Service Company Property		
17	411.6	Gains from Disposition of Service Company Plant	0	0
18	411.7	Losses from Disposition of Service Company Plant	0	0
19	411.10	Accretion Expense	38,287	35,880
20	412	Costs and Expenses of Construction or Other Services	0	0
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work	6,451,868	4,215,099
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	1,206,406,995	1,094,222,040
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	15,426,028	26,325,962
24		OTHER INCOME		

25	418.1	Equity in Earnings of Subsidiary Companies	0	0
26	419	Interest and Dividend Income	231,949	77,190
27	419.1	Allowance for Other Funds Used During Construction	0	0
28	421	Miscellaneous Income or Loss	9,677,728	10,030,948
29	421.1	Gain on Disposition of Property	10,104	25,020
30		TOTAL OTHER INCOME (Total of Lines 25-29)	9,919,781	10,133,158
31		OTHER INCOME DEDUCTIONS		
32	421.2	Loss on Disposition of Property	0	0
33	425	Miscellaneous Amortization	0	0
34	426.1	Donations	428,733	279,636
35	426.2	Life Insurance	(14,190,017)	(10,058,770)
36	426.3	Penalties	84,523	0
37	426.4	Expenditures for Certain Civic, Political and Related Activities	1,450,148	972,333
38	426.5	Other Deductions	407,313	269,384
39		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)	(11,819,300)	(8,537,417)
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions		
42	409.2	Income Taxes, Other Income and Deductions		
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions		
44	411.2	Provision for Deferred Income Taxes - Credit, Other Income and Deductions		
45	411.5	Investment Tax Credit, Other Income Deductions		
46		TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)	0	0
47		INTEREST CHARGES		
48	427	Interest on Long-Term Debt	0	0
49	428	Amortization of Debt Discount and Expense	0	0
50	429	(less) Amortization of Premium on Debt-Credit	0	0
51	430	Interest on Debt to Associate Companies	31,432,365	38,768,272
52	431	Other Interest Expense	7,533,519	7,492,947

53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit	1,800,775	1,264,682
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)	37,165,109	44,996,537
55		NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)	0	0
56		EXTRAORDINARY ITEMS		
57	434	Extraordinary Income		
58	435	(less) Extraordinary Deductions		
59		Net Extraordinary Items (Line 57 less Line 58)	0	0
60	409.4	(less) Income Taxes, Extraordinary		
61		Extraordinary Items After Taxes (Line 59 less Line 60)	0	0
62		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55 and 61)	0	0

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies

1. Total cost of service will equal for associate and non-associate companies the total amount billed under their separate analysis of billing schedules.

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)
1	403-403.1	Depreciation Expense	49	35,930,106	35,930,155	
2	404-405	Amortization Expense	9,405	43,572,469	43,581,874	
3	407.3-407.4	Regulatory Debits/Credits - Net			0	
4	408.1-408.2	Taxes Other Than Income Taxes	4,948,602	42,717,903	47,666,505	
5	409.1-409.3	Income Taxes		(4,488,174)	(4,488,174)	
6	410.1-410.2	Provision for Deferred Taxes		173,877,965	173,877,965	
7	411.1-411.2	Provision for Deferred Taxes - Credit		169,389,791	169,389,791	
8	411.6	Gain from Disposition of Service Company Plant			0	
9	411.7	Losses from Disposition of Service Company Plant			0	
10	411.4-411.5	Investment Tax Credit Adjustment			0	
11	411.10	Accretion Expense		38,287	38,287	
12	412	Costs and Expenses of Construction or Other Services			0	
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies	711,070	5,740,798	6,451,868	
14	418	Non-operating Rental Income	250	15,014	15,264	
15	418.1	Equity in Earnings of Subsidiary Companies			0	
16	419	Interest and Dividend Income		231,949	231,949	
17	419.1	Allowance for Other Funds Used During Construction			0	
18	421	Miscellaneous Income or Loss	23,446	9,654,282	9,677,728	
19	421.1	Gain on Disposition of Property		10,104	10,104	
20	421.2	Loss on Disposition Of Property			0	

21	425	Miscellaneous Amortization			0	
22	426.1	Donations		428,733	428,733	
23	426.2	Life Insurance		(14,190,017)	(14,190,017)	
24	426.3	Penalties		84,523	84,523	
25	426.4	Expenditures for Certain Civic, Political and Related Activities	799,337	650,811	1,450,148	
26	426.5	Other Deductions	274,348	132,965	407,313	
27	427	Interest On Long-Term Debt			0	
28	428	Amortization of Debt Discount and Expense			0	
29	429	Amortization of Premium on Debt - Credit			0	
30	430	Interest on Debt to Associate Companies	31,112,766	319,599	31,432,365	
31	431	Other Interest Expense	2,200	7,531,319	7,533,519	
32	432	Allowance for Borrowed Funds Used During Construction		1,800,775	1,800,775	
33	500-509	Total Steam Power Generation Operation Expenses	627,826	694,349	1,322,175	
34	510-515	Total Steam Power Generation Maintenance Expenses	7,441,592	1,379,528	8,821,120	
35	517-525	Total Nuclear Power Generation Operation Expenses			0	
36	528-532	Total Nuclear Power Generation Maintenance Expenses			0	
37	535-540.1	Total Hydraulic Power Generation Operation Expenses			0	
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses			0	
39	546-550.1	Total Other Power Generation Operation Expenses	439		439	
40	551-554.1	Total Other Power Generation Maintenance Expenses	3,466		3,466	
41	555-557	Total Other Power Supply Operation Expenses	1,431,864	694,825	2,126,689	
41.1	558.1-558.5	Total Solar Power Generation Operation Expenses			0	
41.2	558.6-558.12	Total Solar Power Generation Maintenance Expenses			0	
41.3	558.13-558.17	Total Wind Power Generation Operation Expenses			0	
41.4	558.18-558.24	Total Wind Power Generation Maintenance Expenses			0	

41.5	559.1-559.5	Total Other Renewable Power Generation Operation Expenses				
41.6	559.6-559.16	Total Other Renewable Power Generation Maintenance Expenses			0	
42	560	Operation Supervision and Engineering	5,125,877	5,074,108	10,199,985	
43	561.1	Load Dispatch-Reliability	2,313,507	955,628	3,269,135	
44	561.2	Load Dispatch-Monitor and Operate Transmission System	9,093,706	11,008,549	20,102,255	
45	561.3	Load Dispatch-Transmission Service and Scheduling			0	
46	561.4	Scheduling, System Control and Dispatch Services			0	
47	561.5	Reliability Planning and Standards Development	824,386	3,035,500	3,859,886	
48	561.6	Transmission Service Studies	209,700		209,700	
49	561.7	Generation Interconnection Studies	571,211		571,211	
50	561.8	Reliability Planning and Standards Development Services			0	
51	562	Station Expenses (Major Only)	5,254,952	504,778	5,759,730	
52	563	Overhead Line Expenses (Major Only)	4,112,232		4,112,232	
53	564	Underground Line Expenses (Major Only)	166		166	
54	565	Transmission of Electricity by Others (Major Only)			0	
55	566	Miscellaneous Transmission Expenses (Major Only)	4,093,748	16,401,488	20,495,236	
56	567	Rents		7	7	
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			0	
58		Total Transmission Operation Expenses	31,599,485	36,980,058	68,579,543	0
59	568	Maintenance Supervision and Engineering (Major Only)	82,673,738	11,608,478	94,282,216	
60	569	Maintenance of Structures (Major Only)			0	
61	569.1	Maintenance of Computer Hardware	126,704	369,110	495,814	
62	569.2	Maintenance of Computer Software	936,822	958,582	1,895,404	
63	569.3	Maintenance of Communication Equipment	955,749	31,823	987,572	

64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			0	
65	570	Maintenance of Station Equipment (Major Only)	2,332,172	1,152,896	3,485,068	
66	571	Maintenance of Overhead Lines (Major Only)	10,689,363	991,447	11,680,810	
67	572	Maintenance of Underground Lines (Major Only)	72		72	
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)	7,411		7,411	
69	574	Maintenance of Transmission Plant (Nonmajor Only)			0	
70		Total Transmission Maintenance Expenses	97,722,031	15,112,336	112,834,367	0
71	575.1-575.8	Total Regional Market Operation Expenses			0	
72	576.1-576.5	Total Regional Market Maintenance Expenses			0	
72.1	577.1-577.5	Total Energy Storage Operation Expenses			0	
72.2	578.1-578.7	Total Energy Storage Maintenance Expenses			0	
73	580-589	Total Distribution Operation Expenses	50,224,830	60,240,436	110,465,266	
74	590-598	Total Distribution Maintenance Expenses	31,955,838	15,155,385	47,111,223	
75		Total Electric Operation and Maintenance Expenses	258,841,452	241,502,289	500,343,741	0
76	700-798	Production Expenses (Provide selected accounts in a footnote)			0	
77	800-813	Total Other Gas Supply Operation Expenses			0	
78	814-826	Total Underground Storage Operation Expenses			0	
79	830-837	Total Underground Storage Maintenance Expenses			0	
80	840-842.3	Total Other Storage Operation Expenses			0	
81	843.1-843.9	Total Other Storage Maintenance Expenses			0	
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses			0	
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses			0	

84	850	Operation Supervision and Engineering			0	
85	851	System Control and Load Dispatching			0	
86	852	Communication System Expenses			0	
87	853	Compressor Station Labor and Expenses			0	
88	854	Gas for Compressor Station Fuel			0	
89	855	Other Fuel and Power for Compressor Stations			0	
90	856	Mains Expenses			0	
91	857	Measuring and Regulating Station Expenses			0	
92	858	Transmission and Compression of Gas By Others			0	
93	859	Other Expenses			0	
94	860	Rents			0	
95		Total Gas Transmission Operation Expenses	0	0	0	0
96	861	Maintenance Supervision and Engineering			0	
97	862	Maintenance of Structures and Improvements			0	
98	863	Maintenance of Mains			0	
99	864	Maintenance of Compressor Station Equipment			0	
100	865	Maintenance of Measuring And Regulating Station Equipment			0	
101	866	Maintenance of Communication Equipment			0	
102	867	Maintenance of Other Equipment			0	
103		Total Gas Transmission Maintenance Expenses	0	0	0	0
104	871-881	Total Distribution Operation Expenses			0	
105	885-894	Total Distribution Maintenance Expenses			0	
106		Total Natural Gas Operation and Maintenance Expenses	0	0	0	0
107	901	Supervision		90,357	90,357	
108	902	Meter reading expenses	362,853	7,564,973	7,927,826	

109	903	Customer records and collection expenses	8,177,507	21,373,329	29,550,836	
110	904	Uncollectible accounts		(1,780)	(1,780)	
111	905	Miscellaneous customer accounts expenses	263,779	2,910,113	3,173,892	
112		Total Customer Accounts Operation Expenses	8,804,139	31,936,992	40,741,131	0
113	907	Supervision	395		395	
114	908	Customer assistance expenses	2,744,033	5,671,007	8,415,040	
115	909	Informational And Instructional Advertising Expenses		494,995	494,995	
116	910	Miscellaneous Customer Service And Informational Expenses	574,018	40,726,202	41,300,220	
117		Total Service and Informational Operation Accounts	3,318,446	46,892,204	50,210,650	0
118	911	Supervision		454,912	454,912	
119	912	Demonstrating and Selling Expenses			0	
120	913	Advertising Expenses	2,537	269,044	271,581	
121	916	Miscellaneous Sales Expenses			0	
122		Total Sales Operation Expenses	2,537	723,956	726,493	0
123	920	Administrative and General Salaries	83,177,829	129,897,266	213,075,095	
124	921	Office Supplies and Expenses	1,691,450	59,184,849	60,876,299	
125	923	Outside Services Employed	17,679,122	57,372,282	75,051,404	
126	924	Property Insurance		1,639,746	1,639,746	
127	925	Injuries and Damages	(702,461)	3,904,169	3,201,708	
128	926	Employee Pensions and Benefits	12,117,484	196,536,653	208,654,137	
129	928	Regulatory Commission Expenses	8,588	127,482	136,070	
130	930.1	General Advertising Expenses	457,917	1,609,368	2,067,285	
131	930.2	Miscellaneous General Expenses	1,146,258	12,276,115	13,422,373	
132	931	Rents	868,070	10,570,791	11,438,861	
133		Total Administrative and General Operation Expenses	116,444,257	473,118,721	589,562,978	0
134	935	Maintenance of Structures and Equipment	16,448,677	629,544	17,078,221	

135	935.1	Maintenance of Computer Hardware	643,169	3,651,378	4,294,547	
136	935.2	Maintenance of Computer Software	503,635	15,677,843	16,181,478	
137	935.3	Maintenance of Communication Equipment	1,104,121	1,589,663	2,693,784	
138		Total Administrative and General Maintenance Expenses	18,699,602	21,548,428	40,248,030	0
139		Total Administrative and General Operation and Maintenance, Customer Accounts, Service and Information, and Sales Expenses	147,268,981	574,220,301	721,489,282	0
140		Total Cost of Service	406,110,433	815,722,590	1,221,833,023	0

1. Total cost of service will equal for associate and non-associate companies the total amount billed under their separate analysis of billing schedules.

Line No.	Account Number (a)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
1	403-403.1		0	49	35,930,106	35,930,155
2	404-405		0	9,405	43,572,469	43,581,874
3	407.3-407.4		0	0	0	0
4	408.1-408.2		0	4,948,602	42,717,903	47,666,505
5	409.1-409.3		0	0	(4,488,174)	(4,488,174)
6	410.1-410.2		0	0	173,877,965	173,877,965
7	411.1-411.2		0	0	169,389,791	169,389,791
8	411.6		0	0	0	0
9	411.7		0	0	0	0
10	411.4-411.5		0	0	0	0
11	411.10		0	0	38,287	38,287
12	412		0	0	0	0
13	416		0	711,070	5,740,798	6,451,868
14	418		0	250	15,014	15,264
15	418.1		0	0	0	0
16	419		0	0	231,949	231,949
17	419.1		0	0	0	0
18	421		0	23,446	9,654,282	9,677,728
19	421.1		0	0	10,104	10,104
20	421.2		0	0	0	0
21	425		0	0	0	0
22	426.1		0	0	428,733	428,733
23	426.2		0	0	(14,190,017)	(14,190,017)
24	426.3		0	0	84,523	84,523
25	426.4		0	799,337	650,811	1,450,148
26	426.5		0	274,348	132,965	407,313
27	427		0	0	0	0
28	428		0	0	0	0
29	429		0	0	0	0

30	430		0	31,112,766	319,599	31,432,365
31	431		0	2,200	7,531,319	7,533,519
32	432		0	0	1,800,775	(1,800,775)
33	500-509		0	627,826	694,349	1,322,175
34	510-515		0	7,441,592	1,379,528	8,821,120
35	517-525		0	0	0	0
36	528-532		0	0	0	0
37	535-540.1		0	0	0	0
38	541-545.1		0	0	0	0
39	546-550.1		0	439	0	439
40	551-554.1		0	3,466	0	3,466
41	555-557		0	1,431,864	694,825	2,126,689
41.1	558.1-558.5		0	0	0	0
41.2	558.6-558.12		0	0	0	0
41.3	558.13-558.17		0	0	0	0
41.4	558.18-558.24		0	0	0	0
41.5	559.1-559.5		0	0	0	0
41.6	559.6-559.16		0	0	0	0
42	560		0	5,125,877	5,074,108	10,199,985
43	561.1		0	2,313,507	955,628	3,269,135
44	561.2		0	9,093,706	11,008,549	20,102,255
45	561.3		0	0	0	0
46	561.4		0	0	0	0
47	561.5		0	824,386	3,035,500	3,859,886
48	561.6		0	209,700	0	209,700
49	561.7		0	571,211	0	571,211
50	561.8		0	0	0	0
51	562		0	5,254,952	504,778	5,759,730
52	563		0	4,112,232	0	4,112,232
53	564		0	166	0	166
54	565		0	0	0	0
55	566		0	4,093,748	16,401,488	20,495,236
56	567		0	0	7	7

57	567.1		0	0	0	0
58		0	0	31,599,485	36,980,058	68,579,543
59	568		0	82,673,738	11,608,478	94,282,216
60	569		0	0	0	0
61	569.1		0	126,704	369,110	495,814
62	569.2		0	936,822	958,582	1,895,404
63	569.3		0	955,749	31,823	987,572
64	569.4		0	0	0	0
65	570		0	2,332,172	1,152,896	3,485,068
66	571		0	10,689,363	991,447	11,680,810
67	572		0	72	0	72
68	573		0	7,411	0	7,411
69	574		0	0	0	0
70		0	0	97,722,031	15,112,336	112,834,367
71	575.1-575.8		0	0	0	0
72	576.1-576.5		0	0	0	0
72.1	577.1-577.5		0	0	0	0
72.2	578.1-578.7		0	0	0	0
73	580-589		0	50,224,830	60,240,436	110,465,266
74	590-598		0	31,955,838	15,155,385	47,111,223
75		0	0	258,841,452	241,502,289	500,343,741
76	700-798		0	0	0	0
77	800-813		0	0	0	0
78	814-826		0	0	0	0
79	830-837		0	0	0	0
80	840-842.3		0	0	0	0
81	843.1-843.9		0	0	0	0
82	844.1-846.2		0	0	0	0
83	847.1-847.8		0	0	0	0
84	850		0	0	0	0
85	851		0	0	0	0
86	852		0	0	0	0
87	853		0	0	0	0
88	854		0	0	0	0
89	855		0	0	0	0

90	856		0	0	0	0
91	857		0	0	0	0
92	858		0	0	0	0
93	859		0	0	0	0
94	860		0	0	0	0
95		0	0	0	0	0
96	861		0	0	0	0
97	862		0	0	0	0
98	863		0	0	0	0
99	864		0	0	0	0
100	865		0	0	0	0
101	866		0	0	0	0
102	867		0	0	0	0
103		0	0	0	0	0
104	871-881		0	0	0	0
105	885-894		0	0	0	0
106		0	0	0	0	0
107	901		0	0	90,357	90,357
108	902		0	362,853	7,564,973	7,927,826
109	903		0	8,177,507	21,373,329	29,550,836
110	904		0	0	(1,780)	(1,780)
111	905		0	263,779	2,910,113	3,173,892
112		0	0	8,804,139	31,936,992	40,741,131
113	907		0	395	0	395
114	908		0	2,744,033	5,671,007	8,415,040
115	909		0	0	494,995	494,995
116	910		0	574,018	40,726,202	41,300,220
117		0	0	3,318,446	46,892,204	50,210,650
118	911		0	0	454,912	454,912
119	912		0	0	0	0
120	913		0	2,537	269,044	271,581
121	916		0	0	0	0
122		0	0	2,537	723,956	726,493
123	920		0	83,177,829	129,897,266	213,075,095
124	921		0	1,691,450	59,184,849	60,876,299

125	923		0	17,679,122	57,372,282	75,051,404
126	924		0	0	1,639,746	1,639,746
127	925		0	(702,461)	3,904,169	3,201,708
128	926		0	12,117,484	196,536,653	208,654,137
129	928		0	8,588	127,482	136,070
130	930.1		0	457,917	1,609,368	2,067,285
131	930.2		0	1,146,258	12,276,115	13,422,373
132	931		0	868,070	10,570,791	11,438,861
133		0	0	116,444,257	473,118,721	589,562,978
134	935		0	16,448,677	629,544	17,078,221
135	935.1		0	643,169	3,651,378	4,294,547
136	935.2		0	503,635	15,677,843	16,181,478
137	935.3		0	1,104,121	1,589,663	2,693,784
138		0	0	18,699,602	21,548,428	40,248,030
139		0	0	147,268,981	574,220,301	721,489,282
140		0	0	406,110,433	815,722,590	1,221,833,023

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XVII - Analysis of Billing - Associate Companies (Account 457)

1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	Alleg. Gen Company Total	273,519	0		273,519
2	Allegheny Energy Supply, LLC Total	671,975	267,591		939,566
3	American Transmission Systems, Incorporated Total	76,019,096	68,838,759		144,857,855
4	FirstEnergy Corp. Total	14,635,603	9,207,633		23,843,236
5	FirstEnergy Pennsylvania Electric Company Total	79,758,026	214,619,226		294,377,252
6	FirstEnergy Properties, Inc. Total	724,246	247,673		971,919
7	FirstEnergy Transmission, LLC Total	653,451	0		653,451
8	FirstEnergy Ventures Corporation Total	31,018	372,437		403,455
9	Jersey Central Power & Light Company Total	64,227,536	122,308,981		186,536,517
10	Keystone Appalachian Transmission Co Total	8,056,554	9,645,823		17,702,377
11	Mid-Atlantic Interstate Transmission, LLC Total	36,526,799	38,526,769		75,053,568
12	Monongahela Power Company Total	41,411,117	72,934,963		114,346,080
13	Ohio Edison Company Total	21,869,351	102,323,199		124,192,550
14	PATH Allegheny Trans. Co Total	594	0		594
15	Suvon, Inc. Total	1,305	0		1,305
16	The Cleveland Electric Illuminating Company Total	16,795,885	79,065,942		95,861,827
17	The Potomac Edison Company Total	27,203,934	46,518,940		73,722,874
18	The Toledo Edison Company Total	6,766,839	31,192,557		37,959,396
19	Trans-Allegheny Interstate Line Company Total	10,483,585	19,652,097		30,135,682
40	Total	406,110,433	815,722,590		1,221,833,023

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)

1. For Services Rendered to Non-Associate Companies (Account 458), list all of the non-associate companies. In a footnote, describe the services rendered to each respective non-associate company.

Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs Charged (c)	Account 458.3 Compensation for Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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24						
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26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Total					

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XIX - Miscellaneous General Expenses - Account 930.2

1. Provide a listing of the amount included in Miscellaneous General Expenses (Account 930.2), classifying such expenses according to their nature. Amounts less than $50,000 may be grouped showing the number of items and the total for the group.
2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
1	Customer Credit Card Fees	9,799,333
2	Dues & Memberships	2,229,076
3	Outside Director Expenses	641,854
4	Licenses, Permits, and Regulations	411,132
5	Customer Digital eNewsletter	253,093
6	JP Morgan Fees	200,079
7	Corporate Responsibility Expenses	151,485
8	Miscellaneous Corporate Flight Operations	149,747
9	Escheated Funds/Audit Reporting	112,746
10	Rating Agency Fees	81,628
11	Various Program Fees	49,725
12	Payment Card Industry Self Assessment Questionaire and Attestation of Compliance Services Fee	35,976
13	Background Screening Program	27,943
14	Procurement Card Charges	26,752
15	Miscellaneous under $50,000 (5)	20,060
16	Sponsorships	10,000
17	Pension Trust Accrual	(234,191)
18	PNC Bank Fee Rebate	(544,065)
40	Total	13,422,373

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XX - Organization Chart

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.

FirstEnergy Service Company Organization Chart 12.31.2025.pdf

Name of Respondent: FirstEnergy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4

Schedule XXI - Methods of Allocation

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.
2. Include any other allocation methods used to allocate costs.

President & CEO Support	
Executive Billings to FE Holding	Direct
President and CEO	Multiple Factor All
Transmission, Distribution Operations Support	
ADMS Reporting & Analytics	Multiple Factor Utility
ADMS Systems	Multiple Factor Utility
Advanced Maintenance Practices	Direct
Asset Information & Tools	Multiple Factor Utility-Transmission
Asset Ownership Policy & Reporting	Multiple Factor Utility-Transmission
Assets & Records Control Management	Multiple Factor Utility-Transmission
BETA Chemistry	Direct Charge Ratio-BETA
Beta Lab Svc - ED - ALL OPER COS	Direct Charge Ratio-BETA
CE/OE Meter Reading & Meter Services	Multiple Factor Utility
CI - Shared Services	Multiple Factor All
Compl / Procedures - Fmt	Multiple Factor Utility-Transmission
Cont Imp Distribution	Multiple Factor Utility
Cont Imp Transmission	Multiple Factor Utility-Transmission
Contractor and Public Safety	Multiple Factor All
Contractor Safety	Multiple Factor Utility
CS Systems Trng - Fairmont, Wva	Multiple Factor Utility
CS Systems Trng-OH	Multiple Factor Utility
CS Systems Trng-PA	Multiple Factor Utility
Customer Accounts	Multiple Factor Utility
Customer Accounts - OE FESC	Direct
Customer Accounts - OH	Multiple Factor Utility
Customer Accounts - PA	Multiple Factor Utility
Customer Accounts - PE/MP	Multiple Factor Utility
Design Standards - FEU	Multiple Factor Utility
Director Cost Center FESC	Multiple Factor Utility
Distribution Forestry	Multiple Factor Utility
Distribution Operational Alignment	Multiple Factor Utility
Distribution Operations - FEU	Multiple Factor Utility
Distribution Planning & Protection	Multiple Factor Utility
Distribution Portfolio - MP, PE	Multiple Factor Utility
Distribution Portfolio - OH	Multiple Factor Utility
Distribution Portfolio - PA	Multiple Factor Utility
Distribution Standards-Gbd	Multiple Factor Utility
Dx Control Center Support	Multiple Factor Utility
DX Engineering & Planning	Multiple Factor Utility
East DX Vegetation Mgmt	Multiple Factor Utility
Eastlake Synchronous Condensers	Direct
ED Systems Trng - Williamsport, MD	Multiple Factor Utility
ED Systems Trng-OH	Multiple Factor Utility
ED Systems Trng-PA	Multiple Factor Utility
Emergency Preparedness	Multiple Factor Utility
Emerging Technologies Program	Multiple Factor Utility
Emerging Technologies Strategy	Multiple Factor Utility
Engineering - Tx Geotech & Civil	Multiple Factor Utility-Transmission
Engineering / Mapping	Multiple Factor Utility
Engineering / Portfolio	Multiple Factor Utility
Engineering Services - OE/CEI	Multiple Factor Utility
Engineering Services - OE/TE	Multiple Factor Utility
Engineering Services - OH	Multiple Factor Utility
Engineering Services ME, PN, WPP	Multiple Factor Utility
Engineering Services MP/PE	Multiple Factor Utility
Engineering Services PA	Multiple Factor Utility
Engineering Services PN, PP, WPP	Multiple Factor Utility
Engineering Services PN, WPP	Multiple Factor Utility
Engineering Services PP, WPP	Multiple Factor Utility
Environmental Department - Akron	Multiple Factor Utility
Environmental Department - Greensburg	Multiple Factor Utility
Environmental Department - Reading	Multiple Factor Utility
Environmental Dept-Morristwn Remediation	Multiple Factor Utility
Environmental Field Operations	Multiple Factor Utility
Environmental-Legacy Sites-TE01	Direct
Exec Operations Adm	Multiple Factor All
External Design PA, WV, MD	Multiple Factor Utility
FE Fleet Operations	Direct

FE Forward - Generation	Direct
FE Tech - EPRI	Multiple Factor Utility
FEU Applications & System Support	Multiple Factor Utility
Field Mobility Systems	Multiple Factor Utility
Fire & Safety Services	Direct Charge Ratio-BETA
Fleet Services Akron	Multiple Factor Utility/Non-Utility
Fleet Svcs - Connellsville	Multiple Factor Utility/Non-Utility
Forestry	Multiple Factor Utility-Transmission
Fossil Fleet Workforce Development-SC00	Direct Charge Ratio-Fossil Fleet WD
Fuels and Generation Commerical Ops	Direct
Generation Support	Direct Charge Ratio-Fossil Fleet WD
Human Performance & Governance	Multiple Factor Utility
Jersey Central DX Vegetation Mgmt	Direct
Joint Use - Gbg	Multiple Factor Utility
Joint Use Operations	Multiple Factor Utility
Legacy Sites and Ash Sites	Direct Charge Ratio-Environmental
Manager Transm Operation-Compl/Training	Multiple Factor Utility-Transmission
Manager Transmission Operation-PNA/Tools	Multiple Factor Utility-Transmission
Manager-BETA	Direct Charge Ratio-BETA
Mapping - WP, MP, PE	Multiple Factor Utility
Mapping / Design - OH	Multiple Factor Utility
Mapping / Design - PA	Multiple Factor Utility
Maryland DCC	Direct
Maryland DX Vegetation Mgmt	Direct
MD & WV Operations T&D	Multiple Factor Utility
MD/WV Fleet Services	Multiple Factor Utility
Meter and Field Services Eastern PA	Multiple Factor Utility
Meter and Field Services OH	Multiple Factor Utility
Meter Support Services Central PA	Multiple Factor Utility
Meter Test Shop Akron	Multiple Factor Utility
Meter Test Shop Bethel	Multiple Factor Utility
Meter Test Shop Connellsville	Multiple Factor Utility
Misc Transmission Expenses 1301	Direct
Mobile Maintenance	Direct Charge Ratio-Fossil Fleet WD
New Generation Proj Dev - WV	Direct
OH DX Vegetation Mgmt	Multiple Factor Utility
OH Fleet Services	Multiple Factor Utility
OH Grid Modernization II - DA/VV	Multiple Factor Utility
Ohio Distribution Operations - DCC	Multiple Factor Utility
Ohio Operations East FET	Multiple Factor Utility
Ohio Operations Lake	Multiple Factor Utility
Ohio Operations Southern	Multiple Factor Utility
Ohio Operations Southern FET	Direct
Ohio Operations Youngstown	Multiple Factor Utility
Ohio Operations-OE-TE	Multiple Factor Utility
Ohio Ops Cleveland East	Multiple Factor Utility
Oper Skills - Lines Erie PA	Direct
Oper Skills - Lines Jeannette PA	Direct
Oper Skills - Lines White Hall, WVa	Direct
Oper Skills - Subst Trng Richland PA	Multiple Factor Utility
Oper Skills - Subst Trng UDN	Multiple Factor Utility
Oper Skills Regulatory Field Training	Multiple Factor Utility
Oper Skills -Subst Relay and Control TNG	Multiple Factor Utility
Oper Skills Subst Trng WV	Multiple Factor Utility
Oper Skills Training CRSS	Multiple Factor Utility
Oper Skills-Lines Reading PA	Direct
Oper Skills-Lines Trng NJ	Direct
Oper Skills-Lines Trng OH	Multiple Factor Utility
Oper Skills-Reg. Ops Support Training	Multiple Factor Utility
Oper Skills-Subst Reading PA	Multiple Factor Utility
Oper Skills-Subst Trng NJ	Direct
Oper Skills-Subst Trng OH	Multiple Factor Utility
Operation Skills Lines - Williamsport MD	Direct
Operational Excellence	Multiple Factor Utility
Operations Skills Transmission Training	Multiple Factor Utility-Transmission
PA Central for the DCC (WP & PP)	Multiple Factor Utility
PA Distribution Operations - DCC	Multiple Factor Utility
PA DX Vegetation Mgmt	Multiple Factor Utility
PA Fleet Services	Multiple Factor Utility

PA Fleet Services ME/WP	Multiple Factor Utility
PA Fleet Services PN/PP	Multiple Factor Utility
PA Fleet Services PN/WP	Multiple Factor Utility
PA Ops Altoona	Multiple Factor Utility
PA Ops Altoona FET	Multiple Factor Utility
PA Ops Erie FET	Direct
PA Ops New Castle	Multiple Factor Utility
PA Ops Transmission & Controls FET	Multiple Factor Utility
PA Substation Operations	Multiple Factor Utility
Pennsylvania (WP/PP)/WV/MD DCC	Multiple Factor Utility
Planning & Protection - ATSI Planning	Multiple Factor Utility-Transmission
Planning & Protection - ATSI Protection	Direct
Planning & Protection Services - OH	Multiple Factor Utility-Transmission
Planning & Protection Services - Reading	Multiple Factor Utility-Transmission
Plnng&Prtct Svcs Fairmont	Multiple Factor Utility-Transmission
Plnng&Prtct Svcs Greensburg	Multiple Factor Utility-Transmission
Portfolio Management Tx	Multiple Factor Utility-Transmission
Power Network Analysis - ACC	Multiple Factor Utility-Transmission
Powr Netw Analysis - Fmt	Multiple Factor Utility-Transmission
President Maryland & West Virginia	Multiple Factor Utility/Non-Utility
President Ohio Operations	Multiple Factor Utility
President Pennsylvania Operations	Multiple Factor Utility
President, Transmission	Multiple Factor Utility-Transmission
Process Coaching Ohio	Multiple Factor Utility
Process Coaching PA	Multiple Factor Utility
Process Coaching WV/MD/NJ	Multiple Factor Utility
Process Improvement	Multiple Factor Utility
Project and Outage Services	Direct Charge Ratio-Fossil Fleet WD
Project Management Tx	Multiple Factor Utility-Transmission
PSI Staff	Multiple Factor Utility
Regulated Generation & Dispatch	Direct
Relay & Controls Support	Multiple Factor Utility
Reliability & Asset Records - FEU	Multiple Factor Utility
Safety & Health	Multiple Factor Utility
Safety & Health (East)	Multiple Factor Utility
Safety & Health (East) - PA	Multiple Factor Utility
Safety & Health (South)	Multiple Factor Utility
Safety & Health (South) - MD	Direct
Safety & Health (South) - Reg Gen	Direct
Safety & Health (South) - WV	Multiple Factor Utility
Safety & Health (West)	Multiple Factor Utility
Safety Operations OH	Multiple Factor Utility
Safety Programs	Multiple Factor Utility
Safety Strat, Govern, & Data Analytics	Multiple Factor Utility
SC00 - President New Jersey	Direct
Scoping & Estimating	Multiple Factor Utility-Transmission
Settlements - ACC	Multiple Factor Utility-Transmission
Settlements - Gbg	Multiple Factor Utility-Transmission
Siting & Right-of-Way	Multiple Factor Utility-Transmission
Smart Grid Performance and Support	Multiple Factor Utility
Smart Meter - Program Admin	Multiple Factor Utility
Smart Meter - Program Ohio	Multiple Factor Utility
Smart Meter Operations	Number of Customers
Smart Meter Operations Stores Handling	Number of Customers
Smart Meter Program Active Deployment	Multiple Factor Utility
SS Planning & Scheduling	Multiple Factor Utility
Strategic Initiative Support	Multiple Factor Utility
Strategy Category Mgmt Tx	Multiple Factor Utility-Transmission
Substation	Multiple Factor Utility
Substation Engineering Tx - Ohio	Multiple Factor Utility-Transmission
Substation Engineering Tx - PA	Multiple Factor Utility-Transmission
Substation Engineering Tx (Union)	Multiple Factor Utility-Transmission
Substation Services - AT	Direct
Substation Services - JC	Direct
Substation Services - MT	Direct
Substation Services - OH	Direct
Substation Services - TR	Direct
Substation Services-KT	Direct
Substation Services-MP	Direct

Substation Services-PE	Direct
Substation Svcs - Testing&Tech Svcs	Multiple Factor Utility-Transmission
Substation Svcs-Tx & Substation Support	Multiple Factor Utility-Transmission
Support & Compliance Reporting	Multiple Factor Utility
System Operations - FE - W	Direct
System Operations Admin - FE - W	Direct
System Operations Admin-FE-E	Multiple Factor Utility-Transmission
System Operations Admin-FE-S	Multiple Factor Utility-Transmission
System Operations Set Up - FE - W	Direct
System Operations Set Up-FE-E	Multiple Factor Utility-Transmission
System Operations Set Up-FE-S	Multiple Factor Utility-Transmission
System Operations-FE-E	Multiple Factor Utility-Transmission
System Operations-FE-S	Multiple Factor Utility-Transmission
T&D Oper Support Admin	Multiple Factor Utility
T&S Engineering Admin	Multiple Factor Utility-Transmission
T&S Engineering External Eng Services	Multiple Factor Utility-Transmission
TE/OE Fleet Operations	Multiple Factor Utility
Technical Services Support	Direct
Tool Repair Akron	Multiple Factor Utility
Tools / Technology - Fmt	Multiple Factor Utility-Transmission
Training - ACC	Multiple Factor Utility-Transmission
Training - Fmt	Multiple Factor Utility-Transmission
Training - Transmission Operations	Multiple Factor Utility-Transmission
Training & Work Practices	Multiple Factor All
Transformation	Multiple Factor All
Transmission & Substation Svcs Admin	Multiple Factor Utility-Transmission
Transmission Asset Operations	Multiple Factor Utility-Transmission
Transmission Asset Policy & Reporting	Multiple Factor Utility-Transmission
Transmission Equipment	Multiple Factor Utility-Transmission
Transmission Equipment & Standards	Multiple Factor Utility-Transmission
Transmission Line Engineering - Ohio	Multiple Factor Utility-Transmission
Transmission Line Engineering - PA	Multiple Factor Utility-Transmission
Transmission Lines Planning & Scheduling	Multiple Factor Utility
Transmission Maintenance - OHIO	Multiple Factor Utility-Transmission
Transmission Mapping & Records	Multiple Factor Utility-Transmission
Transmission Operations Admin	Multiple Factor Utility-Transmission
Transmission Operations Support	Multiple Factor Utility-Transmission
Transmission Reliability	Multiple Factor Utility-Transmission
Transmission Training	Multiple Factor Utility-Transmission
Transmission Vegetation Mgmt-PA/NJ	Multiple Factor Utility
TransmMaintenanceWVa	Multiple Factor Utility-Transmission
Tx Compliance & Procedures	Multiple Factor Utility-Transmission
Tx Power Network Applications	Multiple Factor Utility-Transmission
TX Vegetation Mgmt ATSI	Direct
TX Vegetation Mgmt MAIT	Direct
TX Vegetation Mgmt WP	Direct
TXVegetationMgmt-KATCO	Direct
TXVegetationMgmt-MD	Direct
Unit Dispatch	Direct
Utility Services	Multiple Factor Utility
Vegetation Management	Multiple Factor Utility
Vice President FET Operations	Multiple Factor Utility
Vice President MD & WV Finance & Reg	Multiple Factor Utility
Vice President West Virginia Generation	Direct Charge Ratio-Fossil Fleet WD
VP of TX Operations & ED Services	Multiple Factor Utility-Transmission
VP Power Delivery	Multiple Factor Utility-Transmission
West Virginia DCC	Direct
West Virginia DX Vegetation Mgmt	Direct
Work Management	Multiple Factor Utility
Work Management - JCPL/ME	Multiple Factor Utility
Work Management - MP/PE	Multiple Factor Utility
Work Management - MP/PP/WPP	Multiple Factor Utility
Work Management - OE/TE	Multiple Factor Utility
Work Management - OH	Multiple Factor Utility
Work Management - PE/PN/WPP	Multiple Factor Utility
Work Management - PN/ME/WPP	Multiple Factor Utility
Work Management - PN/PP/WPP	Multiple Factor Utility
Work Management - PN/WPP	Multiple Factor Utility
Work Management Ops Support	Multiple Factor Utility

Work Management Systems	Multiple Factor Utility
Workforce Development - Admin	Multiple Factor Utility
WP Distribution System Opertns WP PE MP	Multiple Factor Utility
Compliance & Regulated Services Support	
ED Regulatory Commodity Sourcing	Multiple Factor Utility
ED Regulatory Reporting	Multiple Factor Utility
FERC & State Compliance	Multiple Factor All
FERC Technical Support	Multiple Factor Utility-Transmission
Market Policy	Multiple Factor All
NERC Compliance	Multiple Factor Utility
Regulated Settlements	Multiple Factor Utility
Customer Support	
Back Office Quality Management	Number of Customers
Billing & Customer Service Controls	Number of Customers
CBO/Med Cert	Number of Customers
Channel Development	Number of Customers
Commercial & Industrial Programs	Multiple Factor Utility
CS Analytics & Reporting	Number of Customers
CS Technology	Number of Customers
CS Technology & Channel Development	Number of Customers
Customer Accounting	Number of Customers
Customer Accounting (NJ)	Number of Customers
Customer Care Planning	Number of Customers
Customer Care Process Efficiency	Number of Customers
Customer Care Support	Number of Customers
Customer Care Technology Integration	Number of Customers
Customer Compliance - MD	Direct
Customer Compliance - OH	Multiple Factor Utility
Customer Compliance - PA	Multiple Factor Utility
Customer Compliance - WV	Number of Customers
Customer Compliance Staff - NJ	Direct
Customer Compliance Staff-Mgr/Supv/AA	Number of Customers
Customer Insights	Number of Customers
Customer Payment Fees - PA	Number of Customers
Customer Policy and Advocacy	Multiple Factor Utility
Customer Policy and Solutions	Multiple Factor Utility
Customer Service Analytics	Number of Customers
Customer Solutions	Multiple Factor Utility
Customer Support Services	Multiple Factor Utility
Customer Support Testing	Number of Customers
Economic Development - Corporate	Multiple Factor Utility/Non-Utility
Economic Development - NJ	Direct
Economic Development - OH	Number of Shopping Customers
Economic Development - PA	Number of Shopping Customers
Economic Development - WV/MD	Number of Customers
EE - Compliance & Development	Multiple Factor Utility
EE - Reporting	Multiple Factor Utility
EE - Residential Programs	Multiple Factor Utility
EE Implementation - Support	Multiple Factor Utility
Employee Experience	Number of Customers
Energy Efficiency Excutive Support	Multiple Factor Utility
Eval Measurement & Verification	Multiple Factor Utility
FE Energy Assitance Outreach	Number of Customers
FECC Administration - Akron	Number of Customers
FECC Administration - Fairmont	Number of Customers
FECC Administration- Reading	Number of Customers
FECC Cust Self Service	Number of Customers
FECC Operations - Akron	Number of Customers
FECC Operations - Fairmont	Number of Customers
FECC Operations - Reading	Number of Customers
Human Service - Energy Conservation	Number of Customers
Human Services Admin - All	Number of Customers
PA Collections Initiative	Number of Customers
Power Billing	Number of Customers
Project Management & Optimization	Number of Customers
QA Testing	Number of Customers
Quality Assurance Management	Number of Customers

Remittance Processing	Number of Customers
Revenue Assurance	Number of Customers
Revenue Operations - PA	Number of Customers
Revenue Operations - Strategy	Number of Customers
Revenue Operations - Vendor Services	Number of Customers
Revenue Operations - WV & MD	Number of Customers
Revenue Operations (OH)	Number of Customers
Revenue Operations Staff	Number of Customers
Supplier Relations	Number of Shopping Customers
Technical Billing	Number of Customers
Transaction Management - FE Products	Multiple Factor Utility
Vice President - Customer Service	Multiple Factor Utility
Work Management	Number of Customers
SVP & Chief Financial Officer	
Strategic Planning & Operations Admin	Multiple Factor All
Strategy, LT Planning & Business Performance Support	
Integrated Business Planning	Multiple Factor All
Strategy & Planning Analysis	Multiple Factor All
Strategy & Long Term Planning	Multiple Factor All
Information Technology Support	
Adv Dist Mgmt System - OH	Multiple Factor Utility
Adv Dist Mgmt System - PA	Multiple Factor Utility
AI, Data Access & Governance	Multiple Factor All
Asset Protection	Multiple Factor All
Automation	Multiple Factor All
CFS & Phys Sec JC	Multiple Factor Utility
CFS & Phys Sec MD	Multiple Factor Utility
CFS & Phys Sec OH	Multiple Factor Utility
CFS & Phys Sec PA	Multiple Factor Utility
CFS & Phys Sec WV	Multiple Factor Utility
Chief Information Officer	Multiple Factor All
Compliance Field Svc Admin	Multiple Factor Utility
Convenience Copiers	Multiple Factor All
Corporate Records Management	Multiple Factor All
Corporate Security - Admin	Multiple Factor All
Corporate Security - Tx	Multiple Factor Utility-Transmission
Cyber Policy, Compliance & Incident	Multiple Factor All
Cyber SecTech Oper	Multiple Factor All
Cyber Security Compliance	Multiple Factor All
Cyber Security Incident Response	Multiple Factor All
Data Engineering	Multiple Factor All
Data Science	Multiple Factor All
Design	Multiple Factor All
Digital Enablement for FE Forward - DC	Multiple Factor All
Enterprise Platform	Multiple Factor All
HR Products	Multiple Factor All
I/T BUS Corp Support Svcs	Multiple Factor All
I/T BUS Customer Systems OH	Number of Customers
I/T BUS Customer Systems PA	Number of Customers
I/T BUS Energy Delivery OH	Multiple Factor Utility
I/T BUS Energy Delivery PA	Multiple Factor Utility
I/T Bus Unit Customer Applications	Number of Customers
I/T Bus Unit Energy Delivery Application	Number of Customers
I/T Enterprise Solutions OH	Multiple Factor All
I/T Enterprise Solutions PA	Multiple Factor All
I/T Front Office Systems OH	Number of Customers
I/T Infrastructure COE NJ	Multiple Factor All
I/T Infrastructure COE NJ	Number of Computer Workstations-Support
I/T Infrastructure COE OH	Multiple Factor All
I/T Infrastructure COE PA	Multiple Factor All
I/T Infrastructure Disaster Recovery	Multiple Factor All
I/T Infrastructure Unix Server Supp DBA	Multiple Factor All
I/T Infrstr COE Fairmont WV	Multiple Factor All
I/T Infrstrctre Data Center Operations	Multiple Factor All
I/T Infrstrctre Intel Server Support	Multiple Factor All
I/T Infrstrctre Storage Supp-Client Srvr	Multiple Factor All

I/T Real Time Systems (RTS)-RTO Ops	Direct Charge Ratio-EMS
I/T Strategic Services - Ohio	Multiple Factor All
I/T Strategic Services - PA	Multiple Factor All
I/T Tools Support	Multiple Factor All
I/T Work Management Program OH	Multiple Factor Utility
I/T Work Management Program PA	Multiple Factor Utility
Innovation & Agile	Multiple Factor All
Integration	Multiple Factor All
IT Cyber Security Operations	Multiple Factor All
IT EMS Operations PA	Direct Charge Ratio-EMS
IT EMS Operations WV	Direct Charge Ratio-EMS
IT End User Computing - OH	Multiple Factor All
IT End User Computing - PA	Multiple Factor All
IT Network Engineering & Operations - MD	Multiple Factor All
IT Network Engineering & Operations - NJ	Multiple Factor All
IT Network Engineering & Operations - OH	Multiple Factor All
IT Network Engineering & Operations - PA	Multiple Factor All
IT Network Engineering & Operations - WV	Multiple Factor All
IT Regional Communcations - MD	Direct
IT Regional Communcations - NJ	Direct
IT Regional Communcations - OH	Multiple Factor Utility
IT Regional Communcations - PA	Multiple Factor Utility
IT Regional Communcations - WV	Multiple Factor Utility
IT RTO Ops Support OH	Direct Charge Ratio-EMS
IT RTO Ops Support WV	Direct Charge Ratio-EMS
IT RTO Ops Suppt PA	Direct Charge Ratio-EMS
IT Services - OH	Multiple Factor All
IT Services - PA	Multiple Factor All
IT Systems Operations - OH	Multiple Factor All
IT Systems-NJ	Multiple Factor All
IT Systems-OH	Multiple Factor All
IT Systems-PA	Multiple Factor All
IT Transmission Solutions - OH	Multiple Factor Utility-Transmission
IT Transmission Solutions - PA	Multiple Factor Utility-Transmission
IT Web & Portal - OH	Multiple Factor All
IT Web & Portal - PA	Multiple Factor All
Network Services - NJ CNJU3	Direct
Network Services - NJ NNJU3	Direct
Network Services - OH L245 Toledo	Direct
Network Services - OH L270 Cleveland	Direct
Network Services - PA IBEW459	Direct
Network Services - PA UWUA180	Direct
Network Services PA - ME777	Number of Computer Workstations-Support
Network Services PA - ME777	Direct
Network Services-Data (All Customers)	Multiple Factor All
Network Services-EMS (All Customers)	Multiple Factor All
Network Services-Radio (All Customers)	Multiple Factor All
Network Services-Voice (All Customers)	Multiple Factor All
Network Srvcs-Transport (All Customers)	Multiple Factor All
Ohio Grid Mod - Business Systems	Multiple Factor Utility
Operational Technologies Networks - OH	Multiple Factor All
Operational Technologies Networks - PA	Multiple Factor All
OT Advanced Applications	Direct Charge Ratio-EMS
Pagers and Cell Phones	Multiple Factor Utility/Non-Utility
Platform	Multiple Factor All
Regional Comm Network Services	Multiple Factor All
Reliability Standards - OH	Direct Charge Ratio-EMS
Software Engineering	Multiple Factor All
Supply Chain Products	Multiple Factor All
Technology Compliance - OH	Multiple Factor All
Technology Compliance - PA	Multiple Factor All
Transmission Security Operations Center	Multiple Factor Utility-Transmission
TSOC Technologies	Multiple Factor Utility-Transmission
Workforce Development	Multiple Factor All
Supply Chain Support	
Corporate Transportation	Multiple Factor Utility/Non-Utility
EDC Scrap / Write Off	Direct Charge Ratio-Distribution Center-EDC
EDC Warehouse & Logistics	Direct Charge Ratio-Distribution Center-EDC

HD Supply lease vehicles	Multiple Factor Utility-Transmission
Investment Recovery	Multiple Factor Utility
Material Planning	Multiple Factor Utility
SDC Scrap / Write Off	Direct Charge Ratio-Distribution Center-SDC
SDC Warehousing & Logistics	Direct Charge Ratio-Distribution Center-SDC
Solutions & Standards	Multiple Factor Utility/Non-Utility
Stolen Dx Inv>$10K - WDC Miles	Direct Charge Ratio-Distribution Center-WDC
Strategic Category Management	Multiple Factor Utility/Non-Utility
Supply Chain - Tx	Multiple Factor Utility-Transmission
Supply Chain Fossil Generation Sourcing	Direct
Transformer Repair Connellsville	Multiple Factor Utility
Transformer Repair Ebensburg Non-Union	Multiple Factor Utility
Transformer Repair Ebensburg Union	Multiple Factor Utility
Transformer Repair Miles	Multiple Factor Utility
Transmission & IT Warehouse & Logistics	Multiple Factor Utility-Transmission
VP Supply Chain	Multiple Factor Utility/Non-Utility
WDC Scrap/Write Off	Direct Charge Ratio-Distribution Center-WDC
WDC Warehouse & Logistics	Direct Charge Ratio-Distribution Center-WDC
Wire Salvage Credit	Multiple Factor Utility

Accounting and Tax Support

Accounting Policy & Controls	Multiple Factor Utility
Accounting Transfers & Adjustments-SC00	Multiple Factor All
Accounts Payable	Multiple Factor All
Controllers Admin	Multiple Factor All
Corporate Reporting	Multiple Factor All
FE Service Co - Other Elec Revenues	Multiple Factor Utility
Finance Exec to FE Corp	Direct
Financial Reporting Services	Multiple Factor All
General Accounting Services	Multiple Factor All
General Ledger Accounts - SC00	Multiple Factor All
Misc Revenues - FE Service Comp (SC00)	Multiple Factor All
OH State Director	Multiple Factor Utility
PA State Director	Multiple Factor Utility
Payroll Accrual-FE Service Co	Headcount
Payroll Taxes - SC00	Headcount
Potomac Edison Business Services (SC00)	Direct
Property Accounting Services	Multiple Factor Utility/Non-Utility
Reg Gen Business Services	Direct
Regulatory Accounting	Multiple Factor Utility/Non-Utility
Regulatory Dx & Tx Accounting	Multiple Factor Utility
Regulatory Tx Accounting	Multiple Factor Utility-Transmission
SC00 - NJ Finance	Direct
SC00 MonPower Business Services	Direct
Service Company FERC Audit Expenses	Multiple Factor All
Spec ItemsProperty Account-OH Companies	Multiple Factor Utility
Special Items General Accounting - SC00	Multiple Factor All
Special Items Property Accounting - SC00	Multiple Factor Utility/Non-Utility
Special Items PropertyAcctg-Corp Affairs	Multiple Factor Utility/Non-Utility
Special Items PropertyAcctg-FedGovtAff	Direct
Special Items PropertyAcctg-Finance	Multiple Factor Utility/Non-Utility
Special Items PropertyAcctg-InfoServices	Multiple Factor Utility/Non-Utility
Special Items PropertyAcctg-Legal	Multiple Factor Utility/Non-Utility
Special Items Tax - SC00	Multiple Factor All
SpecialItemsPropertyAcctg-EnergyDelivery	Multiple Factor Utility
State Director - East	Multiple Factor Utility
Tax Services - Ohio	Multiple Factor All
Tax Services NJ	Multiple Factor All
Technical Accounting	Multiple Factor All
Trans Plan & Report	Multiple Factor Utility-Transmission
Transmission Accounting	Multiple Factor Utility-Transmission
Transmission Business Services	Multiple Factor Utility-Transmission
Unitization	Multiple Factor Utility

State/Transmission Finance Support

Vice President FET Finance	Multiple Factor Utility-Transmission
Vice President Ohio Finance & Regulatory	Multiple Factor Utility
Vice President PA Finance & Regulatory	Multiple Factor Utility
VP Energy Delivery Finance	Multiple Factor Utility

Treasury Support	
Cash Operations and Corp. Finance	Multiple Factor All
Corporate Treasury	Multiple Factor All
Investment Management	Headcount
Special Items Treasury - SC00	Multiple Factor All
Risk Support	
Corporate Chief Risk Officer Admin	Multiple Factor All
Corporate Insurance Risk Management	Multiple Factor All
Enterprise Risk Management	Multiple Factor All
Operational Risk Mgmt	Multiple Factor All
Internal Auditing Support	
Internal Auditing Department	Multiple Factor All
Legal Support	
Annual Meeting - FE Holding	Direct
ATSI Transmission Rate Legal Work	Direct
Board Of Directors - FE Holding	Direct
Claims - NJ and Met Ed	Multiple Factor Utility
Claims - Ohio and Penn Power	Multiple Factor Utility
Claims - Western PA	Multiple Factor Utility
Claims - WV, MD, PN, WP	Multiple Factor Utility
Claims & Collections FEU	Multiple Factor Utility
Claims Department - GCH	Multiple Factor Utility
Claims Department - OH	Multiple Factor Utility
Claims Department PA	Multiple Factor Utility
CORP/SEC/TREAS/FUEL/COMMERCIAL	Multiple Factor All
Corporate Secretary	Direct
Environmental	Multiple Factor Utility/Non-Utility
FE Foundation Legal Work	Direct
Information Compliance	Multiple Factor All
JCP&L Transmission Rate Legal Work	Direct
KATCO Transmission Rate Legal Work	Direct
Labor/Employment	Multiple Factor All
Legal - Bankruptcy	Multiple Factor Utility
Legal - Commercial Litigation	Multiple Factor Utility
Legal - Cyber Security and Privacy	Multiple Factor All
Legal - Federal Regulatory	Multiple Factor Utility
Legal - FET LLC	Multiple Factor Utility-Transmission
Legal - Ohio	Multiple Factor All
Legal - PA	Multiple Factor All
Legal - PA Greensburg	Multiple Factor Utility
Legal - Real Estate	Multiple Factor Utility
Legal - State Regulatory	Multiple Factor Utility
Legal - Transmission	Multiple Factor Utility-Transmission
MAIT Transmission Rate Legal Work	Direct
New Jersey Distribution Rate Base Case	Direct
Pennsylvania Distribution Rate Base Case	Multiple Factor Utility
South FE Companies Transmission Rate Leg	Multiple Factor Utility
State Reg PA - 416 Legal Service	Multiple Factor Utility
Stock Administration - FE Holding	Direct
Tort Litigation	Multiple Factor Utility
TrAIL Transmission Rate Legal Work	Direct
Transmission Rate Case Work	Multiple Factor Utility-Transmission
Transmission Services Only All Tx Cos	Multiple Factor Utility
Transmission Services Only SFC Cos	Multiple Factor Utility-Transmission
Rates and Regulatory Affairs Support	
Eastern Penn Reg Reimbursements Other	Direct
Load Forecasting	Multiple Factor Utility
MP01/ PE10 PE - WV - FERC 928	Number of Customers
OH Rates Department Staff	Multiple Factor Utility
PA Companies - FERC 910	Number of Customers
PA Companies - FERC 928	Multiple Factor Utility
PA Customer Accounts & Local Engagement	Multiple Factor Utility
Rate Admin	Multiple Factor Utility
Rate Department - NJ	Direct

Rate Department - PA	Multiple Factor Utility
Rate Department - WV/MD	Multiple Factor Utility
Regulatory Reporting - OH/NJ	Multiple Factor Utility
Regulatory Reporting - PA/MD/WV	Multiple Factor Utility
State Regulatory Affairs - NJ	Direct
State Regulatory Affairs - OH	Multiple Factor Utility
State Regulatory Affairs - PA	Multiple Factor Utility
State Regulatory Affairs - WV	Direct
Transmission Rates	Multiple Factor Utility-Transmission
External Affairs Support	
FE Holding Company Lobbying	Direct
Federal Governmental Affairs - DC	Direct
Legislative & Reg Policy	Direct
Maryland Entity Lobbying	Direct
MD/WV External Affairs	Multiple Factor Utility
New Jersey Entity Lobbying	Direct
OH External Affairs	Multiple Factor Utility
Ohio Entity Lobbying	Multiple Factor Utility
PA External Affairs	Multiple Factor Utility
Pennsylvania Entity Lobbying	Multiple Factor Utility
Project Engagement and Outreach	Multiple Factor All
Regional External Affairs - CEI	Direct
Regional External Affairs - Met-Ed	Direct
Regional External Affairs - Mon Power	Direct
Regional External Affairs - Ohio Edison	Direct
Regional External Affairs - Penelec	Direct
Regional External Affairs - Penn Power	Direct
Regional External Affairs-Potomac Edison	Direct
Regional External Affairs-Toledo Edison	Direct
Regional External Affairs-West Penn Powr	Direct
State & Fed Gov Affairs - Leadership	Direct
State Government Affairs - MD	Direct
State Government Affairs - NJ	Direct
State Government Affairs - OH	Direct
State Government Affairs - PA	Direct
State Government Affairs - WV	Direct
State Regulatory Affairs - MD	Direct
Transmission Entity Lobbying	Multiple Factor Utility
Vice President, External Affairs	Multiple Factor All
Virginia Entity Lobbying	Direct
West Virginia Entity Lobbying	Direct
Corporate Affairs & Community Involvement Support	
Community Involvement - OH	Multiple Factor Utility
Community Involvement - WV/MD	Multiple Factor Utility
Community Involvement PA	Multiple Factor Utility
Community Involvements - NJ	Direct
Corporate Affairs Admin	Multiple Factor All
Corporate Contributions	Multiple Factor Utility
Human Resources & Corporate Services Support	
1300-WKCOMPDISAB VENDOR CC	Direct
Asset Planning	Multiple Factor All
Benefit Costs - SC00	Headcount
CE01-WKCOMPDISAB VENDOR CC	Direct
Centerior LTD - SC00	Multiple Factor Utility
Centralized Facilities - MP/PE	Multiple Factor Utility
Centralized Facilities - MP/WPP/PP	Multiple Factor Utility
Centralized Facilities - OH	Multiple Factor Utility
Centralized Facilities - PA	Multiple Factor Utility
Centralized Facilities - PE/WPP	Multiple Factor Utility
Centralized Facilities - PN/ME	Multiple Factor Utility
Centralized Facilities - TE/OE	Multiple Factor Utility
Centralized Facilities - WPP/MP	Multiple Factor Utility
Centralized Facilities - WV/PA/MD	Multiple Factor Utility
Columbus Office - Legal	Multiple Factor Utility
Corp Fac - Broad St - Johnstown	Direct Charge Ratio-Square Footage
Corp Fac - FE General Office	Multiple Factor All

Corp Fac - ISOC	Multiple Factor All
Corp Facility-Charleston External Affair	Multiple Factor Utility
Corp Fac-Wadsworth Secondary Data Center	Multiple Factor All
Corp Mail Services - Greensburg	Multiple Factor All
Corp Mail Services - NJ	Multiple Factor All
Corp Mail Services - WV	Multiple Factor All
Corporate Courier Services	Multiple Factor All
Corporate Facilities - Beta Lab	Direct Charge Ratio-BETA
Corporate Flight Operations	Multiple Factor All
Corporate Mail Services - OH	Multiple Factor All
Corporate Mail Services - Reading PA	Multiple Factor All
Diversity and Inclusion	Headcount
Employee Benefits	Headcount
Employee Compensation	Headcount
Employee Compensation & HRIS	Headcount
Employee Relations	Headcount
Executive Compensation	Headcount
Extended Sick Pay Administration - SC00	Headcount
Facilities NJ	Direct
Facilities OH	Multiple Factor Utility
Facilities PA	Multiple Factor Utility
Facilities WV/MD	Multiple Factor Utility
Facility Infrastructure Capital Projects	Multiple Factor All
Fairlawn 5 Transmission Building O&M	Multiple Factor Utility-Transmission
FE Aircraft - 96FE (Falcon 900EX)	Multiple Factor All
FE Aircraft - 98FE	Multiple Factor All
FE Aircraft - ATSI Helicopter (N32FE)	Direct
FE Aircraft - MAIT Helicopter (N34FE)	Direct
FE Aircraft - N54FE Cessna	Multiple Factor All
FE Aircraft- ATSI/MAIT Helicopters	Multiple Factor Utility-Transmission
FE Forward - Corporate Functions	Multiple Factor All
Flight Operations - Tx	Multiple Factor Utility-Transmission
Flight Operations Hangar	Multiple Factor All
Food Services	Multiple Factor All
Gen Facilities Mgt&Maint Barg-Reading PA	Direct
General Facilities Mgt & Maint - Gburg	Direct
General Facilities Mgt & Maint - NJ	Direct
General Facilities Mgt & Maint - OH	Multiple Factor All
General Facilities Mgt & Maint - WV	Direct
General Facilities Mgt&Maint Barg-NJ	Direct
General Facilities Mgt&Maint-Reading PA	Direct
Health & Absence Management	Headcount
HR Business Partners	Headcount
HR Compliance	Headcount
HR Empl Benefits/Special Items - SC00	Headcount
HR Tech	Headcount
HRBP NJ	Direct
HRBP Ohio	Headcount
HRBP PA	Headcount
HRBP WV/MD	Headcount
Human Resources Group - Sr. VP & Staff	Multiple Factor All
Incentive Comp - SC00	Headcount
Industrial Relations	Headcount
Industrial Relations - Director & Staff	Headcount
JC01-WKCOMPDISAB VENDOR CC	Direct
Learning & Development	Headcount
ME01-WKCOMPDISAB VENDOR CC	Direct
Momentum - General	Multiple Factor All
MP01-WKCOMPDISAB VENDOR CC	Direct
OE01-WKCOMPDISAB VENDOR CC	Direct
Org Effectiveness - WV & MD	Headcount
Org Effectiveness OH	Headcount
Payroll Processing	Headcount
PN01-WKCOMPDISAB VENDOR CC	Direct
RE, FAC, SEC Dir & Staff	Multiple Factor All
Real Estate - NJ	Multiple Factor All
Real Estate - OH	Multiple Factor All
Real Estate - PA	Multiple Factor All
Real Estate - Tx	Multiple Factor Utility-Transmission

Remittance Processing Print InsertCenter	Multiple Factor All
Retirement Programs	Headcount
Safety and Workers Comp	Multiple Factor Utility
Talent Acquisition	Headcount
Talent Acquisition - Tx	Multiple Factor Utility-Transmission
Talent Management	Headcount
Talent Mgt Project HC	Headcount
TE01-WKCOMPDISAB VENDOR CC	Direct
Washingtn DC- Gov't Aff Office -SC00	Direct
West Akron Cafeteria	Multiple Factor All
West Akron Campus D (WAC-D)	Multiple Factor All
WP01-WKCOMPDISAB VENDOR CC	Direct
Ethics & Compliance Support	
Chief Ethics and Compliance	Multiple Factor All
Investor Relations, Corporate Responsibility and Communications Support	
Communications	Multiple Factor All
Corporate Responsibility	Multiple Factor All
Customer Assistance Expenses - SC00	Multiple Factor Utility
Customer Communications	Number of Customers
Doc Prod & Graphics	Multiple Factor All
Employee Communications	Multiple Factor All
External Communications	Multiple Factor All
FE - Event Tickets	Direct
Graphic Services	Multiple Factor All
Investor Relations	Direct

QR - Recommendation II-08-03 - Attachment A

Finding no 1: Allocation of Overhead Costs to CWIP

Recommendation 1	Retain an independent third-party entity, subject to approval by DAA, to conduct a representative labor time study for allocation of overhead costs incurred in 2021 to CWIP, and to assist with the development of procedures FirstEnergy subsidiaries shall use to periodically determine the allocation of overhead labor and labor related costs capitalized by each FirstEnergy subsidiary into the cost of construction after 2021.
Completed	8/3/2022
Response	FirstEnergy obtained and independent time study report from Black & Veatch and submitted to FERC.
Recommendation 2	Revise written policies, practices, procedures, and controls governing the methods used to account for, track, report, and review overhead labor and related costs, and all other costs allocated to construction projects to be consistent with Commission accounting requirements.
Completed	8/18/2023
Response	FirstEnergy's revised its policy, procedures, controls and documentation procedures regarding the capitalization of A&G overhead costs.
Recommendation 3	Revise accounting processes and procedures to account for and report capitalized A&G amounts recorded in Accounts 920, Administrative and General Salaries, and 921, Office Supplies Expenses, using Account 922, Administrative Expenses Transferred – Credit, consistent with Commission regulations.
Completed	6/30/2022
Response	FirstEnergy has revised its accounting and reporting for capitalized A&G amounts using Account 922, Administrative Expenses Transferred – Credit, consistent with Commission regulations.
Recommendation 4	Train relevant staff on the revised overhead allocation, control, and A&G accounting procedures and documentation, and provide periodic training in this area, as needed.
Completed	8/18/2023
Response	Training was provided to accounting personnel on the revised policy, procedures, and controls related to the capitalization of A&G overheads on November 29, 2022, and an update was provided on August 7, 2023.

Recommendation 5	Train staff on the time reporting guidelines and establish a periodic training program in this area.
Completed	6/30/2022
Response	FirstEnergy's Corporate Business Services and Accounting teams developed and administered training on the topics of service company accounting and cost flows, including direct charge time entry, lobbying time entry, and invoice processing. FirstEnergy's Corporate Business Services and Accounting teams developed training on the topics of service company accounting and cost flows, including direct charge time entry, lobbying time entry, and invoice processing.
Recommendation 6	Within 30 days of the completion of Recommendation No. 1, submit an estimate to DAA, including the calculations and determinative components, of overhead costs that would have been allocated to CWIP from 2015 through the present consistent with the requirements of Electric Plant Instruction No. 4 and General Instruction No. 9.
Completed	5/5/2023
Response	An estimate was completed and submitted to DAA. A total of $57,488,503 for distribution and $81,433,613 for transmission were identified as amounts that would have not been allocated to CWIP for JCP&L.
Recommendation 7	With the response to Recommendation No. 6, submit proposed accounting entries to DAA that remove the overhead costs that were allocated to CWIP and electric plant in service from 2015 through the present that exceed the amount of costs that would have been allocated to the accounts based on the methodology developed in response to Recommendation No. 1. Also, provide proposed accounting entries to remove associated amounts from other accounts and balances affected by the inappropriately allocated cost such as the accumulated depreciation and ADIT accounts, and AFUDC balances capitalized into CWIP and electric plant in service.
Completed	5/5/2023
Response	Proposed accounting entries were submitted to DAA.

Recommendation 8	Revise account balances for FirstEnergy subsidiaries' utility plant, accumulated depreciation, ADIT, and other account balances impacted by the inappropriate allocation of unsupported overhead costs after receiving DAA's approval of proposed accounting entries submitted per Recommendation No. 7, and restate and footnote the balances reported in the next-filed FERC Form No. 1 reports of the FirstEnergy subsidiaries for both the current and comparative years presented in each subsidiary's next-filed report, as necessary to reflect and disclose the revisions.
Completed	3/24/2023
Response	Entries were recorded in 2022 and reflected in the FERC Form 1, filed on March 24, 2023, for the period ended December 31, 2022.The adjustments were reflected in FirstEnergy's 2022 FERC Form 1s, filed March 24, 2023, for the impacted distribution and transmission companies and included footnote disclosures explaining the adjustments.
Recommendation 9	Submit a refund analysis to DAA that explains and details the following: (1) calculation of refunds that result from correcting the overstatement of transmission plant due to the improperly capitalized labor costs, as determined by the labor time study, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.
Completed	6/14/2023
Response	Refund analysis was submitted to DAA. Refund for JCPL was $12,643,005.
Recommendation 10	File a refund report with the Commission after receiving DAA's assessment of the refund analysis.
Completed	Open
Response	Awaiting DA's assessment
Recommendation 11	Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.
Completed	12/8/2023
Response	Refund to customers in the 2024 Rate Year Projected Transmission Revenue Requirement.
Impact on Ratemaking	Amounts of $52,782,759, which are net of depreciation, were excluded from rate base in the last base rate case settlement, these amounts were removed from JCP&L PP&E balances in Q1 2024.

Finding no 2: Accounting for Vegetation Management Costs

Recommendation 12	Revise accounting policies and procedures for vegetation management activities in distribution corridors to be consistent with Commission accounting requirements.
Completed	6/30/2022
Response	FirstEnergy's accounting policy for vegetation management activities was revised effective October 1, 2021.
Recommendation 13	Train relevant staff on the revised vegetation management accounting policy and procedures and provide periodic training.
Completed	6/30/2022
Response	FirstEnergy provided training regarding the revised vegetation management accounting policy and procedures to relevant Property Accounting, Business Services and Vegetation Management staff on June 7th and June 14th, 2022.
Recommendation 14-15	Not applicable to JCP&L
Impact on Ratemaking	None - JCP&L began recording all vegetation management through annual revenue requirements in 2020. The most recent rate case test year included impact of all accounting policy changes

Finding no 3: Accounting for Amortization of Regulatory Assets

Recommendation 16	Revise policies, practices, and procedures to amortize or write off the regulatory assets consistent with Commission accounting requirements.
Completed	6/30/2022
Response	FirstEnergy has revised its policy and procedures regarding the amortization or write-off of regulatory assets to be consistent with Commission accounting requirements.
Recommendation 16	Train relevant staff on the revised methods, and provide periodic training in this area, as needed.
Completed	6/30/2022

Response	FirstEnergy provided training on accounting for amortization of regulatory assets to the Regulatory Accounting Review Committee, which consists of staff from the Regulatory Accounting team and Rates and Regulatory Affairs department.
Recommendation 18-20	Not applicable to JCP&L
Impact on Ratemaking	None - No improper amortization for JCP&L was identified.

Finding no 4: Accounting for Lobbying Expenses, Donations and Unsupported Costs

Recommendation 21	Critically review and strengthen internal controls in FirstEnergy and its subsidiaries. Establish and implement procedures governing methods to be used to appropriately identify, account for, track, report, and review all lobbying costs, donations, and any unsupported expenses, including, but not limited to, expenses of external lobbyists, monies paid to external corporate entities to be used for lobbying, and other external lobbying costs and internal lobbying costs, including employee lobbying time and other internal lobbying costs.
Completed	6/30/2022
Response	In February 2022, FirstEnergy revised its Political and Public Engagement Policy (Corporate Policy 702) and Corporate Political and Public Engagement Practice (Business Practice 7.1) in order ensure that these activities are consistent with the company's code of conduct, internal requirements, legal obligations, and applicable laws. Further FirstEnergy updated its Code of Business Conduct Policy, the Power of Integrity. In addition, FirstEnergy's Corporate Business Services and Accounting teams created new cost collectors to account for all internal and external lobbying activities. These cost collectors settle to FERC account 426.4 and are excluded from customer rate recovery. On a monthly basis, the Corporate Business Services team generates a report that details all internal and external lobbying activities charged to the lobbying cost collectors. This report is reviewed by management within the External Affairs, Finance, and Ethics & Compliance departments. All relevant employees have been trained on the appropriate methods for charging costs associated with internal and external lobbying activities.

Recommendation 22	Train relevant staff on the internal control enhancements and procedures established, including internal controls over vendor creation in the accounts payable system, payments, accounting, and reporting violations; and provide periodic training in this area, as needed.
Completed	6/30/2022
Response	FirstEnergy has implemented numerous enhancements to its controls and procedures related to its account payable system and payment processing practices. FirstEnergy provided comprehensive training to all preparers and approvers of invoice payments through the company's Map My Learning training application in the fourth quarter of 2021. FirstEnergy also issued a new Practice on Delegation of Authority (Practice 3.7) in February 2022, which establishes uniform standards for the approval of all commitments made on behalf of the company and completed training. Additionally, FirstEnergy updated its policy on Non-Purchase Order Transactions (Accounting Bulletin M-4) in December 2021. FirstEnergy provided training to all employees on the updated Code of Business Conduct, the Power of Integrity.
Recommendation 23	Perform an analysis of costs that FirstEnergy and its subsidiaries incurred associated with internal and external lobbying activities, including payments of FirstEnergy funds to outside entities for purposes of those entities using those funds for lobbying, and provide support to identify lobbying-related expenses improperly charged to utility operating accounts, for the audit period and, with respect to the specific issues discussed in this finding, for the entire period affected by or relevant to each such specific issue. Within 60 days of the issuance of this audit report and on a rolling basis within 60 days of conclusion of each internal or external investigation discussed in the finding or any new internal or external investigation arising directly from Ohio House Bill 6 (HB 6) or lobbying activities occurring prior to 2021, provide the results of the investigation, proposed correcting journal entries, and FirstEnergy's analysis of the findings from each investigation and the related impact on prior and future accounting and rate development to audit staff.
Completed	4/19/2022

Response	FirstEnergy conducted an analysis of external and internal lobbying activities, including payments to outside entities for purposes of lobbying. The company identified $1.2 million and $6.4 million charged to utility operating accounts respectively for external and internal lobbying activities. External Lobbying Activities The company engaged AlixPartners to perform a comprehensive review of vendor payment information for the FERC audit period to identify vendors that were potentially engaged in lobbying activities. AlixPartners identified 130 vendors that had the potential to be engaged in lobbying. FirstEnergy reviewed all payments made to the identified vendors during the audit period, totaling over $200 million. As a result of this review, the company identified $1.2 million that was charged to utility operating accounts ($155k for JCP&L).Internal Lobbying Activities For internal lobbying activities, the company compiled a list of 27 employees that were registered lobbyists during the FERC audit period. The company conducted interviews with existing employees to determine if their time charging was consistent with their lobbying activities. For registered lobbyists that were no longer employed by FirstEnergy prior to 2020, the company utilized documentation maintained by the External Affairs department to determine lobbying activities. For registered lobbyists that were separated from the company as part of the internal investigation, out of an abundance of caution, the company assumed 100% of their time was dedicated to lobbying activities. As a result of this review, the company identified $6.4 million that was charged to utility operating accounts ($1.2 million for JCP&L).
Recommendation 24	Submit a refund analysis, within 60 days of issuance of this audit report and on a rolling basis within 60 days of conclusion of each investigation discussed in the finding or any new investigation arising directly from HB 6 or lobbying activities occurring prior to 2021, for DAA's review, that explains and details the following: (1) calculation of refunds resulting from correcting the improper accounting for external lobbying costs, donations, and unsupported costs in utility operating and plant accounts; and internal lobbying costs as identified pursuant to the analysis performed in response to Recommendation No. 23, plus interest; (2) determinative components of the refund; (3) refund method; (4) wholesale transmission customers to receive refunds; and (5) period(s) refunds will be made.
Completed	4/19/2023
Response	The refunds to wholesale customers will be included as a component of the overall true-up in the next rate year projected transmission revenue requirement, in accordance with each company's formula rate and associated protocols and thus will be returned to wholesale customers in calendar year 2024 for JCP&L. A total refund of $9,348 was calculated for JCP&L.

Recommendation 25	File a refund report with the Commission after receiving DAA's assessment of the refund analysis.
Completed	6/14/2023
Response	Refund was filed with commission
Recommendation 26	Refund the amounts disclosed in the refund report to customers, with interest calculated in accordance with section 35.19a of the Commission's regulations.
Completed	12/8/2023
Response	Refund to customers in the 2024 Rate Year Projected Transmission Revenue Requirement.
Impact on Ratemaking	The transmission required refunds were recorded through 2024 Projected Transmission Revenue Requirement. All amounts that were identified through reviews associated with Lobbying, Donations and Unsupported costs were recorded through a regulatory liability that was refunded through the 2024 base rate case as a reduction to the base rate increase on February 15,2024 through June 1, 2024.

Finding no 5: Allowance for Funds Used During Construction

Recommendation 27	Revise and implement the FPUs' processes and procedures to calculate their respective AFUDC rates consistent with EPI No. 3(A)(17) and other applicable Commission requirements. Revisions should include processes to prevent the inclusion of balances in Accounts 216.1 and 219 in the AFUDC rate calculations.
Completed	6/30/2022
Response	FirstEnergy revised its accounting policy for AFUDC to calculate AFUDC rates consistent EPI NO. 3(A)(17) and other applicable commission requirements. Additionally, the process to calculate the respective AFUDC rates was revised to match the policy document and ensured that the balances in Account 216.1 and 219 are not included in the AFUDC rate calculation.
Recommendation 28	Train relevant staff on the revised AFUDC calculation method, and provide periodic training, as needed.
Completed	6/30/2022
Response	FirstEnergy provided training regarding the updated AFUDC calculation method to relevant Property Accounting and Treasury staff along with various other members of the Finance department on June 7th and June 15th, 2022. FirstEnergy will provide periodic training in this area to relevant staff on a biennial basis.

Impact on Ratemaking	None - policy updates were made in December 2021 and have no retrospective impacts to this finding.

Finding no. 6: Service Company Billing Procedures

Recommendation 29	Revise FESC policies, procedures, and accounting systems so as to provide sufficient billing information to FirstEnergy's subsidiaries in accordance with the Commission's regulations.
Completed	10/3/2022
Response	FESC has developed a reporting model that reflects the services provided to its transmission and distribution utility affiliates, with details of service company cost center data, cost category descriptions, account information, and direct versus indirect classifications. This information is provided monthly to representatives of FirstEnergy's Rates & Regulatory Affairs department, Transmission and Distribution Business Services organizations, and General Accounting staff. These groups will be charged with ensuring that billings from FESC to the transmission and distribution utility affiliates have the proper FERC account classification, conform to FirstEnergy's Cost Allocation Manual, and are appropriate for customer ratemaking purposes.
Recommendation 30	Train relevant staff on the revised policies, procedures, and accounting systems and provide periodic training in this area, as needed.
Completed	10/3/2022
Response	On August 25, 2022, training regarding updated service company billing procedures was provided to representatives from FirstEnergy's Rates & Regulatory Affairs department, Transmission and Distribution Business Services organizations, and General Accounting staff.
Impact on Ratemaking	None - item is related to reporting only and no changes to financial statement balances.

Finding no 7: Accounting for Fuel - Coal Supply and Other Consulting Services

Not Applicable to JCP&L

EXHIBIT JC-06

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

Patricia Mullin

Re: Operations, Reliability, Advanced Metering Infrastructure Program, Non-LED Street Lighting and Outdoor Lighting Replacement, Storm Response Process and Major Storms, Vegetation Management Programs, Wildfire Mitigation, Capital Investments, O&M Expenditures, and Tariff Appendix A

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I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Patricia Mullin. My business address is 101 Crawfords Corner Road, Holmdel, New Jersey 07733.

Q. By whom are you employed and in what capacity?

A. I am employed by Jersey Central Power & Light Company ("JCP&L" or the "Company"), a subsidiary of FirstEnergy Corp. ("FirstEnergy"), as the Vice President, Operations. In this capacity, I report to the President of JCP&L.

Q. What are your current responsibilities?

A. I am responsible for achieving operational excellence by delivering safe, adequate, and proper electric service and providing a positive experience for customers in New Jersey. I work with the President of JCP&L to develop operational plans, manage financial performance, and implement regulatory strategy to help the Company meet its strategic objectives.

Q. Please describe your educational background and professional experience.

A. I earned a Bachelor of Science in Business Management from Saint Elizabeth University and a Master of Business Administration from Fairleigh Dickinson University.

I joined FirstEnergy in 1985 as an employee of JCP&L and have over 40 years of operational and customer service experience, with most of that accrued in New Jersey. During my career, I gained leadership experience in the Operations, Customer Service, and Finance organizations, and I assumed my current role in February 2025.

Q. Are any schedules pertinent to your Direct Testimony?

A. Yes, the following schedules are attached to, and discussed in, my Direct Testimony:

- Schedule PM-01 – Distribution Operations and Maintenance ("O&M") Expense;

- Schedule PM-02 – Revised Tariff Appendix A of the JCP&L Tariff (with redlines);
- Schedule PM-03 – Current Tariff Appendix A of the JCP&L Tariff;
- Schedule PM-04 – Man-Hour and Vehicle Rates Used to Revise Tariff Appendix A; and
- Schedule PM-05 – Labor Overhead Rates Used to Revise Tariff Appendix A.

Q. What is the purpose of your Direct Testimony?

A. The purpose of my Direct Testimony is to provide factual support for some of the requests made in this filing by providing specific details concerning JCP&L's prudently-incurred capital investments and necessary O&M expenses associated with operating, maintaining, and managing the Company's electric distribution system and providing safe, adequate, and proper service to its customers. A full summary of the substance of my Direct Testimony follows in Section II.

II. EXECUTIVE SUMMARY

Q. Please describe and summarize your Direct Testimony.

A. My Direct Testimony covers the following topics:

- **Section III (JCP&L's Electric Distribution System).** This section provides an overview of JCP&L's system and service territory—including unique geographical aspects and features that must be considered in connection with the Company's provision of safe, adequate, and proper service. Section III also introduces JCP&L's proposal to expand from its current two operating areas to four operating areas, with the purpose of providing enhanced service to ratepayers and more targeted reliability planning and performance management at the local level.

- **Section IV (Distribution Reliability Performance).** This section provides an overview of the recent reliability performance of JCP&L's distribution system and explains how several severe, localized weather events resulted in significant damage to the system and materially impacted its reported reliability metrics. The section then concludes by detailing JCP&L's endeavors to improve system reliability.
- **Section V (Advanced Metering Infrastructure Program).** This section describes JCP&L's Advanced Metering Infrastructure ("AMI") Program approved by the New Jersey Board of Public Utilities ("BPU" or the "Board") and its current status.
- **Section VI (Non-LED Street Light and Outdoor Lighting Replacement).** This section offers an overview of JCP&L's current street lighting service, discusses trends in the lighting industry, and explains the impact of these trends on resulting market effects. The section then discusses JCP&L's proposal for non-LED streetlight and outdoor lighting replacements to address the established shifts in the market and sets forth the community and customer benefits associated with the Company's proposed program.
- **Section VII (Storm Response Process and Major Storm Restoration).** This section addresses JCP&L's strategy to address storm and emergency conditions that may impact its system and customers, provides information concerning the storm events that impacted its service territory from 2023 to June 2026 for which it is seeking deferred cost recovery, and offers specific examples demonstrating the efficacy of its response procedures.

- **Section VIII (Vegetation Management Programs).** This section describes JCP&L's vegetation management program—a critical component of the Company's mission to provide safe, adequate, and proper service to its customers—and provides information concerning the costs associated with that program and how vegetation management is inextricably linked with reliability. This section also proposes an update to JCP&L's Vegetation Management Circuit Performance Program, adopted in its last base rate case, in favor of a more analytical approach backed by its Advanced Vegetation Analytics Tool. Finally, this section details JCP&L's proposal for its Ash Tree Removal Program to proactively address the risks created by this insect's impact on ash trees in its service territory.
- **Section IX (Wildfire Mitigation).** In this section, I explain how much of JCP&L's service territory is objectively assessed as being at high or severe risk for wildfire. I then examine how JCP&L proactively monitors for and responds to wildfires in its service territory, using its response to the Jones Road wildfire in April 2025 as one example. This section also identifies the costs and expenses associated with JCP&L's wildfire mitigation and response.
- **Section X (Capital Investments).** This section describes JCP&L's capital investment budgeting process, discusses the level of prudent capital investment the Company has made since July 1, 2023 (the conclusion of the test year in its last base rate case), and provide details concerning its major capital investments, including reliability expenditures, condition-based expenditures, storm-related repairs and substation work, and new capacity.

- **Section XI (Operations and Maintenance Expenses).** In this penultimate section of my Direct Testimony, I provide information about JCP&L's O&M expenses. The section begins with an explanation of the Company's O&M budgeting process, discusses its inspection and maintenance ("I&M") programs, and identifies its distribution O&M expenses for the test year in this proceeding.
- **Section XII (Proposed Tariff Changes Tariff Appendix A).** In this final section of my Direct Testimony, I explain JCP&L's Tariff Appendix A, which is a schedule of applicable material unit costs used for purposes of calculating the charges to customers or developers for underground construction of various types. I then identify proposed changes to Tariff Appendix A and detail why JCP&L has proposed these changes.

III. JCP&L'S ELECTRIC DISTRIBUTION SYSTEM

Q. Please describe JCP&L's electric distribution system.

A. JCP&L owns, operates, and maintains an extensive electric distribution system serving customers throughout New Jersey. The Company's system includes approximately 13,200 total circuit miles of primary distribution facilities, consisting of roughly 10,900 overhead circuit miles and 2,300 underground circuit miles. In addition, JCP&L operates approximately 2,470 circuit miles of secondary distribution facilities, both overhead and underground.

JCP&L's distribution system includes 1,206 primary distribution circuits supplied from 293 distribution substations. The system is supported by a substantial physical infrastructure that includes approximately 362,000 Company-owned poles and approximately 190,000 non-Company-owned poles. JCP&L also owns and operates

approximately 252,000 distribution transformer units, deployed across overhead and underground configurations to serve customer load and maintain system reliability.

JCP&L's electric distribution system incorporates a wide range of protective and control devices designed to enhance safety, operational flexibility, and service reliability. These devices include over 7,500 recloser units, over 11,000 line switch units, approximately 3,000 voltage regulator units, and over 14,000 capacitor units.

JCP&L's electric distribution system provides service to approximately 1.2 million customers, including roughly 1.04 million residential customers, 121,000 commercial customers, and more than 2,100 industrial customers. These customers are served across approximately 3,200 square miles, reflecting the Company's mix of urban, suburban, and rural service territory.

From a voltage perspective, JCP&L's distribution system is predominantly a radial 12.47 kilovolt ("kV") multi-grounded wye configuration, which represents the majority of the Company's primary distribution infrastructure. Additional primary distribution voltages utilized on the system include 4.16 kV wye, 4.8 kV delta, and 34.5 kV wye, which is operated as a distribution-level configuration. JCP&L also operates 34.5 kV delta facilities that function as subtransmission and are distinct from its distribution system.

Q. What is meant by "radial"?

A. When referring to a "radial" electric distribution system, I am indicating that JCP&L's electric system was originally designed as a system having a single path over which current may flow for a part or all the way from the distribution substation or substations to the primary of a distribution transformer. This is distinguished from a loop distribution system, which loops through the service area and returns to the point of origin or connects to a

second source and can be combined with the installation of switches to permit the supply of power to customers from either direction and from other sources, which can serve to reduce the number of customers impacted by an outage or the duration of the outage impact.

While, as I discuss further herein, JCP&L has worked to increase the number of looped circuits in its distribution system, its distribution system remains predominantly a radial configuration, as originally constructed, given the geographic contours, features, and regional split of its service territory, some of which I will discuss next.

Q. Are there other aspects of JCP&L's electric distribution system that are important to understand?

A. Yes. The service territory is relatively vast and diverse in terms of customer demographics and terrain. The geographically separate service territory encompasses 3,200 square miles, covering approximately 43% of New Jersey's land mass, in all or parts of 13 of New Jersey's 21 counties and 234 municipalities (or about 41.5% of all New Jersey municipalities).[1]

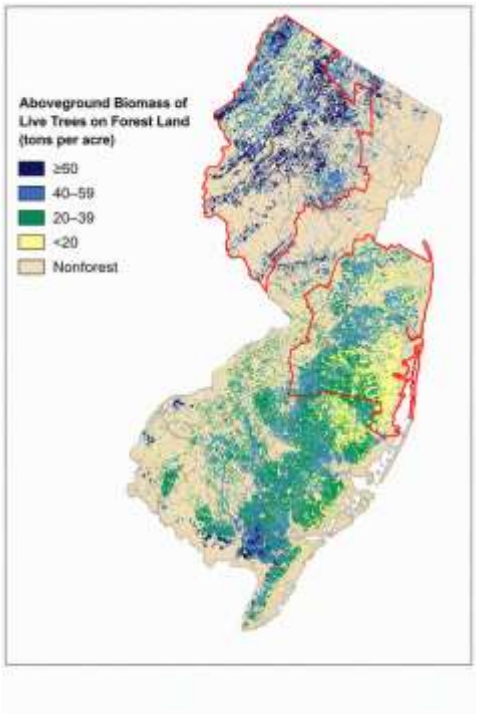
Forestation is another important feature of the service territory. New Jersey is a heavily forested state with forests covering about 40 to 45% of its land mass.[2] Significantly, the JCP&L service territory overlaps with some of the most heavily forested regions of New Jersey, including the northernmost portion of the State, with Sussex County being the most heavily forested county in the State, and parts of the Pine Barrens in

[1] The 13 counties served by JCP&L are (in alphabetical order): Burlington, Essex, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Ocean, Passaic, Somerset, Sussex, Union, and Warren.

[2] Richard H. Widmann, *Forests of the Garden State*, Resource Bulletin NE-163 1 (May 2005), available at: https://www.fs.usda.gov/ne/newtown_square/publications/resource_bulletins/pdfs/2005/ne_rb163.pdf; see also USDA Forest Service, *Forests of New Jersey*, Resource Update FS-218 (2018), available at: https://www.fs.usda.gov/nrs/pubs/ru/ru_fs218.pdf.

Burlington and Ocean Counties.[3] The following figure presents a graphic depiction of this data:

Figure 1[4]



Importantly, many of these areas are heavily impacted by the emerald ash borer ("EAB"). EAB is a highly destructive, non-native insect that feeds exclusively on the ash species. Once infested, an ash tree typically dies within three to five years as the larvae burrow beneath the bark and disrupt the tree's ability to transport water and nutrients, presenting a unique risk to electric distribution systems over typical vegetation.

Yet another important feature of the service territory is its division across two distinct regions of New Jersey: (1) the Northern Region (or "NNJ"), which includes the

[3] *See* Widmann, *supra*, note 2, at p. 4 (noting that forests are concentrated in the northernmost portion of New Jersey and in the Pine Barrens, and that Sussex County is the most heavily forested county).
[4] Crocker, Susan J., et al, *New Jersey Forests 2013*, U.S. Forest Service, Resource Bulletin NRS-109, January 2017 at p. 15. The red lines denote the boundaries of each region of JCP&L's service territory, which are overlayed over the graphic from the cited source.

heavily forested northwestern portion of the State, in Sussex, Hunterdon, Warren, Passaic, Morris, Somerset, Mercer, Essex, and Union Counties; and (2) the Central Region (or "CNJ") in the central coastal portion of the state, in Burlington, Middlesex, Mercer, Monmouth, and Ocean Counties. Both regions are described in the Company's Annual System Performance Report ("ASPR," collectively, "ASPRs") most recently filed in May 2026.

Q. Are there any other features of JCP&L's service territory that you would like to explain?

A. Yes. The highest elevations in New Jersey are found in northern New Jersey and coincide with JCP&L's Northern Region, which typically experiences significantly higher snowfall (often approximately twice the amount) and incidents of freezing rain as compared to the rest of New Jersey.

Q. What is the significance of this additional information regarding the scope and scale of the JCP&L service territory and its other unique characteristics?

A. This information provides context, which is helpful in understanding the relationship between the variable topography of New Jersey and the challenges these features present to the operation of the electric system within JCP&L's expansive and diverse service territory.

As stated previously, the two regions are geographically separate. Electrically, this unique configuration means that the two regions are managed as one electric system but, technically, they must be operated independently because of the geographic separation. This imposes limits on the Company's ability to engineer cross-regional circuit ties as a component of managing system reliability. In addition, the load shift from winter to

summer in the Central Region, especially at its shore communities (where the population significantly expands on a seasonal basis), is addressed differently in the Company's planning criteria from the Northern Region where the seasonal load shift is less dramatic. The distance between the two regions also adds time to the process of providing inter-regional mutual assistance when such assistance is necessary.

Q. Is the current two operating area format the most efficient model of operations for JCP&L?

A. No. There are many disparities within each of the two operating areas that create challenges when seeking the most efficient way to respond to customers' unique needs and concerns. This includes considering the following factors:

- Geographic characteristics, such as the size of the service area, vegetation impacts (tree condition, size, and density), and weather conditions and impacts;
- Infrastructure similarities; and
- Resources for trouble shooting and restoration activities (including proximity for mutual assistance during major events).

These disparities also make it more difficult to identify, assess, and address area-specific reliability performance challenges because each operating area contains regions with significantly different system characteristics, operating conditions, and reliability drivers.

Q. How does JCP&L propose to address these concerns?

A. JCP&L proposes implementing a four operating area model, which will help enable the Company to leverage similarities within smaller subsets of the service territories when responding to customer needs.

Table 1 shows the proposed, new operating areas and the approximate customer count within each, based on June 30, 2026 customer counts. These smaller customer counts will help enhance the Company's ability to respond to specific customer needs by focusing set resources on that operating area.

Table 1

Operating Area	Supporting Districts	Customers Served
CNJ – Northern Districts	Freehold, Long Branch, Old Bridge, and Union Beach	334,442
CNJ – Southern Districts	Berkley, Cookstown, Lakewood, and Point Pleasant	347,040
NNJ – Eastern Districts	Boonton, Dover, and Summit	293,643
NNJ – River Districts	Flemington, Newton, and Washington	187,227
	Total	**1,162,352**

Q. Do you have any additional information as to why the proposed new operating areas will help to improve operating efficiencies across the Company?

A. Yes. To begin with, JCP&L's service territory reflects a long history of utility mergers, acquisitions, and asset purchases, and one of the most significant changes occurred in July 1973, when JCP&L merged with New Jersey Power & Light. The former New Jersey Power & Light territory included portions of today's Washington, Newton, Flemington, and Dover line districts. These areas generally have longer distribution circuits, greater exposure per circuit, lower customer density, and fewer opportunities to transfer customers through distribution ties. They also include some of New Jersey's most heavily forested areas. This combination of dense vegetation and long rural circuits creates reliability challenges that are materially different from those in more developed portions of the

JCP&L system. Establishing a dedicated operating area for this territory would allow engineering and operations personnel to focus more closely on those challenges.

Next, a distinct challenge exists in the southern portion of JCP&L's Central Region, where several large underground residential communities were developed starting in the 1960s, and many of these communities are predominantly or entirely electric and rely on aging underground facilities. Examining these communities through a dedicated underground-infrastructure lens would help identify emerging risks and support more targeted investments in cable replacement, equipment renewal, and system modernization.

Finally, JCP&L's territory also has significantly different load-growth and system-planning needs. The Lakewood area is experiencing substantial year-round growth, while coastal communities face changing demand patterns Following Superstorm Sandy, many former seasonal homes were rebuilt, expanded, or converted into year-round residences. This has increased the need for focused forecasting and timely investment in substations, distribution circuits, and related infrastructure.

Q. How will a four operating area model enhance the Company's ability to serve its customers?

A. The geographic, infrastructure, and resource similarities between the four operating areas will allow JCP&L to allocate resources more efficiently to areas in need by assessing issues unique to these communities. Having four distinct operating areas will allow JCP&L to:

- Align engineering and operational resources with distinct system conditions;
- Develop targeted reliability plans for rural overhead, densely vegetated, underground, high-growth, and coastal areas;
- Better assess and improve reliability performance by more localized districts;

- Improve accountability by assigning clearer ownership of local performance;
- Identify emerging infrastructure concerns that may be obscured in territory-wide averages;
- Prioritize capital and maintenance investments according to reliability, asset condition, and load requirements; and
- Address local challenges more effectively and cost-efficiently.

Q. Is this approach consistent with how other electric distribution companies ("EDCs") within the state of New Jersey are organized?

A. Yes. Other EDCs within the state of New Jersey have four operating areas, which enables them to provide better support for the customers grouped within each area.[5]

IV. DISTRIBUTION RELIABILITY PERFORMANCE

Q. Please discuss the recent reliability performance of JCP&L's distribution system.

A. At the outset, I want to note that JCP&L recognizes the need to improve reliability performance and acknowledges its recent inability to meet certain minimum Board-established reliability standards. JCP&L's leadership team is committed to driving improvements in this regard, as noted in the accompanying Direct Testimony of William Mokoid (Exhibit JC-02).

JCP&L's annual reliability performance is described and discussed in detail in the ASPRs filed each May with the Board, with the 2025 ASPR being the most recent. During the 2023-2025 period, the Northern Region did not meet its CAIDI minimum reliability levels in 2023 and 2024 and also did not meet its SAIFI minimum reliability levels in 2023 - 2025.

[5] *See* "Company Wide Service Area" on page 8 of PSEG's 2025 Annual System Performance Report and "Minimum Reliability Level" on page 4 of Atlantic City Electric's 2025 Annual System Performance Report.

The Central Region also did not meet its CAIDI minimum reliability levels in 2023 and also did not meet its SAIFI minimum reliability levels in 2024. Tables 2 and 3 below provide a summary of the respective assigned minimum standards for 2023, 2024, and 2025.

Table 2

	CAIDI					
	2023 Minimum Reliability Level	2023 Actual Minutes	2024 Minimum Reliability Level	2024 Actual Minutes	2025 Minimum Reliability Level	2025 Actual Minutes
JCP&L Overall	N/A	147.3	N/A	160	N/A	145.56
JCP&L Northern	143	147.1	149	198.33	192	152.62
JCP&L Central	109	147.6	142	129.95	149	138.61

Table 3

	SAIFI					
	2023 Minimum Reliability Level	2023 Actual (Average Interruptions, per customer)	2024 Minimum Reliability Level	2024 Actual (Average Interruptions, per customer)	2025 Minimum Reliability Level	2025 Actual (Average Interruptions, per customer)
JCP&L Overall	N/A	1.48	N/A	1.95	N/A	1.80
JCP&L Northern	1.54	1.86	1.84	2.08	2.12	2.15
JCP&L Central	1.38	1.21	1.19	1.85	1.81	1.56

Q. Has JCP&L investigated why it did not reach certain minimum reliability levels during 2023, 2024, and 2025?

A. Yes. A primary reason JCP&L did not reach certain minimum reliability levels was multiple weather events that, while significant, did not meet the "Major Event" definition, and therefore

negatively impacted the Company's CAIDI and SAIFI metrics. Tables 4, 5, 6, 7, 8, and 9 identify these significant events and their impact on SAIFI.

Table 4
2023 Non-Excludable Northern Region Weather Events

Date	Cause	% Annual SAIFI	SAIFI Value	CAIDI	% Customers
3/3 to 3/4	Adverse Weather	1.61%	0.030	148.4	3%
3/14 to 3/15	Adverse Weather	0.6%	0.012	202.7	1%
4/1 to 4/2	Adverse Weather	0.43%	0.008	293.6	1%
4/22	Adverse Weather	0.59%	0.011	174.0	1%
4/28 to 5/1	Adverse Weather	1.40%	0.026	207.3	3%
7/4 to 7/5	Substation Outages/Adverse Weather	2.04%	0.037	246.7	4%
7/25	Adverse Weather	2.47%	0.046	165.5	5%
7/29	Adverse Weather	0.59%	0.011	419.0	1%
8/7	Adverse Weather	0.97%	0.018	329.7	2%
8/13 to 8/14	Adverse Weather	3.12%	0.058	155.7	6%
9/23 to 9/24	Adverse Weather	1.77%	0.033	130.2	3%
12/18 to 12/19	Adverse Weather	3.66%	0.068	388.0	7%

Table 5
2023 Non-Excludable Central Region Weather Events

Date	Cause	% Annual SAIFI	SAIFI Value	CAIDI	% Customers
3/3 to 3/4	Adverse Weather	1.33%	0.011	116.5	1%
3/14 to 3/15	Adverse Weather	2.30%	0.019	46.4	2%
4/1 to 4/2	Adverse Weather	2.90%	0.024	765.4	2%
4/22	Adverse Weather	1.82%	0.015	172.3	2%
4/28 to 5/1	Adverse Weather	2.06%	0.017	124.5	2%
7/29	Adverse Weather	4.72%	0.039	115.0	4%
8/13 to 8/14	Adverse Weather	5.93%	0.049	87.5	5%
9/23 to 9/24	Adverse Weather	5.81%	0.048	164.8	5%
12/18 to 12/19	Adverse Weather	5.69%	0.047	433.5	5%

Table 6
2024 Non-Excludable Northern Region Weather Events

Date	Cause	% Annual SAIFI	SAIFI Value	CAIDI Value	% Customers
2/13 to 2/14	Adverse Weather	1.44%	0.030	258.4	3%
2/28 to 3/2	Adverse Weather	4.29%	0.089	552.6	9%
4/3 to 4/5	Adverse Weather	4.09%	0.085	538.7	9%
5/23 to 5/24	Adverse Weather	2.60%	0.054	507.9	5%
6/14 to 6/16	Adverse Weather	1.83%	0.038	149.1	4%
6/21 to 6/30	Heat Wave and Adverse Weather	2.02%	0.042	201.6	4%
7/6	Adverse Weather	1.30%	0.027	320.7	3%
7/16 to 7/17	Adverse Weather	3.32%	0.069	548.3	7%
8/2 to 8/4	Adverse Weather	2.99%	0.062	137.7	6%
8/6 to 8/7	Adverse Weather	2.46%	0.051	171.1	5%
8/18 to 8/19	Adverse Weather	1.88%	0.039	180.5	4%
11/21 to 11/22	Adverse Weather	3.61%	0.075	152.2	8%
12/11 to 12/12	Adverse Weather	2.12%	0.044	274.6	4%

Table 7
2024 Non-Excludable Central Region Weather Events:

Date	Cause	% Annual SAIFI	SAIFI Value	CAIDI Value	% Customers
2/28 to 3/2	Adverse Weather	2.54%	0.047	110.8	5%
3/11	Adverse Weather	2.70%	0.050	82.0	5%
4/3 to 4/5	Adverse Weather	3.56%	0.066	290.4	7%
6/21 to 6/30	Heat Wave and Adverse Weather	10.79%	0.200	213.1	20%
7/6	Adverse Weather and Sub-Transmission Outages	2.21%	0.041	75.8	4%
7/16 to 7/17	Adverse Weather	2.05%	0.038	120.8	4%
8/2 to 8/4	Adverse Weather	2.75%	0.051	132.2	5%
8/6 to 8/7	Adverse Weather	2.48%	0.046	140.6	5%
11/21 to 11/22	Adverse Weather	1.78%	0.033	120.8	3%
12/11 to 12/12	Adverse Weather	1.62%	0.030	54.9	3%

Table 8
2025 Non-Excludable Northern Region Weather Events:

Date	Cause	% Annual SAIFI	SAIFI Value	CAIDI Value
1/1 to 1/2	Adverse Weather	2.68%	0.024	77.75
1/7 to 1/9	Adverse Weather	2.01%	0.018	120.18
1/29 to 1/30	Adverse Weather	1.90%	0.017	271.42
2/16 to 2/19	Adverse Weather	3.24%	0.029	409.02
3/5 to 3/7	Adverse Weather	3.02%	0.027	242.90
3/16	Adverse Weather	0.67%	0.006	211.29
3/21	Adverse Weather	1.12%	0.010	113.54
4/26 to 4/27	Adverse Weather	1.79%	0.016	184.57
5/31 to 6/1	Adverse Weather	2.01%	0.018	169.60
6/19 to 6/22	Adverse Weather	2.35%	0.021	260.04
6/23 to 6/25	Adverse Weather	2.12%	0.019	142.41
7/3 to 7/4	Adverse Weather	1.68%	0.015	186.42
7/14	Adverse Weather	0.89%	0.008	120.37
9/4	Adverse Weather	0.67%	0.006	188.03
10/30 to 11/1	Adverse Weather	3.91%	0.035	306.57
11/4 to 11/6	Adverse Weather	3.24%	0.029	283.31
11/16 to 11/17	Adverse Weather	2.12%	0.019	150.68
12/14	Adverse Weather	0.45%	0.004	164.92
12/24 to 12/25	Adverse Weather	1.12%	0.010	107.05
12/29 to 12/31	Adverse Weather	1.01%	0.009	195.75

Table 9
2025 Non-Excludable Central Region Weather Events:

Date	Cause	% Annual SAIFI	SAIFI Value	CAIDI Value
1/8	Adverse Weather	0.55%	0.005	268.44
1/29 to 1/30	Adverse Weather	0.88%%	0.008	95.55
3/5 to 3/7	Adverse Weather	2.75%	0.025	74.34
4/26 to 4/27	Adverse Weather	1.10%	0.010	63.11
6/19 to 6/22	Adverse Weather	7.36%%	0.067	544.24
6/23 to 6/25	Adverse Weather	5.60%	0.051	188.82
7/1	Adverse Weather	2.09%	0.019	141.04
7/3 to 7/4	Adverse Weather	1.87%	0.017	145.18
7/8	Adverse Weather	1.54%	0.014	236.91
7/25 to 7/26	Adverse Weather	1.10%	0.010	143.20
8/20 to 8/21	Adverse Weather	3.85%	0.035	49.93
9/6	Adverse Weather	1.54%	0.014	105.16
10/30 to 10/31	Adverse Weather	2.42%	0.022	161.2
11/16 to 11/17	Adverse Weather	2.86%	0.026	45.53

Date	Cause	% Annual SAIFI	SAIFI Value	CAIDI Value
12/14	Adverse Weather	2.53%	0.023	227.66
12/19	Adverse Weather	1.65%	0.015	203.21
12/24 to 12/25	Adverse Weather	3.30%	0.030	58.75
12/29 to 12/31	Adverse Weather	0.55%	0.005	112.34

Using 2024 as an example, the 13 non-excludable events in JCP&L's Northern Region contributed to 38% of the region's SAIFI minimum reliability level. For the same period, the ten non-excludable events in the Company's Central Region contributed to 43% of the region's SAIFI minimum reliability level. These severe, localized events not only caused significant damage to the distribution system, affecting tens of thousands of customers, but also materially impacted JCP&L's reported reliability performance.

Q. What has JCP&L done to help improve its overall reliability?

A. In 2025, the Board approved EnergizeNJ and JCP&L began deployment shortly thereafter. This infrastructure investment program expands on grid modernization and system resiliency by implementing TripSaver II reclosers, advanced circuit protection, automatic circuit ties with supervisory control and data acquisition ("SCADA"), new distribution sources, automation enablement, substation modernization, and remote terminal unit replacements. These measures are designed to further strengthen grid reliability, enable remote monitoring and control, and accelerate the upgrade of protective equipment.

Also, as part of the Board-approved Stipulation of Settlement in the Company's 2023 Base Rate Filing, BPU Docket No. ER23030144, JCP&L agreed to implement the Reliability Improvement Program ("RIP"). Under the RIP, the Company has implemented a plan to enhance the reliability of 18 high-priority circuits ("HPCs"), which were identified for enhanced maintenance based on a list of circuits which had repeatedly been included on the Company's list of worst performing circuits as reported to the Board.

Q. What are some examples of reliability improvements that JCP&L has realized as a result of investing in these programs?

A. Under the RIP, the Gillette HPC benefitted from line rebuilds and reconductoring, the installation of SCADA operable reclosers to sectionalize circuits into smaller segments, and the creation of new circuit ties. Since those upgrades were placed in service, the circuit has shown significant improvement compared to a five-year average (2018-2022) as demonstrated in Table 10 below:

Table 10

Substation	Circuit	Outage Data	CI	CMI
Gillette Substation	Gillette HPC	Five-Year Average (2018 - 2022)	7,536	625,097
Gillette Substation	Gillette HPC	Through December 2025	1,630	146,538
		Variance	**(5,906)**	**(478,559)**

Similarly, under the RIP, the Howell HPC has shown significant improvement in customers affected compared to a five-year average (2018-2022) following project upgrade work, including the installation of a new distribution circuit and SCADA operable reclosers to sectionalize circuits into smaller segments, the completion of line rebuilds and reconductoring, and the creation of new circuit ties. Note that during a storm on June 19, 2025, 924 customers and 984,648 minutes of exposure were accumulated due to one tree-related outage, an event beyond the Company's direct control. Table 11 reflects this performance.

Table 11

Substation	Circuit	Outage Data	CI	CMI
Howell Substation	Howell HPC	Five-Year Average (2018-2022)	5,340	545,040
Howell Substation	Howell HPC	Through December 2025 excluding June 19, 2025	1,229	94,698
Variance			**(4,111)**	**(450,342)**

V. ADVANCED METERING INFRASTRUCTURE PROGRAM

Q. Please describe JCP&L's Board-approved AMI program ("AMI Program").[6]

A. JCP&L's Board-approved AMI Program authorized the Company to install approximately 1.15 million AMI meters and related infrastructure over a six-year period from 2022 through 2027, consisting of an estimated capital investment of $390 million, estimated incremental O&M cost of $73.3 million, and $30.8 million of legacy meter removal costs. These costs include advanced meters, network infrastructure, and information technology ("IT") to be deployed.

Further, the AMI Order authorized JCP&L to deploy AMI in accordance with the following schedule:

- Pre-deployment Phase (beginning no later than January 1, 2022, and continuing through December 31, 2022). The Pre-Deployment Phase will commence no later than January 1, 2022. This Phase consists of two (2) successive periods. The first period, through June 30, 2022, consists of a planning period wherein the Company will confirm its project team, assess market conditions and pricing, contract with key vendors, make arrangements for procurement of equipment and resources, and develop construction and deployment schedules. The second period, through December 31, 2022, is for the build out of necessary IT infrastructure to support initial deployment.

[6] *In the Matter of the Verified Petition of Jersey Central Power & Light Company for Approval of an Advanced Metering Infrastructure (AMI) Program ("JCP&L AMI")*, BPU Docket No. EO20080545, Order dated February 23, 2022 (the "AMI Order").

- Deployment Phase (January 1, 2023 - December 31, 2025). During the three (3)-year Deployment Phase commencing January 1, 2023, JCP&L will conduct the mass deployment of smart meters to its mass market customer base of residential, commercial, and industrial customers (approximately 99% of all meters) absent unforeseen circumstances. During the Deployment Phase, the Company will also integrate the AMI system with an [advanced distribution management system].

- Final Engineering Phase (January 1, 2026 - December 31, 2027). During the 24-month Final Engineering Phase commencing January 1, 2026, the Company will address challenged locations and install AMI-related equipment (e.g., range extenders and connected grid routers) to its AMI communications network. During the Final Engineering Phase, the remaining 1% of customers (i.e., the customers that were not addressed in the Deployment Phase) will receive a smart meter and/or other communications solutions, except for (i) high-tension service (230 kV) customers taking service under Rate GT, who already have advanced meters, and (ii) customers served under the Restricted Off-Peak and Controlled Water Heating special provisions of the Residential Service and General Service Classifications, which require specialty meters for which there is currently no compatible AMI replacement.[7]

Pursuant to the AMI Order, JCP&L could accelerate this deployment schedule to effectuate the efficient deployment of AMI meters. To that end, JCP&L began installing AMI meters in 2021, and, beginning in 2023, conducted an accelerated geographic strategic deployment in which the Company divided its service territory into three separate regions and employed a strategy to identify and group meters for replacement on a daily basis. The Company utilized its existing manual meter reading assignments to develop a deployment strategy to support the efficient deployment of AMI meters and consolidation of meter reading assignments.

Q. What is the status of JCP&L's AMI Program?

A. JCP&L has completed both the Pre-Deployment and Deployment Phases of its AMI Program and is currently in the Final Engineering Phase.

[7] AMI Order at p. 5, ¶ 25.

Q. Does JCP&L expect to complete the Final Engineering Phase as planned?

A. Yes, JCP&L is on schedule to complete the Final Engineering Phase of its AMI Program by December 31, 2027.

Q. How many AMI meters have been installed so far?

A. Approximately 99.7% of all AMI meters have been installed as of June 30, 2026.

Q. Has JCP&L implemented the AMI Program in a manner consistent with the AMI Order and with regard to customers wishing to opt-out of AMI meters?

A. Yes. JCP&L has implemented the AMI Program in a manner consistent with the AMI Order, including complying with applicable reporting requirements. Additionally, the Company's AMI Program classifies eligible customers who decline to have an AMI meter installed as having opted out of smart metering. As of June 30, 2026, 13,839 customers have opted out of AMI meters.

Q. Is JCP&L proposing a change to the manual meter reading fee as permitted by the AMI Order through this case?

A. Yes, JCP&L does propose to change the manual meter reading fee from $15 per month to $26.84 per month (including Sales and Use Tax), as set forth in the accompanying Direct Testimony of Yongmei Peng (Exhibit JC-10).

Q. What are the current costs that JCP&L has incurred in successfully implementing the AMI Program?

A. According to JCP&L's semi-annual metrics report, the AMI Program has incurred actual expenses of approximately $317.5 million. In addition, the Company has incurred

approximately $87.5 million in actual legacy meter stranded costs, as set forth in Schedule CAP-02 attached to the Direct Testimony of Carol Pittavino (Exhibit JC-04).

Q. Please discuss the status of the integration of the Advanced Distribution Management System ("ADMS") with the fully deployed end-to-end AMI infrastructure, and how it benefits customers.

A. The initial integration of JCP&L's ADMS and AMI was completed in 2023, in accordance with the schedule in the AMI Order discussed above. This integration has already delivered meaningful customer benefits by improving outage detection and providing system operators with better insight to plan and execute power restoration more effectively. Further enhancements—such as increased saturation of bi-directional field communications devices, more advanced information processing, and improved restoration crew dispatching—would enable faster outage identification, more accurate outage validation, and more timely restoration for customers. Expanded bi-directional customer communication capabilities would also allow JCP&L to provide more accurate outage notifications and restoration updates, improving the overall customer experience.

Q. Please describe how JCP&L plans to develop and implement these enhancements to further improve customer outcomes.

A. JCP&L would implement these enhancements through an Enhanced ADMS-AMI Pilot Program (the "Pilot"), combining the expertise of the Company's internal staff with a specialized external team. The Pilot would be conducted over a 20-month period within a defined area of the JCP&L service territory. This approach allows JCP&L to evaluate

enhancements under real-world conditions and measure improvements in outage response times, restoration accuracy, and customer communications.

Q. What are the primary objectives of the ADMS-AMI System Enhancement Pilot, and how do they benefit customers?

A. The objectives and associated customer benefits are:

- **Mesh Network Optimization** – Reduce system latency to improve the speed and reliability of outage communications, enabling faster restoration.
- **AMI Meter Optimization** – Improve meter hardware, software, and firmware to enhance outage detection accuracy.
- **Improved Single-Meter Ping Reliability** - Ensure customer-specific outages are identified quickly under all conditions.
- **Foundational Filtering and Queuing Enhancements** – Filter out non-critical events so operators can focus immediately on true outages.
- **Critical Customer Bypass Capability** – Prioritize outage processing for hospitals, nursing homes, and life-support customers.
- **AMI-OMS Integration for Power Outage Notifications ("PONs") and Automated Pings** – Provide faster outage verification and response for individual customers.
- **Automatic Outage Event Creation from PONs** – Enable proactive outage tracking and faster crew dispatch.

Q. What are the expected costs and timeline for the Pilot, and why are they justified for customers?

A. The Pilot Project is expected to be completed within 20 months. Estimated costs are $4.1 million in 2026 and $7.3 million in 2027. These investments are intended to deliver measurable improvements in reliability, outage duration, critical-customer prioritization, and the quality of communications provided to customers during outage events.

Q. Describe how JCP&L will measure the success of the Pilot.

A. JCP&L will measure the success of the Pilot primarily through a set of defined technology performance key performance indicators ("KPIs") that will ultimately drive material customer benefits in a future full-scale deployment. Pilot program success will be evaluated based on the system's ability to reliably support communication, responsiveness, and event processing between AMI and ADMS. The KPIs include:

- Notification response times, such as PONs to assess how quickly the system processes and communicates grid events.
- Event response rates (PON response percentages, as well as no-response rates) to measure completeness and reliability of meter-to-system communications.
- Meter ping response time, which reflects the responsiveness and health of the communication network.
- Event volume and throughput metrics, ensuring the system can handle expected data loads efficiently during outage and restoration scenarios.

These metrics will provide an objective assessment of the AMI-ADMS integration, including the timeliness, completeness, and reliability of meter communications. The Pilot will be deemed successful if:

- KPI results demonstrate consistent and scalable system performance improvements.
- The Pilot provides an AMI-ADMS integration framework that can be replicated system wide.

VI. NON-LED STREET LIGHT AND OUTDOOR LIGHTING REPLACEMENT

Q. Please give an overview of JCP&L's current lighting service.

A. There are currently two overarching types of lighting service available under JCP&L's Tariff: (1) street lighting service; and (2) outdoor lighting service.

JCP&L offers street lighting from overhead and underground facilities on public streets and roadways (and parking areas at the option of the Company) where required by city, town, county, state, or other municipal or public agency or by an incorporated association of local residents. Street lighting service is available under the following service classifications: (1) Service Classification ISL, Incandescent Street Lighting Service; (2) Service Classification MVL, Mercury Vapor Street Lighting Service; (3) Service Classification SVL, Sodium Vapor Street Lighting; and (4) Service Classification LED, LED Street Lighting Service. The first three service classifications are all currently undergoing elimination as part of the transition to LED street lighting in JCP&L's service territory, with service being provided only to existing customers.

Additionally, the Company offers outdoor lighting service under Service Classification OL, Outdoor Lighting Service, which is limited to mercury vapor area lighting, high pressure sodium area lighting, and sodium vapor flood lighting.[4] Outdoor lighting service is not available for the lighting of public streets and highways or where it

may be objectionable to others. There is currently no service classification for LED outdoor lighting.

Q. How many street lights and outdoor lights does JCP&L operate?

A. As of July 18, 2026, JCP&L has approximately 193,900 Company-owned street lights and approximately 22,000 outdoor lights in operation. Approximately 192,000 street lights and 22,000 outdoor lights are high pressure sodium, sodium vapor, mercury vapor, or incandescent, which are non-light emitting diode ("LED"). Of that amount, only 314 are mercury vapor street lights and only 132 are incandescent street lights. Table 13 provides a breakdown of the non-LED lights as of July 18, 2026, per the Company's Customer Relationship Management System.

Table 13[8]

Non-LED Street Light Count	Non-LED Outdoor Light Count	Total Non-LED Light Count
192,043	22,017	214,060

Q. What are the lighting industry trends?

A. Technology advancements have led to increased LED adoption across the United States and globally. In 2018, the U.S. Department of Energy indicated approximately 50% of street/roadway and area/parking lot lights had converted to LED, roughly doubling since 2016.[9]

[8] The final number of converted street and outdoor lights is subject to change based on actual field conditions.
[9] "Energy Adoption of Light-Emitting Diodes in Common Lighting Applications" US Department of Energy Office of Energy Efficiency & Renewable (published August 2020) *available at* https://www.energy.gov/eere/ssl/articles/2020-led-adoption-report.

Q. What has this trend done to the manufacturing and supply of Sodium Vapor ("SV") luminaires ("fixtures") and lamps ("bulbs")?

A. JCP&L's former primary SV fixture manufacturer discontinued production effective December 31, 2025, and the Company has since been unable to identify a new manufacturer of suitable replacement SV fixtures. The SV bulb market is also in transition, with the Company having received discontinuation notices from its three primary SV bulb suppliers. But the Company has since been able to identify a new supplier of SV bulbs.

The increased LED demand has led to manufacturing economies of scale, resulting in lower LED lighting material cost compared to SV. This technology shift has made it difficult to forecast long-term supply continuity for SV fixtures and bulbs. Further, future investment in SV manufacturing will become harder for manufacturing suppliers to justify as the market share for SV continues to decline.

Q. How does JCP&L propose to address the shift in the market?

A. JCP&L proposes to address the shift in the market by maintaining non-LED street lights and outdoor lights with remaining inventory. Once inventory has been depleted, any non-LED street light or outdoor light will be converted to LED upon failure (*e.g.*, a non-LED street light that no longer operates as designed or at all or bulb replacement is not feasible in light of the Company's determination that suitable bulbs are no longer available of sufficient quality, in sufficient quantity, or at a reasonable price), assuming the customer has requested that the light be replaced.

Q. Is JCP&L proposing any changes to Service Classification ISL, Incandescent Street Lighting Service, to further the transition to LED street lighting?

A. Yes. As previously mentioned, only 132 customers continue to receive Incandescent Street Lighting Service, and the Company no longer maintains inventories of replacement incandescent bulbs. As currently written, the tariff sheet for Service Classification ISL requires the discontinuation of service if an installation requires the replacement of a fixture, bracket, or street light pole. To further the transition to LED street lighting, the Company proposes revising the tariff sheet for Service Classification ISL to require the discontinuation of service if an ISL installation requires the replacement of *any* component, including, without limitation, a bulb, as explained in the accompanying Direct Testimony of Yongmei Peng (Exhibit JC-10).

Q. Is JCP&L proposing any changes to Service Classification MVL, Mercury Vapor Street Lighting Service, to further the transition to LED street lighting?

A. Yes. As previously mentioned, only 314 customers continue to receive Mercury Vapor Street Lighting Service, and the Company no longer maintains inventories of replacement mercury vapor bulbs. To further the transition to LED street lighting, the Company proposes revising the tariff sheet for Service Classification MVL to require the cessation of service if the Company determines, in its sole discretion, that any component has failed, including, without limitation, a bulb, as detailed in Ms. Peng's Direct Testimony.

Q. Has JCP&L experienced supply chain issues with respect to sodium vapor lighting installations?

A. Yes. Given the shift in lighting technology to LED fixtures, JCP&L has found it increasingly difficult to obtain and maintain a sufficient supply of quality replacement

sodium vapor (including high pressure sodium) lamps and fixtures at reasonable cost. While the Company was able to recently identify a supplier of replacement lamps, the Company has been unable to identify a supplier of suitable replacement fixtures following its former primary supplier's decision to discontinue the manufacture of fixtures as of December 31, 2025. Consequently, the Company is currently unable to procure new, suitable replacement sodium vapor fixtures, and expects to exhaust its existing supply in or around the first quarter of 2027, likely prior to the resolution of this 2026 Base Rate Filing. As LED light sources become predominant in the market, at some point, sodium vapor fixtures will no longer be serviceable.

Q. How does JCP&L propose to address the unavailability of suitable replacement sodium vapor fixtures and the possibility that it may soon be unable to procure suitable replacement sodium vapor bulbs?

A. JCP&L proposes revising the tariff sheets for Service Classifications SVL and OL to authorize the Company to cease providing service to sodium vapor installations (including high pressure sodium installations) on a customer-by-customer basis if the Company determines, in its sole discretion, that either: (a) a non-bulb component has failed; or (b) a bulb has failed and suitable replacement bulbs are no longer available of sufficient quality, in sufficient quantity, or at reasonable cost. Please refer to the Direct Testimony of Ms. Peng for further discussion of the proposed tariff revisions.

Q. What options will be available to a customer following JCP&L's cessation of Incandescent, Mercury Vapor, or Sodium Vapor Street Lighting Service due to the failure of a component?

A. Service Classification LED, LED Street Lighting Service, provides for the retrofitting of existing, non-LED street lighting if the following two conditions are met: (1) JCP&L has determined, in its sole discretion, that there has been a failure of a non-LED street light, a condition that would necessarily be met; and (2) the customer directs the replacement of a non-LED street light luminaire with an LED street light luminaire in accordance with the LED Replacement Agreement. Under such circumstances, there is no requirement for payment of stranded costs by the customer.

Q. What fixtures are eligible for conversion to LED?

A. Only Company-owned, active, non-LED street and outdoor light fixtures are eligible to be converted to LED fixtures. This is approximately 214,000 fixtures, as shown in Table 13 above.

Q. What is the cost of conversion?

A. The costs of installation are included in the LED rates, which the non-LED customers will be switched to upon the customer's direction, as discussed above. Please refer to Ms. Peng's Direct Testimony for lighting tariff rate details.

Q. Is JCP&L proposing changes to its Outdoor Lighting Service (OL) Tariff as part of this filing?

A. Yes. JCP&L is proposing to modify Rate Schedule OL to restrict service for HPS and SV flood and area lighting. The Company is also proposing a new Service Classification OL

- LED for LED flood and area lighting. Please refer to Ms. Peng's Direct Testimony and Schedule YP-01 thereto for additional details.

VII. STORM RESPONSE PROCESS AND MAJOR STORM RESTORATION

Q. How does JCP&L address storm and emergency conditions that impact the electric system and its customers?

A. In response to such occurrences, JCP&L implements its Utilities Emergency Preparedness Organization Emergency Restoration Plan ("E-Plan") for storm response and management. The E-Plan is currently composed of the Basic Plan, Attachments, Annexes, and Appendices. The JCP&L Appendix provides an overview of the Company's approach to address programmatic and/or regulatory requirements specific to the Company and New Jersey and, in that regard, to expand on certain items and information set forth, or outlined, in the Basic Plan portion of the E-Plan. The JCP&L Appendix is scoped for incidents of escalating intensity and, as appropriate, may be utilized independently or in conjunction with other emergency plans maintained by FirstEnergy organizations (in other state appendices), and with other response partners' plans, to establish an integrated response capability.

The E-Plan is also supplemented with the Emergency Restoration Electronic Database ("E-Plan Database"). The E-Plan Database includes instructions such as job aids, phone listings, qualified personnel and equipment lists, vendor and supplier lists, templates, checklists, maps, contact lists for critical customers, law enforcement contacts, city/county/state emergency management agencies, medical facilities, lodging, and other items of a dynamic nature. These items may be referenced by personnel to assist with implementation of the processes, functions, and activities outlined within the E-Plan and

in supporting documents that are consistent with the E-Plan and which are maintained by individual departments and organizations. The Company's storm response process is further discussed in its annual ASPR.

Q. Can you summarize the storm events that impacted JCP&L's service territory from 2023 through June 2026 for which JCP&L is seeking recovery of its deferred costs?

A. Yes. Numerous weather events, both major and non-major, impacted JCP&L's service territory from 2023 through June 2026.

With respect to those storm events in 2023 for which storm costs were deferred, JCP&L experienced major events in the forms of a state of emergency from July 14 through 17, which caused approximately 56,681 customer outages, and a weather event from September 7 through 11, which caused approximately 59,190 customer outages. There were also numerous other smaller storms in 2023 that triggered FirstEnergy's meteorologists' weather alerts.

In 2024, JCP&L experienced five major weather events, including one event arising from Winter Storms Finn and Gerri from January 9 through 16, which caused approximately 131,094 customer outages, and another event affecting the Company's Northern Region from June 26 through 30, which caused approximately 92,575 customer outages there.

In 2025, JCP&L experienced eight major weather events, including one event from February 15 through February 19, which caused approximately 96,005 customer outages in the Central Region, and another event from December 18 through December 22, which caused approximately 87,054 customer outages in the Northern Region.

Through June 30, 2026, JCP&L experienced three major weather events, including one event from February 22 through February 25, which caused approximately 164,910 customer outages in the Central Region, and another event from June 6 through June 9, which caused approximately 52,814 customer outages in the Northern Region.

Q. Has JCP&L incurred deferred storm damage costs from significant weather events?

A. Yes. Taking the results of the 2023 Base Rate Filing into account, JCP&L's storm experience since July 1, 2023, has caused the Company to incur additional significant deferred storm costs, resulting in a total deferred storm balance of $477 million as of June 30, 2026.

Q. Can you discuss one of these recent storms and the impact on JCP&L's system?

A. Yes. On January 9, 2024, Winter Storm Finn carried steady, heavy rains, as well as damaging wind gusts of up to 60 miles per hour throughout JCP&L's service territory. These high winds caused many trees and limbs to break, causing tremendous damage to JCP&L's distribution system.

As JCP&L was engaged in restoration efforts from Winter Storm Finn, a second strong winter storm, Gerri, moved into the service territory during the evening of January 12. This system brought heavy rains overnight from January 12 through 13. During this second storm, the service territory experienced two separate periods of high winds reaching 40 miles per hour on January 13 and again on January 14. Winter Storms Finn and Gerri caused more than 130,000 customer outages.

Q. Please describe the damage experienced during Winter Storms Finn and Gerri.

A. During Winter Storms Finn and Gerri, there were 290 roads cleared of utility infrastructure that caused delays and impacted JCP&L's response. The combination of Winter Storms

Finn and Gerri damaged 119 poles, 146 transformers, and nearly 44,000 feet of wire, which had to be replaced. Through the hazard response process, JCP&L addressed approximately 4,600 trouble orders.

Q. Did JCP&L experience any complications during restoration efforts in response to Winter Storms Finn and Gerri?

A. Yes, high winds posed significant risks and safety concerns, hindering restoration and support personnel from performing their jobs effectively and safely. During Winter Storms Finn and Gerri, some areas of the JCP&L footprint saw winds peak at about 62 miles per hour.

Q. Did JCP&L incur extensive capital costs and O&M expenses because of Winter Storms Finn and Gerri?

A. Yes. JCP&L incurred $9.68 million of capital costs and $22.9 million of O&M expenses specifically related to Winter Storms Finn and Gerri. Also, in 2024 and 2025, there were four additional weather events wherein JCP&L incurred over $20 million of O&M expenses for each event.

Q. Is JCP&L seeking to recover storm-related capital costs and O&M expenses in this proceeding?

A. Yes. As discussed in Ms. Reed's Direct Testimony, JCP&L proposes modifying its Storm Cost Deferral Mechanism, related specifically to small storm recovery and expense.

Q. What does the term "small storm" mean?

A. As used in this context, the term "small storm" means those storm events that do not meet the definition of a "major event" under N.J.A.C. 14:5-1.2.

Q. Does the cumulative effect of small storms have the potential to exceed the effect of a major storm?

A. Yes. As demonstrated in Tables 4, 5, 6, 7, 8, and 9 above, non-excludable, adverse weather events can have a large impact on customers and reliability.

Q. Do you support the modification of the Storm Cost Deferral Mechanism proposed by Ms. Reed? If so, why?

A. Yes. I fully support the modification of the Storm Cost Deferral Mechanism proposed by Ms. Reed. The Company's response to storms—large or small—is focused on efficiently restoring service to customers and is not dependent on reaching a pre-conceived threshold.

VIII. VEGETATION MANAGEMENT PROGRAMS

Q. Can you discuss JCP&L's spending for its distribution vegetation management program during the test year?

A. Yes. JCP&L's distribution vegetation management spend for July 1, 2025 through June 30, 2026 is $35.3 million. These amounts are broken out from the amounts set forth in Schedule PM-01 and include, in addition to the core four-year cycle program (further explained below), vegetation management costs for non-core cycle activities, such as on- and off-right of way ("ROW") tree removals, on-ROW brush cutting or removal, and other unplanned trimming. These amounts do not include any transmission-related vegetation management spending.

In the Board-approved settlement of JCP&L's 2023 Base Rate Filing, the parties agreed upon an annual revenue requirement of $32.5 million in O&M for vegetation management (along with an annual reporting requirement regarding how such funds were

expended). In both 2024 and 2025, the Company spent approximately $35.1 million on vegetation management.

Q. Does JCP&L propose any additional changes to its annual revenue requirement in O&M for vegetation management?

A. Yes. As discussed in Ms. Pittavino's Direct Testimony, JCP&L proposes to increase its annual vegetation management O&M revenue requirement to $38.3 million. This increase is driven primarily by the Company's enhanced focus on hazard tree and ash tree mitigation activities, as well as continued increases in contractor costs.

With respect to contractor expenses, JCP&L continues to experience cost escalation, largely attributable to inflationary pressures affecting vegetation management services. Based on the Company's current projections, contractor costs are expected to increase by approximately 4% annually.

In addition, JCP&L proposes expanding its hazard tree and ash tree mitigation efforts. These activities include the identification and removal of dead, diseased, structurally compromised, or otherwise high-risk trees that could fall into electric facilities and cause service interruptions. The proposed increase in funding will support the Company's ongoing efforts to reduce tree-related outages, improve system reliability and resiliency, and maintain safe, adequate, and proper electric service for customers.

Q. Can you provide more details regarding the JCP&L distribution vegetation management program?

A. Yes. JCP&L's distribution vegetation management program is a critical maintenance program necessary for the Company to meet its obligation to provide safe, adequate, and

proper service to its customers. An effective vegetation management program supports the efficient and reliable operation of JCP&L's electric distribution system.

The Company inspects distribution circuits on a four-year cycle and, as necessary, removes, prunes, or otherwise controls vegetation that may interfere with the Company's electric distribution system. In addition, JCP&L inspects and removes vegetation outside of the four-year cycle, including ash trees on- and off-ROW or other priority trees, as necessary or required. This cycle-based and spot-trimming approach allows the Company to address specific circuit and substation vegetation-related reliability issues or concerns, including for purposes of maintaining access, making repairs, restoring service, and protecting the safety of the general public.

Given the extensive forested areas throughout JCP&L's service territory, the need for spot trimming arises annually, and, while unpredictable as to amount or location, spot trimming is planned for in terms of annual budgeting. In addition to the four-year cycle and spot trimming work, as part of the settlement of the 2020 Base Rate Filing, JCP&L implemented a Vegetation Management Circuit Performance Program ("VMCP Program"), which includes the removal of trees outside the trimming corridor, which are referred to as off-ROW priority trees.

Q. Does JCP&L recommend any updates to the VMCP Program?

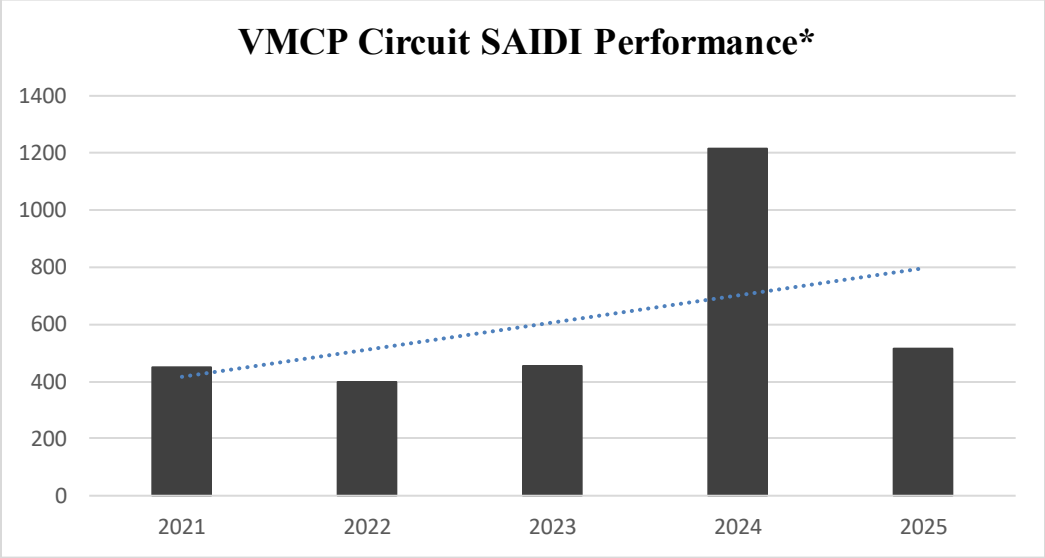
A. Yes. JCP&L recommends evolving beyond the VMCP Program in favor of implementing a risk-based strategy supported by the Company's Advanced Vegetation Analytics Tool ("AVAT"). AVAT is an innovative, new application that can be used to identify circuit sections that will benefit the most from additional vegetation control, instead of continuing to allocate additional resources to the worst performing circuits regardless of the extent of

the resulting benefit.

As previously mentioned, JCP&L's VMCP Program was introduced in 2020 to improve performance on designated portions of circuits that experience high customer interruption minutes due to vegetation-caused outages. Associated VMCP Program reporting was developed to compare: (i) the tree-related SAIDI performance results for JCP&L's circuits; to (ii) the Company's four-year (2016-2019) average circuit tree-related SAIDI. In subsequent reporting years, the Company is expected to report on the tree-related SAIDI performance results for its circuits on a four-year rolling average basis. To improve performance, these circuits are then subjected to routine maintenance practices as described in the Company's distribution vegetation management specification, but with the addition of enhanced vegetation removal techniques to improve performance.

JCP&L has continued to meet all obligations under the VMCP Program; however, system-wide, tree-related reliability has not improved as significantly as anticipated, as demonstrated in Figure 2 below, which illustrates VMCP Program-related circuit performance from 2021 through 2025. To pursue more substantial performance improvements, the Company proposes eliminating the VMCP Program and transitioning to a robust risk-based approach.

Figure 2



*2024 performance was primarily impacted by frequent and intense storm events.

Under a risk-based approach, the Company would utilize AVAT, which integrates remote sensing, machine learning, enterprise data, and vegetation management principles to generate high-value risk insights. Understanding the vegetation risk at a span, device section, or circuit level can ensure that resources, strategic investments, and high impact vegetation management activities can be targeted to provide the greatest reliability benefit for customers. By focusing the VMCP Program's resources on high-risk device sections, the Company ensures resources are allocated responsibly to achieve maximum effect.

Q. Does JCP&L propose any additional updates to the overall vegetation management program?

A. Yes. JCP&L also proposes an update to the outage investigation requirements to focus investigations more on high customer impact events and less on events that simply require more time to restore service.

JCP&L routinely investigates outage incidents to identify the cause and to capture pertinent details useful to improve future performance. The Company cannot investigate

all tree-caused outages; but provided a statistically significant sample of outages are investigated, the results will be representative across the region. To achieve this representative sampling, the Company's current threshold mandates an investigation of all tree-related outages affecting over 500 customers or lasting more than three hours.

Through these inspections, JCP&L has found the three-hour time-based threshold fails to properly account for how restoration activities on long-lasting outages are outside of Vegetation Management's control to resolve. Although an off-corridor tree may have been the initiating cause of an outage, the damage that tree causes when it impacts the Company's facilities can be extensive, and other departments outside of Vegetation Management are then responsible for repairing and restoring power.

Consequently, the three-hour investigation threshold is not necessarily indicative of an outage response issue specific to the Vegetation Management organization. Further, performing these investigations places an undue resource burden on Vegetation Management that could also impact very few customers, because the duration threshold is unrelated to customer outage count. As seen in Table 14 below, which compares the number of investigations performed under both threshold criteria, investigating these incidents consumes significant time and resources.

Further, although the data collected pursuant to these investigations can provide important details regarding field conditions, this data alone does not directly result in substantially improved vegetation-related performance. Alternatively, the resources currently consumed to investigate outage incidents could be better allocated to proactive tasks such as planning work on high-risk circuits or inspecting circuits to prevent future outages.

Table 14

Year	# of Investigated Outages Over 3+ Hours	# of Investigated Outages Over 500 CI
2020	2,179	156
2021	1,668	106
2022	2,530	117
2023	3,572	205
2024	5,109	280
2025	4,435	204

To improve the effectiveness of JCP&L's investigations, the Company recommends the removal of the duration-based threshold. This update will shift the Company's investigations to focus on incidents with the greatest customer impact, while avoiding outages that Vegetation Management cannot control and that may involve few customers.

Q. Please describe the mileage dimensions of the JCP&L electric distribution system as they relate to the vegetation management program.

A. In total, approximately 13,900 circuit miles of distribution circuits (including the "wye-configured" 34.5 kV distribution facilities) are maintained as part of the Company's distribution vegetation management program. On a pro-rata basis, approximately one-quarter of this distribution mileage is addressed annually under the cyclical JCP&L distribution vegetation management program. In addition, as mentioned above, some locations may require more frequent spot control to address reliability and safety concerns.

Q. Are the same number of miles subjected to vegetation management every year?

A. No. The annual circuit mileage varies due to such factors as circuit configurations and the geographic and municipal aspects of the circuits designated for vegetation management in

any given year. These mileage allocations are reviewed periodically to further consider circuit and substation changes. Table 15 below illustrates the most recent information regarding the mileage to be trimmed for the JCP&L distribution lines during a specific year of a four-year cycle.

Table 15

Circuit Miles	4-Yr Cycle 2025/2029	4-Yr Cycle 2026/2030	4-Yr Cycle 2027/2031	4-Yr Cycle 2028/2032	Total	Average
Distribution & Sub-transmission	3,576.91	3,610.24	3,355.79	3,298.53	13,841.47	3,460.36

Q. Is JCP&L complying with the Board's regulations in the conduct of its vegetation management program?

A. Yes. JCP&L's maintenance cycles are current and were completed annually on a timely basis for the period 2023 through 2025 in compliance with regulatory requirements.

Q. Are there other aspects of the vegetation management program that you can describe?

A. Yes. Non-storm, tree-related outages that impact 500 or more customers or are greater than three hours in duration are required to be investigated by a JCP&L forestry specialist, tracked by the Company, and reported in its ASPR. The Company has fully complied with this requirement. Table 16 below provides a summary of data from such investigations for the period 2023 through 2025:

Table 16

Year	Number of Investigations	On ROW	Off ROW	Secondary Service	500 or more Customers Affected	Less than 500 Customers Affected	Less than 10 Customers Affected
2023	3,753	547	2,739	466	248	3,505	1,993
2024	5,378	986	3,826	566	314	5,064	2,895
2025	5,154	835	3,776	543	245	4,909	2,861

This data provides a perspective, which I alluded to above and will describe more fully below, on the numbers and sources of tree-related incidents, their impact on reliability, and the Company's ability to prevent them.

Q. Would you describe the perspective the data reported in Table 16 provides regarding the sources of the outages?

A. Given the heavily forested character of the JCP&L service territory, the data continues to confirm that off-ROW trees are a primary driver of tree-related outages and their associated impact on reliability. To provide some context, in 2025, about 84% of all tree-related outages were attributed to off-ROW trees and trees falling on secondary wires. Both off-ROW trees and secondaries are outside the scope of the Company's responsibility or control relative to its vegetation management programs.

Q. Has JCP&L identified any additional opportunities to improve system safety or performance outside of its routine vegetation management program?

A. Yes. JCP&L proposes a comprehensive Ash Tree Removal Program in response to the severe and ongoing impacts of the EAB. As noted in my overview of the JCP&L system, EAB is a highly destructive, non-native insect that feeds exclusively on the ash species, which poses significant risk to electric distribution systems. In fact, according to the New Jersey Department of Agriculture, all ash trees in the state should be considered high risk,

even if EAB has not yet been detected. The Company contends that ash trees represent such an unreasonable risk to system reliability and community safety that this Ash Tree Removal Program is necessary to mitigate the threat.

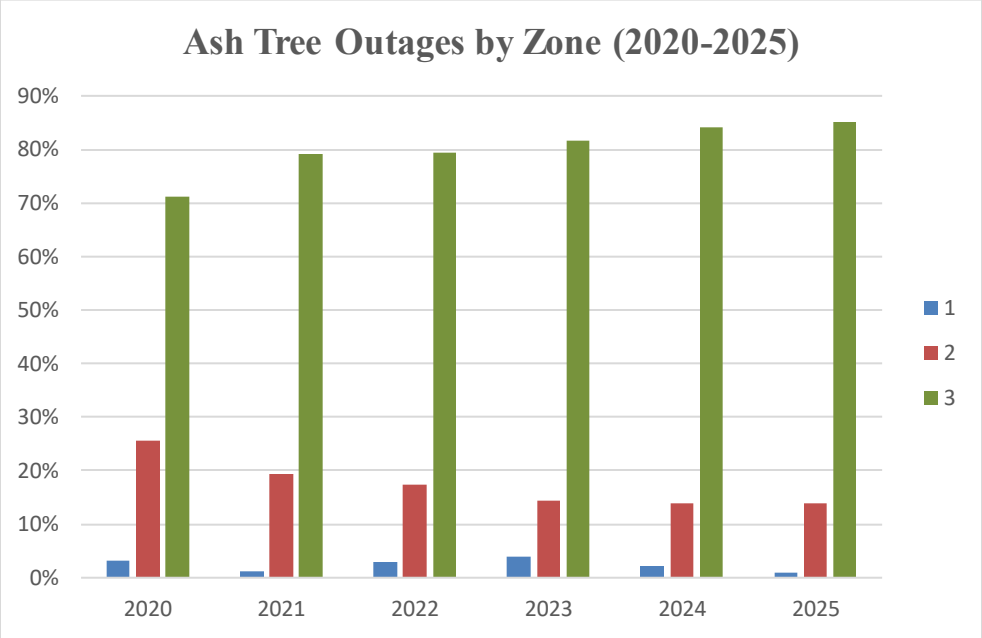
JCP&L's recent outage data demonstrates the significant impact that ash trees, and by extension EAB, continue to have on reliability across its service territory. From 2023 through 2025, ash trees alone accounted for 55% of tree-related outages in the Northern Region.

Q. Is there a particular Zone with a greater ash tree threat?

A. Yes. JCP&L's targeted mitigation efforts in Zones 1 and 2 have substantially reduced ash tree-related risk and improved reliability in those areas.[10] With these gains achieved, Zone 3 now represents the next prudent focus for investment, where continued mitigation efforts are expected to deliver comparable reliability benefits for customers. As Figure 3 illustrates, the majority of ash tree related outages are now occurring within Zone 3 sections of the Company's line, and, consequently, the miles in Zone 3 are where this proposed Ash Tree Removal Program will focus.

[10] Zone 1 is the three-phase circuitry from the circuit breaker to the first protective device and serves the entire customer load. Zone 2 is the three-phase circuitry beyond the first protective device and serves a large percentage of customers. Zone 3 is the single-phase and two-phase circuitry and serves the smallest percentage of customers.

Figure 3



Q. Why must these ash trees be controlled now?

A. Most of the ash trees JCP&L will target for removal have been infected by EAB and are already dead or declining. Over 90% of the Zone 3 ash tree outages the Company investigated were attributed to dead ash trees. Because EAB infested ash trees decline rapidly, becoming extremely brittle and prone to structural failure, they pose a heightened risk of breaking or splitting, which makes them especially hazardous to overhead electric facilities and public safety.

Given existing conditions, a proactive Ash Tree Removal Program is both necessary and time critical. Removing infested or high-risk ash trees before structural failure reduces long-term costs, prevents unplanned outages, and enhances public safety. Implementing this program will help mitigate widespread hazards associated with EAB, protect critical infrastructure, and support the ongoing reliability and safety in JCP&L's service territory.

Q. Has JCP&L identified any safety concerns related to vegetation management as it relates to wildfire risk?

A. Yes. The Company has identified drier conditions as an additional safety concern related to vegetation management. Because drier conditions are creating more vegetation fuel for wildfires, reducing the volume of vegetation on- and off- corridor will have a direct and appreciable impact. One of the most effective ways for electric utilities to reduce wildfire risks is to selectively control priority trees (for example, ash trees), incompatible vegetation, and brush throughout the corridor, because a corridor composed of grasses and shrubs creates a natural, defensible fire barrier, which reduces fire intensity and spread. A well-maintained corridor can also serve as a fire road or emergency access route for fire responders. Although vegetation management cannot stop the spread of wildfires, an effective program can decrease the impact they have, making JCP&L's adjacent communities more resilient.

Q. How does JCP&L plan to address these safety concerns related to vegetation management?

A. JCP&L will compare locations with an elevated risk of tree-related outages against established wildfire threat maps to identify circuits that will derive the greatest benefit from additional vegetation management control. The Company will first utilize AVAT, its predictive vegetation management risk model, to quantify the likelihood and customer impact of tree-related outages.

Q. When will the wildfire mitigation work that is being proposed be performed?

A. The vegetation mitigation work that is being proposed will be performed off-season, when wildfire risk is the lowest. Consequently, the Company intends to prioritize, as much as

practicable, maintenance work on circuits that are identified as high risk of wildfire, ensuring they are accelerated in the work plan.

IX. WILDFIRE MITIGATION AND RESPONSE

Q. Is wildfire risk mitigation critical to JCP&L?

A. Yes. Wildfire mitigation is essential to JCP&L's ability to continue to provide safe, adequate, and proper service, particularly given the increasing wildfire risk observed in New Jersey and throughout the region. According to the New Jersey Forest Fire Service, through mid-March 2025, 381 wildfires had burned 1,242 acres statewide, representing a 266% increase in acreage burned compared to the same period in 2024.[11]

The increasing frequency of red flag warnings, drought conditions, and elevated fire-weather conditions in New Jersey further demonstrates State's growing exposure to wildfire risk.[12] More broadly, the National Association of Regulatory Utility Commissioners has recognized the importance of utility wildfire mitigation planning.[13]

These trends are not merely statewide or hypothetical concerns; they have directly affected JCP&L's service territory and operations in recent years and underscore the need for continued investment in wildfire mitigation and preparedness.

[11] Dana DiFilippo, *NJ Officials Sound Alarm on Dangerous Wildfire Season Amid Ongoing Drought*, New Jersey Monitor (reported Mar. 13, 2025), republished by PhillyVoice Mar. 15, 2025, quoting State Fire Warden William Donnelly that 381 wildfires had burned 1,242 acres in 2025, "a 266% increase compared to the same time last year."
[12] N.J. Dep't of Env't Prot., Div. of Parks & Forestry, N.J. Forest Fire Serv., *Wildfire Program*, https://dep.nj.gov/parksandforests/wildfire/ (last visited June 22, 2026) (describing elevated wildfire danger, drought conditions, fire restrictions, and statewide wildfire preparedness efforts in response to heightened wildfire risk).
[13] National Association of Regulatory Utility Commissioners, *NARUC wildfire workbook for utility regulators: Chapter one—Risk assessment and mitigation planning* p. 5 (2024).

Q. Can you summarize the wildfire events that impacted JCP&L's service territory in recent years?

A. Yes. Between 2024 and 2025, JCP&L responded to multiple wildfires in and near its service territory that required field investigations, coordination with the New Jersey Forest Fire Service and county offices of energy management ("OEMs"), internal incident command center activation, and communication with the Board. Significant events included the Jones Road Wildfire in Ocean County in April 2025, the Hackettstown Wildfire in Warren County in May 2025, and the Buckabear Wildfire in Passaic County in September 2025. In addition, JCP&L investigated several wildfires outside its service territory when they posed potential risks to Company facilities and operations. These events demonstrate increasing wildfire activity and inform the wildfire-related costs included in this filing.

Q. What is the Company proposing to spend on its wildfire mitigation strategy?

A. JCP&L is requesting approximately $2.1 million in certain identifiable costs relating to vegetation management and authorization to defer future wildfire mitigation costs associated with wildfire mitigation, as set forth in Ms. Pittavino's Direct Testimony. These expenditures include: (1) overhead and infrared inspections; (2) a pole loading study per circuit; and (3) early-fault detection.

In addition, JCP&L undertakes and expects to continue investing in broader capabilities that support wildfire mitigation, preparedness, and response, including but not limited to:

- **Emergency Response**: Maintaining 24-hour monitoring and response capabilities for electric emergencies, including wildfires.

- **Employee Safety**: Reducing employee exposure to hazardous wildfire conditions through increased use of automated switching or system sectionalizing, which help maintain or restore service. These efforts are costly and require additional training.
- **Situational Awareness**: Implementing the industry standard in technology, Technosylva, to better plan and anticipate Wildfire risk in New Jersey. This software includes the Wildfire Operations FireRisk module, which monitors and forecasts weather and wildfire risk scenarios days in advance, along with the Wildfire Operations FireSim module, which models real-time wildfire spread predictions and impact analysis for daily operations.
- **Systems Mapping**: Improving the timeliness and detail of the Company's systems mapping requires an investment in geographic information system and global positioning system-enabled real-time mapping technology. Work related to the development and maintaining of advanced mapping capabilities will only increase, thereby requiring additional resources from the operations organization.

These investments collectively support JCP&L's efforts to reduce wildfire-related risks, improve operational readiness, and protect customers, employees, and Company infrastructure.

X. CAPITAL INVESTMENTS

Q. How much capital has JCP&L invested in its distribution system since July 1, 2023?

A. Table 17 below identifies JCP&L's total actual capital spending on its distribution system for the period July 1, 2023, through December 31, 2025, as well as the total test year amount (July 1, 2025 through June 30, 2026).

Table 17

Year	Jul 1, 2023 - Dec 31, 2025	Jul 1, 2025 - Jun 30 2026
Capital Expenditures* (Millions)	$1,194.1	$572.9

*Excludes Energy Efficiency Spend

Through JCP&L's capital expenditure programs, I&M programs, storm process implementation, 2025-2029 infrastructure investment program, and the overall professional management of its electric system, the Company strives to meet the Board's system performance criteria and the Company's overall commitment to providing safe, adequate, and proper service to its customers.

Q. Can you briefly describe the major capital investments JCP&L has made to its system since 2023?

A. Yes. Since June 30, 2023, JCP&L has made major capital investments to its system, including the following significant projects.

Branchport Substation Transformer Replacement. JCP&L installed a new 34.5-4.16 kV transformer (including new four-breaker switchgear) at the Branchport substation to replace the failed Bank 1 unit with provisions made for bus tie connections to Bank 2 switchgear on the low side. This allows customers to still be served from Bank 1

on Bank 2 in the event of a failure. It also expands capacity and allows for improved system reliability.

South Lakewood Circuit Line Extension. JCP&L has two South Lakewood circuits, which I refer to as the A and B circuits. In the summer of 2021, the A circuit registered a 125% overload of its rated capacity. In response, JCP&L extended the B circuit on top of the existing A circuit to pick up downstream load and better serve future load growth in the area.

Seabright Substation Bulkhead Replacement. JCP&L replaced the bulkhead along the Navesink River in the Sea Bright substation because the existing bulkhead was deteriorating and in danger of collapse. This project increased security in the substation while also strengthening flood mitigation.

Bernardsville Circuit Main Line Relocation and Reconductoring. JCP&L relocated a 3.6-mile section of the main line of the Bernardsville circuit from an area along a New Jersey Transit ROW that is generally accessible only on foot to a more accessible area. The main line had a history of failures caused by broken cross-arms, failed poles, and lightning induced outages. Moving the line improved reliability and will help to reduce restoration time during unplanned outages.

Q. What are JCP&L's major categories of capital expenditures during the test year?

A. JCP&L's major categories of capital expenditures during the test year are as follows:

1. **Reliability Capital Expenditures.** This category includes work identified to enhance reliability in targeted areas of the Company's system.
2. **Condition-Based Expenditures.** This category includes expenditures associated with engineering or construction field assessments, inspections, and testing that indicates an increased potential for a premature or near-term equipment failure.
3. **Storm-Related Capital Repairs and Forced Line and Substation Work.** This category includes the installation of new plant to resolve equipment-related issues.
4. **New Capacity.** This category includes the installation of new capacity on JCP&L's distribution system following careful analysis of the system by distribution planning engineers to identify potential system overloads.
5. **New Business-Related Capital Expenditures.** This category includes new business expenditures associated with investments to connect new residential, commercial, and industrial customers to the JCP&L distribution system, as well as investments related to upgrading existing service connections for increased load.

XI. OPERATIONS AND MAINTENANCE EXPENDITURES

Q. Please describe JCP&L's O&M expenses.

A. JCP&L's O&M expenses include those resulting from the day-to-day activities of operating and maintaining the electric system in accordance with the Company's plans, engineering practices, and regulatory requirements. This work is primarily conducted in the field by the Operations group with support from centralized services. JCP&L develops

its O&M budget based on the estimated costs of its annual I&M programs, identified O&M projects, and service restoration expenses.

Q. Please provide an overview of JCP&L's annual O&M budgeting process.

A. The starting point for JCP&L's annual O&M budgeting process is the prior year's budget with escalation adjustments for, among other things, gross wage increases ("GWI") for bargaining and non-bargaining employees and changes to headcount for expected staffing levels, attrition, and internal transfers.

O&M expenses are prioritized so that funds are directed to projects and activities with the greatest benefits, consistent with regulatory requirements. Year-over-year variations in O&M work plans must be clearly identified and reviewed during the budget review process. Planning for the upcoming budget year begins at the start of the calendar year and continues through June. The budget is generally finalized in the September to October timeframe.

In addition to GWI and increased headcount, JCP&L has also experienced increases in materials costs, which, in turn, have contributed to increased costs of services the Company relies on to perform its day-to-day operations, which are reflected in the test year and in the 2026 budget. As previously discussed, the Company's vegetation management spending has also increased above agreed-upon baseline levels as part of an increasingly proactive approach to this perennial challenge.

Q. Can you elaborate on JCP&L's I&M programs?

A. Yes. JCP&L's I&M programs are intended to address equipment and physical systems preventative and corrective maintenance in accordance with manufacturers', industry, and

regulatory standards, as applicable, with the objective of utilizing good utility practices in keeping equipment and physical systems in good operating order.

The largest single I&M program expenditure is the Company's vegetation management program, which is performed in compliance with BPU regulations. The work is performed primarily by outside contractors with oversight and review by Company Vegetation Management personnel.

Also included in JCP&L's I&M programs is the annual I&M of distribution line capacitors and distribution line reclosers. Overhead lines and equipment are visually inspected on a five-year cycle and an infrared inspection is performed on a four-year cycle. JCP&L also performs an underground safety and security assessment on its underground equipment on a five-year cycle. JCP&L currently employs a ten-year inspection program for all wood poles.

The protective relay program consists of periodic testing, with prescribed periodicities or number of operations, depending on the type of relay scheme and voltage level.

The I&M program for equipment inside JCP&L's substations, where a large number of customers could be impacted by a failure, is designed and executed to reduce unplanned equipment outages and includes general substation inspections, as well as equipment specific I&M. Visual inspections of all substations are conducted on a monthly basis and are an important part of JCP&L's asset life-cycle management approach.

The substation transformer I&M program, which includes visual inspections, utilizes a periodic diagnostic approach to evaluate the condition of each of JCP&L's substation power transformers. The tests conducted include dissolved gas analysis, Doble

power factor testing, dielectric and physical oil testing, and transformer turns ratio, at prescribed periodicities. The infrared testing (or thermography) program is also an integral part of JCP&L's substation maintenance program. This testing is performed on an annual basis at all JCP&L substations.

JCP&L's battery maintenance program utilizes a monthly inspection of all substation batteries, which supply direct current control power to substation electrical equipment. The batteries are cleaned as required. Impedance tests are also performed on the batteries on an annual basis.

The circuit breaker program (which includes visual inspections) uses a periodic diagnostic program that utilizes various testing methods at different frequencies to determine the condition of a circuit breaker based on the circuit breaker's unique operating characteristics. The tests conducted include Doble power factor, oil dielectric strength, on-line timing, moisture, high potential, and contact resistance testing at prescribed periodicities.

The JCP&L underground I&M program has been created for the maintenance of underground ducted systems. This program includes oil screen tests, dielectric tests, manhole inspections, vault inspections, and oil switch inspections performed at prescribed periodicities.

Q. Please discuss JCP&L's test year Distribution O&M expenditures.

A. For the test year (July 1, 2025, to June 30, 2026), JCP&L's electric distribution O&M expenses are projected to be $193.5 million (*see* Schedule PM-01, which shows the Company's combined actual O&M spending on distribution operations for the twelve months ending June 30, 2026. Of this total, the largest portion of O&M expense is

attributable to the extensive I&M programs associated with JCP&L's lines and substations, as described above.

XII. PROPOSED CHANGES TO TARIFF APPENDIX A

Q. What is Tariff Appendix A?

A. Tariff Appendix A is a schedule in Part II of JCP&L's Tariff for Service that provides applicable material unit costs for purposes of calculating the charges to customers or developers for underground construction of various types.

Q. Have you prepared schedules in connection with this aspect of your Direct Testimony?

A. Yes. Schedule PM-02 provides the proposed form of the revised Tariff Appendix A. Schedule PM-03 provides the current version of Tariff Appendix A. Schedule PM-04 shows the man-hour and vehicle rate calculation for 2025. And Schedule PM-05 provides labor and material overhead rates.

Q. Please summarize the changes that are proposed for Tariff Appendix A.

A. In Tariff Appendix A, JCP&L is proposing updates to certain charges to reflect current labor costs, material costs, and vehicle rates, with applicable overheads, and other modifications pertaining to residential electric underground extensions. Please also refer to Ms. Peng's Direct Testimony. The proposed changes result in slightly decreased pricing for non-refundable residential electric underground extension installations ranging from 3% to 10%. Refundable deposit installations were calculated on overhead installation costs based on 2025 costs using four iterations of the number of customers served off a single overhead transformer and costs per foot for overhead facilities. The proposed changes based on overhead per frontage foot/lot construction costs resulted in an increase of 17%

for 125 frontage foot or less lots. Lot frontage in excess of 125 feet saw a reduction in refundable deposits ranging from 32% to 66%.

Q. Please explain the basis for JCP&L's proposed modifications in Schedule PM-02 related to Tariff Appendix A.

A. In Schedule PM-02, all the charges are updated to reflect JCP&L's current costs. The methodology used to develop the updated charges was the same as the methodology used in JCP&L's compliance filing pursuant to the BPU's Rule Adoption, BPU Docket No. AX12070601, effective December 21, 2015.

Q. Please discuss the changes to labor and vehicle rates.

A. The updated charges also reflect the current labor and vehicle rates for JCP&L with applicable overheads. Schedules PM-04 and PM-05 demonstrate a significant increase in labor rates based on market rates over the course of the past three years. Over that period, the direct average rate for a Line Construction & Maintenance Chief, 1st Class, has increased by approximately 14%. This overall increase reflects annual increases based on the applicable collective bargaining agreement, which provides two 3% increases in calendar year 2026 for employees represented by Local 1289 of the International Brotherhood of Electrical Workers. The first increase went into effect on May 1, 2026, and the second will go into effect on November 1, 2026. The vehicle rates have also been updated to use 2025 vehicle rate data, which reflects vehicle-related costs that have

increased by about 29% since the last revision to Tariff Appendix A in connection with the 2023 Base Rate Filing.

Q. Please discuss the changes to material costs.

A. The updated material costs found in Schedules PM-04 and PM-05 (and mentioned above) are based on FirstEnergy standards, which are used for JCP&L construction in New Jersey. The costs in Schedules PM-04 and PM-05 are derived from base units known as Compatible Units ("CUs"). CUs represent discrete job elements of material or labor needed for the loading, unloading, transportation, and installation of materials.

Q. How did JCP&L calculate the new charges associated with updating man-hours?

A. The applicable man-hours associated with the various construction units have been updated since JCP&L's 2023 Base Rate Filing. The process of updating the construction units and their associated labor and material costs was started in November of 2025 using contractual labor rates. Updates were based on FirstEnergy's current customer request work scheduling system software.

Cost estimates are developed based on the design of the project after the appropriate CUs and/or macro units have been assigned to the particular line span and geographic points set forth on the work request. The amount of time to construct/install each item did not increase, just the labor costs for such work.

Q. Does JCP&L propose eliminating any component of Tariff Appendix A?

A. No.

XIII. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

JERSEY CENTRAL POWER & LIGHT COMPANY
DISTRIBUTION OPERATIONS & MAINTENANCE EXPENSE
12 MONTHS ENDING JUNE 2026

Line Item	FERC Acct	FERC Acct Desc	Amount	
O&M - Distribution	580	OpSupervision&Engrg	2,810,550	
	581	LoadDispatching	1,336,336	
	582	StationExp	441,750	
	583	OvhdLineExpenses	1,241,588	
	584	UndergroundLineExp	6,152,332	
	585	StreetLighting	-	
	586	MeterExpenses	6,088,272	
	588	MiscDistributionExp	22,006,799	
	589	Rents	4,742,214	
	590	MaintSupervsn&Engrg	829,510	
	591	MaintStructures	1,123	
	592	MaintStationEquip	13,567,802	
	592.2	Maintenance of Computer Hardware Distribution	54,065	
	592.3	Maintenance of Computer Software Distribution	4,372,466	
	592.4	Maintenance of Communication Equip Distribution	597,715	
	593	MaintOverhdLines	84,953,899	
	594	MaintUndergroundLine	5,946,893	
	595	MaintLineTransformer	167,362	
	596	MtcStreetLght&SigSys	7,175,025	
	597	MaintMeters	5,495,249	
	598	MaintMiscDistribPlt	613,706	
			168,594,656	(a)
O&M - Customer Accounts	901	Supervision	30,904	
	902	MeterReadingExpense	4,010,528	
	903	CustRcrd&CollectExp	12,405,818	
	904	UncollectibleAccts	585,012	
	905	MiscCustAcctsExp	520,369	
			17,552,631	(b)
O&M - Customer Service	907	Supervision	13	
	908	CustAssistExp	2,241,151	
	909	Info&InstrctAdverts	-	
	910	MiscCustServ&InfoExp	5,188,918	
			7,430,082	(c)
O&M - Sales Expense	911	Supervision	(38,496)	
	913	Advertising Expense	-	
			(38,496)	(d)
Total Distribution O&M			**193,538,874**	(e)

(a) Reference Schedule CAP-01, column 3, line 8.
(b) Reference Schedule CAP-01, column 3, line 9.
(c) Reference Schedule CAP-01, column 3, line 10.
(d) Reference Schedule CAP-01, column 3, line 11.
(e) Distribution O&M is exclusive of expenses associated with reconcilable riders and A&G expenses.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. ~~14~~ 15 ELECTRIC - PART II Original Sheet No.

Appendix A - Unit Costs of Underground Construction Single Family Developments

~~44~~45

Appendix A - Residential Electric Underground Extensions
The Applicant shall pay the Company the amount determined from the following table:

A. Base Charges	Average Front Footage Per Lot			
1. Single Family	<= 125 Ft	126-225 Ft	226-325 Ft	>= 326Ft
Nonrefundable charge per building lot				
• With Applicant providing all trenching and road crossing conduits	$~~581~~566	$~~723~~685	$~~864~~804	$~~1,605~~1,447
Refundable deposit based on equivalent overhead construction	$ ~~914~~911	$~~1,828~~1,822	$~~2,742~~2,733	$~~4,570~~4,555
2. Lots requiring 1Φ primary extension				
Without primary enclosure	$~~1,847.38~~2,034.44			
With primary enclosure	$~~5,260.30~~5,509.18			
3. Duplex-family buildings, mobile homes, multiple occupancy buildings, three-phase high capacity extensions, lots requiring primary extensions thereon, excess transformer capacity above 8.5 KVA, etc.	Charge to be based on differential cost according to unit costs specified in Exhibits I through III			

B. Additional Charges

1. Street Lights - ~~SVL~~LED

~~1. 16 foot fiberglass pole with standard colonial post top luminaire ..... $ 492.00~~
~~16 foot fiberglass pole with ornate colonial post top luminaire ..... $1,199.00~~
~~30 foot fiberglass pole with cobra head luminaire on 6 foot bracket ..... $1,268.00~~
~~12 foot 9 inch ornate fiberglass pole with ornate colonial post top luminaire ..... $2,666.00~~
~~12 foot 9 inch ornate fiberglass pole with acorn style post top luminaire ..... $3,098.00~~
~~- LED~~

16 foot Fiberglass pole with colonial post top luminaire……$ ~~678.00~~699.00
30 foot fiberglass pole with Cobra Head……$~~1,247.00~~1,336.00
12 foot 9 inch ornate fiberglass pole with acorn style post top luminaire……$~~2,145.00~~2,280.00

2. Multi-Phase Construction $~~1.11~~3.56 ~~per added phase per foot~~per foot I/O cable

3. Pavement cutting and restoration, rock removal, blasting, difficult digging, and special backfill — At actual low bid cost with option of Applicant to contract for as limited by NJAC

Note: All charges are subject to taxes as provided in Section 3.14.

Issued: ~~**May 28, 2024**~~ **Effective:** ~~**June 1, 2024**~~

Filed pursuant to Order~~s~~ of Board of Public Utilities
Docket No~~s~~. _____~~ER23030144 and PUC 3346-23~~ dated ~~February 14, 2024~~

Issued by William Douglas Mokoid, President

300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. ~~14~~ 15 ELECTRIC - PART II Original Sheet No.

Appendix A - Exhibit I - Unit Costs of Underground Construction Single-Phase 15 kV

~~45~~46

Item	Unit	Total Cost
1. Primary cable 1/0 aluminum	per foot	$ ~~4.04~~4.45
2. Secondary cable 3/0 aluminum	per foot	~~3.29~~3.08
350 MCM aluminum	per foot	~~5.63~~5.66
500 MCM aluminum	per foot	~~7.17~~7.29
750 MCM aluminum	per foot	~~10.33~~10.03
3. Service - 200 amp and below	per foot	~~3.29~~3.08
50 feet complete	each	~~596.84~~585.29
4. Primary termination - branch	each	~~1,642.24~~1,714.07
5. Primary junction enclosure - branch	each	~~3,412.92~~3,474.74
6. Secondary enclosure	each	~~1,134.53~~1,213.18
7. Conduit - 3 inch PVC	per foot	~~8.09~~5.09
Conduit - 4 inch PVC	per foot	~~8.53~~5.92
8. Street light cable - # 12 cu. duplex	per foot	~~3.02~~3.47
9. Transformers - including fiberglass pad		
25 kVa – single-phase	each	~~3,291.68~~4,002.05
50 kVa – single-phase	each	~~3,688.43~~4,629.83
75 kVa – single-phase	each	~~4,865.17~~5,661.07
100 kVa – single-phase	each	~~4,395.02~~5,893.59
167 kVa – single-phase	each	~~5,552.27~~7,084.06
25 kVa – single-phase Dual Voltage	each	~~3,169.99~~4,107.66
50 kVa – single-phase Dual Voltage	each	~~3,397.96~~4,793.08
~~75~~ 100 kVa – single-phase Dual Voltage	each	~~5,437.36~~6,080.26
10. Street light poles		
16 foot post top fiberglass pole	each	~~678.17~~698.55
30 foot fiberglass pole	each	~~1,246.67~~1336.09
12 foot 9 inch ornate fiberglass pole	each	~~2,144.67~~2279.84
~~11. Street light luminaire – cobra head SVL~~	~~each~~	~~567.88~~
~~12. Post top luminaire – SVL~~		
~~50, 70, 100 & 150 watt colonial style~~	~~each~~	~~360.15~~
~~70 & 100 watt ornate colonial style~~	~~each~~	~~1,067.86~~
~~70 & 100 watt ornate acorn style~~	~~each~~	~~1,499.75~~
~~13~~11. Primary splice – # 2 aluminum	each	~~223.97~~266.15

Note: All charges are subject to taxes as provided in Section 3.14.

Filed pursuant to Order~~s~~ of Board of Public Utilities
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300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. ~~14~~ 15 ELECTRIC - PART II Original Sheet No.

Appendix A - Exhibit II - Unit Costs of Underground Construction Three-Phase 15 kV

~~46~~47

Item		Unit	Total Cost
1.	Primary cable – three-phase main feeder	per foot	$ ~~22.24~~27.92
2.	Secondary cable - 4-wire 350 MCM aluminum	per foot	~~9.53~~9.14
3.	Service cable - 4-wire 350 MCM aluminum	per foot	~~10.75~~9.71
4.	Primary termination - main		
	# 2 aluminum three-phase	each	~~4,226.12~~4,249.21
	1000 MCM aluminum three-phase	each	~~5,682.50~~6,031.42
5.	Primary junction - main	each	~~5,339.66~~5773.51
6.	Primary switch - main		
	PMH-9	each	~~31,712.74~~37,652.35
	PMH-10	each	~~27,685.16~~31,156.25
	PMH-11	each	~~28,702.93~~34,528.03
	PMH-12	each	~~34,269.87~~37,461.42
7.	Conduit - 5 inch PVC	per foot	~~13.75~~7.09
	- 6 inch PVC	per foot	~~12.82~~9.35
8.	Transformers - including concrete pad		
	75 kVa three-phase	each	~~7,872.26~~11,765.10
	150 kVa three-phase	each	~~9,297.18~~13,206.88
	300 kVa three-phase	each	~~15,199.18~~20,516.84
	500 kVa three-phase	each	~~14,704.84~~23,355.02
9.	Primary splice – 15 kV three-phase cable	each	~~432.37~~513.63

Note: All charges are subject to taxes as provided in Section 3.14.

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. ~~14~~ 15 ELECTRIC - PART II Original Sheet No. ~~47~~48

Appendix A - Exhibit III - Unit Costs of Overhead Construction Single and Three-Phase 15 kV

Item	Unit	Total Cost
1. Pole line (including 40 foot poles, anchors & guys)	per foot	$ ~~6.94*~~6.45*
2. Primary wire		
Single-phase – branch	per foot	~~2.93~~3.02
Three-phase – main	per foot	~~13.92~~14.96
3. Primary wire - neutral	per foot	~~2.74~~2.85
4. Secondary cable		
Three-wire	per foot	~~5.48~~6.11
Four-wire	per foot	~~7.77~~7.77
5. Service		
Single-phase	each	~~264.70~~273.82
Single–phase - 200 amp and below	per foot	~~2.72~~2.75
Three-phase – up to 200 amp	per foot	~~3.93~~4.06
Three-phase – over 200 amp	per foot	~~5.62~~5.50
6. Transformers		
25 kVa – single-phase	each	~~1,776.44~~2,360.84
50 kVa – single-phase	each	~~2,269.32~~3,043.68
75 kVa – single-phase	each	~~2,860.31~~4,101.69
100 kVa – single-phase	each	~~3,312.11~~5,243.08
167 kVa – single-phase	each	~~3,327.65~~5,705.44
3- 25 kVa – three-phase	each	~~4,913.29~~6,623.24
3- 50 kVa – three-phase	each	~~6,391.93~~8,671.76
3- 75 kVa – three-phase	each	~~8,421.13~~12,314.46
3-100 kVa – three-phase	each	~~9,776.53~~15,738.63
3-167 kVa – three-phase	each	~~9,823.15~~17,125.71
~~7. Street light luminaire – cobra head SVL~~	~~each~~	~~546.61~~

Pole line cost to be used = $~~6.94~~6.45 / 2 = $~~3.47~~3.24

Note: All charges are subject to taxes as provided in Section 3.14.

Filed pursuant to Order~~s~~ of Board of Public Utilities
Docket No~~s~~. ~~ER23030144 and PUC 3346-23~~ dated ~~February 14, 2024~~

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. ~~14~~ 15 ELECTRIC - PART II Original Sheet No. ~~48~~49

Appendix A - Exhibit III - Unit Costs of Overhead Construction Single and Three-Phase 15 kV

Item		Unit	Total Cost
8. Street light luminaire – LED – Contributions			
Monthly Contribution Fixture charge of $~~2.65~~3.12			
30 W	Cobra Head	each	$ 358.38
50 W	Cobra Head	each	354.88
90 W	Cobra Head	each	403.55
130 W	Cobra Head	each	492.97
260 W	Cobra Head	each	694.22
50 W	Acorn	each	1,295.80
90 W	Acorn	each	1,243.30
50 W	Colonial	each	619.38
90 W	Colonial	each	793.88
Monthly Contribution Fixture charge of $~~4.24~~3.12			
30 W	Cobra Head	each	209.20
50 W	Cobra Head	each	205.70
90 W	Cobra Head	each	254.37
130 W	Cobra Head	each	343.79
260 W	Cobra Head	each	545.04
50 W	Acorn	each	1,146.62
90 W	Acorn	each	1,094.12
50 W	Colonial	each	470.20
90 W	Colonial	each	644.70

Note: All charges are subject to taxes as provided in Section 3.14.

Docket No~~s~~. ~~ER23030144 and PUC 3346-23~~ dated ~~February 14, 2024~~

Issued by William Douglas Mokoid, President

300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II Original Sheet No. 45

Appendix A - Unit Costs of Underground Construction Single Family Developments

Appendix A - Residential Electric Underground Extensions
The Applicant shall pay the Company the amount determined from the following table:

A. Base Charges

1. Single Family

	Average Front Footage Per Lot			
	<= 125 Ft	126-225 Ft	226-325 Ft	>= 326Ft
Nonrefundable charge per building lot				
• With Applicant providing all trenching and road crossing conduits	$566	$685	$804	$1,447
Refundable deposit based on equivalent overhead construction	$911	$1,822	$2,733	$4,555

2. Lots requiring 1Φ primary extension

Without primary enclosure	$2,034.44
With primary enclosure	$5,509.18

3. Duplex-family buildings, mobile homes, multiple occupancy buildings, three-phase high capacity extensions, lots requiring primary extensions thereon, excess transformer capacity above 8.5 KVA, etc. — Charge to be based on differential cost according to unit costs specified in Exhibits I through III

B. Additional Charges

Street Lights - - LED

16 foot Fiberglass pole with colonial post top luminaire……$ 699.00
30 foot fiberglass pole with Cobra Head……$1,336.00
12 foot 9 inch ornate fiberglass pole with acorn style post top luminaire……$2,280.00

1. Multi-Phase Construction $3.56 per foot I/O cable

2. Pavement cutting and restoration, rock removal, blasting, difficult digging, and special backfill — At actual low bid cost with option of Applicant to contract for as limited by NJAC

Note: All charges are subject to taxes as provided in Section 3.14.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II Original Sheet No. 46

Appendix A - Exhibit I - Unit Costs of Underground Construction Single-Phase 15 kV

Item	Unit	Total Cost
1. Primary cable 1/0 aluminum	per foot	$ 4.45
2. Secondary cable 3/0 aluminum	per foot	3.08
350 MCM aluminum	per foot	5.66
500 MCM aluminum	per foot	7.29
750 MCM aluminum	per foot	10.03
3. Service - 200 amp and below	per foot	3.08
50 feet complete	each	585.29
4. Primary termination - branch	each	1,714.07
5. Primary junction enclosure - branch	each	3,474.74
6. Secondary enclosure	each	1,213.18
7. Conduit - 3 inch PVC	per foot	5.09
Conduit - 4 inch PVC	per foot	5.92
8. Street light cable - # 12 cu. duplex	per foot	3.47
9. Transformers - including fiberglass pad		
25 kVa – single-phase	each	4,002.05
50 kVa – single-phase	each	4,629.83
75 kVa – single-phase	each	5,661.07
100 kVa – single-phase	each	5,893.59
167 kVa – single-phase	each	7,084.06
25 kVa – single-phase Dual Voltage	each	4,107.66
50 kVa – single-phase Dual Voltage	each	4,793.08
100 kVa – single-phase Dual Voltage	each	6,080.26
10. Street light poles		
16 foot post top fiberglass pole	each	698.55
30 foot fiberglass pole	each	1336.09
12 foot 9 inch ornate fiberglass pole	each	2279.84
11. Primary splice – # 2 aluminum	each	266.15

Note: All charges are subject to taxes as provided in Section 3.14.

Issued: **Effective:**

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Docket No. dated

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300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II Original Sheet No. 47

Appendix A - Exhibit II - Unit Costs of Underground Construction Three-Phase 15 kV

Item		Unit	Total Cost
1.	Primary cable – three-phase main feeder	per foot	$ 27.92
2.	Secondary cable - 4-wire 350 MCM aluminum	per foot	9.14
3.	Service cable - 4-wire 350 MCM aluminum	per foot	9.71
4.	Primary termination - main		
	# 2 aluminum three-phase	each	4,249.21
	1000 MCM aluminum three-phase	each	6,031.42
5.	Primary junction - main	each	5773.51
6.	Primary switch - main		
	PMH-9	each	37,652.35
	PMH-10	each	31,156.25
	PMH-11	each	34,528.03
	PMH-12	each	37,461.42
7.	Conduit - 5 inch PVC	per foot	7.09
	- 6 inch PVC	per foot	9.35
8.	Transformers - including concrete pad		
	75 kVa three-phase	each	11,765.10
	150 kVa three-phase	each	13,206.88
	300 kVa three-phase	each	20,516.84
	500 kVa three-phase	each	23,355.02
9.	Primary splice – 15 kV three-phase cable	each	513.63

Note: All charges are subject to taxes as provided in Section 3.14.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II Original Sheet No. 48

Appendix A - Exhibit III - Unit Costs of Overhead Construction Single and Three-Phase 15 kV

Item	Unit	Total Cost
1. Pole line (including 40 foot poles, anchors & guys)	per foot	$ 6.45*
2. Primary wire		
Single-phase – branch	per foot	3.02
Three-phase – main	per foot	14.96
3. Primary wire - neutral	per foot	2.85
4. Secondary cable		
Three-wire	per foot	6.11
Four-wire	per foot	7.77
5. Service		
Single-phase	each	273.82
Single–phase - 200 amp and below	per foot	2.75
Three-phase – up to 200 amp	per foot	4.06
Three-phase – over 200 amp	per foot	5.50
6. Transformers		
25 kVa – single-phase	each	2,360.84
50 kVa – single-phase	each	3,043.68
75 kVa – single-phase	each	4,101.69
100 kVa – single-phase	each	5,243.08
167 kVa – single-phase	each	5,705.44
3- 25 kVa – three-phase	each	6,623.24
3- 50 kVa – three-phase	each	8,671.76
3- 75 kVa – three-phase	each	12,314.46
3-100 kVa – three-phase	each	15,738.63
3-167 kVa – three-phase	each	17,125.71

Pole line cost to be used = $6.45 / 2 = $3.24

Note: All charges are subject to taxes as provided in Section 3.14.

Issued: **Effective:**

**Filed pursuant to Order of Board of Public Utilities
Docket No. dated**

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II Original Sheet No. 49

Appendix A - Exhibit III - Unit Costs of Overhead Construction Single and Three-Phase 15 kV

Item	Unit	Total Cost
8. Street light luminaire – LED – Contributions		
Monthly Contribution Fixture charge of $2.65		
30 W Cobra Head	each	$ 358.38
50 W Cobra Head	each	354.88
90 W Cobra Head	each	403.55
130 W Cobra Head	each	492.97
260 W Cobra Head	each	694.22
50 W Acorn	each	1,295.80
90 W Acorn	each	1,243.30
50 W Colonial	each	619.38
90 W Colonial	each	793.88
Monthly Contribution Fixture charge of $4.24		
30 W Cobra Head	each	209.20
50 W Cobra Head	each	205.70
90 W Cobra Head	each	254.37
130 W Cobra Head	each	343.79
260 W Cobra Head	each	545.04
50 W Acorn	each	1,146.62
90 W Acorn	each	1,094.12
50 W Colonial	each	470.20
90 W Colonial	each	644.70

Note: All charges are subject to taxes as provided in Section 3.14.

Jersey Central Power & Light
A FirstEnergy Company

STANDARD MAN-HOUR RATE CALCULATION
2025 NEW JERSEY LINEMEN

Job # 221	Line Construction & Maintenance – Chief "B"	$ 63.91/ hour
Job # 226	Line Construction & Maintenance – 1st Class	$ 59.10/ hour
		$ 123.01/ hour

Standard Rate per Man-Hour = $123.01 / 2 =	$ 61.51/ man-hour
Line Crew Supervisor	$ 9.59/ man-hour
Total Rate per Man-hour	$ 71.10/ man-hour

Total Direct Labor Rate per Man-Hour ..... $ 71.10/man-hour

Line Construction & Maintenance Rates are based upon actual averages for the current workforce in New Jersey. These rates are slightly higher than the labor contract rates because of some personalized rates.

Line Crew Supervisor Rate is derived from JCP&L/FE's "market rate" base wage for this job classification. The "market rate" for this job is $159,600/year; based on 2080 hours available for work per year, this rate equals $76.73 per hour. A Line Crew Supervisor is responsible for four two-man crews, so one eighth of this rate, which is $9.59, is applied per man-hour.

VEHICLE RATES

Line Truck (WKTRK) Includes Class 4, Class 5, and Dump Truck ..... $ 45.00/hour

WKTRK Rate per Man-Hour (two-man crew) = 45.00 ÷ 2 ..... $22.50/man-hour

Jersey Central Power & Light
A FirstEnergy Company

LABOR OVERHEAD RATE - 2025 NEW JERSEY LINEMEN

	LC&M Chief "B"	LC&M
BASE HOURLY WAGES	**$ 63.91**	**$ 59.10**

ACTIVITY LABOR RATES

PENSION SERVICES …….....23.24%
OPEB SERVICES 2.22%

TOTAL ACTIVITY LABOR RATE 25.46%

BENEFITS & TAXES

FRINGE BENEFITS 22.00%
PAYROLL TAXES 8.31%
INCENTIVE COMPENSATION 6.00%

TOTAL BENEFITS & TAXES 36.31%

TOTAL LABOR OVERHEAD RATE 61.77%

MATERIAL OVERHEAD RATE

STORE HANDLING 10.79%

EXHIBIT JC-07

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

Steven R. Staub

Re: Capital Structure and Cost of Capital

TABLE OF CONTENTS

I. INTRODUCTION AND BACKGROUND 1
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III. COST OF CAPITAL 10
IV. CONCLUSION 11

I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Steven R. Staub. My business address is 341 White Pond Drive, Akron, Ohio 44320.

Q. By whom are you employed and in what capacity?

A. I am employed by FirstEnergy Service Company ("FESC") as Vice President & Treasurer. Both FESC and Jersey Central Power & Light Company ("JCP&L" or the "Company") are subsidiaries of FirstEnergy Corp. ("FirstEnergy").

Q. What are your current responsibilities?

A. I am responsible for Treasury activities, including capital markets, cash management, interest rate derivatives, investment management, accounts payable, and debt compliance. My responsibilities extend to each of the companies owned by FirstEnergy, including its transmission and distribution operating companies.

Q. Have you previously testified in proceedings before the New Jersey Board of Public Utilities ("Board" or "BPU") or any other regulatory body?

A. Yes. I previously provided testimony to the Board in support of JCP&L's 2012 Base Rate Filing, BPU Docket No. ER1211105, addressing the Company's capital structure and cost of capital. I have also previously testified in proceedings before the Pennsylvania Public Utility Commission, the Public Service Commission of West Virginia, and the Public Utilities Commission of Ohio.

Q. Please describe your educational background and professional experience.

A. I am a graduate of the University of Pittsburgh, with undergraduate degrees in Business/Accounting and Political Science. I also have received a Master of Business

Administration from the University of Pittsburgh and a Master of Taxation from Robert Morris University.

I began my professional career at Mellon Bank from April 1994 through February 1998, serving in numerous finance-related positions in their corporate banking, capital markets, and securities lending divisions. From February 1998 to August 1999, I was a Senior Finance Analyst at Ford Motor Company. My utility industry career began at Duquesne Light Company in August 1999, with my initial position as Senior Financial Consultant. In September 2002, I was promoted to Manager of Corporate Finance, and from December 2003 through November 2007, I held the title as Assistant Treasurer. In December 2007, I became employed at Allegheny Energy Inc. ("Allegheny"), as Assistant Treasurer. Following FirstEnergy's purchase of Allegheny in 2011, I continued to serve in that role until August 2012, when I was promoted to Executive Director and Assistant Treasurer. In January 2013, I was promoted to my current role, Vice President & Treasurer.

Q. What is the purpose of your Direct Testimony?

A. The purpose of my Direct Testimony is to describe and explain JCP&L's: (1) capital structure; (2) embedded cost of long-term debt; and (3) overall weighted average cost of capital.

Q. Please identify the schedules to your Direct Testimony.

A. My Direct Testimony references the following four schedules:

- Schedule SRS-01 – Capital Structures of FirstEnergy Corp. and JCP&L
- Schedule SRS-02 – Recommended Capital Structure for JCP&L
- Schedule SRS-03 – Embedded Cost of JCP&L's Long-Term Debt
- Schedule SRS-04 – JCP&L's Weighted Average Cost of Capital

II. CAPITAL STRUCTURE

Q. Why have you presented the capital structures for both FirstEnergy and JCP&L?

A. I have presented the capital structures for both FirstEnergy and JCP&L in Schedule SRS-01 because such presentation is a requirement of the Stipulation approved by Board Order dated October 9, 2001, authorizing the merger between FirstEnergy and JCP&L's former parent company, GPU, Inc., in BPU Docket No. EM00110870. The Stipulation provides, in pertinent part:

> JCP&L further agrees to file, in all future base rate cases, its case using two alternative capital structures. One of the alternatives will be a consolidated capital structure based on the capital structure that is maintained by FirstEnergy (the holding company). The second alternative will be a stand alone JCP&L capital structure. The parties to future base rate cases will be free to argue for the benefits of using either capital structure for ratemaking purposes or another alternative.

I recommend that JCP&L's capital structure be used in this case, rather than FirstEnergy's. I further recommend that the requirement to file two capital structures be eliminated on a going forward basis because it is appropriate that JCP&L's capital structure be used for ratemaking purposes, as evidenced by the settlements approved by the Board in each of JCP&L's rate cases since the merger.

Q. Why should JCP&L's capital structure be used in this case?

A. The purpose of this rate proceeding is to determine the appropriate rates for the regulated entity, which is JCP&L. Those rates should be based on JCP&L's rate base, revenues, and expenses, and should provide a fair rate of return that reflects the risk-return profile of JCP&L, not FirstEnergy. FirstEnergy is a non-regulated entity and its assets, liabilities, revenues, and expenses are not being evaluated in this proceeding, nor is there any assessment in this proceeding of FirstEnergy's unique risk-return profile, which is separate

and distinct from JCP&L's. In addition, it is my understanding that the Board's long-standing practice is to use the utility's own capital structure for ratemaking purposes.

Q. Please describe what the projected capital structure of JCP&L will be on September 30, 2026.

A. JCP&L's projected capital structure of 38.5% debt and 61.5% equity on September 30, 2026, is shown in Schedule SRS-01. This calculation includes JCP&L's goodwill balance. Total debt for purposes of the capital structure to be utilized in this proceeding does not include the balances of short-term debt. Short-term borrowings are sources of liquidity and are not utilized to finance long-lived assets, such as those included in JCP&L's rate base. Furthermore, it is my understanding that the Board's practice is to exclude short-term debt from a utility's capital structure in the context of base rate cases.

Q. Why are you proposing a capital structure at September 30, 2026, rather than at the end of the test year?

A. The Board's long-standing practice regarding post-test year adjustments to capital structure is based on its May 23, 1985 decision in *In re Elizabethtown Water Company Rate Case*, BPU Docket No WR8504330. According to the Board's *Elizabethtown Water* precedent, where rate case filings include some historical and some forecast data, utilities are generally permitted to include in base rate requests known and measurable adjustments to the capital structure three months beyond the test year for rate base. The only material difference between the June 30 and September 30, 2026 capital structures is the estimated incremental retained earnings accumulated during that three-month period.

Q. Are you proposing any adjustments to JCP&L's projected capital structure?

A. Yes. JCP&L recognizes that its projected capital structure at September 30, 2026 includes an equity percentage that is outside the range typically approved for ratemaking purposes in New Jersey. As an initial step, JCP&L is proposing to lower its equity percentage by subtracting its goodwill balance, consistent with the adjustment utilized in the Company's 2020 and 2023 Base Rate Filings, BPU Docket Nos. ER20020146 and ER23030144, respectively. In addition to this goodwill adjustment, JCP&L is also proposing an upward normalization adjustment to its equity percentage to reflect temporary distortion in the capital structure resulting from long-term debt issued during the test year, running from July 1, 2025, through June 30, 2026. JCP&L issued $700 million of incremental long-term debt on September 4, 2025, and $350 million of additional long-term debt on May 6, 2026. These long-term debt issuances were required to support the Company's capital expenditure program. Because these investments are financed upfront, the resulting increase in debt precedes the earnings contribution and accumulation of retained earnings, temporarily depressing the equity ratio. As a result, the proposed capital structure does not reflect either JCP&L's historically maintained prefinancing capital structure or the long-term capital structure the Company expects to return to as retained earnings increase.

Instead of relying on its unadjusted actual test year capital structure, and taking into consideration both (1) the goodwill adjustment and (2) the normalization needed to offset the temporary distortion caused by the recent debt issuances discussed above, JCP&L is proposing an adjusted capital structure of 47.0% debt and 53.0% equity, as reflected in Schedule SRS-02.

Q. Are there any other comments you would like to make regarding JCP&L's proposed adjusted capital structure?

A. Yes. Maintaining reliable access to capital markets on reasonable terms is essential for a capital-intensive regulated utility, like JCP&L. Setting a rate of return based on a capital structure that warrants solid investment grade ratings is necessary because it allows JCP&L to access the capital markets on favorable terms, maintain its financial integrity and financial flexibility, and fund investments in its distribution system that are necessary for safe, adequate, and proper service. Customers, in turn, benefit from JCP&L incurring lower debt costs as a result.

Q. Is JCP&L experiencing pressure on its credit metrics, and if so, what are the primary drivers?

A. Yes, JCP&L's credit metrics are experiencing pressure from several factors that have materially increased the Company's balance sheet obligations. One of the most significant constraints is the accumulation of large deferred regulatory assets, particularly for storm restoration costs, a topic discussed further in the accompanying Direct Testimony of Teresa Reed (Exhibit JC-03). The scale and frequency of severe weather events in recent years have required substantial emergency response spending, for which JCP&L has deferred recovery, consistent with BPU precedent for such costs and with the expectation that the recovery of these storm-related deferrals will be addressed in future base rate proceedings. These storm-related deferrals increase the Company's overall leverage and weaken key credit metrics, such as funds from operations to debt.

In addition, JCP&L is undertaking accelerated capital investment programs, including deployment of advanced metering infrastructure ("AMI") and other system

modernization initiatives. These investments are essential for improving reliability, resilience, customer engagement, and long-term operational efficiency. Because these investments are both significant in scale and front-loaded in nature, they require substantial near-term financing. The resulting growth in debt and rate base precedes the full recovery of investment costs and the corresponding buildup of retained earnings.

The combined impact of high levels of deferred storm costs and accelerated capital investment program costs, such as for AMI, places measurable pressure on JCP&L's credit metrics during the test year and near-term periods. Maintaining a strong and balanced capital structure including the adjusted equity ratio discussed previously is, therefore, essential to help offset these pressures, support credit quality, and ensure the Company can continue to access capital at reasonable cost for the benefit of its customers.

Q. Please explain the importance of timely recovery of storm-related costs.

A. Timely recovery of storm-related costs is critical because these costs represent prudently incurred investments made by JCP&L on behalf of customers to restore service and maintain system reliability. As of June 30, 2026, JCP&L has approximately $477 million of deferred storm restoration costs that have not yet been recovered through rates, and on which the Company is not earning a current return or carrying charge. Until such costs are recovered through rates, they are recorded as regulatory assets and must be financed by the Company, increasing interest expense and debt levels without a corresponding increase in cash flow. Delayed recovery without carrying charges, therefore, places measurable pressure on the Company's financial metrics and, over time, can place downward pressure on its credit ratings. The longer recovery is delayed, the larger this uncompensated financing burden becomes for JCP&L.

Q. How does the deferral of storm costs affect JCP&L's financial position, cash flow, and credit profile?

A. Deferred storm costs increase JCP&L's debt and weaken cash flow-to-debt credit metrics because the Company must finance these balances while awaiting rate recovery. Rating agencies focus on metrics such as cash from operations ("CFO") pre-working capital to adjusted debt to assess a utility's financial strength. Higher levels of unrecovered regulatory assets increase interest expense and adjusted debt without increasing cash flow, which directly weakens both the numerator and denominator of the key credit metric.

To illustrate the effect of large, deferred balances on the Company's credit profile, Moody's analytical framework provides a useful reference point. Under that framework, each $200 million increase in adjusted debt reduces the Company's CFO pre-working capital to adjusted debt ratio by approximately one percentage point, all else equal. With approximately $477 million of deferred storm costs currently outstanding, these balances represent more than a two-percentage point drag on this key credit metric relative to a scenario in which the costs were timely recovered through rates.

Q. Why is this impact important from a regulatory and financial perspective?

A. Regulatory support for the timely recovery of prudently incurred costs is an important consideration in rating agency assessments of a utility's credit quality. Continued accumulation of large deferred storm balances without carrying charges can place downward pressure on credit ratings or outlooks, increasing JCP&L's borrowing costs over time. Timely recovery helps prevent unnecessary balance sheet strain and supports the Company's ability to access capital on favorable terms consistent with its regulated risk profile, which, in turn, helps reduce the cost of service to customers as well.

Q. Does the use of short- or long-term debt to initially fund storm restoration mitigate this impact?

A. No. Regardless of whether storm restoration costs are initially funded with short- or long-term debt, the deferral of recovery requires JCP&L to carry incremental debt resulting in higher interest expense until such costs are recovered. Importantly, credit metrics such as CFO pre-working capital to adjusted debt reflect all debt outstanding, including both short- and long-term borrowings. As a result, the duration of the deferral—not the specific financing instrument—drives the impact on credit metrics. Until recovery occurs, the Company's debt and interest expense remains elevated without associated cash flow support.

Q. What are the broader implications of prolonged deferral of storm cost recovery?

A. Prolonged deferrals can weaken credit metrics, pressure JCP&L's credit profile, increase borrowing costs, and reduce financial flexibility. These impacts can ultimately increase the overall cost of capital borne by customers over time. Timely recovery supports financial stability, preserves balance-sheet strength, and helps ensure that the Company can continue to make necessary investments in system reliability and resilience while maintaining credit quality consistent with regulatory expectations.

Q. Why is it important for the Board to approve the Company's proposal to establish a storm recovery charge rider ("Rider SRC"), as described in Ms. Reed's Direct Testimony?

A. Rider SRC would improve the alignment between when storm-related costs are incurred and when they are recovered from customers, helping to reduce the growth of deferred balances and providing greater certainty regarding cost recovery. These benefits support

stronger credit metrics and help maintain access to capital on reasonable terms, which is essential for funding the investments necessary to maintain and improve system reliability, resiliency, and customer service. The Board has previously recognized the financial and cash flow challenges associated with the prolonged recovery of extraordinary storm restoration costs through its approval of a similar Rider SRC mechanism. That approval provided a regulatory framework that helped facilitate more timely recovery of storm-related investments, reducing regulatory lag and supporting the Company's financial stability while maintaining appropriate customer protection.

Q. Do you support the proposal to establish Rider SRC?

A. Yes. Rider SRC would not only strengthen JCP&L's financial profile but also help mitigate financing costs that could ultimately be borne by customers.

III. COST OF CAPITAL

Q. Please describe the calculation of JCP&L's overall embedded cost of long-term debt.

A. Schedule SRS-03 contains the embedded cost schedules for JCP&L's long-term debt. The long-term debt schedule details each series of debt, the date of issuance, maturity, original amount issued, and current amount outstanding. The issuance expenses (column 4) represent legal, underwriting, and other miscellaneous costs associated with the issuance. The original amount issued plus any premium or minus any discount, reduced by any issuance expenses, results in the net proceeds. The embedded cost rate (column 7) is calculated by taking the net proceeds at the time of issuance and calculating the internal rate of return based on the coupon and the years to maturity. After the embedded rate is calculated for each individual series, the rates are weighted by taking the embedded rate multiplied by the adjusted amount outstanding (amount outstanding multiplied by the net

proceeds ratio) and divided by the total adjusted amount of long-term debt outstanding. The embedded cost (column 8) is the embedded rate multiplied by the adjusted amount outstanding, which is calculated by multiplying the net proceeds ratio by the current amount outstanding. As shown on Schedule SRS-03, these calculations produce an overall embedded long-term debt cost rate of 4.87%.

Q. Please describe the calculation of the weighted average cost of capital.

A. I have calculated JCP&L's weighted average cost of capital to be 7.70%. The calculation of the weighted average cost of capital is shown on Schedule SRS-04. The calculation weights the cost of common equity and embedded cost of long-term debt by the adjusted ratemaking capitalization ratios. The cost of common equity is supported by the accompanying Direct Testimony of Jennifer Nelson (Exhibit JC-08). The adjusted ratemaking capitalization ratios are sourced from Schedule SRS-02 and have been described earlier in my Direct Testimony. The embedded cost of long-term debt is sourced from Schedule SRS-03 and has been described earlier in my Direct Testimony.

IV. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

FirstEnergy Corp.
Capitalization

(in millions)	Pro Forma 9/30/2026	%
Total Equity	14,327	32.9%
Long-term Debt	28,405	65.2%
Short-term Borrowings	863	2.0%
Total Capitalization	**$ 43,595**	**100.0%**

JCP&L
Capitalization

(in millions)	Pro Forma 9/30/2026	As Adjusted	Adjusted as of 9/30/2026	%
Short-Term Borrowings	271	(271)	-	0%
			-	
Total Equity	5,396	-	5,396	61.5%
Long-term Debt	3,376	-	3,376	38.5%
Total Capitalization	**$ 9,043**	**$ (271)**	**$ 8,772**	**100%**

JCP&L
Capitalization

(in millions)	Adjusted as of 9/30/2026	Goodwill Removal & Equity Normalization Adjustment	Adjusted as of 9/30/2026	%
Total Equity	5,396	(1,591)	3,805	53.0%
Long-term Debt	3,376		3,376	47.0%
Total Capitalization	**$ 8,772**	**$ (1,591)**	**$ 7,181**	**100.0%**

JCP&L
Computation of Long Term Debt Embedded Cost
9/30/2026

Debt Issue	Coupon	Date of Issue	Date of Maturity	(1) Original Principal Amount	(2) Amount Outstanding	(3) Premium or (Discount) at Issuance	(4) Expenses at Issuance	(5) Net Proceeds (1)+(3)-(4)	(6) Net Proceeds Ratio (5)/(1)	(7) Embedded Rate	(8) Embedded Cost (7)*(9)	(9) Adj Amount Outstanding at Issuance (2)*(6)
6.40% Senior Notes	6.40%	5/12/2006	5/15/2036	200,000,000	200,000,000	(1,216,000)	2,346,873	196,437,127	98.219	6.54%	12,839,410	196,437,127
6.15% Uns Notes	6.15%	5/16/2007	6/1/2037	300,000,000	300,000,000	(3,693,000)	327,221	295,979,779	98.660	6.25%	18,496,143	295,979,779
2.75% Senior Notes	2.75%	6/10/2021	3/1/2032	500,000,000	500,000,000	(1,370,000)	4,509,046	494,120,954	98.824	2.88%	14,220,488	494,120,954
5.10% Senior Notes	5.10%	12/5/2024	1/15/2035	700,000,000	700,000,000	(2,464,000)	8,740,497	688,795,503	98.399	5.31%	36,546,409	688,795,503
4.15% Senior Notes	4.15%	9/4/2025	1/15/2029	350,000,000	350,000,000	(301,000)	2,149,674	347,549,326	99.300	4.37%	15,204,140	347,549,326
4.40% Senior Notes	4.40%	9/4/2025	1/15/2031	500,000,000	500,000,000	(1,065,000)	4,320,963	494,614,037	98.923	4.63%	22,890,858	494,614,037
5.15% Senior Notes	5.15%	9/4/2025	1/15/2036	500,000,000	500,000,000	(1,120,000)	4,570,963	494,309,037	98.862	5.29%	26,165,048	494,309,037
4.60% Senior Notes	4.60%	5/6/2026	1/15/2030	350,000,000	350,000,000	(294,000)	3,464,163	346,241,837	98.926	4.92%	17,033,869	346,241,837
Sub - Totals					**$ 3,400,000,000**						**$ 163,396,365**	**$ 3,358,047,599**

Weighted Cost (8) / (9)

Weighted Cost of Long-Term Debt **4.87%**

JCP&L
Weighted Average Cost of Capital

	Ratios	Embedded Cost	Weighted Average Cost of Capital
Total Equity	53.0%	10.20%	5.41%
Long-term Debt	47.0%	4.87%	2.29%
Total Capitalization	100.0%		7.70%

EXHIBIT JC-08

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

Jennifer Nelson

Re: Return On Equity

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I. INTRODUCTION AND BACKGROUND

Q. Please state your name, position, and business address.

A. My name is Jennifer E. Nelson. I am a Vice President at Concentric Energy Advisors ("Concentric"). Concentric is a management consulting and economic advisory firm that specializes in the North American energy and water industries. Concentric provides regulatory and litigation support, financial advisory services, energy market strategies, market assessments, energy commodity contracting and procurement, economic feasibility studies, and capital market analyses. My business address is 293 Boston Post Road West, Suite 500, Marlborough, Massachusetts 01752.

Q. What is your educational and professional background?

A. A summary of my professional and educational background, including a list of my testimony filed before regulatory commissions, is included as Appendix A to my Direct Testimony.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of Jersey Central Power & Light Company ("JCP&L" or the "Company") in this proceeding before the New Jersey Board of Public Utilities ("BPU" or the "Board").

Q. Have you previously filed testimony before the BPU or any other regulatory commission?

A. While I have not previously filed testimony before the BPU, I have previously filed testimony before more than 20 state regulatory commissions, as detailed in Appendix A. During my time as a consultant, I have supported the development of expert witness testimony and analyses regarding the cost of capital (*i.e.*, Return on Equity ("ROE") and

capital structure) in more than 100 proceedings filed before numerous state regulatory commissions and the Federal Energy Regulatory Commission.

Q. What is the purpose of your Direct Testimony?

A. The purpose of my Direct Testimony is to present evidence and provide the Board with a recommendation regarding JCP&L's ROE and to evaluate the reasonableness of its requested capital structure.

Q. Are you sponsoring any schedules in this proceeding?

A. Yes, I am sponsoring the following schedules:

- Schedule JEN-01 – Constant Growth DCF Results;
- Schedule JEN-02 – Quarterly Growth DCF Results;
- Schedule JEN-03 – Forward Market Return Calculations;
- Schedule JEN-04 – CAPM and Empirical CAPM Results;
- Schedule JEN-05 – Bond Yield Plus Risk Premium Analysis;
- Schedule JEN-06 - Flotation Cost Adjustment;
- Schedule JEN-07 – Regulatory Risk Analysis;
- Schedule JEN-08 – Size Premium Analysis;
- Schedule JEN-09 – Weather Analysis; and
- Schedule JEN-10 – Proxy Group Capital Structure Analysis.

Q. Were these schedules prepared by you or under your direction?

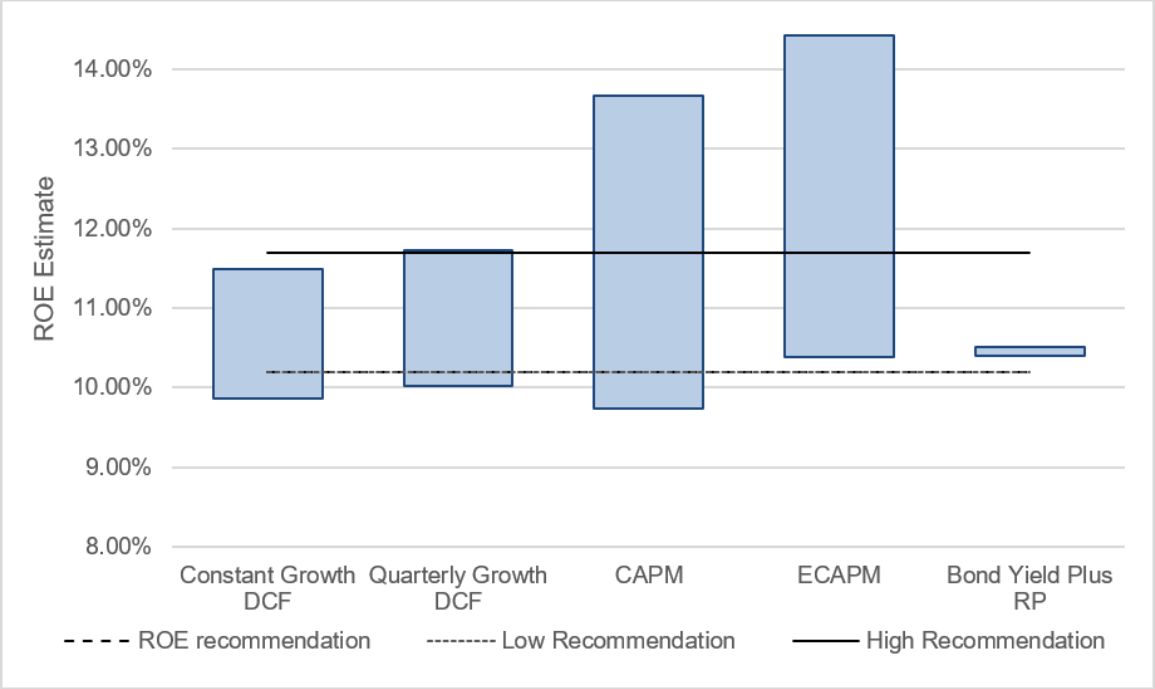
A. Yes, the schedules were prepared by me or under my direction.

II. OVERVIEW OF TESTIMONY

Q. Please summarize your conclusions regarding the appropriate cost of equity and capital structure in this proceeding.

A. To develop my ROE recommendation, I rely on the results of three widely used market-based financial models applied to a proxy group of companies comparable in risk to JCP&L: (1) the constant growth and quarterly growth forms of the Discounted Cash Flow ("DCF") model, (2) the traditional and empirical forms of the Capital Asset Pricing Model ("CAPM"), and (3) the Bond Yield Plus Risk Premium analysis ("Risk Premium"). These approaches indicate a cost of equity in the range of 10.20% to 11.70%. As shown in Figure 1, the low end of the range reflects the approximate average of the low and mean DCF results and the low CAPM results using the historical market return. The high end of the range captures the average of the historical and forward CAPM results and the high end of the DCF results. In this proceeding, I conservatively recommend the Board authorize an ROE of 10.20% for JCP&L, which is at the low end of the range.

Figure 1: Range of ROE Estimate Model Results and Recommendation[1]



The results produced by the analytical approaches are presented in greater detail in Figure 2.

[1] Schedules JEN-01 to JEN-05. Includes equity issuance costs of eight basis points (0.08%) calculated in Schedule JEN-06. Note that the low and recommended ROE visually overlap.

Figure 2: Summary of Results[2]

Constant Growth DCF	**Low**	**Mean**	**High**
30-Day Average	9.92%	10.51%	11.43%
90-Day Average	9.86%	10.49%	11.39%
180-Day Average	9.97%	10.61%	11.50%
Quarterly Growth DCF	**Low**	**Mean**	**High**
30-Day Average	10.09%	10.70%	11.63%
90-Day Average	10.03%	10.66%	11.60%
180-Day Average	10.15%	10.82%	11.73%
CAPM		**Current 30-Year Treasury Yield (4.98%)**	**Projected 30-Year Treasury Yield (4.77%)**
Forward Market Return, 5-Yr Average Betas		12.64%	12.57%
Forward Market Return, 10-Yr Bloomberg Betas		13.67%	13.61%
Historical Market Return, 5-Yr Average Betas		9.81%	9.73%
Historical Market Return, 10-Yr Bloomberg Betas		10.45%	10.39%
Empirical CAPM		**Current 30-Year Treasury Yield (4.98%)**	**Projected 30-Year Treasury Yield (4.77%)**
Forward Market Return, 5-Yr Average Betas		13.65%	13.59%
Forward Market Return, 10-Yr Bloomberg Betas		14.41%	14.37%
Historical Market Return, 5-Yr Average Betas		10.44%	10.38%
Historical Market Return, 10-Yr Bloomberg Betas		10.92%	10.87%
Bond Yield Plus Risk Premium			
Current 30-Year Treasury Yield (4.98%)		10.51%	
Projected 30-Year Treasury Yield (4.77%)		10.40%	

Lastly, as to JCP&L's capital structure, the requested adjusted capital structure consisting of 53% common equity and 47% long-term debt reflects the Company's

[2] Schedules JEN-01 to JEN-05. DCF and CAPM model results are the average of the mean and median proxy group results. Data as of June 30, 2026. Includes equity issuance costs of eight basis points (0.08%) calculated in Schedule JEN-06.

projected test year capital structure and is consistent with the capital structures that finance the electric utility operations of its peers.[3] Accordingly, the Company's requested capital structure is reasonable and should be approved.

Q. How did you determine your recommendation from the results summarized in Figure 2?

A. The cost of equity is an opportunity cost that cannot be precisely quantified. Therefore, it must be estimated using various financial models. Each ROE estimation model is subject to limiting assumptions and each model provides a different perspective on investors' return requirements under varying market conditions. The use of multiple financial models, therefore, enables a robust and comprehensive assessment of the cost of equity instead of relying on one specific estimation model.

In addition to the analytical results summarized above, my recommendation considers: (1) JCP&L's significant capital investment needs; (2) the regulatory environment in which the Company operates; (3) its smaller size relative to the proxy group; (4) its financial risk reflected in its capital structure; (5) its significant weather risk; and (6) the current capital market environment. Although these factors are relevant to investors, their effect on the Company's cost of equity cannot be directly quantified. While I do not make any explicit adjustments to my ROE estimates for the Company's business risks, I consider them when determining my ROE recommendation.

As noted earlier, I developed the low end of my recommended range, 10.20%, by reference to the low and mean DCF results and the low CAPM results using the historical

[3] *See* Schedule JEN-10.

market return. The high end of my recommended range, 11.70%, is near the average of my CAPM results and the high end of the DCF results.

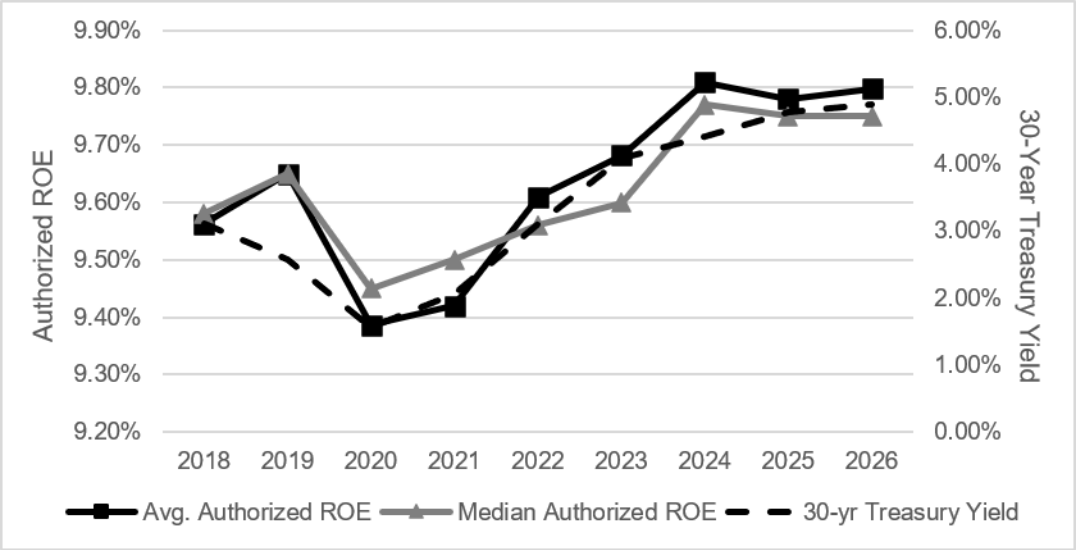
Q. Why is an increase in JCP&L's ROE appropriate and what evidence supports an increase?

A. Simply, JCP&L's cost of equity has increased since its last rate case was filed in March 2023. As explained in more detail in Section III, the cost of capital is a cost the Company faces, just like any other cost in its revenue requirement.

For example, the 30-day average 30-year Treasury bond yield increased by 116 basis points (from 3.82% to 4.98%) between March 16, 2023, when JCP&L's last rate case was filed, and June 30, 2026. Utility bond yields also increased by 46 basis points over the same timeframe. I describe changes in the macroeconomic and capital market environment in further detail in Section V.

As shown in Figure 3 below, regulators have acknowledged the rise in long-term government bond yields by authorizing higher ROEs for electric utilities. I note, however, that annual average and median authorized ROEs obscure the case-specific nuances inherent in each proceeding and thus should not be viewed in a vacuum. Nevertheless, the trend in authorized ROEs has been increasing. It is important that JCP&L's allowed ROE keep pace directionally with its peers so that it continues to remain competitive in the capital markets.

Figure 3: Electric Utility Authorized ROEs and 30-Year Treasury Bond Yields (2018-2026)[4]



Q. How is the remainder of your Direct Testimony organized?

A. The remainder of my Direct Testimony is organized as follows:

- Section III – Summarizes the issues and regulatory guidelines relevant to the cost of capital estimation in regulatory proceedings, explains my selection of the proxy group used to develop my analytical results, and describes the analyses on which my ROE determination is based;
- Section IV – Discusses the effect of JCP&L's business risks on its cost of equity;
- Section V – Reviews the current capital market conditions and the implication on the cost of equity;
- Section VI – Provides an assessment of the Company's requested capital structure; and
- Section VII – Summarizes my conclusions and recommendations.

[4] S&P Capital IQ Regulatory Research Associates; Federal Reserve Bank of St. Louis (FRED), *Market Yield on U.S. Treasury Securities at 30-Year Constant Maturity, Quoted on an Investment Basis*, https://fred.stlouisfed.org/series/DGS30 (as of June 30, 2026).

III. COST OF EQUITY ESTIMATION

1. Regulatory Guidelines and Principles

Q. Before addressing the specific aspects of this proceeding, please explain the connection between the cost of capital and a utility's cost of service.

A. Under the cost-of-service ratemaking paradigm, the development of utility rates begins with determining the utility's total cost to serve customers. This is known as the revenue requirement since the utility's revenue must be sufficient to recover its cost to serve customers. The revenue requirement consists of four components: (1) operating and maintenance ("O&M") expenses, (2) taxes, (3) the return *of* capital through depreciation expense, and (4) the return *on* capital through the regulated return on rate base. The return on rate base is calculated as the weighted average cost of capital multiplied by the rate base. The return on capital must be sufficient to allow the utility to repay its debt obligations and compensate equity investors for the use of their financial capital. From that important perspective, the return on capital reflects a cost to the utility, just like any other component of the revenue requirement.

Q. Please explain the cost of capital conceptually.

A. The cost of capital (*i.e.*, the costs of both debt and equity) is the return that investors require to commit capital to a firm. Investors will provide funds to a firm only if the return they *expect* is equal to, or greater than, the return they *require* to accept the risk of investing capital in the firm. Simply, the cost of capital is the expected rate of return prevailing in the capital markets on alternative investments of similar risk.[5] Conceptually, the cost of

[5] A. Lawrence Kolbe, et al., *The Cost of Capital – Estimating the Rate of Return for Public Utilities* (1985).

capital is: (1) forward looking; (2) an opportunity cost; (3) determined in the capital markets, and (4) dependent on, and proportional to, the risk of the investment.[6]

Because the cost of equity is expectational and premised on the principle of opportunity costs, it is not directly observable. Instead, it must be estimated using market data applied to various financial models that reflect simplified representations of investor behavior and expectations. Further, equity investors have a claim on cash flows only *after* debt holders are paid; the uncertainty (or risk) associated with those residual cash flows determines the cost of equity. Because equity investors bear the residual risk, they take greater risks and require higher returns than debt holders. In the end, the estimated cost of equity should reflect the return that investors require considering the subject company's risk profile and the returns available on comparable investments.

Q. How is the cost of equity estimated in regulatory proceedings?

A. Regulated utilities primarily use long-term capital (*i.e.*, common stock, preferred stock, and long-term debt) to finance their permanent rate base. The allowed rate of return for a regulated utility is calculated as its weighted average cost of capital, in which the costs of the individual sources of capital are weighted by their respective book values. The ROE reflects the cost of raising and retaining equity capital and is estimated by using one or more market-based analytical approaches. However, as noted earlier, although quantitative models are used to estimate the ROE, it cannot be precisely quantified through a strict mathematical exercise.[7] As such, a reasonable and appropriate ROE reflects the financial,

[6] *Ibid.*

[7] This is consistent with the *Hope* and *Bluefield* (cited below) principle that the analytical result, as opposed to the method employed, controls the determination of just and reasonable rates.

economic, and regulatory environment in which the estimate is developed, as well as the subject company's relative risk profile.

Q. Please summarize the guiding principles used in establishing the cost of capital for a regulated utility.

A. Public utility regulation is rooted in the principle that utilities are entitled to a fair rate of return sufficient to attract the capital required to provide safe and reliable public utility service for customers at reasonable rates. The Supreme Court of the United States ("Supreme Court") established the guiding principles for establishing a fair rate of return for a public utility in two seminal cases: (1) *Bluefield Water Works & Improvement Co. v. Public Service Commission of the State of West Virginia* ("*Bluefield*"), 262 U.S. 679 (1923); and (2) *Federal Power Commission v. Hope Natural Gas Pipeline Co.* ("*Hope*"), 320 U.S. 591 (1944).

In *Bluefield*, the Supreme Court stated:

> A public utility is entitled to such rates as will permit it to earn a return upon the value of the property which it employs for the convenience of the public equal to that generally being made at the same time and in the same general part of the country on investments in other business undertakings which are attended by corresponding risks and uncertainties; but it has no constitutional right to profits such as are realized or anticipated in highly profitable enterprises or speculative ventures. The return should be reasonably sufficient to assure confidence in the financial soundness of the utility and should be adequate, under efficient and economical management, to maintain and support its credit and enable it to raise the money necessary for the proper discharge of its public duties.[8]

In *Hope*, the Supreme Court reiterated the three primary standards for a regulated rate of return:

> From the investor or company point of view it is important that there be enough revenue not only for operating expenses but also for the capital costs of the business. These include service on the debt and dividends on the

[8] *Bluefield*, 262 U.S. at 692-93.

> stock . . . . By that standard the return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks. That return, moreover, should be sufficient to assure confidence in the financial integrity of the enterprise, so as to maintain its credit and to attract capital.[9]

In summary, the Supreme Court has recognized that the fair rate of return on equity should be: (1) comparable to returns investors expect to earn on other investments of similar risk (the "comparable return" standard); (2) sufficient to assure confidence in the company's financial integrity (the "financial integrity" standard); and (3) adequate to maintain and support the company's credit and to attract capital (the "capital attraction" standard). Importantly, a fair and reasonable return satisfies all three of these standards.

Q. Have New Jersey courts and the Board also looked to the *Hope* and *Bluefield* standards as guidance for setting rates?

A. Yes. New Jersey courts and the Board have followed the principles set forth in *Hope* and *Bluefield* in establishing a fair rate of return.[10] For example, the Board cited *Hope* and *Bluefield* when authorizing JCP&L's ROE in its 2012 Base Rate Filing, BPU Docket No. ER12111052.[11] Based on the principles set forth in *Hope* and *Bluefield*, the authorized ROE should provide JCP&L with a reasonable opportunity (not a guarantee) to earn a fair return and enable efficient access to external capital under a variety of market conditions.

[9] *Hope*, 320 U.S. at 603 (citations omitted).
[10] *See, e.g.*, *Petition of Elizabethtown Water Co.*, 107 N.J. 440, 453-54 (1987) (general discussion of and reliance on *Bluefield*).
[11] *In The Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in and Other Adjustments to Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith; And for Approval of an Accelerated Reliability Enhancement Program ("2012 Base Rate Filing")*, BPU Docket No. ER12111052, Order 71 (Mar. 18, 2015).

Q. Why is it important for a utility to be allowed the opportunity to earn a return that is adequate to attract capital at reasonable terms?

A. Regulated utilities have a legal obligation to serve regardless of prevailing economic and capital market conditions. Unlike non-regulated firms, a regulated utility cannot decide to whom it provides utility service in its footprint, how much service it delivers, nor when it provides service. Utility service requires substantial amounts of capital, and a utility must ensure it has access to external financial capital (debt and equity) on cost-effective terms to finance its assets not only during times when markets are well-behaving, but also when markets are volatile or constrained (*e.g.*, during periods of high inflation and interest rates, global pandemics, changes in government, and economic recessions). A return that is adequate to attract capital at reasonable terms enables the utility to provide safe and reliable service to customers while maintaining its financial integrity. As discussed above, and in keeping with the *Hope* and *Bluefield* standards, that return must be commensurate with the returns expected for investments of equivalent risk.

The ratemaking process is based on the principle that, for investors and companies to commit the capital needed to provide safe and reliable utility services, the utility must have the opportunity to recover the return of, and the market-required return on, invested capital. The allowed ROE should enable the subject utility to maintain its financial integrity in a variety of economic and capital market conditions. A return that is adequate to attract capital at reasonable terms enables the utility to provide safe, reliable service to customers while maintaining its financial soundness.

Further, the financial community carefully monitors utility companies' current and expected financial conditions, including the regulatory environment in which those

companies operate. In that respect, the regulatory environment is one of the most important factors considered in both debt and equity investors' assessments of risk.[12] That consideration is especially important during uncertain economic and financial conditions in which the utility may require access to capital markets.

The outcome of the Board's order in this case, therefore, must provide JCP&L with the opportunity to earn an ROE that is: (1) adequate to attract capital at reasonable terms; (2) sufficient to ensure its financial integrity; and (3) commensurate with returns on investments in enterprises having corresponding risks. Providing the Company with a reasonable opportunity to earn its market-based cost of equity ensures that customers receive safe, adequate, and proper service at a reasonable cost in all market environments.

Q. What are your conclusions regarding the regulatory principles pertaining to the cost of capital for a public utility?

A. Congruent with other costs in a utility's cost of service, the regulated return on rate base is a cost that JCP&L incurs as part of its normal operations, including the need to compensate equity investors for the use of their capital. Under the *Hope* and *Bluefield* standards, the cost of equity authorized for the Company in this proceeding should be (1) adequate to attract capital at reasonable terms; (2) sufficient to ensure its financial integrity; and (3) commensurate with returns on investments in enterprises having corresponding risks.

Because utilities are capital intensive and investors have many investment alternatives, JCP&L's financial profile must be adequate on a relative basis to ensure its ability to attract capital under a variety of economic and financial market conditions. The Board's decision regarding the authorized ROE and capital structure in this proceeding will

[12] *See, e.g.*, Moody's Ratings, *Rating Methodology: Regulated Electric and Gas Utilities* 2 (Aug. 6, 2024).

directly affect the Company's ability to attract the capital needed to maintain and enhance service to customers.

2. Proxy Group Selection

Q. Why is it necessary to select a group of proxy companies to determine the cost of equity for JCP&L?

A. Because the ROE is a market-based concept, and because JCP&L is not a separate entity with its own stock price, it is necessary to establish a group of companies that are both publicly traded and comparable to JCP&L in certain fundamental respects to serve as its "proxy" in the ROE estimation process. Even if JCP&L were a publicly traded entity, short-term events could bias its market value during a given period. A significant benefit of using a proxy group is that it moderates the effects of anomalous, temporary events associated with any one company. As a result of the screening criteria used to select the proxy group, the companies used in my ROE analyses have similar business and operating characteristics to JCP&L and thus provide a reasonable basis for the derivation and assessment of ROE estimates.

Q. Please provide a summary profile of JCP&L.

A. JCP&L is a wholly-owned subsidiary of FirstEnergy Corporation ("FirstEnergy Corp."). JCP&L provides electric distribution services to approximately 1.2 million customers in northern, western, and east-central New Jersey.[13] The Company's long-term issuer credit ratings as of April 28, 2026 are as follows:

[13] FirstEnergy Corp., Form 10-K, at 1 (Dec. 31, 2025), https://d18rn0p25nwr6d.cloudfront.net/CIK-0002038118/12f35d7a-68ca-4f95-bafe-10605d0c4354.pdf.

Figure 4: JCP&L's Long-Term Issuer Credit Ratings[14]

Rating Agency	Credit Rating	Outlook
Moody's Ratings ("Moody's")	A3	Stable
S&P Global Ratings ("S&P")	BBB+	Stable
Fitch Ratings ("Fitch")	A-	Stable

Q. How did you select the companies included in your proxy group?

A. Because estimating the cost of equity is a comparative exercise, it is necessary to develop a proxy group of companies with risk profiles that are reasonably comparable to the subject company. As each company is unique, no two companies will have identical business and financial risk profiles. In selecting a proxy group, my objective is to balance the competing interests of selecting companies that are representative of the risks and prospects faced by JCP&L, while at the same time ensuring that there is a sufficient number of companies in the proxy group. To develop the proxy group, I began with the domestic companies that *Value Line* classifies as Electric Utilities and applied the following screening criteria:

- Because certain of the models used in my analyses assume that earnings and dividends grow over time, I exclude companies that do not consistently pay quarterly cash dividends or have cut their dividend in the last two years;
- Because certain of the models assume that earnings grow over time, I exclude companies that do not have positive earnings growth rates from at least two sources;
- To ensure that the growth rates used in my analyses are not biased by a single analyst, all the companies in my proxy group are consistently covered by at least two utility industry equity analysts;

[14] FirstEnergy Corp. Investor Relations, Credit Ratings (April 28, 2026), https://s27.q4cdn.com/655807321/files/doc_financials/2026/q1/Current-Credit-Ratings-4-28-26.pdf.

- I exclude companies that do not have (or its primary regulated electric utility subsidiary does not have) an investment-grade issuer or senior unsecured bond credit rating from S&P and Moody's;
- To incorporate companies that are primarily regulated electric utilities, I first exclude companies that have less than 60% of net operating income from regulated operations on average over the three years ended 2025. I then exclude companies within this group that have less than 60% of total regulated operating income from regulated electric operations, on average, over the three years ended 2025;
- I eliminate companies that have had recent significant merger activity or transactions or a recent significant financial event that could affect the company's market data or financial condition; and
- To avoid any circularity concerns, I exclude the Company's parent company, FirstEnergy Corp., from my proxy group.

Q. Which companies meet your screening criteria?

A. The criteria discussed above resulted in a proxy group of the following 20 companies:

Figure 5: Proxy Group Screening Results

Company	Ticker
Alliant Energy Corporation	LNT
Ameren Corporation	AEE
American Electric Power Company, Inc.	AEP
Avista Corporation	AVA
CMS Energy Corporation	CMS
Consolidated Edison, Inc.	ED
DTE Energy Company	DTE
Duke Energy Corporation	DUK
Edison International	EIX
Entergy Corporation	ETR
Evergy, Inc.	EVRG
Eversource Energy	ES
Exelon Corporation	EXC
IDACORP, Inc.	IDA
OGE Energy Corporation	OGE
Pinnacle West Capital Corporation	PNW
PPL Corporation	PPL
Public Service Enterprise Group Inc.	PEG
Southern Company	SO
Xcel Energy Inc.	XEL

Q. Do your screening criteria result in a group of companies that investors would view as comparable to JCP&L?

A. Yes. The proxy group has been selected to develop a group of companies that are reasonably comparable (but not identical) to the financial and operational characteristics of JCP&L in aggregate. The screening criterion requiring an investment grade credit rating ensures that the proxy companies, like JCP&L, are generally in sound financial condition. Additionally, the criterion based on the percentage of net operating income from regulated electric operations distinguishes between electric utilities that are subject to regulation and

those with substantial unregulated operations that are exposed to higher risks. In my opinion, these screens collectively reflect key risk factors that investors consider in making investments in electric utilities.

3. Cost of Equity Models

Q. What analytical approaches do you rely on to determine JCP&L's ROE?

A. As discussed earlier, I rely on the constant growth and quarterly growth forms of the DCF model, the traditional and empirical forms of the CAPM, and the Risk Premium approach. The models I apply are commonly used in practice,[15] as well as in regulatory proceedings. Additionally, each model provides a different perspective of investors' views of risk and return. Therefore, using multiple methods provides a more comprehensive and reliable perspective on investors' return requirements.

a. Constant Growth DCF Model

Q. Please describe the Constant Growth DCF approach.

A. The Constant Growth DCF model is based on the theory that a stock's current price represents the present value of all expected future cash flows. In its simplest form, the Constant Growth DCF model expresses the cost of equity shown in Equation [1] below, which sets the ROE equal to the expected dividend yield plus the expected long-term annual growth rate in perpetuity:

[15] *See, e.g.*, Eugene Brigham & Louis Gapenski, *Financial Management: Theory and Practice* 341 (7th Ed. 1994).

$$\mathrm{k} = \frac{\mathrm{D_0(1+g)}}{\mathrm{P}} + \mathrm{g}\ k = \frac{D_0\ (1+g)}{P} + \ g \quad [1]$$

where:

k = the required market cost of equity,

D_0 = the current annualized dividend,

P = the current stock price, and

g = the expected long-term annual growth rate.

Q. What assumptions underlie the Constant Growth DCF model?

A. The Constant Growth DCF model assumes: (1) a constant average annual growth rate for earnings and dividends; (2) a stable dividend payout ratio; (3) a constant Price/Earnings multiple; and (4) a discount rate greater than the expected growth rate. The model also assumes that the current cost of equity remains constant in perpetuity.

Q. What market data do you use as inputs to your Constant Growth DCF analysis?

A. I calculate the Constant Growth DCF result for each of the proxy companies using the following inputs:

- The average daily closing prices for the 30-, 90-, and 180-trading days ended June 30, 2026, for the term P_0;
- The current quarterly dividend as of June 30, 2026, multiplied by four, for the term D_0; and
- Long-term earnings per share ("EPS") growth rate projections as of June 30, 2026, reported by Zacks, S&P Capital IQ Pro, and *Value Line*.

Q. Why do you use three averaging periods to calculate an average stock price?

A. I use three averaging periods to calculate an average stock price to ensure that the model's results are not skewed by anomalous events that may affect stock prices on any given

trading day. At the same time, the averaging period should be reasonably reflective of expected capital market conditions over the long term. Using 30-, 90-, and 180-trading day averaging periods balances those concerns.

Q. How do you calculate the expected dividend yield over the coming year?

A. Because utility companies tend to increase their quarterly dividends at different times throughout the year, it is reasonable to assume that dividend increases will be evenly distributed over calendar quarters. Given that assumption, it is appropriate to calculate the expected dividend yield by applying one-half of the long-term growth rate to the current dividend yield. That adjustment ensures that the expected dividend yield is, on average, representative of the coming 12-month period.

Q. Why is projected EPS growth the appropriate measure of long-term growth in the Constant Growth DCF model?

A. In its Constant Growth form, the DCF model (*i.e.*, as presented in Equation [1] above) assumes a single expected growth estimate in perpetuity, which assumes a fixed payout ratio, and the same constant growth rate in EPS, dividends per share, and book value per share. In the long run, dividend growth can only be sustained by earnings growth.

Further, academic studies have clearly and consistently shown that measures of earnings and cash flow are strongly related to returns, and that analysts' forecasts of growth are superior to other measures of growth in predicting stock prices.[16] For example, a study in The Journal of Portfolio Management demonstrated that earnings growth projections

[16] *See, e.g.*, Andreas C. Christofi, et al., *Evaluating Common Stocks Using Value Line's Projected Cash Flows and Implied Growth Rate*, 8 Journal of Investing 38 (Spring 1999); Robert S. Harris & Felicia C. Marston, *Estimating Shareholder Risk Premia Using Analysts' Growth Forecasts*, 21 Financial Management 63, at 69 (Summer 1992); James H. Vander Weide & Willard T. Carleton, *Investor Growth Expectations: Analysts vs. History*, 14 The Journal of Portfolio Management 78, at 82 (Spring 1988); Robert S. Harris, *Using Analysts' Growth Forecasts to Estimate Shareholder Required Rate of Return*, 15 Financial Management 58, at 66-67 (Spring 1986).

have a statistically significant relationship to stock valuation levels, while dividend growth rates do not.[17] Another study in the same journal found that securities analysts' growth estimates have been shown to be more accurate predictors of future returns than historical earnings and dividend growth rates, as well as sustainable growth rates.[18] Additionally, a study in the Journal of Accounting Research examined "the valuation performance of a comprehensive list of value drivers" and found that "forward earnings explain stock prices remarkably well" and were generally superior to other value drivers analyzed.[19] Lastly, a study in the journal Contemporary Accounting Research found that the sell-side analysts with the most accurate stock price targets were those whom the researchers found to have more accurate earnings forecasts.[20] In summary, academic studies suggest that investors base their investment decisions on analysts' expectations of growth in earnings.[21]

Lastly, the only forward-looking growth rates that are available on a consensus basis are analysts' EPS growth rates. The fact that earnings growth projections are the only widely available estimates of growth further supports the conclusion that earnings growth is the most meaningful measure of growth among the investment community. For these reasons, earnings growth is the appropriate measure of long-term growth in the DCF model.

Q. Are analysts' EPS forecasts upwardly biased?

A. No, analysts' EPS forecasts are not upwardly biased. In 2003, the Global Analysts Research Settlement aimed to reduce forecast bias by requiring financial institutions to

[17] Vander Weide & Carleton, *supra* note 16, at 81-82. This study was updated in 2004 under the direction of Dr. Vander Weide, and the results of the updated study were consistent with those of the original study.
[18] David A. Gordon, et al., *Choice Among Methods of Estimating Share Yield*, 15 The Journal of Portfolio Management 50, at 54 (Spring 1989).
[19] Jing Liu, et al., *Equity Valuation Using Multiples*, 40 Journal of Accounting Research 135, 135, 163 (Mar. 2002).
[20] Cristi A. Gleason, et al., *Valuation Model Use and the Price Target Performance of Sell Side Equity Analysts*, 30 Contemporary Accounting Research 80, at 112 (Spring 2013).
[21] *See*, *e.g.*, Harris & Marston, *supra* note 16, at 65; and Vander Weide & Carleton, *supra* note 16, at 81.

insulate investment banking from analysis, prohibiting analysts from participating in "road shows," and requiring the settling financial institutions to fund independent third-party research.[22] In fact, a 2010 article in Financial Analysts Journal found that analyst forecast bias declined significantly or disappeared entirely after the Global Settlement:

> Introduced in 2002, the Global Settlement and related regulations had an even bigger impact than Reg FD on analyst behavior. *After the Global Settlement, the mean forecast bias declined significantly, whereas the median forecast bias essentially disappeared*. Although disentangling the impact of the Global Settlement from that or related rules and regulations aimed at mitigating analysts' conflicts of interest is impossible, forecast bias clearly declined around the time the Global Settlement was announced. These results suggest that the recent efforts of regulators have helped neutralize analysts' conflicts of interest.[23]

In addition, equity analysts covering the proxy companies certify that their analyses and recommendations are not related, either directly or indirectly, to their compensation.[24] Thus, it is questionable that investors would assume that the proxy group companies are susceptible to a continuing upward bias in earnings projections, especially given the fact that electric utilities operate in the steady-state, mature stage of the business cycle in an industry with a very high degree of financial transparency relative to non-regulated sectors due to their regulation. On the contrary, multiple studies have emphasized the superiority of analysts' EPS forecasts in predicting future returns and stock valuations, as I explained above.

[22] *See* U.S. Securities & Exchange Commission, *Federal Court Approves Global Research Analyst Settlement*, https://www.sec.gov/enforcement-litigation/litigation-releases/lr-18438.
[23] Armen Hovakimian & Ekkachai Saenyasiri, *Conflicts of Interest and Analyst Behavior: Evidence from Recent Changes in Regulation*, 66 Financial Analysts Journal 96, 105 (July/Aug. 2010) (emphasis added).
[24] 17 CFR § 242.501.

Q. What are the results of your Constant Growth DCF analysis?

A. To provide a spectrum of DCF-based ROE estimates, I calculate the low, mean, and high Constant Growth DCF result. The mean result combines the average of the three EPS growth rate estimates with each proxy company's expected dividend yield. The high DCF result adds the maximum EPS growth rate estimate with each proxy company's expected dividend yield. Similarly, the low DCF result adds the minimum EPS growth rate estimate for each proxy company to the expected dividend yield. I then calculate the mean and median low, mean, and high DCF results for the proxy group. In developing my ROE recommendation, I rely on the average of the mean and median proxy group Constant Growth DCF results (*see* Figure 6 below and Schedule JEN-01). By relying on the average of the mean and median proxy group results, I consider the individual DCF results of each proxy company while mitigating the effect of the highest and lowest estimates.

Figure 6: Constant Growth DCF Results[25]

	Low	Mean	High
30-Day Average	9.92%	10.51%	11.43%
90-Day Average	9.86%	10.49%	11.39%
180-Day Average	9.97%	10.61%	11.50%

b. Quarterly Growth DCF Model

Q. Please briefly describe the Quarterly Growth DCF model.

A. As noted earlier, the Constant Growth DCF model is based on several limiting assumptions, one of which is that dividends are paid annually. However, most dividend-paying companies, including utilities, pay dividends on a quarterly (as opposed to an annual) basis.

[25] These results are derived from the average of the mean and median proxy group results in Schedule JEN-01 and include equity issuance costs of eight basis points (0.08%) calculated in Schedule JEN-06.

Although the dividend yield adjustment discussed earlier is meant to address that assumption (by increasing the current dividend yield by one-half of the expected growth rate), it does not fully account for the quarterly receipt and reinvestment of dividends. Consequently, the Constant Growth DCF model likely understates the cost of equity.

The Quarterly Growth DCF model specifically incorporates investors' expectations of the quarterly payment of dividends, and the associated quarterly compounding of those dividends as they are reinvested at the required ROE. As noted by Dr. Roger Morin:

> Clearly, given that dividends are paid quarterly and that the observed stock price reflects the quarterly nature of dividend payments, the market-required return must recognize quarterly compounding, for the investor receives dividend checks and reinvests the proceeds on a quarterly schedule . . . . The annual DCF model inherently understates the investors' true return because it assumes all cash flows received by investors are paid annually.[26]

Q. How is the dividend yield component of the Quarterly Growth DCF model calculated?

A. To reflect the timing and compounding of quarterly dividends more accurately, the model replaces the "*D*" component of the Constant Growth DCF equation with the following equation:

$$D = d_1(1+k)^{0.75}+d_2(1+k)^{0.50}+d_3(1+k)^{0.25}+d_4(1+k)^{0} \quad [2]$$

where:

d_1, d_2, d_3, d_4 = expected quarterly dividends over the coming year; and

k = the required market cost of equity.[27]

[26] Roger A. Morin, *New Regulatory Finance* 344 (2006).

[27] Because the required market cost of equity (k) is a variable in the dividend yield calculation, the Quarterly Growth DCF model is solved iteratively.

To calculate the expected dividends over the coming year for the proxy companies (*i.e.*, d_1, d_2, d_3, and d_4), I obtained the last four paid quarterly dividends for each company and multiplied them by one plus the growth rate (*i.e.,* 1 + *g*). For the P_0 component of the dividend yield, I used the same average stock prices applied in the Constant Growth DCF analysis for each proxy company.

Q. What are the results of your Quarterly Growth DCF analysis?

A. My Quarterly Growth DCF results are summarized in Figure 7 below (*see also* Schedule JEN-02). As with my Constant Growth DCF results, I rely on the average of the mean and median proxy group results.

Figure 7: Quarterly Growth DCF Results[28]

	Low	Mean	High
30-Day Average	10.09%	10.70%	11.63%
90-Day Average	10.03%	10.66%	11.60%
180-Day Average	10.15%	10.82%	11.73%

c. CAPM and Empirical CAPM

Q. Please describe the general form of the CAPM.

A. The CAPM is a risk premium method that estimates the cost of equity for a given security as a function of a risk-free return plus a risk premium to compensate investors for the non-diversifiable or "systematic" risk of that security. As shown in Equation [3], the CAPM is defined by four components, each of which theoretically is a forward-looking estimate:

$$K_e = r_f + \beta(r_m - r_f) \quad \mathbf{k = r_f + \beta(r_m - r_f)} \qquad [3]$$

where:

K_e = the required market cost of equity for a security;

[28] These results are derived from the average of the mean and median proxy groups found in Schedule JEN-02 and include equity issuance costs of eight basis points (0.08%) calculated in Schedule JEN-06.

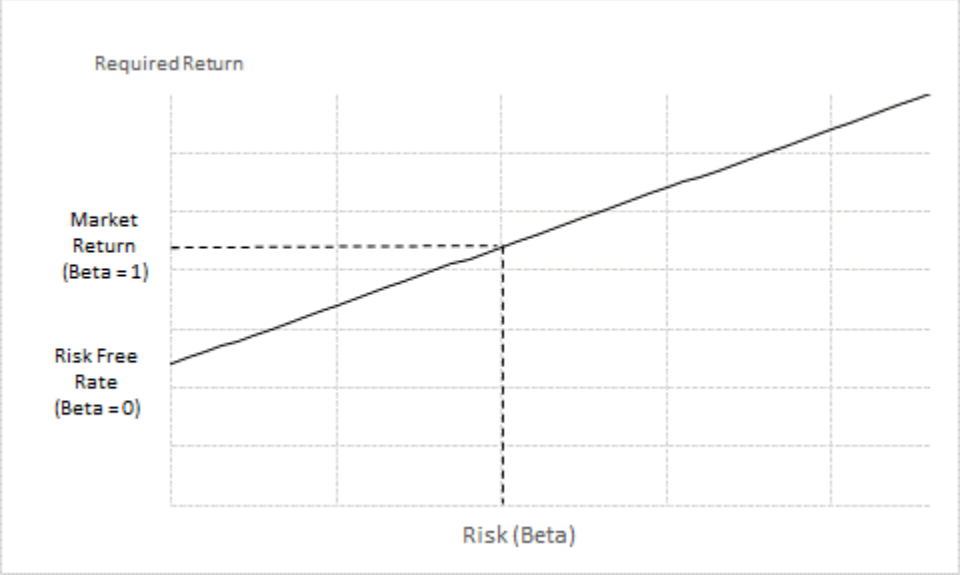
β = the Beta coefficient of that security;

r_f = the risk-free rate of return; and

r_m = the required return on the market as a whole.

Equation [3] describes the Security Market Line ("SML"), or the CAPM risk-return relationship, depicted in Figure 8 below. The intercept is the risk-free rate (r_f) that has a Beta coefficient of zero, and the slope is the market risk premium ($r_m - r_f$). As shown in Figure 8, the slope of the line is upward sloping, illustrating the principle that investments of higher risk require a higher return. By definition, r_m, the return on the market, has a Beta coefficient of 1.00.

Figure 8: Security Market Line



The CAPM assumes that all non-market or unsystematic risk can be eliminated through diversification. The risk that cannot be eliminated through diversification is called market, or systematic, risk. Therefore, the CAPM assumes that investors require compensation only for systematic, or market, risk. Systematic (or non-diversifiable) risk is measured by the Beta coefficient, which is defined as:

$$\beta_j = \frac{\sigma_j}{\sigma_m} x\, \rho_{j,m} \quad \beta_j = \frac{\sigma_j}{\sigma_m} \times \rho_{j,m} \quad \beta_j = \frac{\sigma_j}{\sigma_m} \times \rho_{j,m} \quad [4]$$

where:

β_j = the Beta coefficient of company "*j*";

σ_j = the standard deviation of returns for company "*j*";

σ_m = the standard deviation of returns for the broad market ("*m*," as measured, for example, by the S&P 500 Index); and

$\rho_{j,m}$ = the correlation of returns between company "*j*" and the broad market, "*m*."

The Beta coefficient, therefore, represents both relative volatility (*i.e.*, the standard deviation) of returns, and the correlation in returns between the subject company and the overall market. Intuitively, higher Beta coefficients indicate that the subject company's returns have been relatively volatile and have moved in tandem with the overall market.

Q. What risk-free rates do you assume in your CAPM analysis?

A. I apply two estimates of the risk-free rate: (1) the current 30-day average yield on 30-year Treasury bonds (*i.e.*, 4.98%)[29] and (2) a projected 30-year Treasury yield (*i.e.*, 4.77%).[30]

Q. Why do you rely on the 30-year Treasury yield as the risk-free rate in your CAPM analysis?

A. In determining the security most relevant to the application of the CAPM, the term (or maturity) should approximate the life of the underlying investment. Electric utilities are

[29] Federal Reserve Bank of St. Louis (FRED), *Market Yield on U.S. Treasury Securities at 30-Year Constant Maturity, Quoted on an Investment Basis*, https://fred.stlouisfed.org/series/DGS30 (as of June 30, 2026).

[30] The average of: (1) the average projected 30-year Treasury yield for the six quarters ended Q4 2027 and (2) the average long-term projected 30-year Treasury yield for the years 2028-2032 and 2033-2037 reported by Blue Chip Financial Forecasts. *See* July 2026 Edition Blue Chip Financial Forecasts 9 (July 1, 2026); 45 Blue Chip Financial Forecasts 14 (June 1, 2026).

typically long-duration investments; therefore, the 30-year Treasury yield is more suitable for the risk-free rate applied in the CAPM.

Q. What Beta coefficients do you use in your CAPM model?

A. As shown in Schedule JEN-04, I rely on two estimates of the Beta coefficient. I first consider the average five-year Beta coefficients from *Value Line* and Bloomberg for each proxy company as of June 30, 2026. Beta coefficients from both services are calculated using weekly returns over a five-year period, adjusted to reflect the tendency of Beta coefficients to regress toward the market mean of 1.00. Second, I consider a version of the CAPM analysis using Bloomberg Beta coefficients calculated using weekly return data over the ten years ended June 30, 2026, rather than a five-year period.

Q. What estimates of the market return do you use to calculate the Market Risk Premium?

A. I apply two estimates of the market return. The first calculates the market capitalization-weighted ROE of the S&P 500 Index by applying the Constant Growth DCF model described earlier to the S&P 500 Index. The second estimate applies the long run historical arithmetic average market return of 12.23% between 1926 and 2025 reported by Kroll (formerly Duff & Phelps).[31]

Q. Please explain your forward-looking DCF approach to estimating the market return.

A. Using the Constant Growth DCF model described earlier, I develop two forward-looking estimates of the market return for the S&P 500 Index using dividend yields from S&P Capital IQ and earnings growth rates from Bloomberg Professional and *Value Line*. As shown in Figure 9 below, these independent estimates of the market return range from

[31] Kroll, *Cost of Capital Navigator*.

16.57% to 26.81% (*see also* Schedule JEN-03). To be conservative, I rely on *Value Line*'*s* market return estimate of 16.57% in my CAPM analysis.

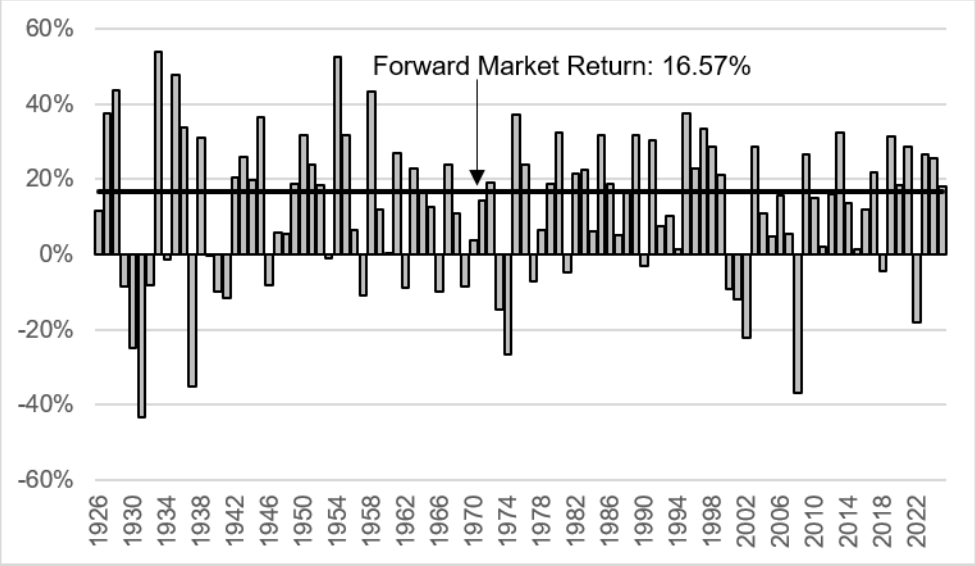
Figure 9: DCF-Based Forward Market Return

Source	Market Return
Value Line	16.57%
Bloomberg Professional	26.81%

Q. Is the *Value Line* DCF-based market return estimate of 16.57% consistent with actual observed returns on the market?

A. Yes, it is. As shown in Figure 10 below, a market return of 16.57% or higher occurred in 47 of the last 100 years (*i.e.,* nearly 50% of the time). Since 2009, the annual market return has averaged 15.72%, and equaled or exceeded 16.57% in nine of the last 17 years. In other words, an annual market return of 16.57%, or higher, has occurred frequently and is not an outlier.

Figure 10: Annual Market Return (1926 – 2025)[32]



[32] Kroll, *2023 SBBI Yearbook*, Appendix A-1, (years 1926-2022); Kroll, *Cost of Capital Navigator* (years 2023 to 2025).

Q. Why do you also consider the long-term arithmetic average historical return on the market of 12.23% as an alternate estimate of the market return?

A. My objective is to develop a reasonable estimate of the market return over the long term to calculate a market risk premium. Because the cost of equity is forward looking, any estimate—whether based on historical or projected data—assumes the estimate reflects investors' expectations into the future. Although the 16.57% market return is highly consistent with historically observed market returns (as shown in Figure 10 above), it is above the long-term arithmetic annual average market return. Therefore, it may be reasonable to expect that, over the long term, the market return will revert to its long-run historical arithmetic average. From that perspective, the application of the long-run historical arithmetic average market return as an alternate estimate of the market return is prospective in nature.

Q. With the risk-free rates and market return estimates described above, how do you calculate the market risk premium?

A. I apply two estimates of the risk-free rate and two estimates of the market return. Combined, those variables produce four estimates of the market risk premium, ranging from 7.25% to 11.80%, as shown below in Figure 11.

Figure 11: Market Risk Premium Estimates

	Current Risk-Free Rate (4.98%)	**Projected Risk-Free Rate (4.77%)**
Value Line DCF-based Forward Market Return (16.57%)	11.58%	11.80%
Long-Term Historical Average Market Return (12.23%)	7.25%	7.47%

Q. What are the results of your CAPM analysis?

A. As shown in Figure 12 below, the CAPM results range from 9.73% to 13.67%.

Figure 12: Summary of CAPM Results[33]

	Current 30-Year Treasury Yield (4.98%)	Projected 30-Year Treasury Yield (4.77%)
Forward Market Return, 5-Yr Average Betas	12.64%	12.57%
Forward Market Return, 10-Yr Bloomberg Betas	13.67%	13.61%
Historical Market Return, 5-Yr Average Betas	9.81%	9.73%
Historical Market Return, 10-Yr Bloomberg Betas	10.45%	10.39%

Q. Did you consider another form of the CAPM?

A. Yes, I also consider the Empirical CAPM ("ECAPM") approach, which calculates the product of the adjusted Beta coefficient and the Market Risk Premium and applies a weight of 75.00% to that result. The model then applies a 25.00% weight to the Market Risk Premium, without any effect from the Beta coefficient.[34] The results of the two calculations are summed, along with the risk-free rate, to produce the ECAPM result, as noted in Equation [5] below:

$$K_e = r_f + 0.75\beta(r_m - r_f) + 0.25(r_m - r_f) \quad [5]$$

where:

K_e = the required market cost of equity for a security;

β = the Beta coefficient of that security;

r_f = the risk-free rate of return; and

r_m = the required return on the market as a whole.

[33] Schedule JEN-04. Includes equity issuance costs of eight basis points (0.08%) calculated in Schedule JEN-06.
[34] Morin, *supra* note 26, at 189-190.

Q. What is the benefit of the ECAPM approach?

A. The benefit of the ECAPM approach is that it addresses the tendency of the CAPM to underestimate the cost of equity for companies, such as regulated utilities, with relatively low Beta coefficients. As discussed below, the ECAPM recognizes academic research that indicates the risk-return relationship is flatter than that estimated by the CAPM, and that the CAPM underestimates the Alpha (α), or the constant return term.[35]

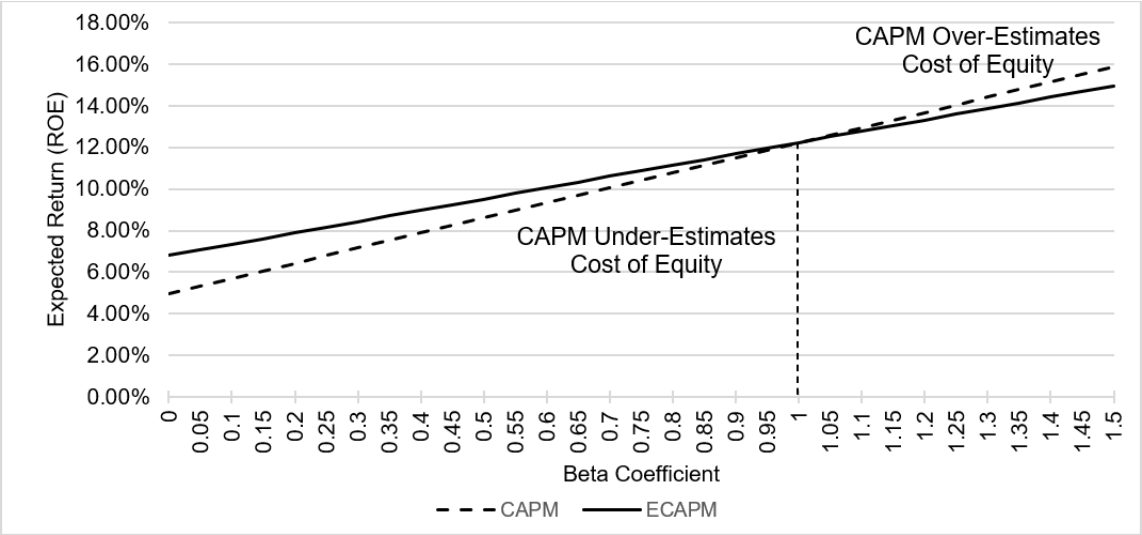
Numerous tests of the CAPM have measured the extent to which security returns and Beta coefficients are related as predicted by the CAPM. The ECAPM method reflects the finding that the actual SML described by the CAPM formula is not as steeply sloped as the predicted SML.[36] Professors Eugene Fama and Kenneth French state that "[t]he returns on the low beta portfolios are too high, and the returns on the high beta portfolios are too low."[37] Similarly, Dr. Morin states:

> With few exceptions, the empirical studies agree that . . . low-beta securities earn returns somewhat higher than the CAPM would predict, and high-beta securities earn less than predicted . . . .
>
> Therefore, the empirical evidence suggests that the expected return on a security is related to its risk by the following approximation:
>
> $$K = R_F + x\,(R_M - R_F) + (1-x)\beta(R_M - R_F)$$
>
> where x is a fraction to be determined empirically. The value of x that best explains the observed relationship Return = 0.0829 + 0.0520 β is between 0.25 and 0.30. If x = 0.25, the equation becomes:
>
> $$K = R_F + 0.25(R_M - R_F) + 0.75\,\beta(R_M - R_F)$$[38]

[35] *Id.* at 191.
[36] *Id.* at 175. The Security Market Line plots the CAPM estimate on the Y-axis, and Beta coefficients on the X-axis.
[37] Eugene F. Fama & Kenneth R. French, *The Capital Asset Pricing Model: Theory and Evidence*, 18 Journal of Economic Perspectives 25, 33 (Summer 2004).
[38] Morin, *supra* note 26, at 175, 190.

The relationship between expected returns from the CAPM and ECAPM can be seen in Figure 13 below. This figure uses my current risk-free rate and historical market risk premium and illustrates the extent to which the CAPM understates the expected return relative to the ECAPM when Beta coefficients are less than 1.00.

Figure 13: CAPM and ECAPM Expected Returns



Q. Does the use of adjusted Beta coefficients in the ECAPM address the empirical issues with the CAPM?

A. No, it does not. Beta coefficients are adjusted because of their general regression tendency to converge toward 1.00 over time, *i.e.*, over successive calculations. As also noted earlier, numerous studies have determined that at any given point in time, the SML described by the CAPM formula is not as steeply sloped as the predicted SML. To that point, Dr. Morin explains:

> Some have argued that the use of the ECAPM is inconsistent with the use of adjusted betas, such as those supplied by Value Line and Bloomberg. This is because the reason for using the ECAPM is to allow for the tendency of betas to regress toward the mean value of 1.00 over time, and, since Value Line betas are already adjusted for such trend, an ECAPM analysis results in double-counting. This argument is erroneous. Fundamentally, the ECAPM is not an adjustment, increase or decrease, in beta. This is obvious

> from the fact that the expected return on high beta securities is actually lower than that produced by the CAPM estimate. The ECAPM is a formal recognition that the observed risk-return tradeoff is flatter than predicted by the CAPM based on myriad empirical evidence. The ECAPM and the use of adjusted betas comprised two separate features of asset pricing. Even if a company's beta is estimated accurately, the CAPM still understates the return for low-beta stocks. Even if the ECAPM is used, the return for low-beta securities is understated if the betas are understated. Referring back to Figure 6-1, the ECAPM is a return (vertical axis) adjustment and not a beta (horizontal axis) adjustment. Both adjustments are necessary.[39]

Therefore, it is appropriate to rely on adjusted Beta coefficients in both the CAPM and ECAPM.

Q. Are you aware of academic studies that support the use of the ECAPM for utilities?

A. Yes, I am. In a 2011 study by Professors Stéphane Chrétien and Frank Coggins, the authors studied the CAPM's ability to estimate the risk premium for the utility industry in particular subgroups of utilities.[40] The study considered the traditional CAPM approach, the Fama-French three-factor model, and a model similar to the ECAPM. In the study, the ECAPM relied on adjusted Beta coefficients similar to *Value Line*'s approach. As Chrétien and Coggins found, the ECAPM significantly outperformed the traditional CAPM model at predicting the observed risk premium for the various utility subgroups.

Q. What are the results of your ECAPM analyses?

A. I apply the same market return estimates, Beta coefficients, and risk-free rates described earlier in my CAPM analysis to Equation [5] above. The results of my ECAPM analyses are summarized in Figure 14 below.

[39] *Id.* at 191.
[40] Stéphane Chrétien & Frank Coggins, *Cost of Equity for Energy Utilities: Beyond The CAPM*, 18 Energy Studies Review 18 (2011).

Figure 14: Summary of ECAPM Results[41]

	Current 30-Year Treasury Yield (4.98%)	Projected 30-Year Treasury Yield (4.77%)
Forward Market Return, 5-Yr Average Betas	13.65%	13.59%
Forward Market Return, 10-Yr Bloomberg Betas	14.41%	14.37%
Historical Market Return, 5-Yr Average Betas	10.44%	10.38%
Historical Market Return, 10-Yr Bloomberg Betas	10.92%	10.87%

d. Risk Premium Approach

Q. Please describe the Risk Premium approach.

A. The Risk Premium approach is based on the basic financial principle of risk and return, which states that equity investors require a premium over the return required as a bondholder to account for the incremental residual risk associated with equity ownership. Risk premium approaches estimate the cost of equity as the sum of the equity risk premium and the yield on a particular class of bonds.

Q. Please explain how you perform your Risk Premium analysis.

A. I first define the equity risk premium as the difference between the authorized ROE and the then-prevailing 30-year Treasury bond yield, using the authorized ROE for 1,882 electric utility rate proceedings between January 1, 1980, and June 30, 2026. To reflect the prevailing level of bond yields during the pendency of the proceedings, I calculate the average 30-year Treasury yield over the average lag period between the filing of the rate case and the date of the final order (approximately 201 days).

[41] Schedule JEN-04. Includes equity issuance costs of eight basis points (0.08%) calculated in Schedule JEN-06.

Because the data covers several economic cycles, the analysis is helpful in assessing the change in the equity risk premium over time. Prior research, for example, has shown that the equity risk premium is inversely related to the level of bond yields.[42]

Q. How do you analyze the relationship between bond yields and the equity risk premium?

A. I estimate the relationship between bond yields and the equity risk premium by applying a regression analysis, in which the equity risk premium described above is the dependent variable, and the 30-year Treasury yield is the independent variable. To account for the variability in bond yields and authorized ROEs over several decades, I use the semi-log regression, in which the equity risk premium is expressed as a function of the natural log of the 30-year Treasury yield:

$$RP = \alpha + \beta \left(\text{LN}\ (T_{30})\right) \quad RP = \alpha + \beta(\text{LN}(T_{30}))\text{RP} = \alpha + \beta(\text{LN}(\text{T}_{30})) \quad [6]$$

where:

RP = the equity risk premium;

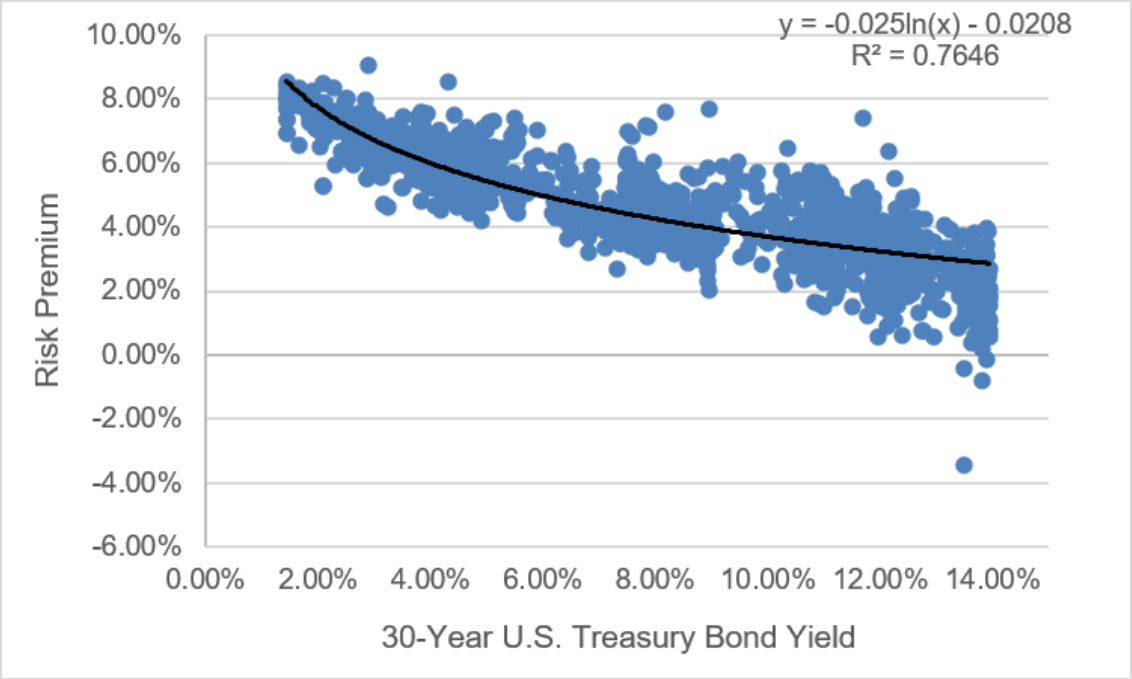
T_{30} = the lagged 30-year Treasury bond yield;

α = the constant term of the regression; and

β = the slope coefficient of the regression.

[42] *See*, *e.g.,* Harris & Marston, *supra* note 16, at 63-70; Eugene F. Brigham, et al., *The Risk Premium Approach to Measuring a Utility's Cost of Equity*, 14 Financial Management 33, at 43 (Spring 1985); and Farris M. Maddox, et al., *An Empirical Study of Ex Ante Risk Premiums for the Electric Utility Industry*, 24 Financial Management 89, 94 (Autumn 1995).

Figure 15: Equity Risk Premium[43]



As Figure 15 illustrates, the equity risk premium increases as interest rates fall. The finding that the equity risk premium and interest rates are inversely related is supported by published research.[44] Based on the regression coefficients in Figure 15, the implied ROE is between 10.40% and 10.51% (*see* Figure 16 and Schedule JEN-05).

Figure 16: Summary of Risk Premium Results[45]

	30-Year Treasury Yield	Risk Premium	Flotation Costs	Return on Equity
Current 30-Year Treasury	4.98%	5.44%	0.08%	10.51%
Projected 30-Year Treasury	4.77%	5.56%	0.08%	10.40%

[43] Schedule JEN-05.
[44] Morin, *supra* note 26, at 128 (noting that multiple published studies "demonstrate that, beginning in 1980, risk premiums varied inversely with the level of interest rates – rising when rates fell and declining when interest rates rose.").
[45] Schedule JEN-05. Includes equity issuance costs of eight basis points (0.08%) calculated in Schedule JEN-06.

Q. Do investors use a regression-based approach similar to your Risk Premium method?

A. Yes, they do. As an example, in a December 2023 report from UBS on the utility sector, the investment bank presented a regression analysis showing that then-current authorized ROEs were below what would be expected given the level of the 10-year Treasury bond yield—*i.e.*, the premise of my Risk Premium analysis.[46]

Q. What are the advantages of the Risk Premium approach?

A. There are several advantages of the Risk Premium approach. First, authorized ROEs in other jurisdictions are a significant part of the market information that investors consider when evaluating their investment alternatives. Therefore, authorized ROEs are a direct measure of returns available to other electric utilities, as required under the comparable return standard of the *Hope* and *Bluefield* decisions. The level of authorized ROE also provides a signal to investors about the degree of regulatory support that a company can expect with regard to its ability to compete for capital and to ensure its financial integrity. An ROE below JCP&L's peers for a given period may impede the Company's ability to attract capital and finance the infrastructure required to provide safe, adequate, and proper service to its customers.

Second, the use of the Risk Premium model in conjunction with the DCF and CAPM approaches adds diversity to the model results, which enables a more robust and reliable ROE estimate. The fewer models that are relied upon, the more likely it is that model risk biases the ultimate ROE determination. For the same reasons that diversity is a wise and prudent investment strategy, diversity of the models used to estimate the ROE

[46] UBS Global Research, *US Utilities 2024 Outlook: A Year for Resolutions and Resolve* 10 (Dec. 12, 2023).

is similarly prudent, as it reduces the risk that the results of any single model may not reasonably reflect investors' return requirements.

A third advantage of the Risk Premium approach is its simplicity and reliance on inputs that are directly observable and less contentious. The Risk Premium approach adds a measure of stability because it is less vulnerable to changes in market data. As shown in the regression equation in Figure 15, the change in the risk premium (and therefore the ROE estimate) as a result of a change in bond yields is less than one-to-one. For example, as shown in Figure 16 above, a 21-basis point increase in the bond yield (from 4.77% to 4.98%) results in an 11-basis point increase in the ROE from 10.40% to 10.51%.

Q. Please further explain why it is appropriate to consider the Risk Premium analysis that relies on ROEs authorized for electric utilities as a method for estimating the cost of equity.

A. In my experience, ROE witnesses that represent a broad range of interests often refer to authorized ROEs as a measure of evaluating the reasonableness of ROE recommendations. They do so because the cost of equity is an opportunity cost as recognized by the *Hope* and *Bluefield* "comparable return" standard discussed earlier. Authorized ROEs, however, must be viewed in the context of the capital market environment at the time of the decision and that is what the Risk Premium model accomplishes by modeling the relationship between the equity risk premium and prevailing bond yields over many business cycles. Authorized ROEs (as opposed to earned ROEs) are typically established by public utility commissions by reference to market-based models and therefore reflect regulators' views of a utility's market-required equity return at the time of a decision. Finally, as noted earlier, authorized ROEs are a significant part of the market information that investors

consider when evaluating their investment alternatives, and the level of authorized ROE provides a signal to investors regarding the degree of regulatory support that a company can expect regarding its ability to compete for capital and its financial integrity.

e. Flotation Costs

Q. What are flotation costs?

A. Flotation costs are the costs associated with issuing equity, including out-of-pocket costs for preparing, filing, underwriting, and other costs of issuing equity. These costs reduce the net proceeds a company receives from an equity issuance. As explained below, failing to allow for the recovery of flotation costs inhibits a utility's ability to fully earn its authorized ROE, diminishing its ability to efficiently attract capital.

Q. Why is it important to recognize flotation costs in the authorized ROE?

A. To attract and retain investors, a regulated utility must have a reasonable opportunity to earn a return that is competitive to returns available to other investments of similar risk and compensatory to investors. To the extent a company is denied the opportunity to recover equity issuance costs, actual returns will fall short of expected (or required) returns, diminishing its ability to attract capital on reasonable terms.

Q. Are flotation costs part of the utility's invested costs or expenses?

A. Flotation costs are invested (*i.e.*, capital) costs of the utility and are reflected on the balance sheet under "paid in capital." Flotation costs are not expenses, and therefore, are not included on the income statement. Like rate base or long-term debt issuance costs, flotation costs are incurred over time. Although much of a utility's flotation costs are incurred prior to the test year, they remain part of the cost structure long after they are incurred. As such, recovery of equity issuance costs is appropriate for the same reasons debt issuance costs

are recoverable. Even if no new issuances are planned in the near future, failure to allow such cost recovery may deny JCP&L the opportunity to earn its required rate of return going forward.

Q. Do the DCF, CAPM, and Risk Premium models account for the effect of flotation costs?

A. No. The models used to estimate the investor-required return assume no transaction costs (*i.e.*, "friction"); therefore, flotation costs are not reflected in stock prices or the risk premium. Consequently, an adjustment must be made to the quantitative model results to reflect equity issuance costs.

Q. Has the Board previously recognized the recovery of flotation costs?

A. Yes, the Board has previously recognized the recovery of flotation costs. For example, in BPU Docket No. WR16060510, the Board adopted an administrative law judge's finding that a witness's ROE testimony was unpersuasive because the witness did not sufficiently explain "his failure to include a flotation adjustment," notwithstanding Board Staff's argument that a flotation adjustment is "customary in any DCF analysis."[47]

Q. How do you calculate the effect of flotation costs on the cost of equity?

A. As shown in Schedule JEN-06, I calculate the weighted average issuance costs for the two most recent equity issuances for each proxy company, as applicable. I then modify the DCF calculation to adjust the dividend yield to reimburse investors for direct equity issuance costs. As Schedule JEN-06 shows, a reasonable estimate of flotation costs is eight

[47] *In the Matter of the Petition of Suez Water Arlington Hills, Inc. for Approval of an Increase in Rates for Wastewater Service and Other Tariff Changes*, BPU Docket No. WR16060510, Order, 2017 N.J. PUC LEXIS 253, at *58-*59, *85-*86 (Nov. 13, 2017).

basis points (0.08%). Thus, I have added eight basis points to my model results to account for flotation costs.

IV. BUSINESS RISKS

1. Capital Expenditure Plan

Q. Do you have any preliminary thoughts on the importance of access to capital for electric utilities such as JCP&L?

A. Yes, I do. As a capital-intensive enterprise, JCP&L's allowed ROE should enable the Company to finance capital expenditures and working capital requirements at reasonable rates and to maintain its financial integrity in a variety of economic and capital market conditions. As discussed throughout my Direct Testimony, a return that is adequate to attract capital on reasonable terms enables a utility to provide safe, adequate, and proper service while maintaining its financial soundness to the benefit of customers.

Electric utilities are one of the most capital-intensive market sectors. On average, electric utilities generate less than 30% as much revenue per dollar of assets as the non-utility U.S. companies covered by *Value Line*.[48] To fund the significant capital expenditures needed to maintain, expand, and modernize existing infrastructure, electric utilities require sufficient internally generated cash flow and ongoing access to investor supplied capital. Because electric utilities are often cash flow negative (*i.e.*, cash spent on plant is often more than cash flow received from operations), it is critical that regulation enable timely cost recovery and provide predictable, adequate, and achievable allowed returns that support the financial integrity of the utility.

[48] *Value Line*, accessed July 18, 2026.

Q. Please briefly summarize JCP&L's capital investment plans.

A. JCP&L is planning approximately $7.2 billion in capital expenditures during the 2026 to 2030 timeframe. Because the Company will continue to make substantial investments in its utility operations, it will require efficient access to external capital during the period that rates established in this proceeding will be in effect.

Q. How do JCP&L's capital expenditure requirements affect its risk profile?

A. As with any utility facing substantial capital expenditure requirements, JCP&L's risk profile is affected in two significant and related ways: (1) the heightened level of investment increases the risk of under recovery or delayed recovery of the invested capital; and (2) an inadequate return would put downward pressure on key credit metrics due to both the reduction in cash flow and an increase in debt to fund its expenditures.

Q. Do credit rating agencies recognize the risk associated with increased capital expenditures?

A. Yes. From a credit perspective, the additional pressure on cash flows associated with high levels of capital expenditures exerts corresponding pressure on credit metrics and, therefore, credit ratings. To that point, S&P explains the importance of regulatory support for large capital projects:

> When applicable, a jurisdiction's willingness to support large capital projects with cash during construction is an important aspect of our analysis. This is especially true when the project represents a major addition to rate base and entails long lead times and technological risks that make it susceptible to construction delays. Broad support for all capital spending is the most credit-sustaining. Support for only specific types of capital spending, such as specific environmental projects or system integrity plans, is less so, but still favorable for creditors. Allowance of a cash return on construction work-in-progress or similar ratemaking methods historically were extraordinary measures for use in unusual circumstances, but when construction costs are rising, cash flow support could be crucial to maintain credit quality through the spending program. Even more favorable are those

> jurisdictions that present an opportunity for a higher return on capital projects as an incentive to investors.[49]

Moody's also notes that increasing capital expenditures are pressuring utility credit profiles by widening cash flow deficits and weakening their financial strength:

> Credit pressure is emerging most acutely for companies with large, complex or multiyear projects or for those that are experiencing a delay in the recovery of investment costs. Unlike exogenous events of recent years – such as severe storms, commodity price spikes and the COVID-19 pandemic, which we viewed as temporary events – capital spending and related financings are core long-term financial policy issues.[50]

To the extent that the regulatory environment does not enable timely and sufficient cost recovery of JCP&L's full cost of doing business, including capital costs, the Company will face increased pressure on its credit metrics, thus raising the cost of both debt and equity. Maintaining the ability to access capital markets on reasonable terms, in the form of financial integrity (*i.e.*, capital structure and return on equity) is especially important for utilities and their customers during periods of significant capital investment.

2. Regulatory Risk

Q. How does the regulatory environment influence utilities' access to capital?

A. The regulatory environment is a key driver of investors' assessment of a utility's risk. Investors and rating agencies understand that a constructive regulatory environment is critical to support utilities' credit ratings and financial integrity, especially during adverse market conditions. Rating agencies also recognize the importance of the regulatory environment when assessing a utility's business risk profile.

[49] S&P Ratings Direct, *Assessing U.S. Investor-Owned Utility Regulatory Environments* 7 (Aug. 10, 2016).
[50] Moody's Ratings, *High Capital Spending Will Weigh on Credit Quality Without Supportive Company Actions* 2 (Oct. 21, 2024).

Moody's considers the regulatory framework to be so important that 50% of the factors that weigh in a ratings determination are related to the nature of regulation.[51] The predictability and consistency of regulatory actions are among the key factors considered by Moody's in assessing the regulatory framework:

> As the revenues set by the regulator are a primary component of a utility's cash flow, the utility's ability to obtain predictable and supportive treatment within its regulatory framework is one of the most significant factors in assessing a utility's credit quality. The regulatory framework generally provides more certainty around a utility's cash flow and typically allows the company to operate with significantly less cushion in its cash flow metrics than comparably rated companies in other industrial sectors.
>
> In situations where the regulatory framework is less supportive, or is more contentious, a utility's credit quality can deteriorate rapidly.[52]

S&P states that regulatory advantage is "of critical importance" because "[i]t defines the environment in which a utility operates and has a significant bearing on a utility's financial performance."[53] S&P explains that it considers four subfactors when assessing a utility's ability to recover all its costs "on time and in full-- and to earn a return on the capital it deploys."[54] Those four subfactors are: (1) regulatory stability; (2) tariff-setting procedures and design; (3) financial stability; and (4) regulatory independence and insulation.[55] With respect to capital expenditures, S&P notes that a regulatory "framework's ability to attract long-term capital, and the availability of capital support during construction," support a utility's financial stability as they "alleviate funding and cash flow pressure when heavy investment is needed."[56] Thus, predictability and

[51] Moody's Ratings, *supra* note 12, at 2.
[52] Moody's Investors Service, *Regulatory Frameworks – Ratings and Credit Quality for Investor-Owned Utilities* 2 (June 18, 2010).
[53] S&P Global Ratings, *Sector-Specific Corporate Methodology* 147 (April 4, 2024).
[54] *Ibid*.
[55] *Ibid*.
[56] *Ibid*.

consistency of regulatory actions are among the primary concerns for the rating agencies, as is full and timely cost recovery, including recovery of capital costs.

Q. How does the regulatory environment in which a utility operates affect its cost of capital?

A. The regulatory environment can significantly affect both the access to and the cost of capital in several ways. First, the proportion and cost of debt capital available to utility companies are influenced by the credit rating agencies' assessment of the regulatory environment. Regulatory decisions regarding the authorized ROE and capital structure have direct consequences for the subject utility's internal cash flow generation (sometimes referred to as "Funds from Operations," or "FFO," or "Cash from Operations," or "CFO"). Because credit ratings are intended to reflect the ability to meet financial obligations as they come due, the ability to generate the cash flows required to meet those obligations (and to provide an additional amount for unexpected events) is of critical importance to debt investors. Two of the most important metrics used to assess that ability are the ratios of FFO to debt, and FFO to interest expense, both of which are directly affected by regulatory decisions regarding the appropriate rate of return and capital structure.

In short, supportive regulation supports credit profiles. Investors recognize that an authorized capital structure and ROE that are reasonable, but subject to earnings attrition due to unfavorable regulatory or economic factors, do not provide assurance that the utility will have a reasonable opportunity to recover its costs, or to earn a reasonable return. The authorized capital structure and ROE affect not only the cash flow-related metrics that measure financial strength but also provide an indication of the degree of regulatory

support, and risk, associated with a given utility and jurisdiction. Thus, the authorized ROE and capital structure are important signals of regulatory support and financial integrity. Consequently, a utility that operates in a less predictable and more challenging regulatory environment is likely to be viewed as a riskier investment; this may result in lower credit ratings, constrained access to capital (particularly in volatile and adverse market environments), and higher costs of both debt and equity, all else equal. For the utility to meet its obligation to serve, it is in customers' best interests to ensure that a utility has efficient access to capital on reasonable terms in all market environments.

Q. Have you compared JCP&L's regulatory risk relative to the electric utilities within the proxy group?

A. Yes, I have. To assess the regulatory environment of the proxy companies and JCP&L, I reviewed the key cost recovery mechanisms and ratemaking frameworks for each of the electric distribution operating companies within the proxy group in the jurisdictions in which they operate, including the cost recovery and volumetric risk mitigation mechanisms in place, test year, and rate base methodology.

As shown in Schedule JEN-07, like JCP&L, all the proxy group operating companies with a retail supply obligation have a fuel and/or purchased power cost recovery mechanism, 83% have a mechanism to recover energy efficiency program costs, 68% have a mechanism to mitigate volumetric risk, and 65% have a capital cost recovery mechanism. Further, 67% of the jurisdictions in which the proxy companies operate allow a full or partial forecast test year, like JCP&L, and 47% of the jurisdictions in which the proxy companies operate use year-end rate base, similar to JCP&L.

From an investor perspective, JCP&L's regulatory mechanisms do not offer any level of risk mitigation that is meaningfully different from the proxy companies. Furthermore, these regulatory mechanisms are only as effective as their implementation, including a compensatory return. It is in customers' best interest that the regulatory environment in New Jersey be viewed as predictable, balanced, and supportive of utility investment.

Q. Do JCP&L's regulatory mechanisms reduce its risk relative to its peers?

A. No, they do not. While JCP&L's regulatory mechanisms serve to reduce its absolute level of risk, the cost recovery mechanisms employed by the Company are similar to those used by the proxy group; as such, the Company's risk relative to the proxy group is not reduced due to its rate structures. In other words, the Company's regulatory mechanisms are credit supportive, but not necessarily credit enhancing relative to its peers. Further, because the proxy companies all have similar mechanisms, investors' views regarding the effects on the cost of equity associated with the rate mechanisms are implicitly reflected in the analytical model results.

It is important to remember that risk assessment is a comparative exercise. Risk reducing regulatory mechanisms are common in the utility industry, and the financial community is fully aware of their prevalence. As noted earlier, the proxy companies have similar mechanisms to JCP&L. While the specific details of the mechanics of the rate adjustment mechanisms may differ from utility to utility and jurisdiction to jurisdiction, their objective is the same—to improve the timeliness of cost recovery and mitigate (but not necessarily eliminate) earnings erosion associated with regulatory lag. Because the

proxy companies all have mechanisms that improve the timeliness of cost recovery, JCP&L's regulatory mechanisms simply render it more comparable to its peers.

Q. What are your conclusions regarding JCP&L's regulatory risk?

A. JCP&L's regulatory mechanisms support its ability to recover costs in a timely manner and render them comparable in risk to its peers. Therefore, there is no reduction in the Company's risk, or its ROE, on account of its regulatory mechanisms.

The regulatory environment is one of the most important issues considered by both debt and equity investors in assessing the risks and prospects of utility companies. The return authorized by the Board in this proceeding will send an important signal to the financial community regarding the constructiveness of the regulatory environment in New Jersey. From the perspective of investors, the authorized return should enable JCP&L to generate the cash flow needed to meet its near-term financial obligations, make the capital investments needed to maintain and expand its systems, and maintain sufficient levels of liquidity to fund unexpected events. This financial liquidity must be derived not only from internally generated funds, but also from efficient access to external capital. Because utilities are capital intensive enterprises, it is essential that the ROE authorized in this proceeding enable the Company to continue to invest the capital necessary to meet its obligation to serve in a variety of market environments, as well as maintain confidence in New Jersey's regulatory environment among credit rating agencies and investors.

Finally, I understand that Energy and Environmental Economics, Inc. prepared a report for the Board in July 2026 that "focuses on understanding how electricity bills in New Jersey are determined today, examining the implications of the existing utility business model for customer costs, and assessing the potential of utility business model

reforms."[57] While I do not comment on the content of this report at this time, I note that increased political intervention raises risk and therefore the cost of capital, which can exacerbate affordability concerns. For example, the report refers to recent proposals in Pennsylvania that include prescribed formulaic ROE approaches tied to Treasury yields and an "untested" competitive equity auction.[58] As the report notes, such proposals could "heighten perceived regulatory risk" and "increase future debt and/or equity costs,"[59] as exemplified by the recent credit rating downgrade of Pennsylvania utility PECO Energy Company.[60]

3. Size Effect

Q. Please explain the risk associated with a company's size and scale.

A. Both the financial and academic communities have long accepted the proposition that the cost of equity for small firms is subject to a "size effect."[61] Although empirical evidence of the size effect is often based on studies of industries beyond regulated utilities, utility analysts also have noted the risks associated with small market capitalizations. Specifically, a senior consultant with Ibbotson Associates noted:

> For small utilities, investors face additional obstacles, such as a smaller customer base, limited financial resources, and a lack of diversification across customers, energy sources, and geography. These obstacles imply a higher investor return.[62]

[57] Energy and Environmental Economics, Inc., *Modernizing New Jersey's Electric Utility Business Model* iii (July 2026).
[58] *Id.* at 41.
[59] *Ibid.*; *see also* Moody's Ratings, Sector In-Depth, *Regulated Utilities – Pennsylvania: Political Intervention in Rate Process Is Credit Negative for Electric, Gas and Water Utilities* (May 19, 2026).
[60] Moody's Ratings, *Rating Action: Moody's Ratings Downgrades PECO to A3; Outlook Stable* (July 15, 2026).
[61] *See* Mario Levis, *The Record on Small Companies: A Review of the Evidence*, 2 Journal of Asset Management 368 (Mar. 2002), for a review of literature relating to the size effect.
[62] Michael Annin, *Equity and the Small-Stock Effect*, Public Utilities Fortnightly 42 (Oct. 15, 1995).

Small size, therefore, leads to two categories of increased risk for investors: (1) liquidity risk (*i.e.*, the risk of not being able to sell one's shares in a timely manner due to the relatively thin market for the securities); and (2) fundamental business risks. As discussed below, relative to the proxy group, JCP&L's operations are smaller in size. Further, as a company that operates in a single state, JCP&L is less diversified and more exposed to geographic and regulatory risk, whereas the majority of the proxy companies operate in multiple states,[63] thus mitigating risks associated with operating in any particular state.

Q. How does the size and scale of JCP&L affect its business risks relative to the proxy group?

A. It is important to bear in mind that my ROE recommendation for JCP&L is developed based on market data applied to a risk-comparable proxy group. Consequently, an evaluation of JCP&L's risk associated with its size and scale is necessarily based on a comparison of its size relative to the proxy group, because all else equal, size has a material bearing on risk.

In general, smaller companies are less able to withstand adverse events that affect their revenues and expenses. Any material changes to expected operations and maintenance expenses can have severe consequences on a company's level of operating leverage. Similarly, capital expenditures for non-revenue producing investments, such as system maintenance and replacements, will put proportionately greater pressure on customer costs, potentially leading to demand reduction. Taken together, these risks affect

[63] *See* Schedule JEN-07. S&P notes in its January 28, 2026 credit rating report for JCP&L that one of the Company's "key risks" is its "[l]ack of regulatory diversity, which makes the company largely depend on New Jersey regulators to sustain its credit quality." *See* S&P Global RatingsDirect, *Jersey Central Power & Light Co*. 1 (Jan.28, 2026).

the return required by investors for smaller companies. For smaller companies, unpredictable and adverse events may affect revenues or expenses more acutely.

Q. Is there support in the financial community for the use of a small size premium?

A. Yes, there have been several studies that demonstrate the size premium. One of the earliest works in this area found that over a period of 40 years, "the common stock of small firms had, on average, higher risk-adjusted returns than the common stock of large firms."[64] The author, who referred to that finding as the "size effect," suggested that the CAPM was mis-specified, in that on average, smaller firms had significantly larger risk-adjusted returns than larger firms. The author also concluded that the size effect was "most pronounced for the smallest firms in the sample."[65] Since then, empirical research has focused on explaining the size effect as a function of lower trading volume and other factors, but the proposition that Beta coefficients fail to reflect the risks of smaller firms persists.[66]

In 1994, Professors Fama and French also focused on the issue of whether the CAPM adequately explained security returns and proposed a "three factor" model for expected security returns. Those three factors are: (1) the covariance with the market, (2) size, and (3) financial risk as determined by the book/market ratio. As explained by Morningstar, Fama and French "found that the returns on stocks are better explained as a function of size and book-to-market value in addition to the single market factor of the CAPM, with the company's size capturing the size effect and its book-to-market ratio capturing the financial distress of a firm."[67]

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[64] Rolf W. Banz, *The Relationship Between Return and Market Value of Common Stocks*, 9 Journal of Financial Economics 3, 3-4 (1981).
[65] *Id.* at 16.
[66] *See, e.g.*, Levis, *supra* note 61.
[67] Morningstar, *Ibbotson SBBI 2013 Valuation Yearbook* 109 (2013).

Simply put, investors generally demand greater returns from smaller firms to compensate for less marketability and liquidity of their securities. Duff & Phelps (now Kroll) discussed the nature of the small-size phenomenon, providing an indication of the magnitude of the size premium based on several measures of size. In discussing "Size as a Predictor of Equity Returns," Duff & Phelps stated:

> The size effect is based on the empirical observation that companies of smaller size are associated with greater risk and, therefore, have greater cost of capital. The "size" of a company is one of the most important risk elements to consider when developing cost of equity capital estimates for use in valuing a business simply because size has been shown to be a *predictor* of equity returns. In other words, there is a significant (negative) relationship between size and historical equity returns - as size *decreases*, returns tend to *increase*, and vice versa.[68]

Q. Are you aware of other studies regarding the existence of a size premium for regulated utilities?

A. Yes. In the 2011 study *Cost of Equity for Energy Utilities: Beyond the CAPM*, Professors Chrétien and Coggins considered the Fama-French three-factor model and a model similar to the Empirical CAPM I described earlier.[69] In the study, the Fama-French three-factor model explicitly included an adjustment to the CAPM for risk associated with size. As Chrétien and Coggins show, the Beta coefficient on the size variable for a group of U.S. natural gas utilities was positive and statistically significant supporting the position that small size risk is relevant for regulated utilities.[70]

[68] Duff & Phelps, *Valuation Handbook – U.S. Guide to Cost of Capital* 4-1 (2020) (footnote omitted) (emphasis in original).
[69] Chrétien & Coggins, *supra* note 40.
[70] *Id*. at 31.

Q. Is it appropriate to consider the risk associated with JCP&L's size even though it is a subsidiary of a larger entity?

A. Yes, it is appropriate to consider the risk associated with JCP&L's size even though it is a subsidiary of a larger entity. The widely accepted "stand-alone" regulatory principle treats each utility subsidiary as its own entity. Parent entities, like other investors, have capital constraints and must look at the attractiveness of the expected risk-adjusted return of each investment alternative in their capital budgeting process. The opportunity cost concept applies regardless of the source of the funding. When funding is provided by a parent entity, the return still must be sufficient to provide an incentive to allocate equity capital to the subsidiary or business unit rather than other internal or external investment opportunities. That is, the regulated subsidiary competes for capital with the parent company's affiliates, and with other similarly situated utility companies. In that regard, investors value corporate entities on a sum-of-the-parts basis and expect each division within the parent company to provide an appropriate risk-adjusted return. It, therefore, is important that the authorized ROE reflects the risks and prospects of the utility's operations and supports the utility's financial integrity from a stand-alone perspective. From that perspective, the fact that JCP&L is a subsidiary of FirstEnergy Corp. is not relevant to the consideration of the risk associated with JCP&L's small size.

Q. How does JCP&L compare in size to the proxy companies?

A. JCP&L is smaller than the average of the proxy companies. As Schedule JEN-08 shows, JCP&L's implied market capitalization is approximately $6,823 million, or approximately

24% of the proxy group median market capitalization, and approximately 19% of the proxy group mean market capitalization.[71]

Q. How did you estimate the size premium for JCP&L?

A. In its Cost of Capital Navigator, Kroll presents its calculation of the size premium for deciles of market capitalizations relative to the S&P 500 Index. An additional estimate of the size premium associated with JCP&L, therefore, is the difference in the Kroll size risk premia for the proxy group median market capitalization relative to JCP&L's implied market capitalization.

As shown in Schedule JEN-08, according to recent market data, the median market capitalization of the proxy group is approximately $29,013 million, which corresponds to the second decile of Kroll's market capitalization data. Based on Kroll's analysis, that decile corresponds to a size premium of 0.27% (or 27 basis points). As noted above, JCP&L's implied market capitalization is $6,823 million, which falls within the fourth decile and corresponds to a size premium of 0.37% (or 37 basis points). The difference between those size premia is 10 basis points, as shown in Schedule JEN-08.

Q. Have you made an explicit adjustment to your ROE recommendation for JCP&L's comparatively small size?

A. No, I have not. While I quantify the size effect for JCP&L, I conservatively do not make an explicit adjustment to my ROE recommendation for the Company's size relative to the proxy group.

[71] JCP&L's implied market capitalization is calculated by applying the median Market/Book ratio for the proxy group of 2.04, as of June 30, 2026, to JCP&L's total common equity (excluding goodwill) of approximately $3,349 million as of December 31, 2025. *See* Schedule JEN-08.

4. Weather Risk

Q. Please explain the risk associated with severe weather in JCP&L's service territory.

A. JCP&L operates in a region that is highly vulnerable to severe weather, particularly hurricanes, winter storms, severe thunderstorms, and high wind events. In October 2012, Hurricane Sandy left more than 930,000 customers—the vast majority of JCP&L's customers—without power.[72] In response to Hurricane Sandy and a subsequent nor'easter, the BPU reviewed and approved the recovery of prudently incurred Major Storm Event Costs totaling approximately $580 million.[73] Over the past decade, the Company has experienced more than $1.4 billion in storm-related costs across its service territory. In 2020, Tropical Storm Isaias impacted approximately 788,000 customers.[74] The recent Winter Storm Fern in January 2026 caused thousands of customers to lose power amid extremely low temperatures in the region.[75] The potential for hurricanes and nor'easters makes JCP&L's operating area especially high risk for incurring weather-related infrastructure repair costs and service disruptions. These risks remain substantial as hurricane activity in the Atlantic Basin continues to grow. The last six years have yielded the fourth (2023), third (2021), and most active (2020) Atlantic hurricane seasons in history. In the Atlantic Basin, there were 30 named storms in 2020, of which 14 became hurricanes; 21 named storms in 2021, of which seven became hurricanes; and 20 named

[72] FirstEnergy Corp., *More Than 930,000 JCP&L Customers Lose Power Due to Hurricane Sandy; 4,000 Workers Responding* (Oct. 30, 2012), https://www.prnewswire.com/news-releases/more-than-930000-jcpl-customers-lose-power-due-to-hurricane-sandy-4000-workers-responding-176463351.html.

[73] *In the Matter of the Board's Review of the Prudence of the Costs Incurred by Jersey Central Power & Light Company in Response to Major Storm Events in 2011 and 2012*, BPU Docket No. EO13050391, Decision Regarding Manner of Recovery of 2012 Major Storm Costs 7 (Mar. 26, 2015).

[74] FirstEnergy Corp., *Media Advisory - Tropical Storm Isaias Update* (Aug. 8, 2020), https://www.firstenergycorp.com/newsroom/news_articles/media-advisory---tropical-storm-isaias-update1.html.

[75] Joseph Wilkinson, *Thousands Lose Power in New Jersey as Winter Storm Strikes*, N.Y. Daily News (Jan. 25, 2026), https://www.yahoo.com/news/articles/thousands-lose-power-jersey-winter-021900378.html.

storms in 2023, of which seven became hurricanes.[76] To put this in context, prior to 2005, no season had exceeded 20 named storms since at least 1851.[77]

In addition to the need to fund repair costs, severe weather often leads to customer outages due to damage of transmission or distribution infrastructure, the disruption of generating capacity, or property damage so extensive that it prevents customers from taking service. Together, these effects can reduce JCP&L's revenue and strain the Company's operating cash flow. In order to continue to attract capital on reasonable terms, JCP&L must have the financial strength and flexibility to fund these severe weather costs until the Company is able to recover the costs from customers, which may take several years.

Q. Have credit rating agencies commented on JCP&L's risk related to severe weather?

A. Yes, credit rating agencies have commented on JCP&L's risk related to severe weather. Moody's recently noted JCP&L's "high exposure to physical climate risk based on the location of its service territory," and further described weather risk as one of the Company's credit challenges due to its coastal service territory.[78] Similarly, S&P recently cited "[s]usceptibility to adverse-weather events within its service territory" as a key risk for the Company.[79]

Q. Does JCP&L have a regulatory mechanism that mitigates the risk related to severe weather?

A. Yes. JCP&L's base rates include a deferral authorization for major storms that funds storm-related O&M expenses. When storm-related O&M expenses exceed that reserve, the excess is deferred (for accounting purposes) and then reviewed for recovery and

[76] Stormfax Weather Almanac, https://www.stormfax.com/huryear.htm.
[77] *Ibid.*
[78] Moody's Ratings, *Jersey Central Power & Light Company; Update to Credit Analysis* 2, 7 (April 13, 2026).
[79] S&P Global Ratings, *Jersey Central Power & Light Co*. 1 (Jan. 28, 2026).

amortized in a subsequent base rate case. While this mechanism helps mitigate the risk associated with severe weather events, it does not eliminate the risk because there can be significant regulatory lag between the time when JCP&L incurs storm-related O&M expenses and when it recovers those expenses. Furthermore, this mechanism does not address potential significant capital expenditures that JCP&L may need to make following major storms.

Q. Is severe weather risk an increasing concern for utilities and their investors?

A. Yes. The credit rating agencies are increasingly concerned with growing physical risks to utilities associated with severe weather and climate events. In an October 2025 report, S&P explained: "Among nonfinancial corporates, physical climate risks have frequently been a negative consideration in our analysis of electric utility companies."[80] Furthermore, in a November 2023 report, S&P noted that the increasing frequency of extreme and devastating physical events is heightening risks for North American investor-owned utilities.[81] S&P commented that it "has downgraded more [investor-owned utilities] due to physical events (*e.g.*, hurricanes, storms, and wildfires) over the past six years by nearly 10 times compared with the previous 13 years."[82] From 2005-2017, S&P downgraded only two investor-owned utilities because of physical risks but downgraded 19 between 2018-2023. S&P further noted that on an inflation-adjusted basis, 2021 and 2022 represented two of the top five most destructive years for extreme weather events since 1980, according to the National Oceanic and Atmospheric Administration. Furthermore, in its 2026

[80] S&P Global Ratings, *Sustainability Insights: The Credit Materiality of Physical Climate Risks Is Uneven Across Asset Classes* 3 (Oct. 23, 2025).
[81] S&P Global Ratings, *A Storm Is Brewing: Extreme Weather Events Pressure North American Utilities' Credit Quality* (Nov. 9, 2023).
[82] *Id*. at 3 (clarification added).

Industry Credit Outlook for the Utility Sector, S&P noted that "[c]limate change is increasing the frequency of extreme and devastating hurricanes, storms, and wildfires, which is heightening credit risks for North America's investor-owned utilities."[83]

Q. How does JCP&L's weather risk compare to the proxy group?

A. On average, JCP&L has higher weather-related risk than the proxy group. As Schedule JEN-09 demonstrates, based on weather risk data from the Federal Emergency Management Agency ("FEMA") National Risk Index,[84] JCP&L's service territory has an average weather risk score of 88.9, which is approximately 36% higher than the proxy group average weather risk score of 65.6.[85] This analysis demonstrates the Company's heightened weather risk relative to the proxy group.

Q. What is your conclusion with respect to JCP&L's risk due to severe weather?

A. I conclude that JCP&L has significant weather-related risk that is greater than the weather-related risk faced by the proxy group companies on average. While an upward adjustment to the Company's ROE could be appropriate given this conclusion, to be conservative, I have not made an explicit adjustment due to this heightened weather risk.

V. CAPITAL MARKET ENVIRONMENT

Q. Do economic conditions influence the required cost of capital, including the ROE?

A. Yes. The required cost of capital, including the ROE, is a function of prevailing and expected economic and capital market conditions. Each of the analytical models used to

[83] S&P Global Ratings, *Industry Credit Outlook 2026, North America Regulated Utilities: Data Center Growth Will Support Credit Quality in 2026* 1 (Jan. 14, 2026).
[84] For more detail on the National Risk Index, see https://www.fema.gov/sites/default/files/documents/fema_national-risk-index_technical-documentation.pdf.
[85] For more detail on this methodology, see Tom Dolezal and Joshua Nowak, *Weathering the Storm: Mapping the FEMA National Risk Index to Utility Service Territories*, Concentric Energy Advisors (Dec. 2025), https://ceadvisors.com/wp-content/uploads/2025/12/Weathering-the-Storm-FEMA-NRI.pdf.

estimate the required ROE is influenced by current and expected capital market conditions. Therefore, an evaluation of current and projected market conditions is integral to any ROE recommendation.

Q. What are the key macroeconomic factors affecting the cost of equity for regulated utilities in the current and prospective capital markets?

A. The cost of equity for regulated utilities is currently affected by several key factors, including: (1) the interest rate environment and central bank monetary policy; (2) inflationary pressure and the longer-term outlook for inflation; and (3) uncertainty in the economic environment due to geopolitical events. As discussed below, although the Federal Reserve reduced the Federal Funds rate three times in both 2024 and 2025, interest rates and inflation are expected to remain above the levels experienced prior to the COVID-19 pandemic. Further, geopolitical events present uncertainties with respect to the near-term economic and capital market in which JCP&L will be raising external capital.

Q. How have economic and financial market conditions changed in recent months?

A. At the end of 2024, financial markets were optimistic that the Federal Reserve was close to attaining a "soft landing" by taming inflation without a consequential rise in unemployment. Throughout 2025 and 2026, however, economic and federal policy uncertainty climbed sharply. As *Blue Chip Financial Forecasts* explains:

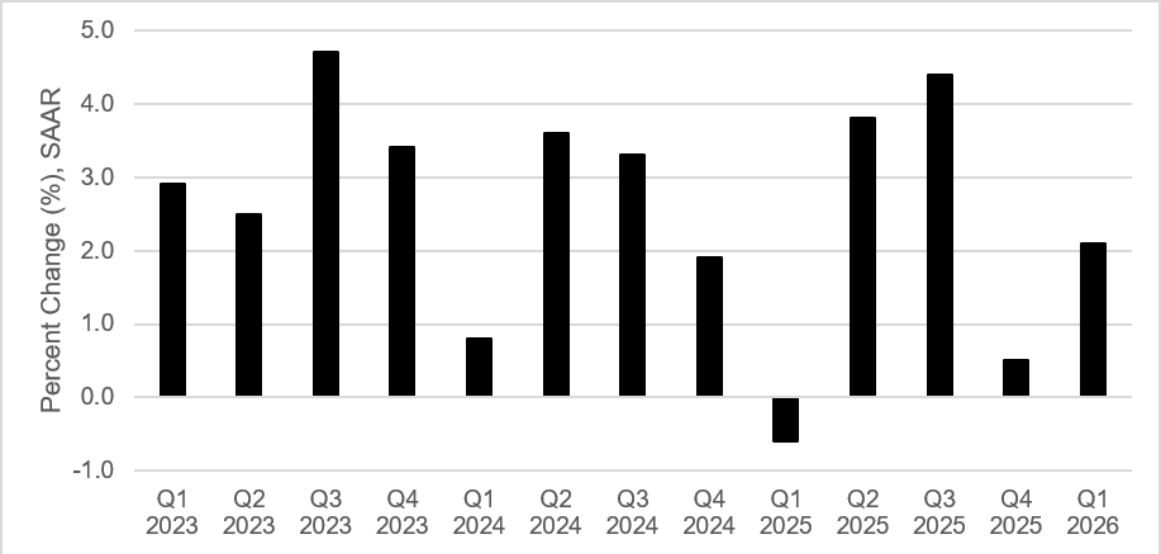
> Bond markets sold off in mid-May [2026] as oil prices stayed elevated, progress on reopening the Strait of Hormuz stalled, inflation spiked, economic data surprised to the upside, and concerns about debt-servicing costs rose. Financial market price action indicated a sharp shift in monetary-policy expectations, from anticipated rate cuts prior to the Middle East war to a policy hold, and now toward potential rate increases. Ten-year note yields moved above 4.60% before retreating, while 30-year bond yields approached 5.20%, levels not seen since July 2007.[86]

[86] *Blue Chip Financial Forecasts*, Vol. 45, No. 6, June 1, 2026, at 1 (clarification added).

Further, in its Outlook 2026 report, J.P. Morgan Private Bank emphasized the structural, rather than temporary, shift in the state of inflation.[87] J.P. Morgan notes that inflation is expected to remain more volatile and prone to upward shocks compared with the pre-pandemic period.[88] Preliminary July 2026 consumer sentiment fell 12% from a year ago.[89]

Despite the uncertain economic outlook and weak consumer sentiment, Gross Domestic Product ("GDP") remained resilient, though growth has slowed in the most recent quarter. As shown in Figure 17, after posting a decline in the first quarter of 2025, real GDP rose in each of the next four quarters, most recently posting an annual increase of 2.1% in the first quarter of 2026.[90] This demonstrates that there are mixed signals among the economic indicators.

Figure 17: Quarterly Real GDP (Seasonally Adjusted at Annual Rates)[91]



[87] J.P. Morgan Private Bank, *Outlook 2026: Promise and Pressure*, at 7.
[88] *Ibid.*
[89] University of Michigan, *Survey of Consumers, Preliminary results for July 2026* (accessed July 19, 2026), https://www.sca.isr.umich.edu/.
[90] U.S. Bureau of Economic Analysis, *GDP (Third Estimate), 1st Quarter and Year 2026*, https://www.bea.gov/news/2026/gdp-third-estimate-industries-corporate-profits-state-gdp-and-state-personal-income-1st.
[91] Source: U.S. Bureau of Economic Analysis.

Q. Please describe recent monetary policy actions by the Federal Reserve.

A. At its December 2025 meeting, the Federal Open Market Committee ("FOMC") lowered the target range of the federal funds rate for the third time in 2025 by 25 basis points to 3.50% to 3.75%. In doing so, the FOMC noted the downside risks to employment on the one hand but that "[i]nflation has moved up since earlier in the year and remains somewhat elevated."[92] The FOMC maintained its federal funds rate target range in 2026, noting that "[i]nflation remains elevated," "[t]he Committee will deliver price stability," and "[e]conomic activity is expanding at a solid pace despite elevated uncertainty that owes, in part, to the conflict in the Middle East" in June 2026.[93]

Q. Do the Federal Reserve's recent cuts to the Federal Funds rate mean that long-term government and utility bond yields will automatically follow?

A. Not necessarily. Long-term bond yields—like the 30-year Treasury yield that is applied in the ROE models and used as a benchmark for long-term utility debt—are less sensitive to the Federal Reserve's monetary policy. Long-term interest rates are influenced by the demand and supply for long-term bonds, inflation expectations, fiscal policy, and federal debt levels. As explained in more detail below, consumers' long-term inflation expectations remain elevated and fiscal policy has become more uncertain; thus, long-term government bonds have not declined commensurate with the Federal Reserve's reductions in the Federal Funds rate. As shown in Figure 18 below, from the end of June 2024 (prior to the Fed's first round of rate cuts) through June 2026, the 1-year and 2-year Treasury yields declined by 111 and 57 basis points, respectively, whereas the 30-year Treasury

[92] Federal Reserve, *Federal Reserve Issues FOMC Statement* (Dec. 10, 2025), https://www.federalreserve.gov/newsevents/pressreleases/monetary20251210a.htm.

[93] Federal Reserve, *Federal Reserve Issues FOMC Statement* (June 17, 2026), https://www.federalreserve.gov/newsevents/pressreleases/monetary20260617a.htm.

yields *increased* by 40 basis points. Since models used to estimate the just and reasonable ROE rely on long-term yields, the market movement of short-term yields does not influence the ROE model results in the way that long-term yields do.

Figure 18: U.S. Treasury Yields (June 2024 vs. June 2026)[94]

	1-year Treasury	2-year Treasury	30-year Treasury
June 28, 2024	5.09%	4.71%	4.51%
June 30, 2026	3.98%	4.14%	4.91%
Change	-1.11%	-0.57%	+0.40%

Q. Are changes in long-term bond yields more relevant to the cost of equity for utilities than short-term interest rates?

A. Yes. The 30-year Treasury bond yield is a direct input to both the CAPM and Risk Premium models because the term of the bond aligns with the long life of electric utility assets. As long-term bond yields increase, the cost of capital generally increases, and the ROE estimates from those two models also increase, although not on a one-to-one basis. While interest rates are not a direct input to the DCF model, dividend yields on utility stocks must compete with yields on Treasury bonds. As interest rates on government bonds increase, utilities must offer a higher dividend yield to attract and retain investors, signaling an increase in the cost of equity for utilities. All else equal, higher dividend yields produce higher ROE estimates in the DCF model.

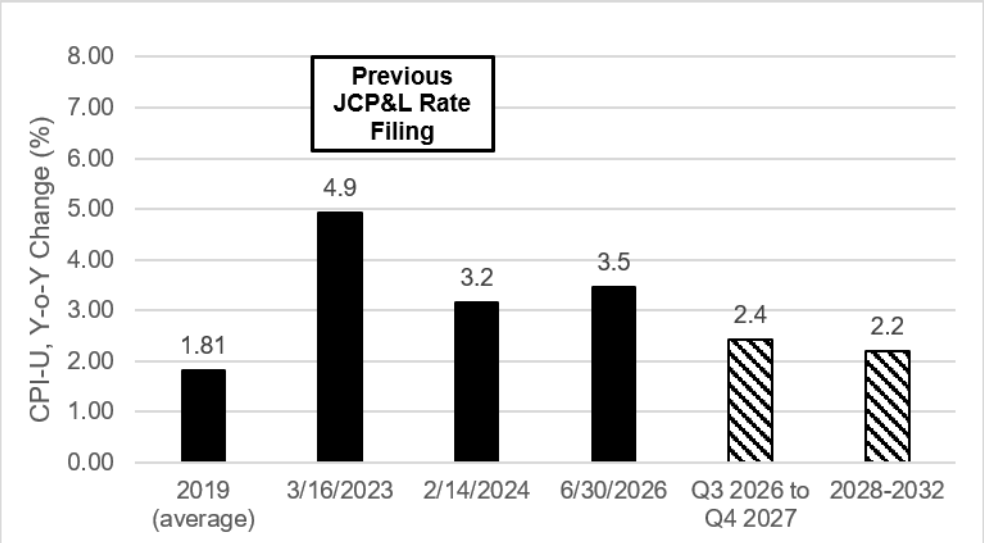
Q. What are the expectations for inflation and long-term government and utility bond yields in the near term?

A. Both inflation and long-term government and utility bond yields are expected to remain elevated and significantly above their pre-pandemic levels. As shown in Figures 19 and

[94] Source: Federal Reserve Board of Governors, H.15 Selected Interest Rates.

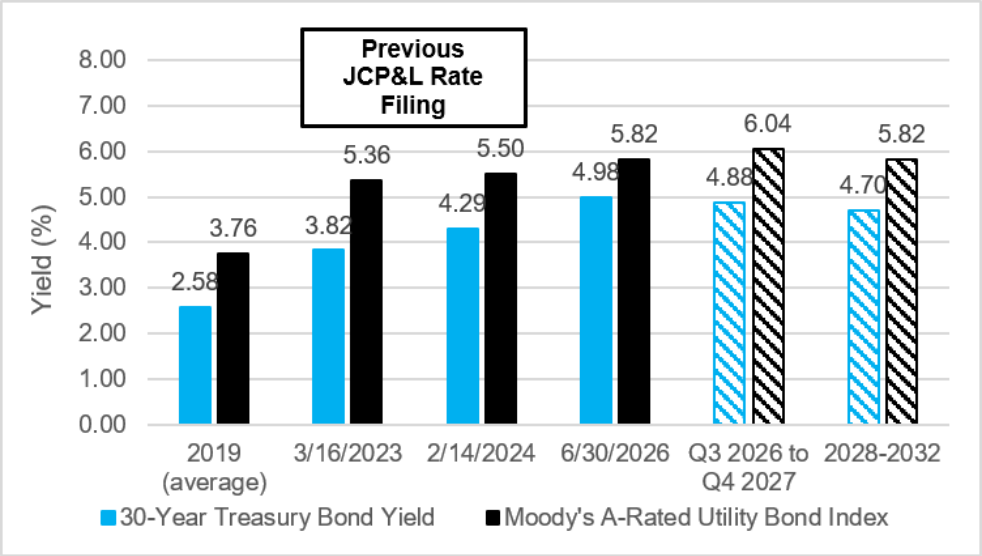
20 below, inflation and long-term government and utility bond yields have been higher than the levels experienced in 2019 prior to the COVID-19 pandemic and are expected to remain elevated and near current levels over the next five years.

Figure 19: Consumer Price Index (2019 vs. 2026 and Forecasted)[95]



[95] Sources: Federal Reserve Bank of St. Louis, *FRED Economic Database, Series CPIAUCSL*, https://fred.stlouisfed.org/series/CPIAUCSL; Blue Chip Financial Forecasts, July 2026 Edition, at 9; and Blue Chip Financial Forecasts, Vol. 45, No. 6, at 14.

Figure 20: 30-Year Treasury Yield and Moody's A Rated Utility Bond Index (2019 vs. 2026 and Forecasted)[96]



Q. How might persistent inflation and elevated interest rates affect the cost of equity for utilities?

A. Longer-term bonds like the 30-year Treasury bond are more sensitive to inflation expectations than shorter-term bonds because their value is influenced more by inflation due to their longer maturity holding period and reinvestment rate implications. Thus, as the value (price) of bonds declines due to higher inflation expectations, the yield increases. Because utilities are capital intensive enterprises, higher inflation and interest rates tend to have a negative effect on utility stocks. Higher inflation and interest rates lead to increases in the cost of capital for utilities.

[96] Sources: Federal Reserve Bank of St. Louis, *FRED Economic Database, Series DGS30*, https://fred.stlouisfed.org/series/DGS30; Bloomberg Professional; Federal Reserve Bank of St. Louis, *FRED Economic Database, Series DAAA*, https://fred.stlouisfed.org/series/DAAA; Blue Chip Financial Forecasts, July 2026 Edition, at 9; and Blue Chip Financial Forecasts, Vol. 45 No. 6, at 14. Projected utility "A" bond yields are estimated from *Blue Chip Financial Forecasts'* projected AAA corporate bond yields plus the average historical spread between AAA-rated corporate and A-rated utility bond yields over the last five years.

Q. Please discuss the recent changes in U.S. trade and geopolitical policy.

A. During 2025 and 2026, the Trump administration announced, implemented, or delayed implementation of tariffs on numerous U.S. trade partners. A highlight of this is when, on April 2, 2025, President Trump announced the administration would impose a 10% base tariff on all imports from nearly every country plus an additional "reciprocal" tariff customized for each of approximately 60 countries.[97] These reciprocal tariffs were subsequently paused, but significant uncertainty remains around the future course of U.S. trade policy and how it will affect the economy. On February 20, 2026, the Supreme Court struck down President Trump's tariffs,[98] though he responded with a pledge to impose a new global 15% tariff.[99] More recently, on July 20, 2026, President Trump imposed "additional 50% tariffs on certain goods of Canada."[100]

This created significant policy and market uncertainty; as can be seen in Figure 21 below, the Federal Reserve Bank of St. Louis' Economic Policy Uncertainty Index (the "EPU Index") spiked to levels not seen since the COVID-19 pandemic. While the EPU Index has partially subsided in recent months (to 354.92 as of June 2026), it is still significantly above the average over the last 11 years (161.77). This heightened U.S. policy and market uncertainty is further evidenced by the weakened U.S. dollar ("USD"), which

[97] The White House, *Regulating Imports with a Reciprocal Tariff to Rectify Trade Practices that Contribute to Large and Persistent Annual United States Goods Trade Deficits* (Apr. 2, 2025), https://www.whitehouse.gov/presidential-actions/2025/04/regulating-imports-with-a-reciprocal-tariff-to-rectify-trade-practices-that-contribute-to-large-and-persistent-annual-united-states-goods-trade-deficits/.

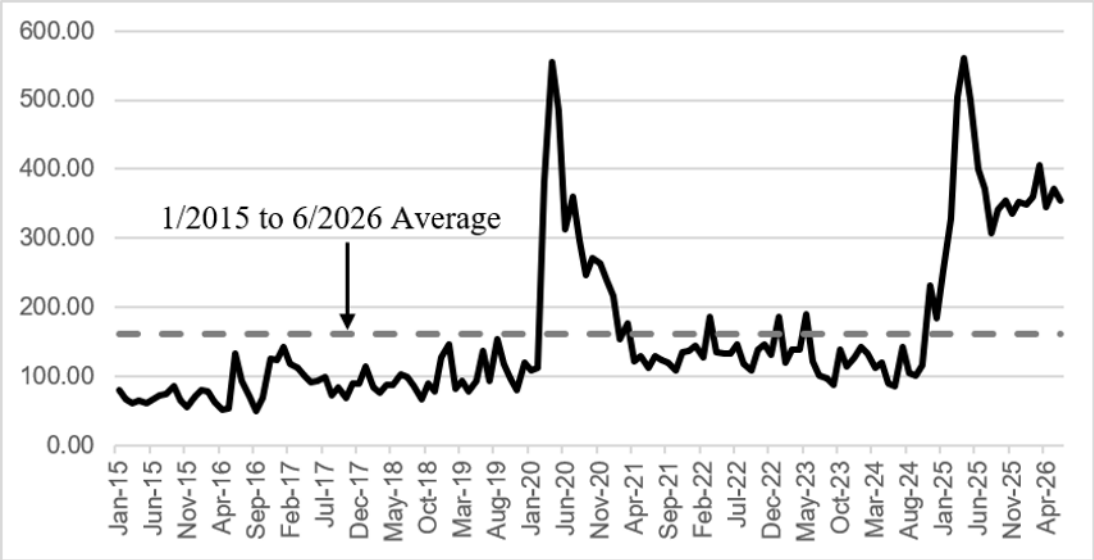
[98] Lindsay Whitehurst, *Supreme Court Strikes Down Trump's Sweeping Tariffs, Sparking Fierce Pushback and Vow of New Levies*, AP News (Feb. 20, 2026), https://apnews.com/article/supreme-court-tariffs-trump-0485fcda30a7310501123e4931dba3f9.

[99] Tony Romm & Ana Swanson, *Trump Says He Will Raise Global Tariff to 15 Percent*, The New York Times (Feb. 21, 2026), https://www.nytimes.com/2026/02/21/business/trump-tariffs.html.

[100] The White House, Fact Sheet: President Donald J. Trump Imposes Additional Tariffs on Canada (July 20, 2026), https://www.whitehouse.gov/fact-sheets/2026/07/fact-sheet-president-donald-j-trump-imposes-additional-tariffs-on-canada/.

depreciated against gold and a broad set of foreign currencies in 2025; from December 31, 2024, to December 31, 2025, the USD depreciated 7.80% against the Federal Reserve's trade-weighted USD index, and gold prices (as measured in USD) increased by approximately 65%.[101] The January 3, 2026 U.S. bombing of Venezuela and subsequent capture of Venezuelan President Maduro[102] and the U.S. and Israeli attack on Iran and subsequent on-again, off-again ceasefire between the U.S. and Iran further add to the economic and geopolitical uncertainty.[103] Uncertainty increases risk, which increases the cost of equity, all else equal.

Figure 21: Economic Policy Uncertainty Index January 1, 2015 – June 30, 2026[104]



[101] Sources: Federalreserve.gov H10 data; Goldprice.org.

[102] Jennifer Jacobs, et al., *Trump Says U.S. Is "In Charge" of Venezuela, Maduro Jailed in New York After U.S. Military Operation*, CBS News (Jan. 5, 2026), https://www.cbsnews.com/live-updates/venezuela-us-military-strikes-maduro-trump/.

[103] Joe Gambrell, et al., *U.S. and Israel Launch a Major Attack on Iran, Trump Says Supreme Leader Khamenei Killed*, PBS News (Feb. 28, 2026), https://www.pbs.org/newshour/world/u-s-and-israel-launch-a-major-attack-on-iran-trump-says-supreme-leader-khamenei-killed; Joe Gambrell, et al., *U.S. Launches Additional Strikes on Iran Ahead of Restoring Blockade, Official Says*, PBS News (July 14, 2026).

[104] Source: Federal Reserve Bank of St. Louis, FRED Economic Database, series USEPUINDXD, https://fred.stlouisfed.org/series/USEPUINDXD/.

Q. What conclusions do you draw from your review of the current capital market environment and its implications for JCP&L's cost of equity?

A. My primary conclusion is that the economic and financial market environment is uncertain concerning inflation, the strength of the economy, the outcome of federal trade policy and other geopolitical events, and the path of monetary policy. Although the Federal Reserve has cut the level of short-term interest rates, long-term government and utility bond yields have not followed suit and remain elevated relative to the very low-interest rate environment experienced in the prior decade. Lastly, inflation is expected to remain elevated and above pre-pandemic levels. These factors underscore the importance of using multiple models when determining the Company's cost of equity to gain a comprehensive perspective of the effect of fluid and evolving market conditions on the cost of equity.

VI. CAPITAL STRUCTURE

Q. What is JCP&L's requested capital structure?

A. As described in Schedule SRS-02, JCP&L is projecting a capital structure consisting of 53% common equity and 47% long-term debt. I understand that these figures correspond to the Company's projected capital structure excluding goodwill.

Q. How does capital structure affect the cost of capital?

A. A company's total risk consists of business risk and financial risk. Business risk includes operating, market, regulatory, and competitive uncertainties, while financial risk is the incremental risk to investors associated with additional leverage, or levels of debt. Therefore, the capital structure indicates a company's financial risk, which reflects the risk that a company may not have adequate cash flows to meet its financial obligations.

As the percentage of debt in the capital structure increases, so do the fixed obligations for the repayment of that debt and the risk of financial distress.[105] In essence, even if two firms face the same business risks, a company with meaningfully higher levels of debt in its capital structure is riskier, which increases its costs of both debt and equity.

Q. Please summarize the approaches to determining the appropriate capital structure for regulated utilities.

A. There are two primary approaches regulators use to determine the appropriate capital structure for ratemaking purposes. The most common approach is to use the subject utility's actual capital structure.[106] This approach is preferred when the subject utility (1) issues its own debt, (2) has its own credit rating, and (3) its actual capital structure is within industry standards and practice. When the subject utility does not issue its own debt and have its own credit rating, or when the actual capital structure deviates substantially from industry practice (as here), in some jurisdictions, a hypothetical capital structure may be imputed.

Q. Does JCP&L issue its own debt and have its own credit ratings?

A. Yes. Therefore, the next step is to assess the reasonableness of the Company's actual capital structure within the context of industry practice.

Q. What are the guidelines for determining whether a utility's capital structure is within industry standards?

A. In a 2020 publication titled *A Cost of Capital and Capital Markets Primer for Utility Regulators*, the National Association of Regulatory Utility Commissioners ("NARUC")

[105] *See* Morin, *supra* note 26, at 45-46.
[106] As used in this case, a utility's actual capital structure refers to the capital structure the utility expects to maintain during the period rates will be in effect.

states that actual capital structure ratios should be used unless they "greatly diverge" from sound industry practice:

> A utility management must be permitted latitude, discretion, and flexibility in managing capital structure ratios. Since there is no practical methodology to pinpoint theoretically optimal capital structure ratios, targeted ratios can only be broadly conceptualized. Appropriate ratios may shift over time as capital market conditions or business risk characteristics change. Additionally, the timing of upcoming issuances and maturities may influence the capital structure ratios because both the size and frequency of issuances are affected by the relative cost-effectiveness of various issuance increments.
>
> Given these practical considerations, *capital structure ratios cannot be deemed to be inappropriate unless the ratios greatly diverge from sound industry practice* and cause a lack of financial flexibility that may lead to higher overall costs.
>
> * * *
>
> As increasing financial leverage shifts the weight from common equity to lower cost debt, it also increases both the cost of debt and the cost of common equity. In practice, these offsetting impacts cancel each other out over a wide range of capital structure ratios . . . .[107]

Further, James C. Bonbright explains in his seminal text *Principles of Public Utility Rates* that a hypothetical capital structure should be used only when actual capital structures are "clearly unsound" or "extravagantly conservative," reasoning that using hypothetical capital structures "substitutes an estimate of what the capital cost would be under nonexisting conditions for what it actually is or will soon be under prevailing conditions."[108]

[107] NARUC, *A Cost of Capital and Capital Markets Primer for Utility Regulators* 11 (Apr. 2020) (emphasis added).
[108] James C. Bonbright, et al., *Principles of Public Utility Rates* 243-44 (1961; republished by Regulatory Assistance Program) (emphasis in original).

Q. Have you assessed whether JCP&L's proposed capital structure is consistent with sound industry practice?

A. Yes, I have. The proxy group has been selected to reflect comparable companies in terms of business and financial risks. Therefore, it is appropriate to compare the financial capital structures of the proxy group companies to the financial capital structure requested by JCP&L to assess whether the Company's proposed capital structure is reasonable and consistent with industry standards for companies with commensurate risk. I calculated the average capital structure for each of the proxy group operating companies from 2022 through 2024. Schedule JEN-10 shows that JCP&L's proposed common equity ratio of 53% is within the range of actual common equity ratios of 41.56% to 58.93% for the operating companies held by the proxy group over this period and is consistent with the mean and median of 52.06% and 52.57%, respectively.

Q. What is your conclusion regarding JCP&L's requested capital structure?

A. The requested common equity ratio of 53% is within the range of actual and authorized equity ratios for its peers and is, therefore, consistent with industry standards. As such, a capital structure including 53% common equity and 47% long-term debt is reasonable and should be approved.

VII. CONCLUSION

Q. What is your conclusion regarding the ROE and capital structure for JCP&L?

A. As discussed throughout my Direct Testimony, it is important to consider a variety of quantitative and qualitative information in reviewing analytical results and arriving at ROE determinations. Based on my review of the results from three commonly used analytical approaches, I conclude that equity investors' required return on investment in electric

utilities that are comparable to JCP&L in today's capital market environment ranges from 10.20% to 11.70%. My recommended 10.20% ROE is at the low end of this range and is a conservative estimate of JCP&L's cost of equity.

As to the capital structure, JCP&L's requested capital structure of 53% common equity and 47% long-term debt is within the range of capital structures that finance the regulated electric utility operations of the proxy group and, therefore, is reasonable and appropriate and should be approved.

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

JENNIFER E. NELSON
VICE PRESIDENT

Jennifer Nelson is a Certified Rate of Return Analyst with more than 15 years of experience in the energy industry. As an expert witness, she has testified to the cost of capital and alternative ratemaking proposals for electric, natural gas, and water utilities. In her time as a consultant, Ms. Nelson has provided consulting services on a variety of utility regulatory matters including ratemaking and regulatory policy, cost of service and revenue requirements, integrated resource planning, natural gas pipeline development, utility supply planning issues, and merger and acquisition transactions. She also has extensive experience performing statistical analyses, developing economic and financial models, and providing policy analyses and recommendations.

Prior to joining Concentric, Ms. Nelson was a Director at ScottMadden, Inc., and a managing consultant at Sussex Economic Advisors, LLC. Prior to consulting, she was a staff economist at the Massachusetts Department of Public Utilities and a petroleum economist for the State of Alaska. Ms. Nelson holds a Master of Science degree in Resource and Applied Economics from the University of Alaska and a Bachelor of Science degree in Business Economics from Bentley University. Ms. Nelson has been recognized as one of the *Top 25 Women Leaders in Consulting for 2026* by The Consulting Report.

AREAS OF EXPERTISE

Cost of Capital

- Submitted expert testimony on behalf of electric utilities before regulatory commissions in Arkansas, Kansas, Michigan, New Hampshire, New Mexico, North Carolina, Ohio, Pennsylvania, South Carolina, Texas, and Virginia regarding the cost of capital.
- Submitted expert testimony on behalf of natural gas utilities before regulatory commissions in Alaska, Florida, Michigan, North Carolina, Ohio, Oregon, Pennsylvania, South Carolina, Utah, West Virginia, and Wyoming regarding the cost of capital.
- Submitted expert testimony on behalf of a water utility before the Kentucky Public Service Commission regarding the appropriate capital structure and cost of debt.
- Supported expert testimony regarding the cost of capital before numerous state utility regulatory commissions and the FERC on behalf of electric and natural gas utilities through research, financial analysis and modeling, and testimony development.

Alternative Ratemaking Mechanisms

- Submitted expert testimony on behalf of electric utilities and a water utility before the Arkansas Public Service Commission regarding the utilities' proposed Formula Rate Plans.
- Submitted expert testimony on behalf of an electric utility before the Oklahoma Corporation Commission regarding the utility's proposed Formula Rate Plan.

- Submitted expert testimony on behalf of an electric and natural gas utility before the Delaware Public Service Commission regarding the utility's proposed performance-based rate plan.
- Submitted expert testimony on behalf of an electric and natural gas utility before the Montana Public Service Commission regarding the utility's proposed alternative rate mechanisms.
- Co-sponsored expert testimony on behalf of a natural gas utility before the Maine Public Utilities Commission regarding the utility's proposed capital investment cost recovery mechanism.
- Supported expert testimony and performed research and analysis on alternative ratemaking frameworks.

Resource and Supply Planning

- Supported expert testimony on the reasonableness of utility resource supply portfolio decisions.
- Assisted in a benchmarking analysis on behalf of a Northeast U.S. natural gas utility regarding its supply planning standards and design day demand forecast process.
- Supported rebuttal testimony filed on behalf of an Alaska natural gas utility regarding the utility's gas supply planning standards.
- Supported the development of a New Hampshire electric utility's Integrated Resource Plan filed with the New Hampshire Public Utility Commission.
- Performed research and financial analysis to evaluate the benefits, costs, and policy options associated with natural gas expansion by Massachusetts natural gas utilities as part of a prepared report for the Massachusetts Department of Energy Resources.
- Developed a dynamic natural gas demand forecast model for in-state use for the State of Alaska, which included forecasting demand from both existing and anticipated natural gas utilities, power consumption, and large commercial operations.
- Conducted research and prepared analyses for a natural gas pipeline Open Season.

Other Regulatory Financial Issues

- Filed expert testimony before the California PUC regarding the benefits of financial flexibility and diversity in sources of financial capital associated with an electric utility's request to lease entitlements as a means of raising capital.
- Supported expert testimony on the appropriate level of remuneration associated with the Massachusetts electric utilities' long-term contracts for wind power through research, financial analysis and modeling, and testimony development.
- Provided research and analytical support estimating financial damages incurred as a result of construction delays for an electric transmission company.
- Prepared a Feasibility Study for an electric cooperative utility supporting a utility-owned solar project.

Mergers & Acquisitions

- Performed buy-side benchmarking and regulatory analysis for utility acquisitions.

RELEVANT PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2021-present)
Vice President
Assistant Vice President

ScottMadden, Inc. (2016-2021)
Director
Manager

Sussex Economic Advisors, LLC (2013-2016)
Managing Consultant

Massachusetts Department of Public Utilities (2011-2013)
Economist, Electric Power Division

State of Alaska Department of Revenue, Tax Division (2007-2010)
Petroleum Economist

Federal Reserve Bank of Boston (2000-2002)
Research Assistant, Economic Research Department

EDUCATION AND RELEVANT COURSEWORK

University of Alaska
Master of Science, Resource and Applied Economics

Bentley University (formerly Bentley College)
Bachelor of Science, Business Economics
Graduated *magna cum laude*

New Mexico State University
Center for Public Utilities, Regulatory Basics

ISO New England
Wholesale Energy Markets (WEM-101)

Colorado School of Mines
Petroleum Engineering SuperSchool

EUCI
Course Instructor – Performance-Based Ratemaking

AWARDS, DESIGNATIONS, AND PROFESSIONAL AFFILIATIONS

Recognized as one of the *Top 25 Women Leaders in Consulting for 2026* by The Consulting Report
Certified Rate of Return Analyst, Society of Utility and Regulatory Financial Analysts
Member, Society of Utility and Regulatory Financial Analysts

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Regulatory Commission of Alaska				
ENSTAR Natural Gas Company	04/25	ENSTAR Natural Gas Company	TA-352-4	Cost of Capital
Cook Inlet Natural Gas Storage Alaska, LLC (CINGSA)	04/26	Cook Inlet Natural Gas Storage Alaska, LLC (CINGSA)	U-25-023	Reply Testimony on Cost of Debt in CINGSA's Formula Rate Mechanism Annual Revision filing
Arkansas Public Service Commission				
Liberty Utilities (Pine Bluff Water)	10/18	Liberty Utilities (Pine Bluff Water)	18-027-U	Formula Rate Plan and tariff
Entergy Arkansas, LLC	11/20	Entergy Arkansas, LLC	16-036-FR	Evaluated the Return on Equity included in Rider FRP
Oklahoma Gas & Electric	10/21	Oklahoma Gas & Electric	21-087-U	Formula Rate Plan
The Empire District Electric Company	05/26	The Empire District Electric Company	26-20-U	Cost of Capital
California Public Utilities Commission				
Pacific Gas & Electric Co.	01/25	Pacific Gas & Electric Co.	A-24-03-009	Financial flexibility and capital diversity
Delaware Public Service Commission				
Delmarva Power & Light Company	08/24	Delmarva Power & Light Company	24-0868	Alternative Ratemaking Proposal
Florida Public Service Commission				
Pivotal Utility Holdings, Inc. d/b/a Florida City Gas	05/22	Pivotal Utility Holdings, Inc. d/b/a Florida City Gas	20220069-GU	Cost of Capital
State Corporation Commission of Kansas				
Evergy Kansas Central and Evergy Kansas South, Inc.	07/25	Evergy Kansas Central and Evergy Kansas South, Inc.	25-EKCE-294-RTS	Capital Structure
The Empire District Electric Company d/b/a Liberty	12/25	The Empire District Electric Company d/b/a Liberty	26-EPDE-0180-RTS	Capital Structure, Cost of Capital and Cost of Debt
Kentucky Public Service Commission				
Bluegrass Water Utility Operating Company, LLC	09/20	Bluegrass Water Utility Operating Company, LLC	2020-290	Capital Structure and Cost of Long-Term Debt
Maine Public Utilities Commission				

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Unitil Corporation	06/19	Northern Utilities, Inc.	19-00092	Co-sponsored testimony supporting a proposed capital tracking mechanism
Michigan Public Service Commission				
DTE Electric Company	04/25	DTE Electric Company	U-21860	Cost of Capital
DTE Gas Company	11/25	DTE Gas Company	U-21973	Cost of Capital
DTE Electric Company	04/26	DTE Electric Company	U-22046	Cost of Capital
Montana Public Utilities Commission				
NorthWestern Corporation	08/22	NorthWestern Corporation	2022-7-78 (elect.) 2022-7-78 (gas)	Alternative Ratemaking Proposals
New Hampshire Public Utilities Commission				
Unitil Energy Systems, Inc.	04/21	Unitil Energy Systems, Inc.	DE 21-030	Cost of Capital
New Mexico Public Regulation Commission				
El Paso Electric Company	07/20	El Paso Electric Company	20-00104-UT	Cost of Capital
El Paso Electric Company	03/26	El Paso Electric Company	25-00082-UT	Cost of Capital
North Carolina Utilities Commission				
Public Service Company of North Carolina d/b/a Dominion Energy North Carolina	04/21	Public Service Company of North Carolina d/b/a Dominion Energy North Carolina	G-5, Sub 632	Cost of Capital
Virginia Electric & Power Co., d/b/a Dominion Energy North Carolina	03/24	Virginia Electric & Power Co., d/b/a Dominion Energy North Carolina	E-22, Sub 694	Cost of Capital
Public Service Company of North Carolina	04/25	Public Service Company of North Carolina	G-5, Sub 686	Cost of Capital
Virginia Electric & Power Co., d/b/a Dominion Energy North Carolina	04/26	Virginia Electric & Power Co., d/b/a Dominion Energy North Carolina	E-22, Sub 765	Cost of Capital
Public Utilities Commission of Ohio				
The East Ohio Gas Company d/b/a Dominion Energy Ohio	11/23	The East Ohio Gas Company d/b/a Dominion Energy Ohio	23-0894-GA-AIR	Cost of Capital

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
The East Ohio Gas Company d/b/a Enbridge Gas Ohio	01/26	The East Ohio Gas Company d/b/a Enbridge Gas Ohio	25-1097-GA-AIR	Cost of Capital
Ohio Edison Co., The Cleveland Electric Illuminating Co., and The Toledo Electric Co.	05/26	Ohio Edison Co., The Cleveland Electric Illuminating Co., and The Toledo Electric Co.	26-0347-EL-AIR	Cost of Capital
Oklahoma Corporation Commission				
Oklahoma Gas & Electric	12/21	Oklahoma Gas & Electric	PUD202100164	Formula Rate Plan
Public Utility Commission of Oregon				
Northwest Natural Gas Company d/b/a NW Natural	12/23	Northwest Natural Gas Company d/b/a NW Natural	UG 490	Cost of Capital
Northwest Natural Gas Company d/b/a NW Natural	12/24	Northwest Natural Gas Company d/b/a NW Natural	UG 520	Cost of Capital
Pennsylvania Public Utility Commission				
PPL Electric Utilities Corporation	09/25	PPL Electric Utilities Corporation	R-2025-3057164	Cost of Capital
Peoples Natural Gas Company LLC	03/26	Peoples Natural Gas Company LLC	R-2026-3060855	Cost of Capital
Public Utilities Commission of South Carolina				
Dominion Energy South Carolina	04/23	Dominion Energy South Carolina	2023-70-G	Cost of Capital
Dominion Energy South Carolina	03/24	Dominion Energy South Carolina	2024-34-E	Cost of Capital
Dominion Energy South Carolina, Inc.	01/26	Dominion Energy South Carolina, Inc.	2025-325-E	Cost of Capital
Piedmont Natural Gas	04/26	Piedmont Natural Gas	2026-61-G	Cost of Capital
Public Utilities Commission of Texas				
Sharyland Utilities L.L.C.	12/20	Sharyland Utilities L.L.C.	51611	Cost of Capital
El Paso Electric Company	06/21	El Paso Electric Company	52195	Cost of Capital
Wind Energy Transmission Texas, LLC dba WETT	12/24	Wind Energy Transmission Texas, LLC dba WETT	57299	Cost of Capital
El Paso Electric Company	01/25	El Paso Electric Company	57568	Cost of Capital

SPONSOR	DATE	CASE/APPLICANT	DOCKET	SUBJECT
Utah Public Service Commission				
Dominion Energy Utah	05/22	Dominion Energy Utah	22-057-03	Cost of Capital
Enbridge Gas Utah	05/25	Enbridge Gas Utah	25-057-06	Cost of Capital
Virginia State Corporation Commission				
Virginia Electric & Power Company (Dominion Energy Virginia)	03/25	Virginia Electric & Power Company (Dominion Energy Virginia)	PUR-2025-00058	Cost of Capital
Public Service Commission of West Virginia				
Hope Gas, Inc. d/b/a Dominion Energy West Virginia	11/20	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	20-0746-G-42T	Cost of Capital
Hope Gas, Inc.	04/25	Hope Gas, Inc.	25-0417-G-42T	Cost of Capital
Washington Utilities & Transportation Commission				
Northwest Natural Gas Company d/b/a NW Natural	08/25	Northwest Natural Gas Company d/b/a NW Natural	UG-250610	Cost of Capital
Wyoming Public Service Commission				
Dominion Energy Wyoming	03/23	Dominion Energy Wyoming	30010-215-GR-23	Cost of Capital
Questar Gas Company d/b/a Enbridge Gas Wyoming	03/26	Questar Gas Company d/b/a Enbridge Gas Wyoming	30010-242-GR-26	Cost of Capital

Constant Growth Discounted Cash Flow Model with Half Year Growth Adjustment
30 Day Average Stock Price

Company	Ticker	[1] Annualized Dividend	[2] Average Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Zacks Earnings Growth	[6] S&P Capital IQ Earnings Growth	[7] Value Line Earnings Growth	[8] Average Earnings Growth	[9] Low ROE	[10] Mean ROE	[11] High ROE
Alliant Energy Corporation	LNT	$2.14	$73.26	2.92%	3.03%	7.20%	8.20%	6.00%	7.13%	9.01%	10.16%	11.24%
Ameren Corporation	AEE	$3.00	$109.79	2.73%	2.85%	9.30%	8.00%	7.50%	8.27%	10.34%	11.11%	12.16%
American Electric Power Company, Inc.	AEP	$3.80	$130.03	2.92%	3.03%	7.90%	8.60%	5.50%	7.33%	8.50%	10.36%	11.65%
Avista Corporation	AVA	$1.97	$41.25	4.78%	4.90%	4.10%	6.00%	5.00%	5.03%	8.97%	9.93%	10.92%
CMS Energy Corporation	CMS	$2.28	$73.65	3.10%	3.21%	7.10%	7.50%	8.50%	7.70%	10.31%	10.91%	11.73%
Consolidated Edison, Inc.	ED	$3.55	$107.34	3.31%	3.41%	6.50%	6.47%	6.50%	6.49%	9.89%	9.91%	9.91%
DTE Energy Company	DTE	$4.66	$146.20	3.19%	3.29%	5.90%	8.00%	6.00%	6.63%	9.18%	9.93%	11.31%
Duke Energy Corporation	DUK	$4.26	$124.36	3.43%	3.54%	n/a	6.70%	6.50%	6.60%	10.04%	10.14%	10.24%
Edison International	EIX	$3.51	$71.84	4.89%	5.06%	9.40%	6.00%	6.00%	7.13%	11.03%	12.19%	14.52%
Entergy Corporation	ETR	$2.56	$111.27	2.30%	2.45%	13.30%	13.32%	11.50%	12.71%	13.93%	15.15%	15.78%
Evergy, Inc.	EVRG	$2.78	$83.48	3.33%	3.47%	9.10%	8.79%	6.50%	8.13%	9.94%	11.59%	12.58%
Eversource Energy	ES	$3.15	$69.73	4.52%	4.61%	3.30%	4.75%	4.50%	4.18%	7.89%	8.80%	9.37%
Exelon Corporation	EXC	$1.68	$45.75	3.67%	3.79%	6.00%	6.03%	7.00%	6.34%	9.78%	10.13%	10.80%
IDACORP, Inc.	IDA	$3.52	$142.64	2.47%	2.55%	7.80%	7.85%	5.00%	6.88%	7.53%	9.44%	10.42%
OGE Energy Corporation	OGE	$1.70	$47.76	3.56%	3.67%	5.60%	6.85%	6.00%	6.15%	9.26%	9.82%	10.53%
Pinnacle West Capital Corporation	PNW	$3.64	$102.67	3.55%	3.66%	5.80%	7.30%	6.00%	6.37%	9.45%	10.02%	10.97%
PPL Corporation	PPL	$1.14	$35.77	3.19%	3.31%	7.50%	7.83%	8.00%	7.78%	10.81%	11.09%	11.31%
Public Service Enterprise Group Inc.	PEG	$2.68	$79.52	3.37%	3.48%	6.10%	6.53%	7.50%	6.71%	9.57%	10.19%	11.00%
Southern Company	SO	$3.04	$93.53	3.25%	3.37%	7.20%	7.75%	7.00%	7.32%	10.36%	10.69%	11.13%
Xcel Energy Inc.	XEL	$2.37	$79.30	2.99%	3.12%	9.40%	9.18%	8.00%	8.86%	11.11%	11.98%	12.53%
Proxy Group Mean				3.37%	3.49%	7.29%	7.58%	6.73%	7.19%	9.84%	10.68%	11.50%
Proxy Group Median				3.28%	3.39%	7.20%	7.63%	6.50%	7.01%	9.83%	10.18%	11.18%
Average of Mean and Median				3.33%	3.44%	7.24%	7.60%	6.61%	7.10%	9.84%	10.43%	11.34%
Flotation Costs [12]										0.08%	0.08%	0.08%
Constant Growth DCF Estimate										**9.92%**	**10.51%**	**11.43%**

Notes:
[1] Source: S&P Capital IQ
[2] Source: S&P Capital IQ, equals indicated number of trading day average as of 06/30/2026
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [8])
[5] Source: Zacks
[6] Source: S&P Capital IQ
[7] Source: Value Line
[8] Equals Average ([5], [6], [7])
[9] Equals [3] x (1 + 0.5 x Minimum([5], [6], [7])) + Minimum([5], [6], [7])
[10] Equals [4] + [8]
[11] Equals [3] x (1 + 0.5 x Maximum([5], [6], [7])) + Maximum([5], [6], [7])
[12] Source: Exhibit JC-07, Schedule JEN-6

Constant Growth Discounted Cash Flow Model with Half Year Growth Adjustment
90 Day Average Stock Price

Company	Ticker	[1] Annualized Dividend	[2] Average Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Zacks Earnings Growth	[6] S&P Capital IQ Earnings Growth	[7] Value Line Earnings Growth	[8] Average Earnings Growth	[9] Low ROE	[10] Mean ROE	[11] High ROE
Alliant Energy Corporation	LNT	$2.14	$72.38	2.96%	3.06%	7.20%	8.20%	6.00%	7.13%	9.05%	10.19%	11.28%
Ameren Corporation	AEE	$3.00	$110.50	2.71%	2.83%	9.30%	8.00%	7.50%	8.27%	10.32%	11.09%	12.14%
American Electric Power Company, Inc.	AEP	$3.80	$131.59	2.89%	2.99%	7.90%	8.60%	5.50%	7.33%	8.47%	10.33%	11.61%
Avista Corporation	AVA	$1.97	$40.81	4.83%	4.95%	4.10%	6.00%	5.00%	5.03%	9.03%	9.98%	10.97%
CMS Energy Corporation	CMS	$2.28	$75.54	3.02%	3.13%	7.10%	7.50%	8.50%	7.70%	10.23%	10.83%	11.65%
Consolidated Edison, Inc.	ED	$3.55	$109.71	3.24%	3.34%	6.50%	6.47%	6.50%	6.49%	9.81%	9.83%	9.84%
DTE Energy Company	DTE	$4.66	$146.28	3.19%	3.29%	5.90%	8.00%	6.00%	6.63%	9.18%	9.92%	11.31%
Duke Energy Corporation	DUK	$4.26	$127.40	3.34%	3.45%	n/a	6.70%	6.50%	6.60%	9.95%	10.05%	10.16%
Edison International	EIX	$3.51	$71.67	4.90%	5.07%	9.40%	6.00%	6.00%	7.13%	11.04%	12.21%	14.53%
Entergy Corporation	ETR	$2.56	$110.42	2.32%	2.47%	13.30%	13.32%	11.50%	12.71%	13.95%	15.17%	15.79%
Evergy, Inc.	EVRG	$2.78	$82.54	3.37%	3.51%	9.10%	8.79%	6.50%	8.13%	9.98%	11.63%	12.62%
Eversource Energy	ES	$3.15	$70.15	4.49%	4.58%	3.30%	4.75%	4.50%	4.18%	7.86%	8.77%	9.35%
Exelon Corporation	EXC	$1.68	$47.03	3.57%	3.69%	6.00%	6.03%	7.00%	6.34%	9.68%	10.03%	10.70%
IDACORP, Inc.	IDA	$3.52	$143.18	2.46%	2.54%	7.80%	7.85%	5.00%	6.88%	7.52%	9.43%	10.41%
OGE Energy Corporation	OGE	$1.70	$47.88	3.55%	3.66%	5.60%	6.85%	6.00%	6.15%	9.25%	9.81%	10.52%
Pinnacle West Capital Corporation	PNW	$3.64	$101.69	3.58%	3.69%	5.80%	7.30%	6.00%	6.37%	9.48%	10.06%	11.01%
PPL Corporation	PPL	$1.14	$37.26	3.06%	3.18%	7.50%	7.83%	8.00%	7.78%	10.67%	10.96%	11.18%
Public Service Enterprise Group Inc.	PEG	$2.68	$80.94	3.31%	3.42%	6.10%	6.53%	7.50%	6.71%	9.51%	10.13%	10.94%
Southern Company	SO	$3.04	$94.83	3.21%	3.32%	7.20%	7.75%	7.00%	7.32%	10.32%	10.64%	11.08%
Xcel Energy Inc.	XEL	$2.37	$80.19	2.96%	3.09%	9.40%	9.18%	8.00%	8.86%	11.07%	11.95%	12.49%
Proxy Group Mean				3.35%	3.46%	7.29%	7.58%	6.73%	7.19%	9.82%	10.65%	11.48%
Proxy Group Median				3.22%	3.33%	7.20%	7.63%	6.50%	7.01%	9.75%	10.16%	11.13%
Average of Mean and Median				3.28%	3.40%	7.24%	7.60%	6.61%	7.10%	9.78%	10.41%	11.30%
Flotation Costs [12]										0.08%	0.08%	0.08%
Constant Growth DCF Estimate										**9.86%**	**10.49%**	**11.39%**

Notes:
[1] Source: S&P Capital IQ
[2] Source: S&P Capital IQ, equals indicated number of trading day average as of 06/30/2026
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [8])
[5] Source: Zacks
[6] Source: S&P Capital IQ
[7] Source: Value Line
[8] Equals Average ([5], [6], [7])
[9] Equals [3] x (1 + 0.5 x Minimum([5], [6], [7])) + Minimum([5], [6], [7])
[10] Equals [4] + [8]
[11] Equals [3] x (1 + 0.5 x Maximum([5], [6], [7])) + Maximum([5], [6], [7])
[12] Source: Exhibit JC-07, Schedule JEN-6

Constant Growth Discounted Cash Flow Model with Half Year Growth Adjustment
180 Day Average Stock Price

Company	Ticker	[1] Annualized Dividend	[2] Average Stock Price	[3] Dividend Yield	[4] Expected Dividend Yield	[5] Zacks Earnings Growth	[6] S&P Capital IQ Earnings Growth	[7] Value Line Earnings Growth	[8] Average Earnings Growth	[9] Low ROE	[10] Mean ROE	[11] High ROE
Alliant Energy Corporation	LNT	$2.14	$69.68	3.07%	3.18%	7.20%	8.20%	6.00%	7.13%	9.16%	10.31%	11.40%
Ameren Corporation	AEE	$3.00	$106.72	2.81%	2.93%	9.30%	8.00%	7.50%	8.27%	10.42%	11.19%	12.24%
American Electric Power Company, Inc.	AEP	$3.80	$125.27	3.03%	3.14%	7.90%	8.60%	5.50%	7.33%	8.62%	10.48%	11.76%
Avista Corporation	AVA	$1.97	$40.30	4.89%	5.01%	4.10%	6.00%	5.00%	5.03%	9.09%	10.04%	11.03%
CMS Energy Corporation	CMS	$2.28	$74.00	3.08%	3.20%	7.10%	7.50%	8.50%	7.70%	10.29%	10.90%	11.71%
Consolidated Edison, Inc.	ED	$3.55	$105.57	3.36%	3.47%	6.50%	6.47%	6.50%	6.49%	9.94%	9.96%	9.97%
DTE Energy Company	DTE	$4.66	$140.78	3.31%	3.42%	5.90%	8.00%	6.00%	6.63%	9.31%	10.05%	11.44%
Duke Energy Corporation	DUK	$4.26	$124.42	3.42%	3.54%	n/a	6.70%	6.50%	6.60%	10.04%	10.14%	10.24%
Edison International	EIX	$3.51	$65.70	5.34%	5.53%	9.40%	6.00%	6.00%	7.13%	11.50%	12.67%	14.99%
Entergy Corporation	ETR	$2.56	$102.94	2.49%	2.65%	13.30%	13.32%	11.50%	12.71%	14.13%	15.35%	15.97%
Evergy, Inc.	EVRG	$2.78	$79.28	3.51%	3.65%	9.10%	8.79%	6.50%	8.13%	10.12%	11.78%	12.77%
Eversource Energy	ES	$3.15	$69.95	4.50%	4.60%	3.30%	4.75%	4.50%	4.18%	7.88%	8.78%	9.36%
Exelon Corporation	EXC	$1.68	$46.14	3.64%	3.76%	6.00%	6.03%	7.00%	6.34%	9.75%	10.10%	10.77%
IDACORP, Inc.	IDA	$3.52	$137.15	2.57%	2.65%	7.80%	7.85%	5.00%	6.88%	7.63%	9.54%	10.52%
OGE Energy Corporation	OGE	$1.70	$46.07	3.69%	3.80%	5.60%	6.85%	6.00%	6.15%	9.39%	9.95%	10.67%
Pinnacle West Capital Corporation	PNW	$3.64	$96.25	3.78%	3.90%	5.80%	7.30%	6.00%	6.37%	9.69%	10.27%	11.22%
PPL Corporation	PPL	$1.14	$36.61	3.11%	3.23%	7.50%	7.83%	8.00%	7.78%	10.73%	11.01%	11.24%
Public Service Enterprise Group Inc.	PEG	$2.68	$81.12	3.30%	3.41%	6.10%	6.53%	7.50%	6.71%	9.50%	10.13%	10.93%
Southern Company	SO	$3.04	$92.53	3.29%	3.41%	7.20%	7.75%	7.00%	7.32%	10.40%	10.72%	11.16%
Xcel Energy Inc.	XEL	$2.37	$78.97	3.00%	3.13%	9.40%	9.18%	8.00%	8.86%	11.12%	11.99%	12.54%
Proxy Group Mean				3.46%	3.58%	7.29%	7.58%	6.73%	7.19%	9.94%	10.77%	11.60%
Proxy Group Median				3.31%	3.42%	7.20%	7.63%	6.50%	7.01%	9.85%	10.29%	11.23%
Average of Mean and Median				3.38%	3.50%	7.24%	7.60%	6.61%	7.10%	9.89%	10.53%	11.41%
Flotation Costs [12]										0.08%	0.08%	0.08%
Constant Growth DCF Estimate										**9.97%**	**10.61%**	**11.50%**

Notes:
[1] Source: S&P Capital IQ
[2] Source: S&P Capital IQ, equals indicated number of trading day average as of 06/30/2026
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [8])
[5] Source: Zacks
[6] Source: S&P Capital IQ
[7] Source: Value Line
[8] Equals Average ([5], [6], [7])
[9] Equals [3] x (1 + 0.5 x Minimum([5], [6], [7])) + Minimum([5], [6], [7])
[10] Equals [4] + [8]
[11] Equals [3] x (1 + 0.5 x Maximum([5], [6], [7])) + Maximum([5], [6], [7])
[12] Source: Exhibit JC-07, Schedule JEN-6

Quarterly Growth Discounted Cash Flow Model
30 Day Average Stock Price

Company	Ticker	[1] Dividend 1	[2] Dividend 2	[3] Dividend 3	[4] Dividend 4	[5] Expected Dividend 1	[6] Expected Dividend 2	[7] Expected Dividend 3	[8] Expected Dividend 4	[9] Average Stock Price	[10] Zacks Earnings Growth	[11] S&P Capital IQ Earnings Growth	[12] Value Line Earnings Growth	[13] Average Earnings Growth	[14] Low ROE	[15] Mean ROE	[16] High ROE
Alliant Energy Corporation	LNT	$0.51	$0.51	$0.54	$0.54	$0.54	$0.54	$0.57	$0.57	$73.26	7.20%	8.20%	6.00%	7.13%	9.12%	10.30%	11.40%
Ameren Corporation	AEE	$0.71	$0.71	$0.75	$0.75	$0.77	$0.77	$0.81	$0.81	$109.79	9.30%	8.00%	7.50%	8.27%	10.47%	11.26%	12.34%
American Electric Power Company, Inc.	AEP	$0.93	$0.95	$0.95	$0.95	$1.00	$1.02	$1.02	$1.02	$130.03	7.90%	8.60%	5.50%	7.33%	8.66%	10.57%	11.89%
Avista Corporation	AVA	$0.49	$0.49	$0.49	$0.49	$0.51	$0.51	$0.52	$0.52	$41.25	4.10%	6.00%	5.00%	5.03%	9.23%	10.22%	11.26%
CMS Energy Corporation	CMS	$0.54	$0.54	$0.57	$0.57	$0.58	$0.58	$0.61	$0.61	$73.65	7.10%	7.50%	8.50%	7.70%	10.46%	11.08%	11.92%
Consolidated Edison, Inc.	ED	$0.85	$0.85	$0.89	$0.89	$0.91	$0.91	$0.95	$0.95	$107.34	6.50%	6.47%	6.50%	6.49%	10.04%	10.06%	10.07%
DTE Energy Company	DTE	$1.09	$1.17	$1.17	$1.17	$1.16	$1.24	$1.24	$1.24	$146.20	5.90%	8.00%	6.00%	6.63%	9.33%	10.10%	11.53%
Duke Energy Corporation	DUK	$1.07	$1.07	$1.07	$1.07	$1.14	$1.14	$1.14	$1.14	$124.36	n/a	6.70%	6.50%	6.60%	10.29%	10.39%	10.50%
Edison International	EIX	$0.83	$0.83	$0.88	$0.88	$0.89	$0.89	$0.94	$0.94	$71.84	9.40%	6.00%	6.00%	7.13%	11.23%	12.45%	14.87%
Entergy Corporation	ETR	$0.60	$0.64	$0.64	$0.64	$0.68	$0.72	$0.72	$0.72	$111.27	13.30%	13.32%	11.50%	12.71%	14.15%	15.40%	16.04%
Evergy, Inc.	EVRG	$0.67	$0.70	$0.70	$0.70	$0.72	$0.75	$0.75	$0.75	$83.48	9.10%	8.79%	6.50%	8.13%	10.14%	11.85%	12.86%
Eversource Energy	ES	$0.75	$0.75	$0.79	$0.79	$0.78	$0.78	$0.82	$0.82	$69.73	3.30%	4.75%	4.50%	4.18%	8.00%	8.93%	9.54%
Exelon Corporation	EXC	$0.40	$0.40	$0.42	$0.42	$0.43	$0.43	$0.45	$0.45	$45.75	6.00%	6.03%	7.00%	6.34%	9.94%	10.30%	10.99%
IDACORP, Inc.	IDA	$0.86	$0.88	$0.88	$0.88	$0.92	$0.94	$0.94	$0.94	$142.64	7.80%	7.85%	5.00%	6.88%	7.65%	9.60%	10.60%
OGE Energy Corporation	OGE	$0.42	$0.43	$0.43	$0.43	$0.45	$0.45	$0.45	$0.45	$47.76	5.60%	6.85%	6.00%	6.15%	9.48%	10.06%	10.79%
Pinnacle West Capital Corporation	PNW	$0.90	$0.91	$0.91	$0.91	$0.95	$0.97	$0.97	$0.97	$102.67	5.80%	7.30%	6.00%	6.37%	9.67%	10.26%	11.24%
PPL Corporation	PPL	$0.27	$0.27	$0.29	$0.29	$0.29	$0.29	$0.31	$0.31	$35.77	7.50%	7.83%	8.00%	7.78%	10.98%	11.27%	11.51%
Public Service Enterprise Group Inc.	PEG	$0.63	$0.63	$0.67	$0.67	$0.67	$0.67	$0.71	$0.71	$79.52	6.10%	6.53%	7.50%	6.71%	9.69%	10.33%	11.16%
Southern Company	SO	$0.74	$0.74	$0.74	$0.76	$0.79	$0.79	$0.79	$0.82	$93.53	7.20%	7.75%	7.00%	7.32%	10.54%	10.87%	11.32%
Xcel Energy Inc.	XEL	$0.57	$0.57	$0.59	$0.59	$0.62	$0.62	$0.64	$0.64	$79.30	9.40%	9.18%	8.00%	8.86%	11.30%	12.19%	12.75%
Proxy Group Mean											7.29%	7.58%	6.73%	7.19%	10.02%	10.88%	11.73%
Proxy Group Median											7.20%	7.63%	6.50%	7.01%	9.99%	10.36%	11.36%
Average of Mean and Median															10.00%	10.62%	11.55%
Flotation Costs [17]															0.08%	0.08%	0.08%
Quarterly Growth DCF Estimate															**10.09%**	**10.70%**	**11.63%**

Notes:
[1] Source: S&P Capital IQ
[2] Source: S&P Capital IQ
[3] Source: S&P Capital IQ
[4] Source: S&P Capital IQ
[5] Equals Col. [1] x (1 + Col. [13])
[6] Equals Col. [2] x (1 + Col. [13])
[7] Equals Col. [3] x (1 + Col. [13])
[8] Equals Col. [4] x (1 + Col. [13])
[9] Source: S&P Capital IQ, equals indicated number of trading day average as of 06/30/2026
[10] Source: Zacks
[11] Source: S&P Capital IQ
[12] Source: Value Line
[13] Equals Average (Cols. [10], [11], [12])
[14] Implied Low DCF
[15] Implied Mean DCF
[16] Implied High DCF
[17] Source: Exhibit JC-07, Schedule JEN-6

Quarterly Growth Discounted Cash Flow Model
90 Day Average Stock Price

Company	Ticker	[1] Dividend 1	[2] Dividend 2	[3] Dividend 3	[4] Dividend 4	[5] Expected Dividend 1	[6] Expected Dividend 2	[7] Expected Dividend 3	[8] Expected Dividend 4	[9] Average Stock Price	[10] Zacks Earnings Growth	[11] S&P Capital IQ Earnings Growth	[12] Value Line Earnings Growth	[13] Average Earnings Growth	[14] Low ROE	[15] Mean ROE	[16] High ROE
Alliant Energy Corporation	LNT	$0.51	$0.51	$0.54	$0.54	$0.54	$0.54	$0.57	$0.57	$72.38	7.20%	8.20%	6.00%	7.13%	9.15%	10.33%	11.44%
Ameren Corporation	AEE	$0.71	$0.71	$0.75	$0.75	$0.77	$0.77	$0.81	$0.81	$110.50	9.30%	8.00%	7.50%	8.27%	10.45%	11.24%	12.32%
American Electric Power Company, Inc.	AEP	$0.93	$0.95	$0.95	$0.95	$1.00	$1.02	$1.02	$1.02	$131.59	7.90%	8.60%	5.50%	7.33%	8.63%	10.54%	11.85%
Avista Corporation	AVA	$0.49	$0.49	$0.49	$0.49	$0.51	$0.51	$0.52	$0.52	$40.81	4.10%	6.00%	5.00%	5.03%	9.28%	10.28%	11.32%
CMS Energy Corporation	CMS	$0.54	$0.54	$0.57	$0.57	$0.58	$0.58	$0.61	$0.61	$75.54	7.10%	7.50%	8.50%	7.70%	10.37%	11.00%	11.83%
Consolidated Edison, Inc.	ED	$0.85	$0.85	$0.89	$0.89	$0.91	$0.91	$0.95	$0.95	$109.71	6.50%	6.47%	6.50%	6.49%	9.97%	9.99%	10.00%
DTE Energy Company	DTE	$1.09	$1.17	$1.17	$1.17	$1.16	$1.24	$1.24	$1.24	$146.28	5.90%	8.00%	6.00%	6.63%	9.33%	10.10%	11.53%
Duke Energy Corporation	DUK	$1.07	$1.07	$1.07	$1.07	$1.14	$1.14	$1.14	$1.14	$127.40	n/a	6.70%	6.50%	6.60%	10.19%	10.30%	10.40%
Edison International	EIX	$0.83	$0.83	$0.88	$0.88	$0.89	$0.89	$0.94	$0.94	$71.67	9.40%	6.00%	6.00%	7.13%	11.25%	12.46%	14.88%
Entergy Corporation	ETR	$0.60	$0.64	$0.64	$0.64	$0.68	$0.72	$0.72	$0.72	$110.42	13.30%	13.32%	11.50%	12.71%	14.17%	15.42%	16.06%
Evergy, Inc.	EVRG	$0.67	$0.70	$0.70	$0.70	$0.72	$0.75	$0.75	$0.75	$82.54	9.10%	8.79%	6.50%	8.13%	10.18%	11.89%	12.91%
Eversource Energy	ES	$0.75	$0.75	$0.79	$0.79	$0.78	$0.78	$0.82	$0.82	$70.15	3.30%	4.75%	4.50%	4.18%	7.97%	8.91%	9.51%
Exelon Corporation	EXC	$0.40	$0.40	$0.42	$0.42	$0.43	$0.43	$0.45	$0.45	$47.03	6.00%	6.03%	7.00%	6.34%	9.83%	10.19%	10.88%
IDACORP, Inc.	IDA	$0.86	$0.88	$0.88	$0.88	$0.92	$0.94	$0.94	$0.94	$143.18	7.80%	7.85%	5.00%	6.88%	7.64%	9.59%	10.59%
OGE Energy Corporation	OGE	$0.42	$0.43	$0.43	$0.43	$0.45	$0.45	$0.45	$0.45	$47.88	5.60%	6.85%	6.00%	6.15%	9.47%	10.05%	10.78%
Pinnacle West Capital Corporation	PNW	$0.90	$0.91	$0.91	$0.91	$0.95	$0.97	$0.97	$0.97	$101.69	5.80%	7.30%	6.00%	6.37%	9.71%	10.30%	11.28%
PPL Corporation	PPL	$0.27	$0.27	$0.29	$0.29	$0.29	$0.29	$0.31	$0.31	$37.26	7.50%	7.83%	8.00%	7.78%	10.84%	11.13%	11.36%
Public Service Enterprise Group Inc.	PEG	$0.63	$0.63	$0.67	$0.67	$0.67	$0.67	$0.71	$0.71	$80.94	6.10%	6.53%	7.50%	6.71%	9.63%	10.27%	11.09%
Southern Company	SO	$0.74	$0.74	$0.74	$0.76	$0.79	$0.79	$0.79	$0.82	$94.83	7.20%	7.75%	7.00%	7.32%	10.49%	10.82%	11.28%
Xcel Energy Inc.	XEL	$0.57	$0.57	$0.59	$0.59	$0.62	$0.62	$0.64	$0.64	$80.19	9.40%	9.18%	8.00%	8.86%	11.26%	12.15%	12.72%
Proxy Group Mean											7.29%	7.58%	6.73%	7.19%	9.99%	10.85%	11.70%
Proxy Group Median											7.20%	7.63%	6.50%	7.01%	9.90%	10.32%	11.34%
Average of Mean and Median															9.94%	10.58%	11.52%
Flotation Costs [17]															0.08%	0.08%	0.08%
Quarterly Growth DCF Estimate															**10.03%**	**10.66%**	**11.60%**

Notes:
[1] Source: S&P Capital IQ
[2] Source: S&P Capital IQ
[3] Source: S&P Capital IQ
[4] Source: S&P Capital IQ
[5] Equals Col. [1] x (1 + Col. [13])
[6] Equals Col. [2] x (1 + Col. [13])
[7] Equals Col. [3] x (1 + Col. [13])
[8] Equals Col. [4] x (1 + Col. [13])
[9] Source: S&P Capital IQ, equals indicated number of trading day average as of 06/30/2026
[10] Source: Zacks
[11] Source: S&P Capital IQ
[12] Source: Value Line
[13] Equals Average (Cols. [10], [11], [12])
[14] Implied Low DCF
[15] Implied Mean DCF
[16] Implied High DCF
[17] Source: Exhibit JC-07, Schedule JEN-6

Quarterly Growth Discounted Cash Flow Model
180 Day Average Stock Price

Company	Ticker	[1] Dividend 1	[2] Dividend 2	[3] Dividend 3	[4] Dividend 4	[5] Expected Dividend 1	[6] Expected Dividend 2	[7] Expected Dividend 3	[8] Expected Dividend 4	[9] Average Stock Price	[10] Zacks Earnings Growth	[11] Yahoo! Earnings Growth	[12] Value Line Earnings Growth	[13] Average Earnings Growth	[14] Low ROE	[15] Mean ROE	[16] High ROE
Alliant Energy Corporation	LNT	$0.51	$0.51	$0.54	$0.54	$0.54	$0.54	$0.57	$0.57	$69.68	7.20%	8.20%	6.00%	7.13%	9.28%	10.46%	11.57%
Ameren Corporation	AEE	$0.71	$0.71	$0.75	$0.75	$0.77	$0.77	$0.81	$0.81	$106.72	9.30%	8.00%	7.50%	8.27%	10.55%	11.35%	12.42%
American Electric Power Company, Inc.	AEP	$0.93	$0.95	$0.95	$0.95	$1.00	$1.02	$1.02	$1.02	$125.27	7.90%	8.60%	5.50%	7.33%	8.79%	10.70%	12.02%
Avista Corporation	AVA	$0.49	$0.49	$0.49	$0.49	$0.51	$0.51	$0.52	$0.52	$40.30	4.10%	6.00%	5.00%	5.03%	9.35%	10.35%	11.38%
CMS Energy Corporation	CMS	$0.54	$0.54	$0.57	$0.57	$0.58	$0.58	$0.61	$0.61	$74.00	7.10%	7.50%	8.50%	7.70%	10.44%	11.07%	11.90%
Consolidated Edison, Inc.	ED	$0.85	$0.85	$0.89	$0.89	$0.91	$0.91	$0.95	$0.95	$105.57	6.50%	6.47%	6.50%	6.49%	10.11%	10.12%	10.13%
DTE Energy Company	DTE	$1.09	$1.17	$1.17	$1.17	$1.16	$1.24	$1.24	$1.24	$140.78	5.90%	8.00%	6.00%	6.63%	9.47%	10.23%	11.67%
Duke Energy Corporation	DUK	$1.07	$1.07	$1.07	$1.07	$1.14	$1.14	$1.14	$1.14	$124.42	n/a	6.70%	6.50%	6.60%	10.28%	10.39%	10.49%
Edison International	EIX	$0.83	$0.83	$0.88	$0.88	$0.89	$0.89	$0.94	$0.94	$65.70	9.40%	6.00%	6.00%	7.13%	11.73%	12.95%	15.39%
Entergy Corporation	ETR	$0.60	$0.64	$0.64	$0.64	$0.68	$0.72	$0.72	$0.72	$102.94	13.30%	13.32%	11.50%	12.71%	14.37%	15.62%	16.26%
Evergy, Inc.	EVRG	$0.67	$0.70	$0.70	$0.70	$0.72	$0.75	$0.75	$0.75	$79.28	9.10%	8.79%	6.50%	8.13%	10.34%	12.05%	13.07%
Eversource Energy	ES	$0.75	$0.75	$0.79	$0.79	$0.78	$0.78	$0.82	$0.82	$69.95	3.30%	4.75%	4.50%	4.18%	7.98%	8.92%	9.52%
Exelon Corporation	EXC	$0.40	$0.40	$0.42	$0.42	$0.43	$0.43	$0.45	$0.45	$46.14	6.00%	6.03%	7.00%	6.34%	9.90%	10.26%	10.95%
IDACORP, Inc.	IDA	$0.86	$0.88	$0.88	$0.88	$0.92	$0.94	$0.94	$0.94	$137.15	7.80%	7.85%	5.00%	6.88%	7.76%	9.71%	10.71%
OGE Energy Corporation	OGE	$0.42	$0.43	$0.43	$0.43	$0.45	$0.45	$0.45	$0.45	$46.07	5.60%	6.85%	6.00%	6.15%	9.63%	10.20%	10.94%
Pinnacle West Capital Corporation	PNW	$0.90	$0.91	$0.91	$0.91	$0.95	$0.97	$0.97	$0.97	$96.25	5.80%	7.30%	6.00%	6.37%	9.93%	10.53%	11.51%
PPL Corporation	PPL	$0.27	$0.27	$0.29	$0.29	$0.29	$0.29	$0.31	$0.31	$36.61	7.50%	7.83%	8.00%	7.78%	10.90%	11.19%	11.42%
Public Service Enterprise Group Inc.	PEG	$0.63	$0.63	$0.67	$0.67	$0.67	$0.67	$0.71	$0.71	$81.12	6.10%	6.53%	7.50%	6.71%	9.62%	10.26%	11.08%
Southern Company	SO	$0.74	$0.74	$0.74	$0.76	$0.79	$0.79	$0.79	$0.82	$92.53	7.20%	7.75%	7.00%	7.32%	10.58%	10.91%	11.36%
Xcel Energy Inc.	XEL	$0.57	$0.57	$0.59	$0.59	$0.62	$0.62	$0.64	$0.64	$78.97	9.40%	9.18%	8.00%	8.86%	11.31%	12.21%	12.77%
Proxy Group Mean											7.29%	7.58%	6.73%	7.19%	10.12%	10.97%	11.83%
Proxy Group Median											7.20%	7.63%	6.50%	7.01%	10.02%	10.49%	11.47%
Average of Mean and Median															10.07%	10.73%	11.65%
Flotation Costs [17]															0.08%	0.08%	0.08%
Quarterly Growth DCF Estimate															**10.15%**	**10.82%**	**11.73%**

Notes:
[1] Source: S&P Capital IQ
[2] Source: S&P Capital IQ
[3] Source: S&P Capital IQ
[4] Source: S&P Capital IQ
[5] Equals Col. [1] x (1 + Col. [13])
[6] Equals Col. [2] x (1 + Col. [13])
[7] Equals Col. [3] x (1 + Col. [13])
[8] Equals Col. [4] x (1 + Col. [13])
[9] Source: S&P Capital IQ, equals indicated number of trading day average as of 06/30/2026
[10] Source: Zacks
[11] Source: S&P Capital IQ
[12] Source: Value Line
[13] Equals Average (Cols. [10], [11], [12])
[14] Implied Low DCF
[15] Implied Mean DCF
[16] Implied High DCF
[17] Source: Exhibit JC-07, Schedule JEN-6

Forward Market Return
Market DCF Based Method - Value Line EPS Growth

[1] Market Cap. Weighted Estimate of the S&P 500 Dividend Yield	1.14%
[2] Market Cap. Weighted Estimate of the S&P 500 Growth Rate	15.34%
[3] Market Cap. Weighted Estimated Required Market Return	16.57%

Notes:
[1] Source: S&P Capital IQ as of June 30, 2026
[2] Source: Value Line DCF-based forward market return provided in Confidential WPs
[3] Equals ([1] x (1 + (0.5 x [2]))) + [2]

Forward Market Return
Market DCF Based Method - Bloomberg EPS Growth

[4] Market Cap. Weighted Estimate of the S&P 500 Dividend Yield	1.12%
[5] Market Cap. Weighted Estimate of the S&P 500 Growth Rate	25.55%
[6] Market Cap. Weighted Estimated Required Market Return	26.81%

Notes:
[4] Source: S&P Capital IQ as of June 30, 2026
[5] Source: Bloomberg DCF-based forward market return provided in Confidential WPs
[6] Equals ([4] x (1 + (0.5 x [5]))) + [5]

Capital Asset Pricing Model and Empirical Capital Asset Pricing Model Results
Using DCF-derived Forward Market Return and Five Year Beta Coefficients

Company	Ticker	[1] Current 30-Year Treasury Yield	[2] Bloomberg Beta Coefficient (5 Year)	[3] Value Line Beta Coefficient	[4] Average Beta Coefficient	[5] DCF Forward Market Return	[6] Market Risk Premium	[7] Traditional CAPM	[8] Empirical CAPM
Alliant Energy Corporation	LNT	4.98%	0.5729	0.80	0.69	16.57%	11.58%	12.93%	13.84%
Ameren Corporation	AEE	4.98%	0.5922	0.75	0.67	16.57%	11.58%	12.76%	13.71%
American Electric Power Company, Inc.	AEP	4.98%	0.5021	0.70	0.60	16.57%	11.58%	11.95%	13.10%
Avista Corporation	AVA	4.98%	0.5150	0.70	0.61	16.57%	11.58%	12.02%	13.16%
CMS Energy Corporation	CMS	4.98%	0.5278	0.70	0.61	16.57%	11.58%	12.09%	13.21%
Consolidated Edison, Inc.	ED	4.98%	0.4308	0.65	0.54	16.57%	11.58%	11.24%	12.57%
DTE Energy Company	DTE	4.98%	0.5577	0.75	0.65	16.57%	11.58%	12.56%	13.56%
Duke Energy Corporation	DUK	4.98%	0.4792	0.65	0.56	16.57%	11.58%	11.52%	12.78%
Edison International	EIX	4.98%	0.6930	0.90	0.80	16.57%	11.58%	14.21%	14.80%
Entergy Corporation	ETR	4.98%	0.6203	0.75	0.69	16.57%	11.58%	12.92%	13.83%
Evergy, Inc.	EVRG	4.98%	0.5760	0.75	0.66	16.57%	11.58%	12.66%	13.64%
Eversource Energy	ES	4.98%	0.6016	0.80	0.70	16.57%	11.58%	13.10%	13.97%
Exelon Corporation	EXC	4.98%	0.5410	0.70	0.62	16.57%	11.58%	12.17%	13.27%
IDACORP, Inc.	IDA	4.98%	0.5385	0.65	0.59	16.57%	11.58%	11.87%	13.04%
OGE Energy Corporation	OGE	4.98%	0.6161	0.85	0.73	16.57%	11.58%	13.47%	14.25%
Pinnacle West Capital Corporation	PNW	4.98%	0.5666	0.75	0.66	16.57%	11.58%	12.61%	13.60%
PPL Corporation	PPL	4.98%	0.6110	0.80	0.71	16.57%	11.58%	13.16%	14.01%
Public Service Enterprise Group Inc.	PEG	4.98%	0.6597	0.85	0.75	16.57%	11.58%	13.73%	14.44%
Southern Company	SO	4.98%	0.5009	0.65	0.58	16.57%	11.58%	11.65%	12.88%
Xcel Energy Inc.	XEL	4.98%	0.5518	0.70	0.63	16.57%	11.58%	12.23%	13.32%
							Mean:	12.54%	13.55%
							Median:	12.58%	13.58%
							Average of the Mean and Median:	12.56%	13.56%
							Flotation Costs [17]:	0.08%	0.08%
							CAPM and ECAPM Estimate:	**12.64%**	**13.65%**

Company	Ticker	[9] Projected 30-Year Treasury Yield	[10] Bloomberg Beta Coefficient (5 Year)	[11] Value Line Beta Coefficient	[12] Average Beta Coefficient	[13] DCF Forward Market Return	[14] Market Risk Premium	[15] Traditional CAPM	[16] Empirical CAPM
Alliant Energy Corporation	LNT	4.77%	0.57	0.80	0.69	16.57%	11.80%	12.87%	13.79%
Ameren Corporation	AEE	4.77%	0.59	0.75	0.67	16.57%	11.80%	12.69%	13.66%
American Electric Power Company, Inc.	AEP	4.77%	0.50	0.70	0.60	16.57%	11.80%	11.86%	13.04%
Avista Corporation	AVA	4.77%	0.52	0.70	0.61	16.57%	11.80%	11.94%	13.09%
CMS Energy Corporation	CMS	4.77%	0.53	0.70	0.61	16.57%	11.80%	12.01%	13.15%
Consolidated Edison, Inc.	ED	4.77%	0.43	0.65	0.54	16.57%	11.80%	11.14%	12.50%
DTE Energy Company	DTE	4.77%	0.56	0.75	0.65	16.57%	11.80%	12.48%	13.50%
Duke Energy Corporation	DUK	4.77%	0.48	0.65	0.56	16.57%	11.80%	11.43%	12.71%
Edison International	EIX	4.77%	0.69	0.90	0.80	16.57%	11.80%	14.17%	14.77%
Entergy Corporation	ETR	4.77%	0.62	0.75	0.69	16.57%	11.80%	12.85%	13.78%
Evergy, Inc.	EVRG	4.77%	0.58	0.75	0.66	16.57%	11.80%	12.59%	13.58%
Eversource Energy	ES	4.77%	0.60	0.80	0.70	16.57%	11.80%	13.04%	13.92%
Exelon Corporation	EXC	4.77%	0.54	0.70	0.62	16.57%	11.80%	12.09%	13.21%
IDACORP, Inc.	IDA	4.77%	0.54	0.65	0.59	16.57%	11.80%	11.78%	12.98%
OGE Energy Corporation	OGE	4.77%	0.62	0.85	0.73	16.57%	11.80%	13.42%	14.20%
Pinnacle West Capital Corporation	PNW	4.77%	0.57	0.75	0.66	16.57%	11.80%	12.53%	13.54%
PPL Corporation	PPL	4.77%	0.61	0.80	0.71	16.57%	11.80%	13.09%	13.96%
Public Service Enterprise Group Inc.	PEG	4.77%	0.66	0.85	0.75	16.57%	11.80%	13.67%	14.40%
Southern Company	SO	4.77%	0.50	0.65	0.58	16.57%	11.80%	11.56%	12.81%
Xcel Energy Inc.	XEL	4.77%	0.55	0.70	0.63	16.57%	11.80%	12.15%	13.26%
							Mean:	12.47%	13.49%
							Median:	12.51%	13.52%
							Average of the Mean and Median:	12.49%	13.51%
							Flotation Costs [17]:	0.08%	0.08%
							CAPM and ECAPM Estimate:	**12.57%**	**13.59%**

Notes:
[1] Source: Federal Reserve Bank of St. Louis (FRED); 30-day average
[2] Source: Bloomberg Professional Service
[3] Source: Value Line
[4] Equals Average of Col. [2] and Col. [3]
[5] Source: Exhibit JC-07, Schedule JEN-3; Value Line DCF-based forward market return
[6] Equals Col. [5] - Col. [1]
[7] Equals Col. [1] + (Col. [4] x Col. [6])
[8] Equals Col. [1] + (0.75 x Col. [4] x Col. [6]) + (0.25 x Col. [6])
[9] Source: Blue Chip Financial Forecasts, Vol. 45, No. 7, July 1, 2026 at 9 and Vol. 45, No. 6, June 1, 2026 at 14
[10] See Note [2]
[11] See Note [3]
[12] Equals Average of Col. [10] and Col. [11]
[13] See Note [5]
[14] Equals Col. [13] - Col. [9]
[15] Equals Col. [9] + (Col. [12] x Col. [14])
[16] Equals Col. [9] + (0.75 x Col. [12] x Col. [14]) + (0.25 x Col. [14])
[17] Exhibit JC-07, Schedule JEN-6

Capital Asset Pricing Model and Empirical Capital Asset Pricing Model Results
Using DCF-derived Forward Market Return and 10-Year Bloomberg Beta Coefficient

		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Current 30-Year Treasury Yield	Bloomberg Beta Coefficient (10 Year)	DCF Forward Market Return	Market Risk Premium	Traditional CAPM	Empirical CAPM
Alliant Energy Corporation	LNT	4.98%	0.74	16.57%	11.58%	13.55%	14.31%
Ameren Corporation	AEE	4.98%	0.71	16.57%	11.58%	13.20%	14.04%
American Electric Power Company, Inc.	AEP	4.98%	0.70	16.57%	11.58%	13.04%	13.92%
Avista Corporation	AVA	4.98%	0.69	16.57%	11.58%	13.03%	13.92%
CMS Energy Corporation	CMS	4.98%	0.69	16.57%	11.58%	13.01%	13.90%
Consolidated Edison, Inc.	ED	4.98%	0.58	16.57%	11.58%	11.66%	12.89%
DTE Energy Company	DTE	4.98%	0.76	16.57%	11.58%	13.83%	14.52%
Duke Energy Corporation	DUK	4.98%	0.67	16.57%	11.58%	12.73%	13.69%
Edison International	EIX	4.98%	0.83	16.57%	11.58%	14.57%	15.07%
Entergy Corporation	ETR	4.98%	0.81	16.57%	11.58%	14.40%	14.94%
Evergy, Inc.	EVRG	4.98%	0.74	16.57%	11.58%	13.51%	14.27%
Eversource Energy	ES	4.98%	0.77	16.57%	11.58%	13.93%	14.59%
Exelon Corporation	EXC	4.98%	0.78	16.57%	11.58%	13.98%	14.62%
IDACORP, Inc.	IDA	4.98%	0.73	16.57%	11.58%	13.38%	14.18%
OGE Energy Corporation	OGE	4.98%	0.86	16.57%	11.58%	14.92%	15.33%
Pinnacle West Capital Corporation	PNW	4.98%	0.77	16.57%	11.58%	13.95%	14.60%
PPL Corporation	PPL	4.98%	0.88	16.57%	11.58%	15.19%	15.54%
Public Service Enterprise Group Inc.	PEG	4.98%	0.81	16.57%	11.58%	14.41%	14.95%
Southern Company	SO	4.98%	0.72	16.57%	11.58%	13.38%	14.17%
Xcel Energy Inc.	XEL	4.98%	0.71	16.57%	11.58%	13.20%	14.04%
					Mean:	13.64%	14.37%
					Median:	13.53%	14.29%
					Average of the Mean and Median:	13.59%	14.33%
					Flotation Costs [13]:	0.08%	0.08%
					CAPM and ECAPM Estimate:	**13.67%**	**14.41%**

		[7]	[8]	[9]	[10]	[11]	[12]
Company	Ticker	Projected 30-Year Treasury Yield	Bloomberg Beta Coefficient (10 Year)	DCF Forward Market Return	Market Risk Premium	Traditional CAPM	Empirical CAPM
Alliant Energy Corporation	LNT	4.77%	0.74	16.57%	11.80%	13.50%	14.26%
Ameren Corporation	AEE	4.77%	0.71	16.57%	11.80%	13.14%	14.00%
American Electric Power Company, Inc.	AEP	4.77%	0.70	16.57%	11.80%	12.97%	13.87%
Avista Corporation	AVA	4.77%	0.69	16.57%	11.80%	12.97%	13.87%
CMS Energy Corporation	CMS	4.77%	0.69	16.57%	11.80%	12.95%	13.85%
Consolidated Edison, Inc.	ED	4.77%	0.58	16.57%	11.80%	11.57%	12.82%
DTE Energy Company	DTE	4.77%	0.76	16.57%	11.80%	13.78%	14.48%
Duke Energy Corporation	DUK	4.77%	0.67	16.57%	11.80%	12.66%	13.63%
Edison International	EIX	4.77%	0.83	16.57%	11.80%	14.53%	15.04%
Entergy Corporation	ETR	4.77%	0.81	16.57%	11.80%	14.36%	14.91%
Evergy, Inc.	EVRG	4.77%	0.74	16.57%	11.80%	13.45%	14.23%
Eversource Energy	ES	4.77%	0.77	16.57%	11.80%	13.88%	14.55%
Exelon Corporation	EXC	4.77%	0.78	16.57%	11.80%	13.93%	14.59%
IDACORP, Inc.	IDA	4.77%	0.73	16.57%	11.80%	13.32%	14.13%
OGE Energy Corporation	OGE	4.77%	0.86	16.57%	11.80%	14.89%	15.31%
Pinnacle West Capital Corporation	PNW	4.77%	0.77	16.57%	11.80%	13.90%	14.57%
PPL Corporation	PPL	4.77%	0.88	16.57%	11.80%	15.17%	15.52%
Public Service Enterprise Group Inc.	PEG	4.77%	0.81	16.57%	11.80%	14.37%	14.92%
Southern Company	SO	4.77%	0.72	16.57%	11.80%	13.32%	14.13%
Xcel Energy Inc.	XEL	4.77%	0.71	16.57%	11.80%	13.14%	14.00%
					Mean:	13.59%	14.33%
					Median:	13.48%	14.25%
					Average of the Mean and Median:	13.53%	14.29%
					Flotation Costs [13]:	0.08%	0.08%
					CAPM and ECAPM Estimate:	**13.61%**	**14.37%**

Notes:
[1] Source: Federal Reserve Bank of St. Louis (FRED); 30-day average
[2] Source: Bloomberg Professional Service
[5] Source: Exhibit JC-07, Schedule JEN-3; Value Line DCF-based forward market return
[4] Equals Col. [3] - Col. [1]
[5] Equals Col. [1] + (Col. [2] x Col. [4])
[6] Equals Col. [1] + (0.75 x Col. [2] x Col. [4]) + (0.25 x Col. [4])
[7] Source: Blue Chip Financial Forecasts, Vol. 45, No. 7, July 1, 2026 at 9 and Vol. 45, No. 6, June 1, 2026 at 14
[8] See Note [2]
[9] See Note [3]
[10] Equals Col. [9] - Col. [7]
[11] Equals Col. [7] + (Col. [8] x Col. [10])
[12] Equals Col. [7] + (0.75 x Col. [8] x Col. [10]) + (0.25 x Col. [10])
[13] Exhibit JC-07, Schedule JEN-6

Capital Asset Pricing Model and Empirical Capital Asset Pricing Model Results
Using Long-Term Historical Market Return and Five Year Beta Coefficients

Company	Ticker	[1] Current 30-Year Treasury Yield	[2] Bloomberg Beta Coefficient (5 Year)	[3] Value Line Beta Coefficient	[4] Average Beta Coefficient	[5] Long-Term Average Historical Market Return (1926-2025)	[6] Market Risk Premium	[7] Traditional CAPM	[8] Empirical CAPM
Alliant Energy Corporation	LNT	4.98%	0.57	0.80	0.69	12.23%	7.25%	9.96%	10.53%
Ameren Corporation	AEE	4.98%	0.59	0.75	0.67	12.23%	7.25%	9.85%	10.44%
American Electric Power Company, Inc.	AEP	4.98%	0.50	0.70	0.60	12.23%	7.25%	9.34%	10.06%
Avista Corporation	AVA	4.98%	0.52	0.70	0.61	12.23%	7.25%	9.39%	10.10%
CMS Energy Corporation	CMS	4.98%	0.53	0.70	0.61	12.23%	7.25%	9.43%	10.13%
Consolidated Edison, Inc.	ED	4.98%	0.43	0.65	0.54	12.23%	7.25%	8.90%	9.73%
DTE Energy Company	DTE	4.98%	0.56	0.75	0.65	12.23%	7.25%	9.72%	10.35%
Duke Energy Corporation	DUK	4.98%	0.48	0.65	0.56	12.23%	7.25%	9.08%	9.87%
Edison International	EIX	4.98%	0.69	0.90	0.80	12.23%	7.25%	10.76%	11.13%
Entergy Corporation	ETR	4.98%	0.62	0.75	0.69	12.23%	7.25%	9.95%	10.52%
Evergy, Inc.	EVRG	4.98%	0.58	0.75	0.66	12.23%	7.25%	9.79%	10.40%
Eversource Energy	ES	4.98%	0.60	0.80	0.70	12.23%	7.25%	10.06%	10.61%
Exelon Corporation	EXC	4.98%	0.54	0.70	0.62	12.23%	7.25%	9.48%	10.17%
IDACORP, Inc.	IDA	4.98%	0.54	0.65	0.59	12.23%	7.25%	9.29%	10.03%
OGE Energy Corporation	OGE	4.98%	0.62	0.85	0.73	12.23%	7.25%	10.30%	10.78%
Pinnacle West Capital Corporation	PNW	4.98%	0.57	0.75	0.66	12.23%	7.25%	9.76%	10.38%
PPL Corporation	PPL	4.98%	0.61	0.80	0.71	12.23%	7.25%	10.10%	10.63%
Public Service Enterprise Group Inc.	PEG	4.98%	0.66	0.85	0.75	12.23%	7.25%	10.46%	10.90%
Southern Company	SO	4.98%	0.50	0.65	0.58	12.23%	7.25%	9.16%	9.92%
Xcel Energy Inc.	XEL	4.98%	0.55	0.70	0.63	12.23%	7.25%	9.52%	10.20%
							Mean:	9.71%	10.34%
							Median:	9.74%	10.36%
							Average of the Mean and Median:	9.73%	10.35%
							Flotation Costs [17]:	0.08%	0.08%
							CAPM and ECAPM Estimate:	**9.81%**	**10.44%**

Company	Ticker	[9] Projected 30-Year Treasury Yield	[10] Bloomberg Beta Coefficient (5 Year)	[11] Value Line Beta Coefficient	[12] Average Beta Coefficient	[13] Long-Term Average Historical Market Return (1926-2025)	[14] Market Risk Premium	[15] Traditional CAPM	[16] Empirical CAPM
Alliant Energy Corporation	LNT	4.77%	0.57	0.80	0.69	12.23%	7.47%	9.89%	10.48%
Ameren Corporation	AEE	4.77%	0.59	0.75	0.67	12.23%	7.47%	9.78%	10.39%
American Electric Power Company, Inc.	AEP	4.77%	0.50	0.70	0.60	12.23%	7.47%	9.25%	10.00%
Avista Corporation	AVA	4.77%	0.52	0.70	0.61	12.23%	7.47%	9.30%	10.04%
CMS Energy Corporation	CMS	4.77%	0.53	0.70	0.61	12.23%	7.47%	9.35%	10.07%
Consolidated Edison, Inc.	ED	4.77%	0.43	0.65	0.54	12.23%	7.47%	8.80%	9.66%
DTE Energy Company	DTE	4.77%	0.56	0.75	0.65	12.23%	7.47%	9.65%	10.29%
Duke Energy Corporation	DUK	4.77%	0.48	0.65	0.56	12.23%	7.47%	8.98%	9.79%
Edison International	EIX	4.77%	0.69	0.90	0.80	12.23%	7.47%	10.71%	11.09%
Entergy Corporation	ETR	4.77%	0.62	0.75	0.69	12.23%	7.47%	9.88%	10.47%
Evergy, Inc.	EVRG	4.77%	0.58	0.75	0.66	12.23%	7.47%	9.72%	10.35%
Eversource Energy	ES	4.77%	0.60	0.80	0.70	12.23%	7.47%	10.00%	10.56%
Exelon Corporation	EXC	4.77%	0.54	0.70	0.62	12.23%	7.47%	9.40%	10.11%
IDACORP, Inc.	IDA	4.77%	0.54	0.65	0.59	12.23%	7.47%	9.20%	9.96%
OGE Energy Corporation	OGE	4.77%	0.62	0.85	0.73	12.23%	7.47%	10.24%	10.74%
Pinnacle West Capital Corporation	PNW	4.77%	0.57	0.75	0.66	12.23%	7.47%	9.68%	10.32%
PPL Corporation	PPL	4.77%	0.61	0.80	0.71	12.23%	7.47%	10.03%	10.58%
Public Service Enterprise Group Inc.	PEG	4.77%	0.66	0.85	0.75	12.23%	7.47%	10.40%	10.86%
Southern Company	SO	4.77%	0.50	0.65	0.58	12.23%	7.47%	9.06%	9.86%
Xcel Energy Inc.	XEL	4.77%	0.55	0.70	0.63	12.23%	7.47%	9.44%	10.14%
							Mean:	9.64%	10.29%
							Median:	9.67%	10.31%
							Average of the Mean and Median:	9.65%	10.30%
							Flotation Costs [17]:	0.08%	0.08%
							CAPM and ECAPM Estimate:	**9.73%**	**10.38%**

[1] Source: Federal Reserve Bank of St. Louis (FRED); 30-day average
[2] Source: Bloomberg Professional Service
[3] Source: Value Line
[4] Equals Average of Col. [2] and Col. [3]
[5] Kroll Cost of Capital Navigator
[6] Equals Col. [5] - Col. [1]
[7] Equals Col. [1] + (Col. [4] x Col. [6])
[8] Equals Col. [1] + (0.75 x Col. [4] x Col. [6]) + (0.25 x Col. [6])
[9] Source: Blue Chip Financial Forecasts, Vol. 45, No. 7, July 1, 2026 at 9 and Vol. 45, No. 6, June 1, 2026 at 14
[10] See Note [2]
[11] See Note [3]
[12] Equals Average of Col. [10] and Col. [11]
[13] See Note [5]
[14] Equals Col. [13] - Col. [9]
[15] Equals Col. [9] + (Col. [12] x Col. [14])
[16] Equals Col. [9] + (0.75 x Col. [12] x Col. [14]) + (0.25 x Col. [14])
[17] Exhibit JC-07, Schedule JEN-6

Capital Asset Pricing Model and Empirical Capital Asset Pricing Model Results
Using Long-Term Historical Market Return and 10-Year Bloomberg Beta Coefficient

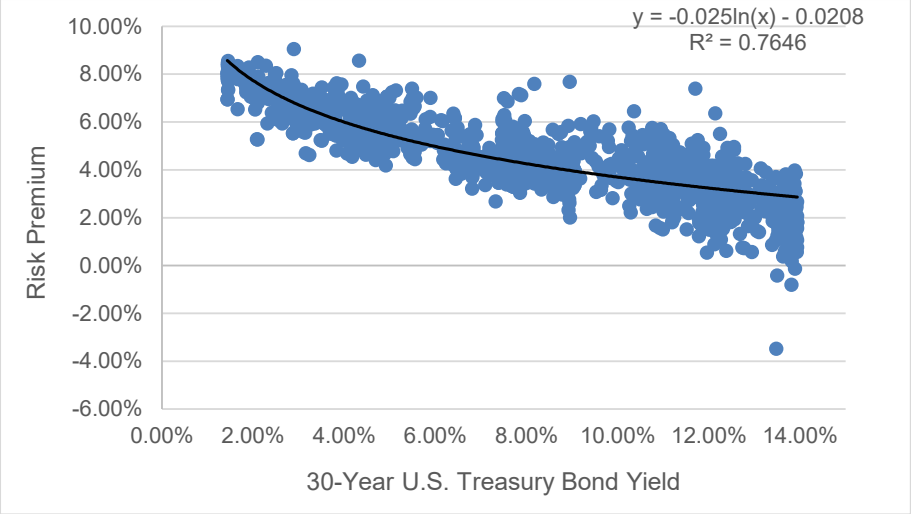
		[1]	[2]	[3]	[4]	[5]	[6]
Company	Ticker	Current 30-Year Treasury Yield	Bloomberg Beta Coefficient (10 Year)	Long-Term Average Historical Market Return (1926-2025)	Market Risk Premium	Traditional CAPM	Empirical CAPM
Alliant Energy Corporation	LNT	4.98%	0.74	12.23%	7.25%	10.35%	10.82%
Ameren Corporation	AEE	4.98%	0.71	12.23%	7.25%	10.13%	10.65%
American Electric Power Company, Inc.	AEP	4.98%	0.70	12.23%	7.25%	10.02%	10.58%
Avista Corporation	AVA	4.98%	0.69	12.23%	7.25%	10.02%	10.57%
CMS Energy Corporation	CMS	4.98%	0.69	12.23%	7.25%	10.01%	10.56%
Consolidated Edison, Inc.	ED	4.98%	0.58	12.23%	7.25%	9.16%	9.93%
DTE Energy Company	DTE	4.98%	0.76	12.23%	7.25%	10.52%	10.95%
Duke Energy Corporation	DUK	4.98%	0.67	12.23%	7.25%	9.83%	10.43%
Edison International	EIX	4.98%	0.83	12.23%	7.25%	10.98%	11.29%
Entergy Corporation	ETR	4.98%	0.81	12.23%	7.25%	10.88%	11.22%
Evergy, Inc.	EVRG	4.98%	0.74	12.23%	7.25%	10.32%	10.80%
Eversource Energy	ES	4.98%	0.77	12.23%	7.25%	10.58%	11.00%
Exelon Corporation	EXC	4.98%	0.78	12.23%	7.25%	10.61%	11.02%
IDACORP, Inc.	IDA	4.98%	0.73	12.23%	7.25%	10.24%	10.74%
OGE Energy Corporation	OGE	4.98%	0.86	12.23%	7.25%	11.20%	11.46%
Pinnacle West Capital Corporation	PNW	4.98%	0.77	12.23%	7.25%	10.59%	11.00%
PPL Corporation	PPL	4.98%	0.88	12.23%	7.25%	11.37%	11.59%
Public Service Enterprise Group Inc.	PEG	4.98%	0.81	12.23%	7.25%	10.88%	11.22%
Southern Company	SO	4.98%	0.72	12.23%	7.25%	10.24%	10.74%
Xcel Energy Inc.	XEL	4.98%	0.71	12.23%	7.25%	10.13%	10.65%
					Mean:	10.40%	10.86%
					Median:	10.33%	10.81%
					Average of the Mean and Median:	10.37%	10.83%
					Flotation Costs [13]:	0.08%	0.08%
					CAPM and ECAPM Estimate:	**10.45%**	**10.92%**

		[7]	[8]	[9]	[10]	[11]	[12]
Company	Ticker	Projected 30-Year Treasury Yield	Bloomberg Beta Coefficient (10 Year)	Long-Term Average Historical Market Return (1926-2025)	Market Risk Premium	Traditional CAPM	Empirical CAPM
Alliant Energy Corporation	LNT	4.77%	0.74	12.23%	7.47%	10.29%	10.78%
Ameren Corporation	AEE	4.77%	0.71	12.23%	7.47%	10.06%	10.61%
American Electric Power Company, Inc.	AEP	4.77%	0.70	12.23%	7.47%	9.96%	10.53%
Avista Corporation	AVA	4.77%	0.69	12.23%	7.47%	9.96%	10.52%
CMS Energy Corporation	CMS	4.77%	0.69	12.23%	7.47%	9.94%	10.51%
Consolidated Edison, Inc.	ED	4.77%	0.58	12.23%	7.47%	9.07%	9.86%
DTE Energy Company	DTE	4.77%	0.76	12.23%	7.47%	10.47%	10.91%
Duke Energy Corporation	DUK	4.77%	0.67	12.23%	7.47%	9.76%	10.38%
Edison International	EIX	4.77%	0.83	12.23%	7.47%	10.94%	11.27%
Entergy Corporation	ETR	4.77%	0.81	12.23%	7.47%	10.84%	11.19%
Evergy, Inc.	EVRG	4.77%	0.74	12.23%	7.47%	10.26%	10.76%
Eversource Energy	ES	4.77%	0.77	12.23%	7.47%	10.53%	10.96%
Exelon Corporation	EXC	4.77%	0.78	12.23%	7.47%	10.56%	10.98%
IDACORP, Inc.	IDA	4.77%	0.73	12.23%	7.47%	10.18%	10.69%
OGE Energy Corporation	OGE	4.77%	0.86	12.23%	7.47%	11.17%	11.44%
Pinnacle West Capital Corporation	PNW	4.77%	0.77	12.23%	7.47%	10.55%	10.97%
PPL Corporation	PPL	4.77%	0.88	12.23%	7.47%	11.35%	11.57%
Public Service Enterprise Group Inc.	PEG	4.77%	0.81	12.23%	7.47%	10.84%	11.19%
Southern Company	SO	4.77%	0.72	12.23%	7.47%	10.18%	10.69%
Xcel Energy Inc.	XEL	4.77%	0.71	12.23%	7.47%	10.07%	10.61%
					Mean:	10.35%	10.82%
					Median:	10.28%	10.77%
					Average of the Mean and Median:	10.31%	10.79%
					Flotation Costs [13]:	0.08%	0.08%
					CAPM and ECAPM Estimate:	**10.39%**	**10.87%**

[1] Source: Federal Reserve Bank of St. Louis (FRED); 30-day average
[2] Source: Bloomberg Professional Service
[3] Kroll Cost of Capital Navigator
[4] Equals Col. [3] - Col. [1]
[5] Equals Col. [1] + (Col. [2] x Col. [4])
[6] Equals Col. [1] + (0.75 x Col. [2] x Col. [4]) + (0.25 x Col. [4])
[7] Source: Blue Chip Financial Forecasts, Vol. 45, No. 7, July 1, 2026 at 9 and Vol. 45, No. 6, June 1, 2026 at 14
[8] See Note [2]
[9] See Note [3]
[10] Equals Col. [9] - Col. [7]
[11] Equals Col. [7] + (Col. [8] x Col. [10])
[12] Equals Col. [7] + (0.75 x Col. [8] x Col. [10]) + (0.25 x Col. [10])
[13] Exhibit JC-07, Schedule JEN-6

Bond Yield Plus Risk Premium

[1]	[2]	[3]	[4]	[5]	[6]
Constant	Slope	30-Year Treasury Yield	Risk Premium	Flotation Costs	Return on Equity
-2.08%	-2.51%				
Current 30-Year Treasury		4.98%	5.44%	0.08%	10.51%
Projected 30-Year Treasury		4.77%	5.56%	0.08%	10.40%



Notes:
[1] Constant of regression equation
[2] Slope of regression equation
[3] Sources: Current = Federal Reserve Bank of St. Louis (FRED),
Projected = Average of near-term and long-term projected 30-year Treasury yield from
Blue Chip Financial Forecasts, Vol. 45, No. 7, July 1, 2026, at 9 and Vol. 45, No. 6, June 1, 2026, at 14
[4] Equals [1] + ln([3]) x [2]
[5] Source: Exhibit JC-07, Schedule JEN-6
[6] Equals [3] + [4] + [5]
[7] Source: S&P Capital IQ
[8] Source: S&P Capital IQ
[9] Source: Bloomberg Professional, equals 201-trading day average (i.e. lag period)
[10] Equals [8] - [9]

Bond Yield Plus Risk Premium

[7]	[8]	[9]	[10]
Date of Electric Rate Case	Return on Equity	30-Year Treasury Yield	Risk Premium
1/1/1980	14.50%	9.36%	5.14%
1/7/1980	14.39%	9.38%	5.01%
1/9/1980	15.00%	9.39%	5.61%
1/14/1980	15.17%	9.41%	5.76%
1/17/1980	13.93%	9.43%	4.50%
1/23/1980	15.50%	9.47%	6.03%
1/30/1980	13.86%	9.52%	4.34%
1/31/1980	12.61%	9.53%	3.08%
2/6/1980	13.71%	9.58%	4.13%
2/13/1980	12.80%	9.63%	3.17%
2/14/1980	13.00%	9.64%	3.36%
2/19/1980	13.50%	9.68%	3.82%
2/27/1980	13.75%	9.78%	3.97%
2/29/1980	13.75%	9.81%	3.94%
2/29/1980	14.00%	9.81%	4.19%
2/29/1980	14.77%	9.81%	4.96%
3/7/1980	12.70%	9.89%	2.81%
3/14/1980	13.50%	9.96%	3.54%
3/26/1980	14.16%	10.09%	4.07%
3/27/1980	14.24%	10.11%	4.13%
3/28/1980	14.50%	10.13%	4.37%
4/10/1980	12.75%	10.25%	2.50%
4/13/1980	13.85%	10.27%	3.58%
4/15/1980	15.50%	10.29%	5.21%
4/21/1980	13.90%	10.33%	3.57%
4/21/1980	13.25%	10.33%	2.92%
4/23/1980	16.80%	10.36%	6.44%
4/29/1980	15.50%	10.40%	5.10%
5/6/1980	13.70%	10.44%	3.26%
5/7/1980	15.00%	10.45%	4.55%
5/8/1980	13.75%	10.45%	3.30%
5/9/1980	14.35%	10.46%	3.89%
5/13/1980	13.60%	10.47%	3.13%
5/15/1980	13.25%	10.49%	2.76%
5/19/1980	13.75%	10.50%	3.25%
5/27/1980	14.60%	10.53%	4.07%
5/27/1980	13.62%	10.53%	3.09%
5/29/1980	16.00%	10.55%	5.45%
5/30/1980	13.80%	10.56%	3.24%
6/2/1980	15.63%	10.56%	5.07%
6/9/1980	15.90%	10.59%	5.31%
6/10/1980	13.78%	10.59%	3.19%
6/12/1980	14.25%	10.60%	3.65%
6/19/1980	13.40%	10.61%	2.79%
6/30/1980	13.00%	10.64%	2.36%
6/30/1980	13.40%	10.64%	2.76%
7/9/1980	14.75%	10.67%	4.08%
7/10/1980	15.00%	10.67%	4.33%
7/15/1980	15.80%	10.69%	5.11%
7/18/1980	13.80%	10.70%	3.10%
7/22/1980	14.10%	10.71%	3.39%
7/24/1980	15.00%	10.72%	4.28%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
7/25/1980	13.48%	10.73%	2.75%
7/31/1980	14.58%	10.75%	3.83%
8/8/1980	14.00%	10.77%	3.23%
8/8/1980	13.50%	10.77%	2.73%
8/8/1980	15.45%	10.77%	4.68%
8/11/1980	14.85%	10.78%	4.07%
8/14/1980	14.00%	10.79%	3.21%
8/14/1980	16.25%	10.79%	5.46%
8/25/1980	13.75%	10.82%	2.93%
8/27/1980	13.80%	10.83%	2.97%
8/29/1980	12.50%	10.83%	1.67%
9/15/1980	15.80%	10.87%	4.93%
9/15/1980	13.93%	10.87%	3.06%
9/15/1980	13.50%	10.87%	2.63%
9/24/1980	12.50%	10.92%	1.58%
9/24/1980	15.00%	10.92%	4.08%
9/26/1980	13.75%	10.94%	2.81%
9/30/1980	14.20%	10.96%	3.24%
9/30/1980	14.10%	10.96%	3.14%
10/1/1980	13.90%	10.96%	2.94%
10/3/1980	15.50%	10.98%	4.52%
10/7/1980	12.50%	10.99%	1.51%
10/9/1980	14.50%	11.00%	3.50%
10/9/1980	14.50%	11.00%	3.50%
10/9/1980	13.25%	11.00%	2.25%
10/16/1980	16.10%	11.02%	5.08%
10/17/1980	14.50%	11.03%	3.47%
10/31/1980	14.25%	11.10%	3.15%
10/31/1980	13.75%	11.10%	2.65%
11/4/1980	15.00%	11.11%	3.89%
11/5/1980	14.00%	11.12%	2.88%
11/5/1980	13.75%	11.12%	2.63%
11/8/1980	13.75%	11.14%	2.61%
11/10/1980	14.85%	11.15%	3.70%
11/17/1980	14.00%	11.18%	2.82%
11/18/1980	14.00%	11.19%	2.81%
11/19/1980	13.00%	11.19%	1.81%
11/24/1980	14.00%	11.21%	2.79%
11/26/1980	14.00%	11.21%	2.79%
12/8/1980	15.10%	11.23%	3.87%
12/8/1980	14.15%	11.23%	2.92%
12/9/1980	15.35%	11.23%	4.12%
12/12/1980	15.45%	11.23%	4.22%
12/17/1980	13.25%	11.24%	2.01%
12/18/1980	15.80%	11.24%	4.56%
12/19/1980	14.50%	11.24%	3.26%
12/19/1980	14.64%	11.24%	3.40%
12/22/1980	13.45%	11.24%	2.21%
12/22/1980	15.00%	11.24%	3.76%
12/30/1980	14.50%	11.22%	3.28%
12/30/1980	14.95%	11.22%	3.73%
12/31/1980	13.39%	11.22%	2.17%
1/2/1981	15.25%	11.22%	4.03%
1/7/1981	14.30%	11.21%	3.09%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
1/19/1981	15.25%	11.20%	4.05%
1/23/1981	14.40%	11.20%	3.20%
1/23/1981	13.10%	11.20%	1.90%
1/26/1981	15.25%	11.21%	4.04%
1/27/1981	15.00%	11.21%	3.79%
1/31/1981	13.47%	11.22%	2.25%
2/3/1981	15.25%	11.23%	4.02%
2/5/1981	15.75%	11.24%	4.51%
2/11/1981	15.60%	11.28%	4.32%
2/20/1981	15.25%	11.33%	3.92%
3/11/1981	15.40%	11.49%	3.91%
3/12/1981	14.51%	11.50%	3.01%
3/12/1981	16.00%	11.50%	4.50%
3/13/1981	13.02%	11.51%	1.51%
3/18/1981	16.19%	11.54%	4.65%
3/19/1981	13.75%	11.55%	2.20%
3/23/1981	14.30%	11.57%	2.73%
3/25/1981	15.30%	11.60%	3.70%
4/1/1981	14.53%	11.67%	2.86%
4/3/1981	19.10%	11.70%	7.40%
4/8/1981	15.00%	11.75%	3.25%
4/8/1981	15.30%	11.75%	3.55%
4/8/1981	17.00%	11.75%	5.25%
4/8/1981	16.50%	11.75%	4.75%
4/9/1981	13.75%	11.77%	1.98%
4/12/1981	13.57%	11.79%	1.78%
4/14/1981	15.30%	11.82%	3.48%
4/15/1981	13.50%	11.84%	1.66%
4/16/1981	14.10%	11.86%	2.24%
4/20/1981	16.80%	11.88%	4.92%
4/20/1981	14.00%	11.88%	2.12%
4/23/1981	16.00%	11.92%	4.08%
4/27/1981	13.61%	11.96%	1.65%
4/27/1981	12.50%	11.96%	0.54%
4/29/1981	13.65%	11.99%	1.66%
4/30/1981	13.50%	12.01%	1.49%
5/4/1981	16.22%	12.04%	4.18%
5/5/1981	14.40%	12.06%	2.34%
5/7/1981	16.25%	12.10%	4.15%
5/7/1981	16.27%	12.10%	4.17%
5/8/1981	13.00%	12.12%	0.88%
5/8/1981	16.00%	12.12%	3.88%
5/12/1981	13.50%	12.15%	1.35%
5/15/1981	15.75%	12.21%	3.54%
5/18/1981	14.88%	12.22%	2.66%
5/20/1981	16.00%	12.25%	3.75%
5/21/1981	14.00%	12.27%	1.73%
5/26/1981	14.90%	12.29%	2.61%
5/27/1981	15.00%	12.31%	2.69%
5/29/1981	15.50%	12.33%	3.17%
6/1/1981	16.50%	12.34%	4.16%
6/3/1981	14.67%	12.36%	2.31%
6/5/1981	13.00%	12.38%	0.62%
6/10/1981	16.75%	12.41%	4.34%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
6/17/1981	14.40%	12.45%	1.95%
6/18/1981	16.33%	12.46%	3.87%
6/25/1981	14.75%	12.51%	2.24%
6/26/1981	16.00%	12.52%	3.48%
6/30/1981	15.25%	12.54%	2.71%
7/1/1981	15.50%	12.55%	2.95%
7/1/1981	17.50%	12.55%	4.95%
7/10/1981	16.00%	12.61%	3.39%
7/14/1981	16.90%	12.63%	4.27%
7/15/1981	16.00%	12.64%	3.36%
7/17/1981	15.00%	12.66%	2.34%
7/20/1981	15.00%	12.67%	2.33%
7/21/1981	14.00%	12.68%	1.32%
7/28/1981	13.48%	12.73%	0.75%
7/31/1981	13.50%	12.77%	0.73%
7/31/1981	16.00%	12.77%	3.23%
7/31/1981	15.00%	12.77%	2.23%
8/5/1981	15.71%	12.82%	2.89%
8/10/1981	14.50%	12.86%	1.64%
8/11/1981	15.00%	12.87%	2.13%
8/20/1981	16.50%	12.94%	3.56%
8/20/1981	13.50%	12.94%	0.56%
8/24/1981	15.00%	12.96%	2.04%
8/28/1981	15.00%	13.01%	1.99%
9/3/1981	14.50%	13.05%	1.45%
9/10/1981	14.50%	13.10%	1.40%
9/11/1981	16.00%	13.11%	2.89%
9/16/1981	16.00%	13.14%	2.86%
9/17/1981	16.50%	13.15%	3.35%
9/23/1981	15.85%	13.19%	2.66%
9/28/1981	15.50%	13.23%	2.27%
10/9/1981	15.75%	13.32%	2.43%
10/15/1981	16.25%	13.36%	2.89%
10/16/1981	16.50%	13.37%	3.13%
10/16/1981	15.50%	13.37%	2.13%
10/19/1981	14.25%	13.38%	0.87%
10/20/1981	15.25%	13.40%	1.85%
10/20/1981	17.00%	13.40%	3.60%
10/23/1981	16.00%	13.44%	2.56%
10/27/1981	10.00%	13.48%	-3.48%
10/29/1981	16.50%	13.50%	3.00%
10/29/1981	14.75%	13.50%	1.25%
11/3/1981	15.17%	13.53%	1.64%
11/5/1981	16.60%	13.55%	3.05%
11/6/1981	15.17%	13.55%	1.62%
11/24/1981	15.50%	13.60%	1.90%
11/25/1981	16.10%	13.60%	2.50%
11/25/1981	16.10%	13.60%	2.50%
11/25/1981	15.25%	13.60%	1.65%
11/25/1981	15.35%	13.60%	1.75%
12/1/1981	16.50%	13.61%	2.89%
12/1/1981	15.70%	13.61%	2.09%
12/1/1981	16.49%	13.61%	2.88%
12/1/1981	16.00%	13.61%	2.39%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
12/4/1981	16.00%	13.61%	2.39%
12/11/1981	16.25%	13.62%	2.63%
12/14/1981	14.00%	13.62%	0.38%
12/15/1981	15.81%	13.63%	2.18%
12/15/1981	16.00%	13.63%	2.37%
12/16/1981	15.25%	13.63%	1.62%
12/17/1981	16.50%	13.63%	2.87%
12/18/1981	15.45%	13.63%	1.82%
12/30/1981	16.00%	13.66%	2.34%
12/30/1981	16.25%	13.66%	2.59%
12/30/1981	14.25%	13.66%	0.59%
12/31/1981	16.15%	13.67%	2.48%
1/4/1982	15.50%	13.67%	1.83%
1/11/1982	14.50%	13.72%	0.78%
1/11/1982	17.00%	13.72%	3.28%
1/13/1982	14.75%	13.74%	1.01%
1/14/1982	15.75%	13.74%	2.01%
1/15/1982	15.00%	13.75%	1.25%
1/15/1982	16.50%	13.75%	2.75%
1/22/1982	16.25%	13.79%	2.46%
1/27/1982	16.84%	13.81%	3.03%
1/28/1982	13.00%	13.81%	-0.81%
1/29/1982	15.50%	13.81%	1.69%
2/1/1982	15.85%	13.82%	2.03%
2/3/1982	16.44%	13.83%	2.61%
2/8/1982	15.50%	13.85%	1.65%
2/11/1982	16.00%	13.87%	2.13%
2/11/1982	16.20%	13.87%	2.33%
2/17/1982	15.00%	13.88%	1.12%
2/19/1982	15.17%	13.89%	1.28%
2/26/1982	15.25%	13.89%	1.36%
3/1/1982	15.03%	13.89%	1.14%
3/1/1982	16.00%	13.89%	2.11%
3/3/1982	15.00%	13.88%	1.12%
3/8/1982	17.10%	13.88%	3.22%
3/12/1982	16.25%	13.88%	2.37%
3/17/1982	17.30%	13.88%	3.42%
3/22/1982	15.10%	13.88%	1.22%
3/27/1982	15.40%	13.89%	1.51%
3/30/1982	15.50%	13.90%	1.60%
3/31/1982	17.00%	13.90%	3.10%
4/1/1982	16.50%	13.91%	2.59%
4/1/1982	14.70%	13.91%	0.79%
4/2/1982	15.50%	13.91%	1.59%
4/4/1982	15.50%	13.91%	1.59%
4/7/1982	16.40%	13.92%	2.48%
4/12/1982	14.50%	13.93%	0.57%
4/22/1982	15.75%	13.94%	1.81%
4/27/1982	15.00%	13.94%	1.06%
4/28/1982	15.75%	13.94%	1.81%
4/30/1982	15.50%	13.94%	1.56%
4/30/1982	14.70%	13.94%	0.76%
5/3/1982	16.60%	13.94%	2.66%
5/4/1982	16.00%	13.94%	2.06%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
5/14/1982	15.50%	13.92%	1.58%
5/18/1982	15.42%	13.92%	1.50%
5/19/1982	14.69%	13.91%	0.78%
5/20/1982	15.10%	13.91%	1.19%
5/20/1982	15.50%	13.91%	1.59%
5/20/1982	16.30%	13.91%	2.39%
5/20/1982	15.00%	13.91%	1.09%
5/21/1982	17.75%	13.91%	3.84%
5/27/1982	15.00%	13.89%	1.11%
5/28/1982	15.50%	13.89%	1.61%
5/28/1982	17.00%	13.89%	3.11%
6/1/1982	13.75%	13.89%	-0.14%
6/1/1982	16.60%	13.89%	2.71%
6/9/1982	17.86%	13.88%	3.98%
6/14/1982	15.75%	13.88%	1.87%
6/15/1982	14.85%	13.88%	0.97%
6/18/1982	15.50%	13.87%	1.63%
6/21/1982	14.90%	13.87%	1.03%
6/23/1982	16.00%	13.87%	2.13%
6/23/1982	16.17%	13.87%	2.30%
6/24/1982	14.85%	13.86%	0.99%
6/25/1982	14.70%	13.86%	0.84%
7/1/1982	16.00%	13.85%	2.15%
7/2/1982	15.62%	13.84%	1.78%
7/2/1982	17.00%	13.84%	3.16%
7/13/1982	14.00%	13.82%	0.18%
7/13/1982	16.80%	13.82%	2.98%
7/14/1982	15.76%	13.82%	1.94%
7/14/1982	16.02%	13.82%	2.20%
7/19/1982	16.50%	13.80%	2.70%
7/22/1982	17.00%	13.78%	3.22%
7/22/1982	14.50%	13.78%	0.72%
7/27/1982	16.75%	13.75%	3.00%
7/29/1982	16.50%	13.74%	2.76%
8/11/1982	17.50%	13.69%	3.81%
8/18/1982	17.07%	13.64%	3.43%
8/20/1982	15.73%	13.61%	2.12%
8/25/1982	16.00%	13.57%	2.43%
8/26/1982	15.50%	13.56%	1.94%
8/30/1982	15.00%	13.55%	1.45%
9/3/1982	16.20%	13.53%	2.67%
9/8/1982	15.00%	13.52%	1.48%
9/15/1982	13.08%	13.50%	-0.42%
9/15/1982	16.25%	13.50%	2.75%
9/16/1982	16.00%	13.50%	2.50%
9/17/1982	15.25%	13.49%	1.76%
9/23/1982	17.17%	13.47%	3.70%
9/24/1982	14.50%	13.46%	1.04%
9/27/1982	15.25%	13.46%	1.79%
10/1/1982	15.50%	13.42%	2.08%
10/15/1982	15.90%	13.32%	2.58%
10/22/1982	15.75%	13.25%	2.50%
10/22/1982	17.15%	13.25%	3.90%
10/29/1982	15.54%	13.17%	2.37%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
11/1/1982	15.50%	13.15%	2.35%
11/3/1982	17.20%	13.13%	4.07%
11/4/1982	16.25%	13.12%	3.13%
11/5/1982	16.20%	13.10%	3.10%
11/9/1982	16.00%	13.06%	2.94%
11/23/1982	15.85%	12.89%	2.96%
11/23/1982	15.50%	12.89%	2.61%
11/30/1982	16.50%	12.82%	3.68%
12/1/1982	17.04%	12.79%	4.25%
12/6/1982	15.00%	12.74%	2.26%
12/6/1982	16.35%	12.74%	3.61%
12/10/1982	15.50%	12.67%	2.83%
12/13/1982	16.00%	12.65%	3.35%
12/14/1982	16.40%	12.63%	3.77%
12/14/1982	15.30%	12.63%	2.67%
12/20/1982	16.00%	12.58%	3.42%
12/21/1982	15.85%	12.56%	3.29%
12/21/1982	14.75%	12.56%	2.19%
12/22/1982	16.75%	12.55%	4.20%
12/22/1982	16.58%	12.55%	4.03%
12/22/1982	16.25%	12.55%	3.70%
12/29/1982	14.90%	12.49%	2.41%
12/29/1982	16.25%	12.49%	3.76%
12/30/1982	16.35%	12.47%	3.88%
12/30/1982	16.00%	12.47%	3.53%
12/30/1982	16.77%	12.47%	4.30%
1/5/1983	17.33%	12.41%	4.92%
1/11/1983	15.90%	12.35%	3.55%
1/12/1983	15.50%	12.34%	3.16%
1/12/1983	14.63%	12.34%	2.29%
1/20/1983	17.75%	12.24%	5.51%
1/21/1983	15.00%	12.23%	2.77%
1/24/1983	14.50%	12.21%	2.29%
1/24/1983	15.50%	12.21%	3.29%
1/25/1983	15.85%	12.20%	3.65%
1/27/1983	16.14%	12.17%	3.97%
2/1/1983	18.50%	12.14%	6.36%
2/4/1983	14.00%	12.10%	1.90%
2/10/1983	15.00%	12.06%	2.94%
2/21/1983	15.50%	11.99%	3.51%
2/22/1983	15.50%	11.98%	3.52%
2/23/1983	15.10%	11.96%	3.14%
2/23/1983	16.00%	11.96%	4.04%
3/2/1983	15.25%	11.90%	3.35%
3/9/1983	15.20%	11.83%	3.37%
3/15/1983	13.00%	11.78%	1.22%
3/18/1983	15.25%	11.74%	3.51%
3/23/1983	15.40%	11.70%	3.70%
3/24/1983	15.00%	11.68%	3.32%
3/29/1983	15.50%	11.64%	3.86%
3/30/1983	16.71%	11.62%	5.09%
3/31/1983	15.00%	11.61%	3.39%
4/3/1983	15.20%	11.61%	3.59%
4/7/1983	15.50%	11.54%	3.96%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
4/10/1983	14.81%	11.52%	3.29%
4/18/1983	14.50%	11.41%	3.09%
4/19/1983	16.00%	11.39%	4.61%
4/29/1983	16.00%	11.26%	4.74%
5/1/1983	14.50%	11.26%	3.24%
5/9/1983	15.50%	11.16%	4.34%
5/11/1983	16.46%	11.13%	5.33%
5/12/1983	14.14%	11.12%	3.02%
5/18/1983	15.00%	11.06%	3.94%
5/23/1983	14.90%	11.02%	3.88%
5/23/1983	15.50%	11.02%	4.48%
5/25/1983	15.50%	11.00%	4.50%
5/27/1983	15.00%	10.97%	4.03%
5/31/1983	15.50%	10.96%	4.54%
5/31/1983	14.00%	10.96%	3.04%
6/2/1983	14.50%	10.94%	3.56%
6/17/1983	15.03%	10.85%	4.18%
7/1/1983	14.80%	10.78%	4.02%
7/1/1983	14.90%	10.78%	4.12%
7/8/1983	16.25%	10.76%	5.49%
7/13/1983	13.20%	10.76%	2.44%
7/19/1983	15.10%	10.75%	4.35%
7/19/1983	15.00%	10.75%	4.25%
7/25/1983	16.25%	10.74%	5.51%
7/28/1983	15.90%	10.74%	5.16%
8/3/1983	16.50%	10.75%	5.75%
8/3/1983	16.34%	10.75%	5.59%
8/19/1983	15.00%	10.80%	4.20%
8/22/1983	16.40%	10.80%	5.60%
8/22/1983	15.50%	10.80%	4.70%
8/31/1983	14.75%	10.84%	3.91%
9/7/1983	15.00%	10.86%	4.14%
9/14/1983	15.78%	10.89%	4.89%
9/16/1983	15.00%	10.90%	4.10%
9/19/1983	14.50%	10.91%	3.59%
9/20/1983	16.50%	10.91%	5.59%
9/28/1983	14.50%	10.94%	3.56%
9/29/1983	15.50%	10.94%	4.56%
9/30/1983	16.15%	10.95%	5.20%
9/30/1983	15.25%	10.95%	4.30%
10/4/1983	14.80%	10.96%	3.84%
10/7/1983	16.00%	10.97%	5.03%
10/13/1983	15.52%	10.98%	4.54%
10/17/1983	15.50%	10.99%	4.51%
10/18/1983	14.50%	11.00%	3.50%
10/19/1983	16.50%	11.00%	5.50%
10/19/1983	16.25%	11.00%	5.25%
10/26/1983	15.00%	11.03%	3.97%
10/27/1983	15.20%	11.04%	4.16%
11/1/1983	16.00%	11.06%	4.94%
11/9/1983	14.90%	11.09%	3.81%
11/10/1983	14.35%	11.10%	3.25%
11/23/1983	16.00%	11.13%	4.87%
11/23/1983	16.15%	11.13%	5.02%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
11/30/1983	15.00%	11.14%	3.86%
12/5/1983	15.25%	11.15%	4.10%
12/6/1983	15.07%	11.15%	3.92%
12/8/1983	15.90%	11.16%	4.74%
12/9/1983	14.75%	11.17%	3.58%
12/12/1983	14.50%	11.17%	3.33%
12/15/1983	15.56%	11.19%	4.37%
12/19/1983	14.80%	11.21%	3.59%
12/20/1983	16.00%	11.21%	4.79%
12/20/1983	14.69%	11.21%	3.48%
12/20/1983	16.25%	11.21%	5.04%
12/22/1983	15.75%	11.23%	4.52%
12/22/1983	14.75%	11.23%	3.52%
1/3/1984	14.75%	11.26%	3.49%
1/10/1984	15.90%	11.29%	4.61%
1/12/1984	15.60%	11.30%	4.30%
1/18/1984	13.75%	11.32%	2.43%
1/19/1984	15.90%	11.33%	4.57%
1/30/1984	16.10%	11.36%	4.74%
1/31/1984	15.25%	11.37%	3.88%
2/1/1984	14.80%	11.38%	3.42%
2/6/1984	14.75%	11.40%	3.35%
2/6/1984	13.75%	11.40%	2.35%
2/9/1984	15.25%	11.42%	3.83%
2/15/1984	15.70%	11.44%	4.26%
2/20/1984	15.00%	11.45%	3.55%
2/20/1984	15.00%	11.45%	3.55%
2/22/1984	14.75%	11.47%	3.28%
2/28/1984	14.50%	11.50%	3.00%
3/2/1984	14.25%	11.53%	2.72%
3/20/1984	16.00%	11.64%	4.36%
3/23/1984	15.50%	11.66%	3.84%
3/26/1984	14.71%	11.67%	3.04%
4/1/1984	15.50%	11.70%	3.80%
4/5/1984	14.74%	11.74%	3.00%
4/10/1984	15.72%	11.76%	3.96%
4/16/1984	15.00%	11.80%	3.20%
4/17/1984	16.20%	11.80%	4.40%
4/24/1984	14.64%	11.84%	2.80%
4/30/1984	14.40%	11.87%	2.53%
5/16/1984	14.69%	11.98%	2.71%
5/16/1984	15.00%	11.98%	3.02%
5/22/1984	14.40%	12.02%	2.38%
5/29/1984	15.10%	12.06%	3.04%
6/13/1984	15.25%	12.15%	3.10%
6/15/1984	15.60%	12.17%	3.43%
6/22/1984	16.25%	12.21%	4.04%
6/29/1984	15.25%	12.25%	3.00%
7/2/1984	13.35%	12.26%	1.09%
7/10/1984	16.00%	12.31%	3.69%
7/12/1984	16.50%	12.32%	4.18%
7/13/1984	16.25%	12.33%	3.92%
7/17/1984	14.14%	12.35%	1.79%
7/18/1984	15.50%	12.35%	3.15%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
7/18/1984	15.30%	12.35%	2.95%
7/19/1984	14.30%	12.36%	1.94%
7/24/1984	16.79%	12.39%	4.40%
7/31/1984	16.00%	12.42%	3.58%
8/3/1984	14.25%	12.44%	1.81%
8/17/1984	14.30%	12.48%	1.82%
8/20/1984	15.00%	12.49%	2.51%
8/27/1984	16.30%	12.50%	3.80%
8/31/1984	15.55%	12.52%	3.03%
9/6/1984	16.00%	12.53%	3.47%
9/10/1984	14.75%	12.54%	2.21%
9/13/1984	15.00%	12.55%	2.45%
9/17/1984	17.38%	12.55%	4.83%
9/26/1984	14.50%	12.57%	1.93%
9/28/1984	16.25%	12.57%	3.68%
9/28/1984	15.00%	12.57%	2.43%
10/9/1984	14.75%	12.58%	2.17%
10/12/1984	15.60%	12.58%	3.02%
10/22/1984	15.00%	12.58%	2.42%
10/26/1984	16.40%	12.58%	3.82%
10/31/1984	16.25%	12.58%	3.67%
11/7/1984	15.60%	12.58%	3.02%
11/9/1984	16.00%	12.58%	3.42%
11/14/1984	15.75%	12.58%	3.17%
11/20/1984	15.25%	12.57%	2.68%
11/20/1984	15.92%	12.57%	3.35%
11/23/1984	15.00%	12.57%	2.43%
11/28/1984	16.15%	12.56%	3.59%
12/3/1984	15.80%	12.56%	3.24%
12/4/1984	16.50%	12.56%	3.94%
12/18/1984	16.40%	12.53%	3.87%
12/19/1984	14.75%	12.53%	2.22%
12/19/1984	15.00%	12.53%	2.47%
12/20/1984	16.00%	12.52%	3.48%
12/28/1984	16.00%	12.50%	3.50%
1/3/1985	14.75%	12.49%	2.26%
1/10/1985	15.75%	12.47%	3.28%
1/11/1985	16.30%	12.46%	3.84%
1/23/1985	15.80%	12.43%	3.37%
1/24/1985	15.82%	12.43%	3.39%
1/25/1985	16.75%	12.42%	4.33%
1/30/1985	14.90%	12.40%	2.50%
1/31/1985	14.75%	12.39%	2.36%
2/8/1985	14.47%	12.36%	2.11%
3/1/1985	13.84%	12.31%	1.53%
3/8/1985	16.85%	12.29%	4.56%
3/14/1985	15.50%	12.26%	3.24%
3/15/1985	15.62%	12.26%	3.36%
3/29/1985	15.62%	12.17%	3.45%
4/3/1985	14.60%	12.14%	2.46%
4/8/1985	15.50%	12.12%	3.38%
4/15/1985	15.70%	12.07%	3.63%
4/21/1985	14.00%	12.03%	1.97%
4/25/1985	15.50%	12.00%	3.50%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
4/29/1985	15.00%	11.98%	3.02%
5/2/1985	14.68%	11.94%	2.74%
5/8/1985	15.62%	11.90%	3.72%
5/10/1985	16.50%	11.88%	4.62%
5/29/1985	14.61%	11.74%	2.87%
5/31/1985	16.00%	11.72%	4.28%
6/14/1985	15.50%	11.61%	3.89%
7/9/1985	15.00%	11.45%	3.55%
7/16/1985	14.50%	11.40%	3.10%
7/26/1985	14.50%	11.33%	3.17%
8/2/1985	14.80%	11.29%	3.51%
8/7/1985	15.00%	11.27%	3.73%
8/28/1985	14.25%	11.15%	3.10%
8/28/1985	15.50%	11.15%	4.35%
8/29/1985	14.50%	11.15%	3.35%
9/9/1985	14.90%	11.11%	3.79%
9/9/1985	14.60%	11.11%	3.49%
9/17/1985	14.90%	11.09%	3.81%
9/23/1985	15.00%	11.07%	3.93%
9/27/1985	15.50%	11.05%	4.45%
9/27/1985	15.80%	11.05%	4.75%
10/2/1985	14.75%	11.04%	3.71%
10/2/1985	14.00%	11.04%	2.96%
10/3/1985	15.25%	11.03%	4.22%
10/24/1985	15.40%	10.96%	4.44%
10/24/1985	15.85%	10.96%	4.89%
10/24/1985	15.82%	10.96%	4.86%
10/28/1985	16.00%	10.95%	5.05%
10/29/1985	16.65%	10.95%	5.70%
10/31/1985	15.06%	10.93%	4.13%
11/4/1985	14.50%	10.92%	3.58%
11/7/1985	15.50%	10.90%	4.60%
11/8/1985	14.30%	10.89%	3.41%
12/12/1985	14.75%	10.73%	4.02%
12/18/1985	15.00%	10.70%	4.30%
12/20/1985	15.00%	10.68%	4.32%
12/20/1985	14.50%	10.68%	3.82%
12/20/1985	14.50%	10.68%	3.82%
1/24/1986	15.40%	10.41%	4.99%
1/31/1986	15.00%	10.36%	4.64%
2/5/1986	15.00%	10.33%	4.67%
2/5/1986	15.75%	10.33%	5.42%
2/10/1986	13.30%	10.30%	3.00%
2/11/1986	12.50%	10.28%	2.22%
2/14/1986	14.40%	10.25%	4.15%
2/18/1986	16.00%	10.24%	5.76%
2/24/1986	14.50%	10.18%	4.32%
2/26/1986	14.00%	10.16%	3.84%
3/5/1986	14.90%	10.08%	4.82%
3/11/1986	14.50%	10.02%	4.48%
3/12/1986	13.50%	10.01%	3.49%
3/27/1986	14.10%	9.86%	4.24%
3/31/1986	13.50%	9.84%	3.66%
4/1/1986	14.00%	9.83%	4.17%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
4/2/1986	15.50%	9.81%	5.69%
4/4/1986	15.00%	9.78%	5.22%
4/13/1986	13.40%	9.71%	3.69%
4/22/1986	15.00%	9.59%	5.41%
5/16/1986	14.50%	9.33%	5.17%
5/16/1986	14.50%	9.33%	5.17%
5/29/1986	13.90%	9.20%	4.70%
5/30/1986	15.10%	9.19%	5.91%
6/2/1986	12.81%	9.17%	3.64%
6/11/1986	14.00%	9.08%	4.92%
6/24/1986	16.63%	8.94%	7.69%
6/26/1986	12.00%	8.91%	3.09%
6/26/1986	14.75%	8.91%	5.84%
6/30/1986	13.00%	8.88%	4.12%
7/10/1986	14.34%	8.76%	5.58%
7/11/1986	12.75%	8.74%	4.01%
7/14/1986	12.60%	8.72%	3.88%
7/17/1986	12.40%	8.67%	3.73%
7/25/1986	14.25%	8.58%	5.67%
8/6/1986	13.50%	8.45%	5.05%
8/14/1986	13.50%	8.36%	5.14%
9/16/1986	12.75%	8.07%	4.68%
9/19/1986	13.25%	8.04%	5.21%
10/1/1986	14.00%	7.96%	6.04%
10/3/1986	13.40%	7.94%	5.46%
10/31/1986	13.50%	7.78%	5.72%
11/5/1986	13.00%	7.76%	5.24%
12/3/1986	12.90%	7.59%	5.31%
12/4/1986	14.44%	7.58%	6.86%
12/16/1986	13.60%	7.53%	6.07%
12/22/1986	13.80%	7.51%	6.29%
12/30/1986	13.00%	7.49%	5.51%
1/2/1987	13.00%	7.49%	5.51%
1/12/1987	12.40%	7.47%	4.93%
1/27/1987	12.71%	7.46%	5.25%
3/2/1987	12.47%	7.47%	5.00%
3/3/1987	13.60%	7.47%	6.13%
3/4/1987	12.38%	7.47%	4.91%
3/10/1987	13.50%	7.47%	6.03%
3/13/1987	13.00%	7.47%	5.53%
3/31/1987	13.00%	7.47%	5.53%
4/6/1987	13.00%	7.47%	5.53%
4/14/1987	12.50%	7.49%	5.01%
4/16/1987	14.50%	7.50%	7.00%
4/27/1987	12.00%	7.54%	4.46%
5/5/1987	12.85%	7.58%	5.27%
5/12/1987	12.65%	7.62%	5.03%
5/28/1987	13.50%	7.70%	5.80%
6/15/1987	13.20%	7.78%	5.42%
6/29/1987	15.00%	7.83%	7.17%
6/30/1987	12.50%	7.84%	4.66%
7/8/1987	12.00%	7.86%	4.14%
7/10/1987	12.90%	7.86%	5.04%
7/15/1987	13.50%	7.88%	5.62%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
7/16/1987	15.00%	7.88%	7.12%
7/16/1987	13.50%	7.88%	5.62%
7/27/1987	13.00%	7.92%	5.08%
7/27/1987	13.40%	7.92%	5.48%
7/27/1987	13.50%	7.92%	5.58%
7/31/1987	12.98%	7.94%	5.04%
8/26/1987	12.63%	8.05%	4.58%
8/26/1987	12.75%	8.05%	4.70%
8/27/1987	13.25%	8.06%	5.19%
9/9/1987	13.00%	8.13%	4.87%
9/30/1987	13.00%	8.30%	4.70%
9/30/1987	12.75%	8.30%	4.45%
10/2/1987	11.50%	8.33%	3.17%
10/15/1987	13.00%	8.43%	4.57%
11/2/1987	13.00%	8.54%	4.46%
11/19/1987	13.00%	8.63%	4.37%
11/30/1987	12.00%	8.68%	3.32%
12/3/1987	14.20%	8.70%	5.50%
12/15/1987	13.25%	8.77%	4.48%
12/16/1987	13.72%	8.78%	4.94%
12/16/1987	13.50%	8.78%	4.72%
12/17/1987	11.75%	8.78%	2.97%
12/18/1987	13.50%	8.79%	4.71%
12/21/1987	12.01%	8.80%	3.21%
12/22/1987	12.75%	8.81%	3.94%
12/22/1987	12.00%	8.81%	3.19%
12/22/1987	12.00%	8.81%	3.19%
12/22/1987	13.00%	8.81%	4.19%
1/20/1988	13.80%	8.93%	4.87%
1/26/1988	13.90%	8.95%	4.95%
1/29/1988	13.20%	8.95%	4.25%
2/4/1988	12.60%	8.96%	3.64%
3/1/1988	11.56%	8.94%	2.62%
3/23/1988	12.87%	8.92%	3.95%
3/24/1988	11.24%	8.92%	2.32%
3/30/1988	12.72%	8.92%	3.80%
4/1/1988	12.50%	8.92%	3.58%
4/7/1988	13.25%	8.93%	4.32%
4/25/1988	10.96%	8.95%	2.01%
5/3/1988	12.91%	8.97%	3.94%
5/11/1988	13.50%	8.99%	4.51%
5/16/1988	13.00%	8.99%	4.01%
6/30/1988	12.75%	9.00%	3.75%
7/1/1988	12.75%	9.00%	3.75%
7/20/1988	13.40%	8.97%	4.43%
8/5/1988	12.75%	8.92%	3.83%
8/23/1988	11.70%	8.93%	2.77%
8/29/1988	12.75%	8.94%	3.81%
8/30/1988	13.50%	8.94%	4.56%
9/8/1988	12.60%	8.95%	3.65%
10/13/1988	13.10%	8.93%	4.17%
12/19/1988	13.00%	9.01%	3.99%
12/20/1988	13.00%	9.02%	3.98%
12/20/1988	12.25%	9.02%	3.23%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
12/21/1988	12.90%	9.02%	3.88%
12/27/1988	13.00%	9.03%	3.97%
12/28/1988	13.10%	9.03%	4.07%
12/30/1988	13.40%	9.03%	4.37%
1/27/1989	13.00%	9.05%	3.95%
1/31/1989	13.00%	9.05%	3.95%
2/17/1989	13.00%	9.05%	3.95%
2/20/1989	12.40%	9.05%	3.35%
3/1/1989	12.76%	9.05%	3.71%
3/8/1989	13.00%	9.05%	3.95%
3/30/1989	14.00%	9.05%	4.95%
4/5/1989	14.20%	9.05%	5.15%
4/18/1989	13.00%	9.05%	3.95%
5/5/1989	12.40%	9.05%	3.35%
6/2/1989	13.20%	9.01%	4.19%
6/8/1989	13.50%	8.98%	4.52%
6/27/1989	13.25%	8.92%	4.33%
6/30/1989	13.00%	8.90%	4.10%
8/14/1989	12.50%	8.77%	3.73%
9/28/1989	12.25%	8.63%	3.62%
10/24/1989	12.50%	8.54%	3.96%
11/9/1989	13.00%	8.49%	4.51%
12/15/1989	13.00%	8.34%	4.66%
12/20/1989	12.90%	8.32%	4.58%
12/21/1989	12.90%	8.32%	4.58%
12/27/1989	13.00%	8.30%	4.70%
12/27/1989	12.50%	8.30%	4.20%
1/10/1990	12.80%	8.25%	4.55%
1/11/1990	12.90%	8.24%	4.66%
1/17/1990	12.80%	8.22%	4.58%
1/26/1990	12.00%	8.20%	3.80%
2/9/1990	12.10%	8.18%	3.92%
2/24/1990	12.86%	8.15%	4.71%
3/30/1990	12.90%	8.16%	4.74%
4/4/1990	15.76%	8.17%	7.59%
4/12/1990	12.52%	8.18%	4.34%
4/19/1990	12.75%	8.20%	4.55%
5/21/1990	12.10%	8.28%	3.82%
5/29/1990	12.40%	8.30%	4.10%
5/31/1990	12.00%	8.30%	3.70%
6/4/1990	12.90%	8.30%	4.60%
6/6/1990	12.25%	8.31%	3.94%
6/15/1990	13.20%	8.31%	4.89%
6/20/1990	12.92%	8.32%	4.60%
6/27/1990	12.90%	8.33%	4.57%
6/29/1990	12.50%	8.33%	4.17%
7/6/1990	12.35%	8.34%	4.01%
7/6/1990	12.10%	8.34%	3.76%
8/10/1990	12.55%	8.40%	4.15%
8/16/1990	13.21%	8.42%	4.79%
8/22/1990	13.10%	8.44%	4.66%
8/24/1990	13.00%	8.46%	4.54%
9/26/1990	11.45%	8.59%	2.86%
10/2/1990	13.00%	8.61%	4.39%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
10/5/1990	12.84%	8.62%	4.22%
10/19/1990	13.00%	8.66%	4.34%
10/25/1990	12.30%	8.67%	3.63%
11/21/1990	12.70%	8.69%	4.01%
12/13/1990	12.30%	8.67%	3.63%
12/17/1990	12.87%	8.67%	4.20%
12/18/1990	13.10%	8.67%	4.43%
12/19/1990	12.00%	8.66%	3.34%
12/20/1990	12.75%	8.66%	4.09%
12/21/1990	12.50%	8.66%	3.84%
12/27/1990	12.79%	8.66%	4.13%
1/2/1991	13.10%	8.65%	4.45%
1/4/1991	12.50%	8.65%	3.85%
1/15/1991	12.75%	8.64%	4.11%
1/25/1991	11.70%	8.63%	3.07%
2/4/1991	12.50%	8.61%	3.89%
2/7/1991	12.50%	8.59%	3.91%
2/12/1991	13.00%	8.58%	4.42%
2/14/1991	12.72%	8.57%	4.15%
2/22/1991	12.80%	8.55%	4.25%
3/6/1991	13.10%	8.53%	4.57%
3/8/1991	13.00%	8.52%	4.48%
3/8/1991	12.30%	8.52%	3.78%
4/22/1991	13.00%	8.49%	4.51%
5/7/1991	13.50%	8.47%	5.03%
5/13/1991	13.25%	8.47%	4.78%
5/30/1991	12.75%	8.44%	4.31%
6/12/1991	12.00%	8.41%	3.59%
6/25/1991	11.70%	8.39%	3.31%
6/28/1991	12.50%	8.38%	4.12%
7/1/1991	12.00%	8.38%	3.62%
7/3/1991	12.50%	8.37%	4.13%
7/19/1991	12.10%	8.34%	3.76%
8/1/1991	12.90%	8.32%	4.58%
8/16/1991	13.20%	8.29%	4.91%
9/27/1991	12.50%	8.23%	4.27%
9/30/1991	12.25%	8.23%	4.02%
10/17/1991	13.00%	8.20%	4.80%
10/23/1991	12.50%	8.20%	4.30%
10/23/1991	12.55%	8.20%	4.35%
10/31/1991	11.80%	8.19%	3.61%
11/1/1991	12.00%	8.19%	3.81%
11/5/1991	12.25%	8.19%	4.06%
11/12/1991	12.50%	8.18%	4.32%
11/12/1991	13.25%	8.18%	5.07%
11/25/1991	12.40%	8.18%	4.22%
11/26/1991	12.50%	8.18%	4.32%
11/26/1991	11.60%	8.18%	3.42%
11/27/1991	12.10%	8.18%	3.92%
12/18/1991	12.25%	8.15%	4.10%
12/19/1991	12.60%	8.15%	4.45%
12/19/1991	12.80%	8.15%	4.65%
12/20/1991	12.65%	8.14%	4.51%
1/9/1992	12.80%	8.09%	4.71%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
1/16/1992	12.75%	8.07%	4.68%
1/21/1992	12.00%	8.06%	3.94%
1/22/1992	13.00%	8.06%	4.94%
1/27/1992	12.65%	8.06%	4.59%
1/31/1992	12.00%	8.05%	3.95%
2/11/1992	12.40%	8.03%	4.37%
2/25/1992	12.50%	8.01%	4.49%
3/16/1992	11.43%	7.99%	3.44%
3/18/1992	12.28%	7.98%	4.30%
4/2/1992	12.10%	7.95%	4.15%
4/9/1992	11.45%	7.94%	3.51%
4/10/1992	11.50%	7.94%	3.56%
4/14/1992	11.50%	7.93%	3.57%
5/5/1992	11.50%	7.90%	3.60%
5/12/1992	12.46%	7.89%	4.57%
5/12/1992	11.87%	7.89%	3.98%
6/1/1992	12.30%	7.87%	4.43%
6/12/1992	10.90%	7.86%	3.04%
6/26/1992	12.35%	7.85%	4.50%
6/29/1992	11.00%	7.85%	3.15%
6/30/1992	13.00%	7.85%	5.15%
7/13/1992	13.50%	7.84%	5.66%
7/13/1992	11.90%	7.84%	4.06%
7/22/1992	11.20%	7.83%	3.37%
8/3/1992	12.00%	7.81%	4.19%
8/6/1992	12.50%	7.80%	4.70%
9/22/1992	12.00%	7.71%	4.29%
9/28/1992	11.40%	7.71%	3.69%
9/30/1992	11.75%	7.70%	4.05%
10/2/1992	13.00%	7.70%	5.30%
10/12/1992	12.20%	7.70%	4.50%
10/16/1992	13.16%	7.70%	5.46%
10/30/1992	11.75%	7.71%	4.04%
11/3/1992	12.00%	7.71%	4.29%
12/3/1992	11.85%	7.68%	4.17%
12/15/1992	11.00%	7.66%	3.34%
12/16/1992	11.90%	7.66%	4.24%
12/16/1992	12.40%	7.66%	4.74%
12/17/1992	12.00%	7.66%	4.34%
12/22/1992	12.30%	7.65%	4.65%
12/22/1992	12.40%	7.65%	4.75%
12/29/1992	12.25%	7.63%	4.62%
12/30/1992	12.00%	7.63%	4.37%
12/31/1992	11.90%	7.63%	4.27%
1/12/1993	12.00%	7.61%	4.39%
1/21/1993	11.25%	7.59%	3.66%
2/2/1993	11.40%	7.56%	3.84%
2/15/1993	12.30%	7.52%	4.78%
2/24/1993	11.90%	7.49%	4.41%
2/26/1993	11.80%	7.48%	4.32%
2/26/1993	12.20%	7.48%	4.72%
4/23/1993	11.75%	7.29%	4.46%
5/11/1993	11.75%	7.25%	4.50%
5/14/1993	11.50%	7.24%	4.26%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
5/25/1993	11.50%	7.23%	4.27%
5/28/1993	11.00%	7.22%	3.78%
6/3/1993	12.00%	7.21%	4.79%
6/16/1993	11.50%	7.19%	4.31%
6/18/1993	12.10%	7.18%	4.92%
6/25/1993	11.67%	7.17%	4.50%
7/21/1993	11.38%	7.10%	4.28%
7/23/1993	10.46%	7.09%	3.37%
8/24/1993	11.50%	6.96%	4.54%
9/21/1993	10.50%	6.81%	3.69%
9/29/1993	11.47%	6.77%	4.70%
9/30/1993	11.60%	6.76%	4.84%
11/2/1993	10.80%	6.61%	4.19%
11/12/1993	12.00%	6.57%	5.43%
11/26/1993	11.00%	6.52%	4.48%
12/14/1993	10.55%	6.48%	4.07%
12/16/1993	10.60%	6.48%	4.12%
12/21/1993	11.30%	6.47%	4.83%
1/4/1994	10.07%	6.45%	3.62%
1/13/1994	11.00%	6.42%	4.58%
1/21/1994	11.00%	6.40%	4.60%
1/28/1994	11.35%	6.39%	4.96%
2/3/1994	11.40%	6.38%	5.02%
2/17/1994	10.60%	6.36%	4.24%
2/25/1994	11.25%	6.36%	4.89%
2/25/1994	12.00%	6.36%	5.64%
3/1/1994	11.00%	6.35%	4.65%
3/4/1994	11.00%	6.35%	4.65%
4/25/1994	11.00%	6.41%	4.59%
5/10/1994	11.75%	6.45%	5.30%
5/13/1994	10.50%	6.46%	4.04%
6/3/1994	11.00%	6.53%	4.47%
6/27/1994	11.40%	6.64%	4.76%
8/5/1994	12.75%	6.87%	5.88%
10/31/1994	10.00%	7.32%	2.68%
11/9/1994	10.85%	7.38%	3.47%
11/9/1994	10.85%	7.38%	3.47%
11/18/1994	11.20%	7.45%	3.75%
11/22/1994	11.60%	7.46%	4.14%
11/28/1994	11.06%	7.49%	3.57%
12/8/1994	11.70%	7.54%	4.16%
12/8/1994	11.50%	7.54%	3.96%
12/14/1994	10.95%	7.56%	3.39%
12/15/1994	11.50%	7.57%	3.93%
12/19/1994	11.50%	7.57%	3.93%
12/28/1994	12.15%	7.61%	4.54%
1/9/1995	12.28%	7.64%	4.64%
1/31/1995	11.00%	7.68%	3.32%
2/10/1995	12.60%	7.70%	4.90%
2/17/1995	11.90%	7.70%	4.20%
3/9/1995	11.50%	7.71%	3.79%
3/20/1995	12.00%	7.72%	4.28%
3/23/1995	12.81%	7.72%	5.09%
3/29/1995	11.60%	7.72%	3.88%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
4/6/1995	11.10%	7.71%	3.39%
4/7/1995	11.00%	7.71%	3.29%
4/19/1995	11.00%	7.70%	3.30%
5/12/1995	11.63%	7.68%	3.95%
5/25/1995	11.20%	7.65%	3.55%
6/9/1995	11.25%	7.60%	3.65%
6/21/1995	12.25%	7.56%	4.69%
6/30/1995	11.10%	7.52%	3.58%
9/11/1995	11.30%	7.21%	4.09%
9/27/1995	11.50%	7.13%	4.37%
9/27/1995	11.75%	7.13%	4.62%
9/27/1995	11.30%	7.13%	4.17%
9/29/1995	11.00%	7.12%	3.88%
11/9/1995	12.36%	6.90%	5.46%
11/9/1995	11.38%	6.90%	4.48%
11/17/1995	11.00%	6.86%	4.14%
12/4/1995	11.35%	6.78%	4.57%
12/11/1995	11.40%	6.75%	4.65%
12/20/1995	11.60%	6.70%	4.90%
12/27/1995	12.00%	6.67%	5.33%
2/5/1996	12.25%	6.48%	5.77%
3/29/1996	10.67%	6.42%	4.25%
4/8/1996	11.00%	6.42%	4.58%
4/11/1996	12.59%	6.43%	6.16%
4/11/1996	12.59%	6.43%	6.16%
4/24/1996	11.25%	6.44%	4.81%
4/30/1996	11.00%	6.43%	4.57%
5/13/1996	11.00%	6.44%	4.56%
5/23/1996	11.25%	6.44%	4.81%
6/25/1996	11.25%	6.48%	4.77%
6/27/1996	11.20%	6.48%	4.72%
8/12/1996	10.40%	6.57%	3.83%
9/27/1996	11.00%	6.70%	4.30%
10/16/1996	12.25%	6.76%	5.49%
11/5/1996	11.00%	6.80%	4.20%
11/26/1996	11.30%	6.83%	4.47%
12/18/1996	11.75%	6.83%	4.92%
12/31/1996	11.50%	6.83%	4.67%
1/3/1997	10.70%	6.83%	3.87%
2/13/1997	11.80%	6.82%	4.98%
2/20/1997	11.80%	6.82%	4.98%
3/31/1997	10.02%	6.80%	3.22%
4/2/1997	11.65%	6.80%	4.85%
4/28/1997	11.50%	6.81%	4.69%
4/29/1997	11.70%	6.81%	4.89%
7/17/1997	12.00%	6.77%	5.23%
12/12/1997	11.00%	6.61%	4.39%
12/23/1997	11.12%	6.57%	4.55%
2/2/1998	12.75%	6.40%	6.35%
3/2/1998	11.25%	6.29%	4.96%
3/6/1998	10.75%	6.27%	4.48%
3/20/1998	10.50%	6.23%	4.27%
4/30/1998	12.20%	6.12%	6.08%
7/10/1998	11.40%	5.94%	5.46%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
9/15/1998	11.90%	5.78%	6.12%
11/30/1998	12.60%	5.58%	7.02%
12/10/1998	12.20%	5.55%	6.65%
12/17/1998	12.10%	5.52%	6.58%
2/5/1999	10.30%	5.39%	4.91%
3/4/1999	10.50%	5.34%	5.16%
4/6/1999	10.94%	5.32%	5.62%
7/29/1999	10.75%	5.51%	5.24%
9/23/1999	10.75%	5.70%	5.05%
11/17/1999	11.10%	5.89%	5.21%
1/7/2000	11.50%	6.04%	5.46%
1/7/2000	11.50%	6.04%	5.46%
2/17/2000	10.60%	6.17%	4.43%
3/28/2000	11.25%	6.19%	5.06%
5/24/2000	11.00%	6.18%	4.82%
7/18/2000	12.20%	6.16%	6.04%
9/29/2000	11.16%	6.03%	5.13%
11/28/2000	12.90%	5.89%	7.01%
11/30/2000	12.10%	5.88%	6.22%
1/23/2001	11.25%	5.79%	5.46%
2/8/2001	11.50%	5.77%	5.73%
5/8/2001	10.75%	5.62%	5.13%
6/26/2001	11.00%	5.62%	5.38%
7/25/2001	11.02%	5.60%	5.42%
7/25/2001	11.02%	5.60%	5.42%
7/31/2001	11.00%	5.59%	5.41%
8/31/2001	10.50%	5.56%	4.94%
9/7/2001	10.75%	5.55%	5.20%
9/10/2001	11.00%	5.55%	5.45%
9/20/2001	10.00%	5.55%	4.45%
10/24/2001	10.30%	5.54%	4.76%
11/28/2001	10.60%	5.49%	5.11%
12/3/2001	12.88%	5.49%	7.39%
12/20/2001	12.50%	5.50%	7.00%
1/22/2002	10.00%	5.50%	4.50%
3/27/2002	10.10%	5.45%	4.65%
4/22/2002	11.80%	5.45%	6.35%
5/28/2002	10.17%	5.46%	4.71%
6/10/2002	12.00%	5.47%	6.53%
6/18/2002	11.16%	5.48%	5.68%
6/20/2002	11.00%	5.48%	5.52%
6/20/2002	12.30%	5.48%	6.82%
7/15/2002	11.00%	5.47%	5.53%
9/12/2002	12.30%	5.45%	6.85%
9/26/2002	10.45%	5.41%	5.04%
12/4/2002	11.55%	5.29%	6.26%
12/13/2002	11.75%	5.27%	6.48%
12/20/2002	11.40%	5.25%	6.15%
1/8/2003	11.10%	5.19%	5.91%
1/31/2003	12.45%	5.13%	7.32%
2/28/2003	12.30%	5.05%	7.25%
3/6/2003	10.75%	5.03%	5.72%
3/7/2003	9.96%	5.02%	4.94%
3/20/2003	12.00%	4.99%	7.01%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
4/3/2003	12.00%	4.96%	7.04%
4/15/2003	11.15%	4.94%	6.21%
6/25/2003	10.75%	4.79%	5.96%
6/26/2003	10.75%	4.79%	5.96%
7/9/2003	9.75%	4.79%	4.96%
7/16/2003	9.75%	4.79%	4.96%
7/25/2003	9.50%	4.80%	4.70%
8/26/2003	10.50%	4.83%	5.67%
12/17/2003	9.85%	4.93%	4.92%
12/17/2003	10.70%	4.93%	5.77%
12/18/2003	11.50%	4.94%	6.56%
12/19/2003	12.00%	4.94%	7.06%
12/19/2003	12.00%	4.94%	7.06%
12/23/2003	10.50%	4.94%	5.56%
1/13/2004	12.00%	4.95%	7.05%
3/2/2004	10.75%	4.98%	5.77%
3/26/2004	10.25%	5.02%	5.23%
4/5/2004	11.25%	5.03%	6.22%
5/18/2004	10.50%	5.07%	5.43%
5/25/2004	10.25%	5.08%	5.17%
5/27/2004	10.25%	5.08%	5.17%
6/2/2004	11.22%	5.08%	6.14%
6/30/2004	10.50%	5.10%	5.40%
6/30/2004	10.50%	5.10%	5.40%
7/16/2004	11.60%	5.11%	6.49%
8/25/2004	10.25%	5.10%	5.15%
9/9/2004	10.40%	5.10%	5.30%
11/9/2004	10.50%	5.06%	5.44%
11/23/2004	11.00%	5.06%	5.94%
12/14/2004	10.97%	5.06%	5.91%
12/21/2004	11.25%	5.07%	6.18%
12/21/2004	11.50%	5.07%	6.43%
12/22/2004	10.70%	5.07%	5.63%
12/22/2004	11.50%	5.07%	6.43%
12/29/2004	9.85%	5.07%	4.78%
1/6/2005	10.70%	5.08%	5.62%
2/18/2005	10.30%	4.98%	5.32%
2/25/2005	10.50%	4.96%	5.54%
3/10/2005	11.00%	4.93%	6.07%
3/24/2005	10.30%	4.90%	5.40%
4/4/2005	10.00%	4.88%	5.12%
4/7/2005	10.25%	4.87%	5.38%
5/18/2005	10.25%	4.78%	5.47%
5/25/2005	10.75%	4.77%	5.98%
5/26/2005	9.75%	4.76%	4.99%
6/1/2005	9.75%	4.75%	5.00%
7/19/2005	11.50%	4.65%	6.85%
8/5/2005	11.75%	4.62%	7.13%
8/15/2005	10.13%	4.62%	5.51%
9/28/2005	10.00%	4.54%	5.46%
10/4/2005	10.75%	4.54%	6.21%
12/12/2005	11.00%	4.55%	6.45%
12/13/2005	10.75%	4.55%	6.20%
12/21/2005	10.29%	4.55%	5.74%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
12/21/2005	10.40%	4.55%	5.85%
12/22/2005	11.15%	4.54%	6.61%
12/22/2005	11.00%	4.54%	6.46%
12/28/2005	10.00%	4.54%	5.46%
12/28/2005	10.00%	4.54%	5.46%
1/5/2006	11.00%	4.53%	6.47%
1/27/2006	9.75%	4.52%	5.23%
3/3/2006	10.39%	4.53%	5.86%
4/17/2006	10.20%	4.61%	5.59%
4/26/2006	10.60%	4.64%	5.96%
5/17/2006	11.60%	4.69%	6.91%
6/6/2006	10.00%	4.74%	5.26%
6/27/2006	10.75%	4.80%	5.95%
7/6/2006	10.20%	4.82%	5.38%
7/24/2006	9.60%	4.86%	4.74%
7/26/2006	10.50%	4.86%	5.64%
7/28/2006	10.05%	4.86%	5.19%
8/23/2006	9.55%	4.89%	4.66%
9/1/2006	10.54%	4.89%	5.65%
9/14/2006	10.00%	4.90%	5.10%
10/6/2006	9.67%	4.92%	4.75%
11/21/2006	10.08%	4.95%	5.13%
11/21/2006	10.08%	4.95%	5.13%
11/21/2006	10.12%	4.95%	5.17%
12/1/2006	10.50%	4.95%	5.55%
12/1/2006	10.25%	4.95%	5.30%
12/7/2006	10.75%	4.95%	5.80%
12/21/2006	11.25%	4.95%	6.30%
12/21/2006	10.90%	4.95%	5.95%
12/22/2006	10.25%	4.95%	5.30%
1/5/2007	10.00%	4.95%	5.05%
1/11/2007	10.10%	4.95%	5.15%
1/11/2007	10.10%	4.95%	5.15%
1/11/2007	10.90%	4.95%	5.95%
1/12/2007	10.10%	4.95%	5.15%
1/13/2007	10.40%	4.95%	5.45%
1/19/2007	10.80%	4.94%	5.86%
3/21/2007	11.35%	4.87%	6.48%
3/22/2007	9.75%	4.87%	4.88%
5/15/2007	10.00%	4.81%	5.19%
5/17/2007	10.25%	4.81%	5.44%
5/17/2007	10.25%	4.81%	5.44%
5/22/2007	10.20%	4.81%	5.39%
5/22/2007	10.50%	4.81%	5.69%
5/23/2007	10.70%	4.81%	5.89%
5/25/2007	9.67%	4.81%	4.86%
6/15/2007	9.90%	4.82%	5.08%
6/21/2007	10.20%	4.83%	5.37%
6/22/2007	10.50%	4.83%	5.67%
6/28/2007	10.75%	4.84%	5.91%
7/12/2007	9.67%	4.86%	4.81%
7/19/2007	10.00%	4.87%	5.13%
7/19/2007	10.00%	4.87%	5.13%
8/15/2007	10.40%	4.88%	5.52%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
10/9/2007	10.00%	4.91%	5.09%
10/17/2007	9.10%	4.91%	4.19%
11/29/2007	10.90%	4.87%	6.03%
12/6/2007	10.75%	4.86%	5.89%
12/13/2007	9.96%	4.86%	5.10%
12/14/2007	10.70%	4.86%	5.84%
12/14/2007	10.80%	4.86%	5.94%
12/19/2007	10.20%	4.85%	5.35%
12/20/2007	10.20%	4.85%	5.35%
12/20/2007	11.00%	4.85%	6.15%
12/28/2007	10.25%	4.85%	5.40%
12/31/2007	11.25%	4.85%	6.40%
1/8/2008	10.75%	4.83%	5.92%
1/17/2008	10.75%	4.82%	5.93%
1/28/2008	9.40%	4.80%	4.60%
1/30/2008	10.00%	4.79%	5.21%
1/31/2008	10.71%	4.79%	5.92%
2/29/2008	10.25%	4.75%	5.50%
3/12/2008	10.25%	4.73%	5.52%
3/25/2008	9.10%	4.69%	4.41%
4/22/2008	10.25%	4.61%	5.64%
4/24/2008	10.10%	4.60%	5.50%
5/1/2008	10.70%	4.59%	6.11%
5/19/2008	11.00%	4.57%	6.43%
5/27/2008	10.00%	4.55%	5.45%
6/10/2008	10.70%	4.54%	6.16%
6/27/2008	11.04%	4.54%	6.50%
6/27/2008	10.50%	4.54%	5.96%
7/10/2008	10.43%	4.52%	5.91%
7/16/2008	9.40%	4.52%	4.88%
7/30/2008	10.80%	4.51%	6.29%
7/31/2008	10.70%	4.51%	6.19%
8/11/2008	10.25%	4.51%	5.74%
8/26/2008	10.18%	4.50%	5.68%
9/10/2008	10.30%	4.50%	5.80%
9/24/2008	10.65%	4.48%	6.17%
9/24/2008	10.65%	4.48%	6.17%
9/24/2008	10.65%	4.48%	6.17%
9/30/2008	10.20%	4.48%	5.72%
10/8/2008	10.15%	4.46%	5.69%
11/13/2008	10.55%	4.45%	6.10%
11/17/2008	10.20%	4.44%	5.76%
12/1/2008	10.25%	4.40%	5.85%
12/23/2008	11.00%	4.27%	6.73%
12/29/2008	10.00%	4.24%	5.76%
12/29/2008	10.20%	4.24%	5.96%
12/31/2008	10.75%	4.22%	6.53%
1/14/2009	10.50%	4.15%	6.35%
1/21/2009	10.50%	4.12%	6.38%
1/21/2009	10.50%	4.12%	6.38%
1/21/2009	10.50%	4.12%	6.38%
1/27/2009	10.76%	4.09%	6.67%
1/30/2009	10.50%	4.08%	6.42%
2/4/2009	8.75%	4.06%	4.69%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
3/4/2009	10.50%	3.97%	6.53%
3/12/2009	11.50%	3.93%	7.57%
4/2/2009	11.10%	3.86%	7.24%
4/21/2009	10.61%	3.80%	6.81%
4/24/2009	10.00%	3.79%	6.21%
4/30/2009	11.25%	3.78%	7.47%
5/4/2009	10.74%	3.77%	6.97%
5/20/2009	10.25%	3.75%	6.50%
5/28/2009	10.50%	3.75%	6.75%
6/22/2009	10.00%	3.77%	6.23%
6/24/2009	10.80%	3.77%	7.03%
7/8/2009	10.63%	3.77%	6.86%
7/17/2009	10.50%	3.78%	6.72%
8/21/2009	10.25%	3.81%	6.44%
8/31/2009	10.25%	3.82%	6.43%
10/14/2009	10.70%	4.01%	6.69%
10/23/2009	10.88%	4.05%	6.83%
11/2/2009	10.70%	4.09%	6.61%
11/3/2009	10.70%	4.09%	6.61%
11/24/2009	10.25%	4.15%	6.10%
11/25/2009	10.75%	4.15%	6.60%
11/30/2009	10.35%	4.16%	6.19%
12/3/2009	10.50%	4.17%	6.33%
12/7/2009	10.70%	4.18%	6.52%
12/16/2009	11.00%	4.21%	6.79%
12/16/2009	10.90%	4.21%	6.69%
12/18/2009	10.40%	4.22%	6.18%
12/18/2009	10.40%	4.22%	6.18%
12/22/2009	10.20%	4.23%	5.97%
12/22/2009	10.40%	4.23%	6.17%
12/22/2009	10.40%	4.23%	6.17%
12/30/2009	10.00%	4.26%	5.74%
1/4/2010	10.80%	4.27%	6.53%
1/11/2010	11.00%	4.30%	6.70%
1/26/2010	10.13%	4.35%	5.78%
1/27/2010	10.40%	4.35%	6.05%
1/27/2010	10.40%	4.35%	6.05%
1/27/2010	10.70%	4.35%	6.35%
2/9/2010	9.80%	4.38%	5.42%
2/18/2010	10.60%	4.40%	6.20%
2/24/2010	10.18%	4.41%	5.77%
3/2/2010	9.63%	4.41%	5.22%
3/4/2010	10.50%	4.41%	6.09%
3/5/2010	10.50%	4.41%	6.09%
3/11/2010	11.90%	4.42%	7.48%
3/17/2010	10.00%	4.42%	5.58%
3/25/2010	10.15%	4.42%	5.73%
4/2/2010	10.10%	4.43%	5.67%
4/27/2010	10.00%	4.46%	5.54%
4/29/2010	9.90%	4.46%	5.44%
4/29/2010	10.06%	4.46%	5.60%
4/29/2010	10.26%	4.46%	5.80%
5/12/2010	10.30%	4.46%	5.84%
5/12/2010	10.30%	4.46%	5.84%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
5/28/2010	10.20%	4.44%	5.76%
5/28/2010	10.10%	4.44%	5.66%
6/7/2010	10.30%	4.44%	5.86%
6/16/2010	10.00%	4.44%	5.56%
6/28/2010	10.50%	4.43%	6.07%
6/28/2010	9.67%	4.43%	5.24%
6/30/2010	9.40%	4.43%	4.97%
7/1/2010	10.25%	4.43%	5.82%
7/15/2010	10.70%	4.43%	6.27%
7/15/2010	10.53%	4.43%	6.10%
7/30/2010	10.70%	4.41%	6.29%
8/4/2010	10.50%	4.41%	6.09%
8/6/2010	9.83%	4.41%	5.42%
8/25/2010	9.90%	4.37%	5.53%
9/3/2010	10.60%	4.35%	6.25%
9/14/2010	10.70%	4.33%	6.37%
9/16/2010	10.00%	4.33%	5.67%
9/16/2010	10.00%	4.33%	5.67%
9/30/2010	9.75%	4.29%	5.46%
10/14/2010	10.35%	4.24%	6.11%
10/28/2010	10.70%	4.21%	6.49%
11/2/2010	10.38%	4.20%	6.18%
11/4/2010	10.70%	4.20%	6.50%
11/19/2010	10.20%	4.18%	6.02%
11/22/2010	10.00%	4.18%	5.82%
12/1/2010	10.13%	4.16%	5.97%
12/6/2010	9.86%	4.16%	5.70%
12/9/2010	10.25%	4.15%	6.10%
12/13/2010	10.70%	4.15%	6.55%
12/14/2010	10.13%	4.15%	5.98%
12/15/2010	10.44%	4.15%	6.29%
12/17/2010	10.00%	4.15%	5.85%
12/20/2010	10.60%	4.15%	6.45%
12/21/2010	10.30%	4.15%	6.15%
12/27/2010	9.90%	4.14%	5.76%
12/29/2010	11.15%	4.14%	7.01%
1/5/2011	10.15%	4.13%	6.02%
1/12/2011	10.30%	4.13%	6.17%
1/13/2011	10.30%	4.13%	6.17%
1/18/2011	10.00%	4.12%	5.88%
1/20/2011	9.30%	4.12%	5.18%
1/20/2011	10.13%	4.12%	6.01%
1/31/2011	9.60%	4.12%	5.48%
2/3/2011	10.00%	4.12%	5.88%
2/25/2011	10.00%	4.14%	5.86%
3/25/2011	9.80%	4.18%	5.62%
3/30/2011	10.00%	4.18%	5.82%
4/12/2011	10.00%	4.21%	5.79%
4/25/2011	10.74%	4.23%	6.51%
4/26/2011	9.67%	4.23%	5.44%
4/27/2011	10.40%	4.23%	6.17%
5/4/2011	10.00%	4.24%	5.76%
5/4/2011	10.00%	4.24%	5.76%
5/24/2011	10.50%	4.27%	6.23%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
6/8/2011	10.75%	4.30%	6.45%
6/16/2011	9.20%	4.31%	4.89%
6/17/2011	9.95%	4.31%	5.64%
7/13/2011	10.20%	4.36%	5.84%
8/1/2011	9.20%	4.38%	4.82%
8/8/2011	10.00%	4.38%	5.62%
8/11/2011	10.00%	4.37%	5.63%
8/12/2011	10.35%	4.37%	5.98%
8/19/2011	10.25%	4.36%	5.89%
9/2/2011	12.88%	4.32%	8.56%
9/22/2011	10.00%	4.24%	5.76%
10/12/2011	10.30%	4.14%	6.16%
10/20/2011	10.50%	4.10%	6.40%
11/30/2011	10.90%	3.88%	7.02%
11/30/2011	10.90%	3.88%	7.02%
12/14/2011	10.00%	3.80%	6.20%
12/14/2011	10.30%	3.80%	6.50%
12/20/2011	10.20%	3.77%	6.43%
12/21/2011	10.20%	3.76%	6.44%
12/22/2011	9.90%	3.75%	6.15%
12/22/2011	10.40%	3.75%	6.65%
12/23/2011	10.19%	3.75%	6.44%
1/25/2012	10.50%	3.57%	6.93%
1/27/2012	10.50%	3.56%	6.94%
2/15/2012	10.20%	3.48%	6.72%
2/23/2012	9.90%	3.44%	6.46%
2/27/2012	10.25%	3.43%	6.82%
2/29/2012	10.40%	3.42%	6.98%
3/29/2012	10.37%	3.32%	7.05%
4/4/2012	10.00%	3.30%	6.70%
4/26/2012	10.00%	3.21%	6.79%
5/2/2012	10.00%	3.19%	6.81%
5/7/2012	9.80%	3.17%	6.63%
5/15/2012	10.00%	3.15%	6.85%
5/29/2012	10.05%	3.11%	6.94%
6/7/2012	10.30%	3.08%	7.22%
6/14/2012	9.40%	3.06%	6.34%
6/15/2012	10.40%	3.06%	7.34%
6/18/2012	9.60%	3.06%	6.54%
6/19/2012	9.25%	3.05%	6.20%
6/26/2012	10.10%	3.04%	7.06%
6/29/2012	10.00%	3.04%	6.96%
7/9/2012	10.20%	3.03%	7.17%
7/16/2012	9.80%	3.02%	6.78%
7/20/2012	9.81%	3.01%	6.80%
7/20/2012	9.31%	3.01%	6.30%
9/13/2012	9.80%	2.94%	6.86%
9/19/2012	10.05%	2.94%	7.11%
9/19/2012	9.80%	2.94%	6.86%
9/26/2012	9.50%	2.94%	6.56%
10/23/2012	9.75%	2.93%	6.82%
10/24/2012	10.30%	2.93%	7.37%
11/9/2012	10.30%	2.92%	7.38%
11/28/2012	10.40%	2.90%	7.50%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
11/29/2012	9.88%	2.90%	6.98%
11/29/2012	9.75%	2.90%	6.85%
12/5/2012	9.71%	2.89%	6.82%
12/5/2012	10.40%	2.89%	7.51%
12/12/2012	9.80%	2.88%	6.92%
12/13/2012	10.50%	2.88%	7.62%
12/13/2012	9.50%	2.88%	6.62%
12/14/2012	10.40%	2.88%	7.52%
12/19/2012	9.71%	2.88%	6.83%
12/19/2012	10.25%	2.88%	7.37%
12/20/2012	10.40%	2.87%	7.53%
12/20/2012	10.30%	2.87%	7.43%
12/20/2012	10.45%	2.87%	7.58%
12/20/2012	10.25%	2.87%	7.38%
12/20/2012	10.25%	2.87%	7.38%
12/20/2012	9.80%	2.87%	6.93%
12/20/2012	9.50%	2.87%	6.63%
12/21/2012	10.20%	2.87%	7.33%
12/26/2012	9.80%	2.86%	6.94%
1/9/2013	9.70%	2.85%	6.85%
1/9/2013	9.70%	2.85%	6.85%
1/9/2013	9.70%	2.85%	6.85%
2/13/2013	10.20%	2.85%	7.35%
2/22/2013	9.75%	2.85%	6.90%
2/27/2013	10.00%	2.86%	7.14%
3/14/2013	9.30%	2.88%	6.42%
3/27/2013	9.80%	2.90%	6.90%
5/1/2013	9.84%	2.94%	6.90%
5/15/2013	10.30%	2.96%	7.34%
5/30/2013	10.20%	2.98%	7.22%
5/31/2013	9.00%	2.98%	6.02%
6/11/2013	10.00%	3.00%	7.00%
6/21/2013	9.75%	3.02%	6.73%
6/25/2013	9.80%	3.03%	6.77%
7/12/2013	9.36%	3.07%	6.29%
8/8/2013	9.83%	3.14%	6.69%
8/14/2013	9.15%	3.16%	5.99%
9/11/2013	10.25%	3.26%	6.99%
9/11/2013	10.20%	3.26%	6.94%
9/24/2013	10.20%	3.30%	6.90%
10/3/2013	9.65%	3.33%	6.32%
11/6/2013	10.20%	3.41%	6.79%
11/21/2013	10.00%	3.44%	6.56%
11/26/2013	10.00%	3.45%	6.55%
12/3/2013	10.25%	3.47%	6.78%
12/4/2013	9.50%	3.47%	6.03%
12/5/2013	10.20%	3.47%	6.73%
12/9/2013	8.72%	3.48%	5.24%
12/9/2013	9.75%	3.48%	6.27%
12/13/2013	9.75%	3.50%	6.25%
12/16/2013	9.95%	3.50%	6.45%
12/16/2013	9.95%	3.50%	6.45%
12/16/2013	10.12%	3.50%	6.62%
12/17/2013	9.50%	3.50%	6.00%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
12/17/2013	10.95%	3.50%	7.45%
12/18/2013	8.72%	3.51%	5.21%
12/18/2013	9.80%	3.51%	6.29%
12/19/2013	10.15%	3.51%	6.64%
12/30/2013	9.50%	3.54%	5.96%
2/20/2014	9.20%	3.68%	5.52%
2/26/2014	9.75%	3.69%	6.06%
3/17/2014	9.55%	3.72%	5.83%
3/26/2014	9.40%	3.72%	5.68%
3/26/2014	9.96%	3.72%	6.24%
4/2/2014	9.70%	3.73%	5.97%
5/16/2014	9.80%	3.70%	6.10%
5/30/2014	9.70%	3.68%	6.02%
6/6/2014	10.40%	3.67%	6.73%
6/30/2014	9.55%	3.64%	5.91%
7/2/2014	9.62%	3.64%	5.98%
7/10/2014	9.95%	3.63%	6.32%
7/23/2014	9.75%	3.61%	6.14%
7/29/2014	9.45%	3.60%	5.85%
7/31/2014	9.90%	3.60%	6.30%
8/20/2014	9.75%	3.57%	6.18%
8/25/2014	9.60%	3.56%	6.04%
8/29/2014	9.80%	3.54%	6.26%
9/15/2014	10.25%	3.51%	6.74%
10/9/2014	9.80%	3.45%	6.35%
11/6/2014	9.56%	3.37%	6.19%
11/6/2014	10.20%	3.37%	6.83%
11/14/2014	10.20%	3.36%	6.84%
11/26/2014	9.70%	3.33%	6.37%
11/26/2014	10.20%	3.33%	6.87%
12/4/2014	9.68%	3.31%	6.37%
12/10/2014	9.25%	3.29%	5.96%
12/10/2014	9.25%	3.29%	5.96%
12/11/2014	10.07%	3.29%	6.78%
12/12/2014	10.20%	3.28%	6.92%
12/17/2014	9.17%	3.27%	5.90%
12/18/2014	9.83%	3.27%	6.56%
1/23/2015	9.50%	3.14%	6.36%
2/24/2015	9.83%	3.04%	6.79%
3/18/2015	9.75%	2.98%	6.77%
3/25/2015	9.50%	2.96%	6.54%
3/26/2015	9.72%	2.96%	6.76%
4/23/2015	10.20%	2.87%	7.33%
4/29/2015	9.53%	2.86%	6.67%
5/26/2015	9.75%	2.83%	6.92%
6/17/2015	9.00%	2.82%	6.18%
6/17/2015	9.00%	2.82%	6.18%
9/2/2015	9.50%	2.79%	6.71%
9/10/2015	9.30%	2.79%	6.51%
10/15/2015	9.00%	2.81%	6.19%
11/19/2015	10.30%	2.88%	7.42%
11/19/2015	10.00%	2.88%	7.12%
12/3/2015	10.00%	2.89%	7.11%
12/9/2015	9.14%	2.90%	6.24%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
12/9/2015	9.14%	2.90%	6.24%
12/11/2015	10.30%	2.90%	7.40%
12/15/2015	9.60%	2.90%	6.70%
12/17/2015	9.70%	2.91%	6.79%
12/18/2015	9.50%	2.91%	6.59%
12/30/2015	9.50%	2.92%	6.58%
1/6/2016	9.50%	2.94%	6.56%
2/23/2016	9.75%	2.94%	6.81%
3/16/2016	9.85%	2.91%	6.94%
4/29/2016	9.80%	2.83%	6.97%
6/3/2016	9.75%	2.80%	6.95%
6/8/2016	9.48%	2.80%	6.68%
6/15/2016	9.00%	2.79%	6.21%
6/15/2016	9.00%	2.79%	6.21%
7/18/2016	9.98%	2.71%	7.27%
8/9/2016	9.85%	2.66%	7.19%
8/18/2016	9.50%	2.63%	6.87%
8/24/2016	9.75%	2.62%	7.13%
9/1/2016	9.50%	2.60%	6.90%
9/8/2016	10.00%	2.58%	7.42%
9/28/2016	9.58%	2.54%	7.04%
9/30/2016	9.90%	2.53%	7.37%
11/9/2016	9.80%	2.48%	7.32%
11/10/2016	9.50%	2.48%	7.02%
11/15/2016	9.55%	2.49%	7.06%
11/18/2016	10.00%	2.50%	7.50%
11/29/2016	10.55%	2.51%	8.04%
12/1/2016	10.00%	2.51%	7.49%
12/6/2016	8.64%	2.52%	6.12%
12/6/2016	8.64%	2.52%	6.12%
12/7/2016	10.10%	2.52%	7.58%
12/12/2016	9.60%	2.53%	7.07%
12/14/2016	9.10%	2.53%	6.57%
12/19/2016	9.37%	2.54%	6.83%
12/19/2016	9.00%	2.54%	6.46%
12/22/2016	9.90%	2.55%	7.35%
12/22/2016	9.60%	2.55%	7.05%
12/28/2016	9.50%	2.56%	6.94%
1/18/2017	9.45%	2.58%	6.87%
1/24/2017	9.00%	2.59%	6.41%
1/31/2017	10.10%	2.60%	7.50%
2/15/2017	9.60%	2.62%	6.98%
2/22/2017	9.60%	2.64%	6.96%
2/24/2017	9.75%	2.64%	7.11%
2/28/2017	10.10%	2.64%	7.46%
3/2/2017	9.41%	2.65%	6.76%
3/20/2017	9.50%	2.68%	6.82%
4/4/2017	10.25%	2.71%	7.54%
4/12/2017	9.40%	2.73%	6.67%
4/20/2017	9.50%	2.76%	6.74%
5/3/2017	9.50%	2.79%	6.71%
5/11/2017	9.20%	2.81%	6.39%
5/18/2017	9.50%	2.83%	6.67%
5/23/2017	9.70%	2.84%	6.86%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
6/16/2017	9.65%	2.89%	6.76%
6/22/2017	9.70%	2.90%	6.80%
6/22/2017	9.70%	2.90%	6.80%
7/24/2017	9.50%	2.94%	6.56%
8/15/2017	10.00%	2.97%	7.03%
9/22/2017	9.60%	2.93%	6.67%
9/28/2017	9.80%	2.93%	6.87%
10/20/2017	9.50%	2.91%	6.59%
10/26/2017	10.25%	2.91%	7.34%
10/26/2017	10.20%	2.91%	7.29%
10/26/2017	10.30%	2.91%	7.39%
11/6/2017	10.25%	2.90%	7.35%
11/15/2017	11.95%	2.89%	9.06%
11/30/2017	10.00%	2.88%	7.12%
11/30/2017	10.00%	2.88%	7.12%
12/5/2017	9.50%	2.88%	6.62%
12/6/2017	8.40%	2.88%	5.52%
12/6/2017	8.40%	2.88%	5.52%
12/7/2017	9.80%	2.87%	6.93%
12/14/2017	9.65%	2.87%	6.78%
12/14/2017	9.60%	2.87%	6.73%
12/18/2017	9.50%	2.86%	6.64%
12/20/2017	9.58%	2.86%	6.72%
12/21/2017	9.10%	2.86%	6.24%
12/28/2017	9.50%	2.85%	6.65%
12/29/2017	9.51%	2.85%	6.66%
1/18/2018	9.70%	2.84%	6.86%
1/31/2018	9.30%	2.84%	6.46%
2/2/2018	9.98%	2.84%	7.14%
2/23/2018	9.90%	2.85%	7.05%
3/12/2018	9.25%	2.86%	6.39%
3/15/2018	9.00%	2.87%	6.13%
3/29/2018	10.00%	2.88%	7.12%
4/12/2018	9.90%	2.89%	7.01%
4/13/2018	9.73%	2.89%	6.84%
4/18/2018	9.25%	2.89%	6.36%
4/18/2018	10.00%	2.89%	7.11%
4/26/2018	9.50%	2.90%	6.60%
5/30/2018	9.95%	2.94%	7.01%
5/31/2018	9.50%	2.94%	6.56%
6/14/2018	8.80%	2.96%	5.84%
6/22/2018	9.50%	2.97%	6.53%
6/22/2018	9.90%	2.97%	6.93%
6/28/2018	9.35%	2.97%	6.38%
6/29/2018	9.50%	2.97%	6.53%
8/8/2018	9.53%	2.99%	6.54%
8/21/2018	9.70%	3.00%	6.70%
8/24/2018	9.28%	3.00%	6.28%
9/5/2018	9.56%	3.02%	6.54%
9/14/2018	10.00%	3.03%	6.97%
9/20/2018	9.80%	3.04%	6.76%
9/26/2018	9.77%	3.04%	6.73%
9/26/2018	10.00%	3.04%	6.96%
9/27/2018	9.30%	3.05%	6.25%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
10/4/2018	9.85%	3.06%	6.79%
10/29/2018	9.60%	3.10%	6.50%
10/31/2018	9.99%	3.11%	6.88%
11/1/2018	8.69%	3.11%	5.58%
12/4/2018	8.69%	3.14%	5.55%
12/13/2018	9.30%	3.14%	6.16%
12/14/2018	9.50%	3.14%	6.36%
12/19/2018	9.84%	3.14%	6.70%
12/20/2018	9.65%	3.14%	6.51%
12/21/2018	9.30%	3.14%	6.16%
1/9/2019	10.00%	3.13%	6.87%
2/27/2019	9.75%	3.12%	6.63%
3/13/2019	9.60%	3.12%	6.48%
3/14/2019	9.00%	3.12%	5.88%
3/14/2019	9.40%	3.12%	6.28%
3/22/2019	9.65%	3.12%	6.53%
4/30/2019	9.73%	3.11%	6.62%
4/30/2019	9.73%	3.11%	6.62%
5/1/2019	9.50%	3.11%	6.39%
5/2/2019	10.00%	3.11%	6.89%
5/8/2019	9.50%	3.10%	6.40%
5/14/2019	8.75%	3.10%	5.65%
5/16/2019	9.50%	3.09%	6.41%
5/23/2019	9.90%	3.09%	6.81%
8/12/2019	9.60%	2.90%	6.70%
8/29/2019	9.06%	2.81%	6.25%
9/4/2019	10.00%	2.79%	7.21%
9/30/2019	9.60%	2.70%	6.90%
10/31/2019	10.00%	2.60%	7.40%
10/31/2019	10.00%	2.60%	7.40%
11/7/2019	9.35%	2.58%	6.77%
11/29/2019	9.50%	2.53%	6.97%
12/4/2019	8.91%	2.51%	6.40%
12/4/2019	9.75%	2.51%	7.24%
12/16/2019	8.91%	2.48%	6.43%
12/17/2019	10.50%	2.48%	8.02%
12/17/2019	9.70%	2.48%	7.22%
12/19/2019	10.25%	2.47%	7.78%
12/19/2019	10.20%	2.47%	7.73%
12/19/2019	10.30%	2.47%	7.83%
12/20/2019	9.45%	2.47%	6.98%
12/20/2019	9.65%	2.47%	7.18%
12/24/2019	9.70%	2.46%	7.24%
1/8/2020	10.02%	2.43%	7.59%
1/16/2020	8.80%	2.41%	6.39%
1/22/2020	9.50%	2.40%	7.10%
1/23/2020	9.86%	2.39%	7.47%
2/6/2020	10.00%	2.35%	7.65%
2/11/2020	9.30%	2.34%	6.96%
2/14/2020	9.40%	2.33%	7.07%
2/19/2020	8.25%	2.31%	5.94%
2/24/2020	9.75%	2.30%	7.45%
2/27/2020	9.40%	2.28%	7.12%
3/11/2020	9.70%	2.23%	7.47%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
3/25/2020	9.40%	2.18%	7.22%
4/17/2020	9.70%	2.07%	7.63%
4/27/2020	9.25%	2.03%	7.22%
5/8/2020	9.90%	1.97%	7.93%
5/20/2020	9.45%	1.94%	7.51%
6/29/2020	9.70%	1.85%	7.85%
6/30/2020	9.10%	1.85%	7.25%
7/1/2020	9.25%	1.85%	7.40%
7/8/2020	9.40%	1.83%	7.57%
7/14/2020	9.60%	1.81%	7.79%
7/28/2020	9.50%	1.77%	7.73%
8/27/2020	10.00%	1.66%	8.34%
8/27/2020	9.45%	1.66%	7.79%
8/27/2020	8.20%	1.66%	6.54%
10/15/2020	9.35%	1.52%	7.83%
10/22/2020	9.50%	1.50%	8.00%
10/28/2020	9.60%	1.49%	8.11%
11/19/2020	8.80%	1.45%	7.35%
11/19/2020	8.80%	1.45%	7.35%
11/24/2020	9.20%	1.44%	7.76%
11/24/2020	9.80%	1.44%	8.36%
12/9/2020	8.38%	1.43%	6.95%
12/9/2020	8.38%	1.43%	6.95%
12/10/2020	9.40%	1.43%	7.97%
12/14/2020	9.50%	1.44%	8.06%
12/15/2020	9.30%	1.44%	7.86%
12/16/2020	9.50%	1.44%	8.06%
12/17/2020	9.90%	1.44%	8.46%
12/18/2020	9.50%	1.44%	8.06%
12/22/2020	9.15%	1.45%	7.70%
12/23/2020	10.00%	1.45%	8.55%
12/30/2020	9.65%	1.45%	8.20%
1/13/2021	9.30%	1.47%	7.83%
3/31/2021	9.60%	1.67%	7.93%
4/16/2021	9.60%	1.73%	7.87%
5/4/2021	9.85%	1.79%	8.06%
5/18/2021	9.50%	1.84%	7.66%
6/4/2021	9.28%	1.90%	7.38%
6/4/2021	9.50%	1.90%	7.60%
6/8/2021	10.18%	1.91%	8.27%
6/22/2021	9.50%	1.94%	7.56%
6/23/2021	9.00%	1.94%	7.06%
6/28/2021	9.55%	1.95%	7.60%
6/30/2021	9.43%	1.96%	7.47%
6/30/2021	9.43%	1.96%	7.47%
7/14/2021	9.60%	1.99%	7.61%
7/21/2021	9.50%	2.00%	7.50%
8/5/2021	9.60%	2.01%	7.59%
8/18/2021	9.50%	2.03%	7.47%
8/31/2021	8.57%	2.04%	6.53%
9/1/2021	9.40%	2.04%	7.36%
9/27/2021	9.40%	2.07%	7.33%
10/21/2021	9.95%	2.10%	7.85%
10/26/2021	10.60%	2.10%	8.50%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
10/28/2021	9.35%	2.10%	7.25%
11/2/2021	8.90%	2.10%	6.80%
11/4/2021	9.48%	2.11%	7.37%
11/17/2021	9.70%	2.11%	7.59%
11/18/2021	9.00%	2.11%	6.89%
11/18/2021	9.25%	2.11%	7.14%
11/18/2021	9.35%	2.11%	7.24%
11/18/2021	10.00%	2.11%	7.89%
11/18/2021	10.00%	2.11%	7.89%
11/23/2021	9.80%	2.11%	7.69%
12/1/2021	7.36%	2.10%	5.26%
12/7/2021	9.65%	2.09%	7.56%
12/13/2021	7.36%	2.08%	5.28%
12/15/2021	9.60%	2.08%	7.52%
12/22/2021	9.90%	2.07%	7.83%
12/28/2021	9.40%	2.05%	7.35%
1/20/2022	9.00%	2.03%	6.97%
2/16/2022	9.35%	2.02%	7.33%
2/23/2022	9.70%	2.02%	7.68%
3/16/2022	9.30%	2.02%	7.28%
4/14/2022	9.20%	2.07%	7.13%
4/25/2022	9.50%	2.11%	7.39%
5/12/2022	9.20%	2.18%	7.02%
5/23/2022	9.50%	2.22%	7.28%
6/7/2022	10.64%	2.28%	8.36%
8/31/2022	8.57%	2.64%	5.93%
9/8/2022	9.50%	2.68%	6.82%
9/15/2022	9.35%	2.73%	6.62%
10/4/2022	10.10%	2.84%	7.26%
10/4/2022	10.80%	2.84%	7.96%
10/25/2022	9.50%	2.99%	6.51%
11/3/2022	10.25%	3.06%	7.19%
11/3/2022	10.20%	3.06%	7.14%
11/3/2022	10.30%	3.06%	7.24%
11/17/2022	7.85%	3.16%	4.69%
11/18/2022	9.90%	3.16%	6.74%
11/30/2022	9.80%	3.22%	6.58%
12/1/2022	7.85%	3.23%	4.62%
12/14/2022	9.60%	3.29%	6.31%
12/14/2022	9.50%	3.29%	6.21%
12/14/2022	10.00%	3.29%	6.71%
12/15/2022	10.00%	3.29%	6.71%
12/15/2022	9.95%	3.29%	6.66%
12/15/2022	10.05%	3.29%	6.76%
12/16/2022	9.50%	3.30%	6.20%
12/20/2022	10.50%	3.31%	7.19%
12/22/2022	9.40%	3.32%	6.08%
12/22/2022	9.80%	3.32%	6.48%
12/27/2022	9.56%	3.35%	6.21%
12/29/2022	9.30%	3.36%	5.94%
12/29/2022	9.80%	3.36%	6.44%
1/19/2023	9.90%	3.44%	6.46%
1/23/2023	9.65%	3.45%	6.20%
1/26/2023	9.75%	3.46%	6.29%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
2/9/2023	9.60%	3.49%	6.11%
2/17/2023	9.50%	3.52%	5.98%
3/9/2023	9.70%	3.58%	6.12%
3/24/2023	9.90%	3.60%	6.30%
4/27/2023	10.00%	3.66%	6.34%
5/31/2023	9.35%	3.75%	5.60%
6/1/2023	9.25%	3.76%	5.49%
6/6/2023	9.35%	3.77%	5.58%
6/6/2023	9.75%	3.77%	5.98%
6/13/2023	11.16%	3.78%	7.38%
7/20/2023	9.25%	3.82%	5.43%
8/2/2023	9.80%	3.81%	5.99%
8/3/2023	9.57%	3.81%	5.76%
8/18/2023	9.80%	3.82%	5.98%
8/23/2023	9.58%	3.82%	5.76%
8/25/2023	9.55%	3.83%	5.72%
8/25/2023	8.63%	3.83%	4.80%
8/31/2023	11.45%	3.84%	7.61%
8/31/2023	9.40%	3.84%	5.56%
9/6/2023	9.30%	3.85%	5.45%
9/21/2023	9.65%	3.89%	5.76%
10/12/2023	9.75%	3.97%	5.78%
10/12/2023	9.20%	3.97%	5.23%
10/12/2023	9.20%	3.97%	5.23%
10/18/2023	9.50%	3.99%	5.51%
10/19/2023	9.35%	4.00%	5.35%
10/19/2023	9.50%	4.00%	5.50%
10/25/2023	9.65%	4.02%	5.63%
11/3/2023	9.30%	4.07%	5.23%
11/3/2023	9.70%	4.07%	5.63%
11/9/2023	9.80%	4.09%	5.71%
11/9/2023	9.80%	4.09%	5.71%
11/17/2023	9.60%	4.12%	5.48%
11/28/2023	9.35%	4.15%	5.20%
12/1/2023	9.90%	4.16%	5.74%
12/7/2023	9.70%	4.16%	5.54%
12/14/2023	10.00%	4.17%	5.83%
12/14/2023	8.72%	4.17%	4.55%
12/14/2023	8.91%	4.17%	4.74%
12/14/2023	9.50%	4.17%	5.33%
12/15/2023	10.10%	4.17%	5.93%
12/18/2023	9.50%	4.17%	5.33%
12/22/2023	10.70%	4.18%	6.52%
12/22/2023	10.65%	4.18%	6.47%
12/22/2023	10.75%	4.18%	6.57%
12/26/2023	9.52%	4.18%	5.34%
12/28/2023	9.60%	4.19%	5.41%
1/3/2024	9.26%	4.19%	5.07%
1/19/2024	9.75%	4.23%	5.52%
1/30/2024	9.75%	4.25%	5.50%
2/14/2024	9.60%	4.28%	5.32%
2/28/2024	9.70%	4.31%	5.39%
3/1/2024	9.90%	4.31%	5.59%
3/5/2024	9.55%	4.32%	5.23%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
3/26/2024	9.80%	4.35%	5.45%
4/17/2024	9.90%	4.40%	5.50%
4/18/2024	9.60%	4.41%	5.19%
5/8/2024	9.85%	4.46%	5.39%
6/10/2024	9.50%	4.49%	5.01%
6/13/2024	11.39%	4.50%	6.89%
6/19/2024	9.70%	4.50%	5.20%
6/20/2024	9.94%	4.50%	5.44%
6/28/2024	9.40%	4.50%	4.90%
7/2/2024	9.86%	4.50%	5.36%
7/18/2024	9.50%	4.48%	5.02%
8/8/2024	9.94%	4.43%	5.51%
8/21/2024	10.30%	4.40%	5.90%
8/26/2024	9.97%	4.40%	5.57%
9/13/2024	9.70%	4.37%	5.33%
9/17/2024	9.87%	4.36%	5.51%
9/18/2024	9.74%	4.36%	5.38%
9/23/2024	9.50%	4.36%	5.14%
9/26/2024	9.86%	4.36%	5.50%
9/30/2024	9.35%	4.36%	4.99%
10/3/2024	9.76%	4.36%	5.40%
10/9/2024	9.60%	4.37%	5.23%
10/10/2024	9.86%	4.37%	5.49%
10/17/2024	10.28%	4.38%	5.90%
10/17/2024	10.23%	4.38%	5.85%
10/17/2024	10.33%	4.38%	5.95%
10/24/2024	9.78%	4.38%	5.40%
11/20/2024	9.75%	4.40%	5.35%
11/25/2024	9.50%	4.41%	5.09%
11/26/2024	9.50%	4.41%	5.09%
12/3/2024	10.50%	4.41%	6.09%
12/19/2024	9.50%	4.42%	5.08%
12/19/2024	9.80%	4.42%	5.38%
12/19/2024	9.80%	4.42%	5.38%
12/20/2024	9.34%	4.42%	4.92%
12/20/2024	9.80%	4.42%	5.38%
12/30/2024	10.10%	4.43%	5.67%
1/14/2025	9.95%	4.45%	5.50%
1/15/2025	9.50%	4.45%	5.05%
1/15/2025	9.90%	4.45%	5.45%
1/16/2025	10.00%	4.46%	5.54%
1/23/2025	9.90%	4.46%	5.44%
1/29/2025	9.75%	4.46%	5.29%
2/3/2025	9.80%	4.46%	5.34%
3/4/2025	10.20%	4.46%	5.74%
3/12/2025	9.40%	4.46%	4.94%
3/13/2025	9.35%	4.46%	4.89%
3/13/2025	9.65%	4.46%	5.19%
3/20/2025	9.75%	4.47%	5.28%
3/21/2025	9.90%	4.47%	5.43%
3/25/2025	9.10%	4.47%	4.63%
4/25/2025	9.38%	4.50%	4.88%
5/15/2025	9.45%	4.53%	4.92%
6/2/2025	9.50%	4.58%	4.92%

[7] Date of Electric Rate Case	[8] Return on Equity	[9] 30-Year Treasury Yield	[10] Risk Premium
6/17/2025	11.66%	4.62%	7.04%
6/26/2025	9.75%	4.65%	5.10%
7/25/2025	9.50%	4.73%	4.77%
8/14/2025	9.50%	4.75%	4.75%
8/14/2025	9.50%	4.75%	4.75%
8/28/2025	9.75%	4.77%	4.98%
8/29/2025	9.60%	4.77%	4.83%
8/29/2025	9.94%	4.77%	5.17%
9/16/2025	9.51%	4.79%	4.72%
10/2/2025	9.80%	4.80%	5.00%
10/3/2025	9.65%	4.80%	4.85%
10/28/2025	9.45%	4.78%	4.67%
11/5/2025	10.00%	4.77%	5.23%
11/6/2025	9.80%	4.77%	5.03%
11/6/2025	9.80%	4.77%	5.03%
11/19/2025	9.65%	4.77%	4.88%
11/19/2025	9.63%	4.77%	4.86%
11/19/2025	9.63%	4.77%	4.86%
11/19/2025	9.63%	4.77%	4.86%
11/20/2025	10.95%	4.77%	6.18%
11/20/2025	9.99%	4.77%	5.22%
11/20/2025	9.80%	4.77%	5.03%
11/21/2025	9.60%	4.77%	4.83%
11/25/2025	9.80%	4.77%	5.03%
12/4/2025	9.99%	4.77%	5.22%
12/18/2025	9.98%	4.78%	5.20%
12/18/2025	9.93%	4.78%	5.15%
12/18/2025	10.03%	4.78%	5.25%
12/30/2025	9.60%	4.79%	4.81%
1/22/2026	9.40%	4.81%	4.59%
1/23/2026	9.65%	4.81%	4.84%
2/5/2026	9.80%	4.81%	4.99%
2/16/2026	9.78%	4.81%	4.97%
2/16/2026	9.78%	4.81%	4.97%
2/19/2026	9.90%	4.81%	5.09%
2/20/2026	9.40%	4.81%	4.59%
2/28/2026	9.75%	4.80%	4.95%
3/12/2026	9.70%	4.79%	4.91%
3/19/2026	9.75%	4.79%	4.96%
3/27/2026	9.90%	4.79%	5.11%
4/1/2026	9.84%	4.79%	5.05%
4/7/2026	9.70%	4.79%	4.91%
4/17/2026	9.75%	4.79%	4.96%
4/27/2026	9.45%	4.79%	4.66%
6/11/2026	9.99%	4.81%	5.18%
6/17/2026	9.50%	4.81%	4.69%
6/18/2026	9.60%	4.82%	4.78%
6/18/2026	11.52%	4.82%	6.70%
		# of Cases:	1,882

Flotation Cost Adjustment

Company	Date	[1] Shares Issued (000)	[2] Offering Price	[3] Under-writing Discount	[4] Offering Expense (000)	[5] Net Proceeds Per Share	[6] Total Flotation Costs (000)	[7] Gross Equity Issue Before Costs (000)	[8] Net Proceeds (000)	[9] Flotation Cost Percentage
Alliant Energy Corporation	11/14/2019	4,275	$ 52.63	$ 0.40	$ 500	$ 52.12	$ 2,189	$ 225,000	$ 222,811	0.97%
Alliant Energy Corporation	12/13/2018	8,359	$ 44.85	$ 0.52	$ 1,000	$ 44.21	$ 5,347	$ 374,900	$ 369,553	1.43%
Ameren Corporation	5/12/2025	5,550	$ 94.00	$ 2.12	$ 425	$ 91.81	$ 12,164	$ 521,739	$ 509,575	2.33%
Ameren Corporation	8/5/2019	7,549	$ 74.30	$ 0.12	$ 750	$ 74.08	$ 1,656	$ 560,906	$ 559,250	0.30%
American Electric Power Company, Inc.	5/12/2026	23,543	$ 127.00	$ 2.03	$ 650	$ 124.94	$ 48,490	$ 2,990,000	$ 2,941,510	1.62%
American Electric Power Company, Inc.	3/24/2025	22,549	$ 102.00	$ 2.24	$ 800	$ 99.72	$ 51,400	$ 2,300,000	$ 2,248,600	2.23%
Avista Corporation	12/12/2006	3,163	$ 25.05	$ 0.48	$ 300	$ 24.48	$ 1,818	$ 79,221	$ 77,403	2.29%
CMS Energy Corporation	3/30/2005	23,000	$ 12.25	$ 0.43	$ 325	$ 11.81	$ 10,187	$ 281,750	$ 271,563	3.62%
CMS Energy Corporation	10/7/2004	32,775	$ 9.10	$ 0.32	$ 325	$ 8.77	$ 10,764	$ 298,253	$ 287,489	3.61%
Consolidated Edison, Inc.	3/4/2025	6,300	$ 102.15	$ 1.93	$ 400	$ 100.16	$ 12,559	$ 643,545	$ 630,986	1.95%
Consolidated Edison, Inc.	12/3/2024	7,000	$ 97.53	$ 0.87	$ 450	$ 96.60	$ 6,540	$ 682,710	$ 676,170	0.96%
DTE Energy Company	10/30/2019	26,000	$ 50.00	$ 1.25	$ 2,100	$ 48.67	$ 34,600	$ 1,300,000	$ 1,265,400	2.66%
DTE Energy Company	10/30/2019	2,760	$ 126.00	$ 3.15	$ 300	$ 122.74	$ 8,994	$ 347,760	$ 338,766	2.59%
Duke Energy Corporation	3/2/2016	10,638	$ 72.00	$ 2.16	$ 400	$ 69.80	$ 23,377	$ 765,900	$ 742,523	3.05%
Edison International	7/30/2019	32,200	$ 68.50	$ 1.63	$ 725	$ 66.85	$ 53,110	$ 2,205,700	$ 2,152,590	2.41%
Entergy Corporation	3/17/2025	15,569	$ 83.50	$ 1.63	$ 850	$ 81.82	$ 26,200	$ 1,300,000	$ 1,273,800	2.02%
Entergy Corporation	6/6/2018	13,289	$ 75.25	$ 0.80	$ 650	$ 74.40	$ 11,281	$ 1,000,000	$ 988,719	1.13%
Evergy, Inc.	9/27/2016	60,490	$ 26.45	$ 0.79	$ 500	$ 25.65	$ 48,499	$ 1,599,961	$ 1,551,462	3.03%
Evergy, Inc.	9/24/2013	8,916	$ 31.15	$ 1.09	$ 500	$ 30.00	$ 10,221	$ 277,733	$ 267,513	3.68%
Eversource Energy	6/11/2020	6,000	$ 86.26	$ 1.35	$ 600	$ 84.81	$ 8,700	$ 517,560	$ 508,860	1.68%
Eversource Energy	5/30/2019	17,940	$ 72.50	$ 1.02	$ 615	$ 71.45	$ 18,914	$ 1,300,650	$ 1,281,736	1.45%
Exelon Corporation	8/4/2022	12,995	$ 43.32	$ 0.99	$ 900	$ 42.26	$ 13,765	$ 562,943	$ 549,178	2.45%
Exelon Corporation	6/11/2014	57,500	$ 35.00	$ 1.05	$ 600	$ 33.94	$ 60,975	$ 2,012,500	$ 1,951,525	3.03%
IDACORP, Inc.	5/8/2025	4,505	$ 111.00	$ 3.33	$ 350	$ 107.59	$ 15,350	$ 500,000	$ 484,650	3.07%
IDACORP, Inc.	11/7/2023	3,222	$ 92.80	$ 2.78	$ 275	$ 89.93	$ 9,232	$ 299,000	$ 289,768	3.09%
OGE Energy Corp.	11/20/2025	5,215	$ 43.00	$ 1.29	$ 400	$ 41.63	$ 7,127	$ 224,250	$ 217,122	3.18%
OGE Energy Corp.	8/21/2003	5,324	$ 21.60	$ 0.79	$ 325	$ 20.75	$ 4,531	$ 115,000	$ 110,469	3.94%
Pinnacle West Capital Corporation	2/28/2024	11,241	$ 66.50	$ 2.00	$ 550	$ 64.46	$ 22,975	$ 747,500	$ 724,525	3.07%
Pinnacle West Capital Corporation	4/8/2010	6,900	$ 38.00	$ 1.33	$ 190	$ 36.64	$ 9,367	$ 262,200	$ 252,833	3.57%
PPL Corporation	5/8/2018	63,250	$ 27.00	$ 0.29	$ 1,000	$ 26.69	$ 19,614	$ 1,707,750	$ 1,688,136	1.15%
PPL Corporation	4/10/2012	10,491	$ 27.70	$ 0.68	$ 750	$ 26.95	$ 7,884	$ 290,597	$ 282,714	2.71%
Public Service Enterprise Group Incorporated	9/30/2003	9,488	$ 41.75	$ 1.25	$ 350	$ 40.46	$ 12,233	$ 396,103	$ 383,870	3.09%
Public Service Enterprise Group Incorporated	11/11/2002	17,250	$ 26.55	$ 0.86	$ 350	$ 25.67	$ 15,235	$ 457,988	$ 442,753	3.33%
Southern Company	8/16/2016	32,500	$ 49.30	$ 1.66	$ 557	$ 47.62	$ 54,507	$ 1,602,250	$ 1,547,743	3.40%
Southern Company	5/5/2016	18,300	$ 48.60	$ 2.02	$ 395	$ 46.56	$ 37,361	$ 889,380	$ 852,019	4.20%
Xcel Energy Inc.	11/4/2024	21,069	$ 65.50	$ 1.06	$ 1,200	$ 64.38	$ 23,626	$ 1,380,000	$ 1,356,374	1.71%
Xcel Energy Inc.	10/30/2019	11,845	$ 63.32	$ 0.63	$ 650	$ 62.64	$ 8,112	$ 750,025	$ 741,913	1.08%
							$ 728,904	$ 31,770,774	$ 31,041,870	2.29%

Notes

[1] - [3] Source: S&P Capital IQ; Two most recent equity issuances of each company in the proxy group, excluding issuances without gross underwriting discount
[4] Source: Company Prospectus Supplements
[5] Equals Col. [8] / Col. [1]
[6] Equals (Col. [1] x Col. [3]) + Col. [4]
[7] Equals Col. [1] x Col. [2]
[8] Equals Col. [7] - Col. [6]
[9] Equals Col. [6] / Col. [7]

The flotation adjustment is derived by dividing the dividend yield by 1 − F (where F = flotation costs expressed in percentage terms), or by 0.9771, and adding that result to the constant growth rate to determine the cost of equity. Using the formulas shown previously in my testimony, the Constant Growth DCF calculation is modified as follows to accommodate an adjustment for flotation costs:

Flotation Cost Adjustment

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Company	Ticker	Annualized Dividend	Stock Price	Dividend Yield	Expected Dividend Yield	Expected Div. Yield Adj. for Flotation Costs	Zacks Earnings Growth	S&P Capital IQ Earnings Growth	Value Line Earnings Growth	Average Earnings Growth	DCF	Flotation Adjusted DCF
Alliant Energy Corporation	LNT	$2.14	$73.26	2.92%	3.03%	3.10%	7.20%	8.20%	6.00%	7.13%	10.16%	10.23%
Ameren Corporation	AEE	$3.00	$109.79	2.73%	2.85%	2.91%	9.30%	8.00%	7.50%	8.27%	11.11%	11.18%
American Electric Power Company, Inc.	AEP	$3.80	$130.03	2.92%	3.03%	3.10%	7.90%	8.60%	5.50%	7.33%	10.36%	10.43%
Avista Corporation	AVA	$1.97	$41.25	4.78%	4.90%	5.01%	4.10%	6.00%	5.00%	5.03%	9.93%	10.04%
CMS Energy Corporation	CMS	$2.28	$73.65	3.10%	3.21%	3.29%	7.10%	7.50%	8.50%	7.70%	10.91%	10.99%
Consolidated Edison, Inc.	ED	$3.55	$107.34	3.31%	3.41%	3.49%	6.50%	6.47%	6.50%	6.49%	9.91%	9.99%
DTE Energy Company	DTE	$4.66	$146.20	3.19%	3.29%	3.37%	5.90%	8.00%	6.00%	6.63%	9.93%	10.00%
Duke Energy Corporation	DUK	$4.26	$124.36	3.43%	3.54%	3.62%	n/a	6.70%	6.50%	6.60%	10.14%	10.22%
Edison International	EIX	$3.51	$71.84	4.89%	5.06%	5.18%	9.40%	6.00%	6.00%	7.13%	12.19%	12.31%
Entergy Corporation	ETR	$2.56	$111.27	2.30%	2.45%	2.50%	13.30%	13.32%	11.50%	12.71%	15.15%	15.21%
Evergy, Inc.	EVRG	$2.78	$83.48	3.33%	3.47%	3.55%	9.10%	8.79%	6.50%	8.13%	11.59%	11.68%
Eversource Energy	ES	$3.15	$69.73	4.52%	4.61%	4.72%	3.30%	4.75%	4.50%	4.18%	8.80%	8.90%
Exelon Corporation	EXC	$1.68	$45.75	3.67%	3.79%	3.88%	6.00%	6.03%	7.00%	6.34%	10.13%	10.22%
IDACORP, Inc.	IDA	$3.52	$142.64	2.47%	2.55%	2.61%	7.80%	7.85%	5.00%	6.88%	9.44%	9.50%
OGE Energy Corporation	OGE	$1.70	$47.76	3.56%	3.67%	3.75%	5.60%	6.85%	6.00%	6.15%	9.82%	9.90%
Pinnacle West Capital Corporation	PNW	$3.64	$102.67	3.55%	3.66%	3.74%	5.80%	7.30%	6.00%	6.37%	10.02%	10.11%
PPL Corporation	PPL	$1.14	$35.77	3.19%	3.31%	3.39%	7.50%	7.83%	8.00%	7.78%	11.09%	11.16%
Public Service Enterprise Group Inc.	PEG	$2.68	$79.52	3.37%	3.48%	3.56%	6.10%	6.53%	7.50%	6.71%	10.19%	10.28%
Southern Company	SO	$3.04	$93.53	3.25%	3.37%	3.45%	7.20%	7.75%	7.00%	7.32%	10.69%	10.77%
Xcel Energy Inc.	XEL	$2.37	$79.30	2.99%	3.12%	3.19%	9.40%	9.18%	8.00%	8.86%	11.98%	12.05%
MEAN											10.68%	10.76%
											[12]	0.08%

Notes:
[1] Source: S&P Capital IQ
[2] Source: S&P Capital IQ
[3] Equals [1] / [2]
[4] Equals [3] x (1 + 0.5 x [9])
[5] Equals [4] / (1 − Flotation Cost)
[6] Source: Zacks
[7] Source: S&P Capital IQ
[8] Source: Value Line
[9] Equals Average ([6], [7], [8])
[10] Equals [4] + [9]
[11] Equals [5] + [9]
[12] Equals Average of [11] − Average of [10]

Proxy Group Regulatory Risk Comparative Assessment

				Adjustment Clauses							Ratemaking Framework Component		
Company	Parent	Jurisdiction	Service	Fuel/ Purchased Power/Gas Commodity	Volumetric Risk Mitigation [1]	New Capital Investment [2]	Energy Efficiency [3]	Renewables & RPS [4]	Environmental [5]	Other [6]	Jurisdiction Test Year	Jurisdiction Rate Base Methodology	RRA Commission Ranking [7]
Ameren Illinois Company	AEE	Illinois	Electric	✓	✓	✓	✓	✓	✓	✓	Forecast Permitted	Year End	Average / 3
Union Electric Company	AEE	Missouri	Electric	✓	✓	✓	✓	✓	✓	✓	Partially Forecast	Year End	Average / 2
Southwestern Electric Power Company	AEP	Arkansas	Electric	✓	✓	✓	✓		✓	✓	Forecast Permitted	Year End	Average / 1
Indiana Michigan Power Company	AEP	Indiana	Electric	✓	✓	✓	✓	✓	✓	✓	Forecast Permitted	Year End	Average / 1
Kentucky Power Company	AEP	Kentucky	Electric	✓	✓	✓	✓	✓	✓	✓	Forecast Permitted	Average	Average / 2
Southwestern Electric Power Company	AEP	Louisiana	Electric	✓	✓	✓	✓	✓	✓	✓	Historical	Average	Average / 3
Indiana Michigan Power Company	AEP	Michigan	Electric	✓	✓		✓	✓	✓	✓	Fully Forecast	Average	Average / 1
Ohio Power Company	AEP	Ohio	Electric	✓	✓	✓	✓	✓		✓	Partially Forecast	Year End	Average / 1
Public Service Company of Oklahoma	AEP	Oklahoma	Electric	✓	✓	✓	✓	✓		✓	Historical	Year End	Average / 3
Kingsport Power Company	AEP	Tennessee	Electric	✓		✓				✓	Fully Forecast	Average	Above Average / 3
AEP Texas Inc.	AEP	Texas	Electric	NA		✓	✓		✓	✓	Historical	Year End	Below Average / 1
Southwestern Electric Power Company	AEP	Texas	Electric	✓		✓	✓	✓		✓	Historical	Year End	Below Average / 1
Appalachian Power Company	AEP	Virginia	Electric	✓		✓	✓	✓	✓	✓	Forecast Permitted	Average	Average / 1
Appalachian Power / Wheeling Power	AEP	West Virginia	Electric	✓			✓	✓	✓	✓	Historical	Average	Average / 3
Alaska Electric Light and Power Company	AVA	Alaska	Electric	✓						✓	Historical	Average	Below Average / 2
Avista Corporation	AVA	Idaho	Electric	✓	✓		✓			✓	Historical	Average	Average / 2
Avista Corporation	AVA	Washington	Electric	✓	✓	✓	✓	✓		✓	Forecast Permitted	Average	Average / 3
Consumers Energy Company	CMS	Michigan	Electric	✓			✓	✓		✓	Fully Forecast	Average	Average / 1
DTE Electric Company	DTE	Michigan	Electric	✓		✓	✓	✓	✓	✓	Fully Forecast	Average	Average / 1
Duke Energy Florida, LLC	DUK	Florida	Electric	✓		✓	✓	✓	✓	✓	Partially Forecast	Average	Above Average / 2
Duke Energy Indiana, LLC	DUK	Indiana	Electric	✓	✓	✓	✓	✓	✓	✓	Forecast Permitted	Year End	Average / 1
Duke Energy Kentucky, Inc.	DUK	Kentucky	Electric	✓	✓		✓		✓	✓	Forecast Permitted	Average	Average / 2
Duke Energy Carolinas, LLC	DUK	North Carolina	Electric	✓	✓		✓	✓	✓	✓	Historical	Year End	Above Average / 3
Duke Energy Progress, LLC	DUK	North Carolina	Electric	✓	✓	✓	✓	✓	✓	✓	Historical	Year End	Above Average / 3
Duke Energy Ohio, Inc.	DUK	Ohio	Electric	✓	✓	✓	✓	✓		✓	Partially Forecast	Year End	Average / 1
Duke Energy Carolinas, LLC	DUK	South Carolina	Electric	✓	✓		✓	✓	✓	✓	Historical	Year End	Average / 2
Duke Energy Progress, LLC	DUK	South Carolina	Electric	✓	✓		✓	✓	✓	✓	Historical	Year End	Average / 2
Southern California Edison Co.	EIX	California	Electric	✓	✓						Fully Forecast	Average	Average / 1
Rockland Electric Co.	ED	New Jersey	Electric	✓	✓		✓		✓	✓	Partially Forecast	Year End	Average / 3
Consolidated Edison Co. of New York Inc.	ED	New York	Electric	✓	✓		✓	✓		✓	Fully Forecast	Average	Average / 2
Orange & Rockland Utilities Inc.	ED	New York	Electric	✓	✓		✓	✓		✓	Fully Forecast	Average	Average / 2
Public Service Co. of New Hampshire	ES	New Hampshire	Electric	✓	✓					✓	Historical	Year End	Average / 3
Connecticut Light and Power Co.	ES	Connecticut	Electric	✓	✓		✓			✓	Forecast Permitted	Year End	Below Average / 3
NSTAR Electric Co.	ES	Massachusetts	Electric	✓	✓	✓	✓	✓		✓	Historical	Year End	Average / 2
Entergy Arkansas, LLC	ETR	Arkansas	Electric	✓	✓	✓	✓		✓	✓	Forecast Permitted	Year End	Average / 1
Entergy Louisiana, LLC	ETR	Louisiana	Electric	✓	✓	✓	✓		✓	✓	Historical	Average	Average / 3
Entergy Mississippi, LLC	ETR	Mississippi	Electric	✓	✓	✓				✓	Forecast Permitted	Average	Above Average / 3
Entergy New Orleans, LLC	ETR	Louisiana - NOCC	Electric	✓	✓	✓	✓		✓	✓	Forecast Permitted	Average	Average / 3
Entergy Texas, Inc.	ETR	Texas	Electric	✓		✓	✓			✓	Historical	Year End	Below Average / 1
Evergy Kansas Central	EVRG	Kansas	Electric	✓	✓	✓	✓		✓	✓	Historical	Year End	Average / 3
Evergy Kansas Metro	EVRG	Kansas	Electric	✓	✓	✓	✓		✓	✓	Historical	Year End	Average / 3
Evergy Missouri Metro	EVRG	Missouri	Electric	✓	✓	✓	✓		✓	✓	Partially Forecast	Year End	Average / 2
Evergy Missouri West	EVRG	Missouri	Electric	✓	✓	✓	✓	✓	✓	✓	Partially Forecast	Year End	Average / 2
Delmarva Power & Light Co.	EXC	Delaware	Electric	✓		✓	✓			✓	Historical	Average	Average / 3
Potomac Electric Power Co.	EXC	District of Columbia	Electric	✓	✓	✓		✓		✓	Partially Forecast	Average	Below Average / 1
Commonwealth Edison Co.	EXC	Illinois	Electric	✓	✓	✓	✓	✓	✓	✓	Forecast Permitted	Year End	Average / 3
Baltimore Gas & Electric Co.	EXC	Maryland	Electric	✓	✓		✓			✓	Forecast Permitted	Average	Below Average / 3
Delmarva Power & Light Co.	EXC	Maryland	Electric	✓	✓		✓		✓	✓	Forecast Permitted	Average	Below Average / 3
Potomac Electric Power Co.	EXC	Maryland	Electric	✓	✓		✓		✓	✓	Forecast Permitted	Average	Below Average / 3
Atlantic City Electric Co.	EXC	New Jersey	Electric	✓	✓	✓	✓		✓	✓	Partially Forecast	Year End	Average / 3
PECO Energy Co.	EXC	Pennsylvania	Electric	✓		✓	✓			✓	Fully Forecast	Year End	Above Average / 2

				Adjustment Clauses							Ratemaking Framework Component		
Company	Parent	Jurisdiction	Service	Fuel/ Purchased Power/Gas Commodity	Volumetric Risk Mitigation [1]	New Capital Investment [2]	Energy Efficiency [3]	Renewables & RPS [4]	Environmental [5]	Other [6]	Jurisdiction Test Year	Jurisdiction Rate Base Methodology	RRA Commission Ranking [7]
Idaho Power Co.	IDA	Idaho	Electric	✓	✓		✓			✓	Historical	Average	Average / 2
Idaho Power Co.	IDA	Oregon	Electric	✓			✓	✓		✓	Partially Forecast	Average	Average / 3
Interstate Power and Light Company	LNT	Iowa	Electric	✓		✓	✓	✓	✓	✓	Forecast Permitted	Year End	Above Average / 3
Wisconsin Power and Light Company	LNT	Wisconsin	Electric	✓						✓	Fully Forecast	Average	Above Average / 3
Oklahoma Gas and Electric Company	OGE	Arkansas	Electric	✓	✓	✓	✓		✓	✓	Forecast Permitted	Year End	Average / 1
Oklahoma Gas and Electric Company	OGE	Oklahoma	Electric	✓	✓	✓	✓			✓	Historical	Year End	Average / 3
Public Service Electric & Gas Co.	PEG	New Jersey	Electric	✓	✓	✓	✓		✓	✓	Partially Forecast	Year End	Average / 3
Arizona Public Service Company	PNW	Arizona	Electric	✓	✓	✓	✓	✓	✓	✓	Historical	Year End	Below Average / 1
Kentucky Utilities Company	PPL	Kentucky	Electric	✓	✓		✓		✓	✓	Forecast Permitted	Average	Average / 2
Old Dominion Power Company	PPL	Virginia	Electric	✓							Forecast Permitted	Average	Average / 1
Louisville Gas and Electric Company	PPL	Kentucky	Electric	✓	✓		✓		✓	✓	Forecast Permitted	Average	Average / 2
PPL Electric Utilities Corporation	PPL	Pennsylvania	Electric	✓		✓	✓			✓	Fully Forecast	Year End	Above Average / 2
Rhode Island Energy	PPL	Rhode Island	Electric	✓	✓	✓	✓	✓		✓	Historical	Average	Average / 2
Alabama Power Company	SO	Alabama	Electric	✓	✓	✓			✓	✓	Historical	Year End	Above Average / 1
Georgia Power Company	SO	Georgia	Electric	✓		✓	✓		✓	✓	Fully Forecast	Average	Above Average / 2
Mississippi Power Company	SO	Mississippi	Electric	✓	✓	✓		✓	✓	✓	Forecast Permitted	Average	Above Average / 3
Public Service Company of Colorado	XEL	Colorado	Electric	✓		✓	✓	✓	✓	✓	Forecast Permitted	Average	Average / 1
Northern States Power Company - WI	XEL	Michigan	Electric	✓				✓		✓	Fully Forecast	Average	Average / 1
Northern States Power Company - MN	XEL	Minnesota	Electric	✓	✓	✓	✓	✓	✓	✓	Fully Forecast	Average	Average / 2
Southwestern Public Service Company	XEL	New Mexico	Electric	✓		✓	✓	✓		✓	Forecast Permitted	Average	Below Average / 1
Northern States Power Company - MN	XEL	North Dakota	Electric	✓		✓		✓		✓	Partially Forecast	Average	Average / 1
Northern States Power Company - MN	XEL	South Dakota	Electric	✓	✓	✓	✓		✓	✓	Historical	Average	Average / 2
Southwestern Public Service Company	XEL	Texas	Electric	✓		✓	✓			✓	Historical	Year End	Below Average / 1
Northern States Power Company - WI	XEL	Wisconsin	Electric	✓						✓	Fully Forecast	Average	Above Average / 3
		% of Proxy Group		100%	68%	65%	83%	49%	56%	97%	67%	47%	84%
											% Partial or Fully Forecast or Forecast Permitted	*% Year End Rate Base*	*% jurisdictions rated equal to or better than Average / 3*
Jersey Central Power & Light	FE	New Jersey	Electric	✓	✓	✓	✓	✓	✓	✓	Partially Forecast	Year End	Average / 3

Notes:
A mechanism may cover one or more cost categories; therefore, designations may not indicate separate mechanisms for each category. Texas T&D electric utilities do not have retail obligation, thus do not need a fuel or purchased power cost recovery mechanism.

[1] Volumetric Risk Mitigation mechanisms include full or partial decoupling, straight fixed variable rate design, weather normalization adjustment clauses, recovery of lost revenues as a result of Energy Efficiency programs, and earnings true-up mechanisms, such as formula rate plans or annual rate review riders.
[2] Includes recovery of capital investment related to new generation projects, transmission capital, infrastructure replacement, system integrity/hardening, Smart Grid, AMI metering, and other capital expenditures.
[3] Utility-sponsored conservation, energy efficiency, load control, or other demand side management programs.
[4] Recovers costs associated with renewable energy projects, distributed energy resources, REC purchases, net metering, RPS expense, and renewable PPAs.
[5] EPA upgrade costs, emissions control & allowance purchase costs, nuclear/coal plant decommissioning, and other costs to comply with state and federal environmental mandates.
[6] Cost recovery for items such as pension expenses, bad debt expense, low income programs, storm costs, vegetation management, RTO/transmission expense (not capital), government & franchise fees and taxes, and regulatory fees.

[7] RRA maintains three principal rating categories, Above Average, Average, and Below Average, with Above Average indicating a relatively more constructive, lower-risk regulatory environment from an investor viewpoint, and Below Average indicating a less constructive, higher-risk regulatory climate from an investor viewpoint, Within the three principal rating categories, the numbers 1, 2, and 3 indicate relative position. The designation 1 indicates a stronger (more constructive) rating; 2, a mid range rating; and, 3, a weaker (less constructive) rating. We endeavor to maintain an approximately equal number of ratings above the average and below the average.
Sources: Regulatory Research Associates, Adjustment Clauses: A State-by-State Overview, September 22, 2025; Regulatory Research Associates Quarterly State Regulatory Evaluations - July 2025; RRA State Regulatory Evaluations - Energy - June 2026; RRA - Commission Profiles; SEC Form 10-Ks; Company tariffs.

SIZE PREMIUM ANALYSIS

	($Mil)	
JCP&L Equity	$3,349	[1]
Median Market to Book for Proxy Group	2.04	[2]
JCP&L Implied Market Cap	$6,823	[3]

Company Name	Ticker	[4] Market Cap ($Mil)	[5] Market to Book Ratio	
Alliant Energy Corporation	LNT	$18,922	2.55	
Ameren Corporation	AEE	$30,384	2.24	
American Electric Power Company, Inc.	AEP	$70,751	2.22	
Avista Corporation	AVA	$3,409	1.23	
CMS Energy Corporation	CMS	$22,752	2.46	
Consolidated Edison, Inc.	ED	$39,559	1.54	
DTE Energy Company	DTE	$30,414	2.47	
Duke Energy Corporation	DUK	$96,954	1.81	
Edison International	EIX	$27,642	1.60	
Entergy Corporation	ETR	$50,948	2.94	
Evergy, Inc.	EVRG	$19,242	1.89	
Eversource Energy	ES	$26,225	1.59	
Exelon Corporation	EXC	$46,816	1.60	
IDACORP, Inc.	IDA	$7,904	2.17	
OGE Energy Corporation	OGE	$9,857	2.00	
Pinnacle West Capital Corporation	PNW	$12,443	1.76	
PPL Corporation	PPL	$26,915	1.79	
Public Service Enterprise Group Inc.	PEG	$39,628	2.29	
Southern Company	SO	$105,435	2.84	
Xcel Energy Inc.	XEL	$49,507	2.08	
MEDIAN		$29,013	2.04	24%
MEAN		$36,785	2.05	19%

Market Capitalization ($Mil) [6]			
Decile	Low End Market Capitalization	High End Market Capitalization	Size Premium
1	$ 53,678	$ 4,542,663	0.01%
2	$ 20,548	$ 53,648	0.27%
3	$ 10,784	$ 20,494	0.40%
4	$ 6,449	$ 10,708	0.37%
5	$ 4,237	$ 6,443	0.65%
6	$ 2,522	$ 4,232	0.88%
7	$ 1,472	$ 2,518	1.05%
8	$ 783	$ 1,472	0.77%
9	$ 351	$ 782	1.68%
10	$ 4	$ 351	4.37%

Proxy Group Median	$29,013	0.27%
4th Decile Size Premium	$6,823	0.37%
	Difference from Proxy Group Median	0.10%

Notes:
[1] Source: JCP&L FERC Form 1, December 31, 2025, pp. 112-113, Line 16 Total Proprietary Capital - p. 233, Line 1 Goodwill
[2] Equals median of [5]
[3] Equals [1] * [2]
[4] Source: S&P Global Market Intelligence, 30 trading day average as of June 30, 2026
[5] Source: S&P Global Market Intelligence, 30 trading day average as of June 30, 2026
[6] Source: Kroll Cost of Capital Navigator, Size Premia Deciles, based on data through December 31, 2025

COMPARISON OF PROXY GROUP COMPANIES
WEATHER RISK INDEX

Company Name	Parent Company	Company State	Operation	[1] Risk Index
Interstate Power and Light Company	Alliant Energy Corporation	IA	Electric	43.3
Wisconsin Power and Light Company	Alliant Energy Corporation	WI	Electric	64.8
Ameren Illinois Company	Ameren Corporation	IL	Electric	55.9
Union Electric Company	Ameren Corporation	MO	Electric	53.5
Southwestern Electric Power Company	American Electric Power Company, Inc.	AR	Electric	62.3
Indiana Michigan Power Company	American Electric Power Company, Inc.	IN	Electric	61.4
Kentucky Power Company	American Electric Power Company, Inc.	KY	Electric	65.3
Southwestern Electric Power Company	American Electric Power Company, Inc.	LA	Electric	65.8
Indiana Michigan Power Company	American Electric Power Company, Inc.	MI	Electric	68.7
Ohio Power Company	American Electric Power Company, Inc.	OH	Electric	53.5
Public Service Company of Oklahoma	American Electric Power Company, Inc.	OK	Electric	65.4
Kingsport Power Company	American Electric Power Company, Inc.	TN	Electric	67.1
AEP Texas Inc.	American Electric Power Company, Inc.	TX	Electric	48.5
Southwestern Electric Power Company	American Electric Power Company, Inc.	TX	Electric	55.2
Appalachian Power Company	American Electric Power Company, Inc.	VA	Electric	39.8
Appalachian Power Company	American Electric Power Company, Inc.	WV	Electric	68.2
Wheeling Power Company	American Electric Power Company, Inc.	WV	Electric	60.2
Alaska Electric Light and Power Company	Avista Corporation	AK	Electric	11.5
Avista Corporation	Avista Corporation	ID	Electric	56.8
Avista Corporation	Avista Corporation	WA	Electric	50.9
Consumers Energy Company	CMS Energy Corporation	MI	Electric	53.7
Rockland Electric Company	Consolidated Edison, Inc.	NJ	Electric	95.9
Consolidated Edison Company of New York, Inc.	Consolidated Edison, Inc.	NY	Electric	96.8
Orange and Rockland Utilities, Inc.	Consolidated Edison, Inc.	NY	Electric	87.7
DTE Electric Company	DTE Energy Company	MI	Electric	79.4
Duke Energy Florida, LLC	Duke Energy Corporation	FL	Electric	72.9
Duke Energy Indiana, LLC	Duke Energy Corporation	IN	Electric	49.2
Duke Energy Kentucky, Inc.	Duke Energy Corporation	KY	Electric	67.3
Duke Energy Carolinas, LLC	Duke Energy Corporation	NC	Electric	71.6
Duke Energy Progress, LLC	Duke Energy Corporation	NC	Electric	76.7
Duke Energy Ohio, Inc.	Duke Energy Corporation	OH	Electric	80.0
Duke Energy Carolinas, LLC	Duke Energy Corporation	SC	Electric	75.8
Duke Energy Progress, LLC	Duke Energy Corporation	SC	Electric	75.5
Southern California Edison Company	Edison International	CA	Electric	93.1
Entergy Arkansas, LLC	Entergy Corporation	AR	Electric	58.6
Entergy Louisiana, LLC	Entergy Corporation	LA	Electric	62.2
Entergy New Orleans, LLC	Entergy Corporation	LA	Electric	98.3
Entergy Louisiana, LLC	Entergy Corporation	MS	Electric	57.3
Entergy Mississippi, LLC	Entergy Corporation	MS	Electric	63.7
Entergy Texas, Inc.	Entergy Corporation	TX	Electric	64.4
Evergy Metro, Inc.	Evergy, Inc.	KS	Electric	49.9
Westar Energy (KPL)	Evergy, Inc.	KS	Electric	46.7
Evergy Metro, Inc.	Evergy, Inc.	MO	Electric	47.2
Evergy Missouri West, Inc.	Evergy, Inc.	MO	Electric	44.9
The Connecticut Light and Power Company	Eversource Energy	CT	Electric	86.9
NSTAR Electric Company	Eversource Energy	MA	Electric	82.3
Public Service Company of New Hampshire	Eversource Energy	NH	Electric	73.2
Potomac Electric Power Company	Exelon Corporation	DC	Electric	97.6

Company Name	Parent Company	Company State	Operation	Risk Index
Delmarva Power & Light Company	Exelon Corporation	DE	Electric	93.4
Commonwealth Edison Company	Exelon Corporation	IL	Electric	79.3
Baltimore Gas and Electric Company	Exelon Corporation	MD	Electric	79.6
Delmarva Power & Light Company	Exelon Corporation	MD	Electric	51.7
Potomac Electric Power Company	Exelon Corporation	MD	Electric	92.3
Atlantic City Electric Company	Exelon Corporation	NJ	Electric	88.7
PECO Energy Company	Exelon Corporation	PA	Electric	94.1
Idaho Power Company	IDACORP, Inc.	ID	Electric	43.0
Idaho Power Company	IDACORP, Inc.	OR	Electric	37.0
Oklahoma Gas and Electric Company	OGE Energy Corp.	AR	Electric	68.6
Oklahoma Gas and Electric Company	OGE Energy Corp.	OK	Electric	59.1
Arizona Public Service Company	Pinnacle West Capital Corporation	AZ	Electric	93.7
Kentucky Utilities Company	PPL Corporation	KY	Electric	52.7
Louisville Gas and Electric Company	PPL Corporation	KY	Electric	81.3
PPL Electric Utilities Corporation	PPL Corporation	PA	Electric	74.6
The Narragansett Electric Company	PPL Corporation	RI	Electric	70.7
Kentucky Utilities Company	PPL Corporation	VA	Electric	50.6
Public Service Electric and Gas Company	Public Service Enterprise Group Incorporat	NJ	Electric	95.0
Alabama Power Company	The Southern Company	AL	Electric	65.1
Georgia Power Company	The Southern Company	GA	Electric	47.2
Mississippi Power Company	The Southern Company	MS	Electric	66.3
Public Service Company of Colorado	Xcel Energy Inc.	CO	Electric	54.1
Northern States Power Company	Xcel Energy Inc.	MI	Electric	22.6
Northern States Power Company	Xcel Energy Inc.	MN	Electric	60.9
Northern States Power Company	Xcel Energy Inc.	ND	Electric	55.1
Southwestern Public Service Company	Xcel Energy Inc.	NM	Electric	83.7
Northern States Power Company	Xcel Energy Inc.	SD	Electric	59.5
Southwestern Public Service Company	Xcel Energy Inc.	TX	Electric	48.1
Northern States Power Company	Xcel Energy Inc.	WI	Electric	55.2
Proxy Company Average				65.6
Jersey Central Power & Light Company	FirstEnergy Corp.	NJ	Electric	88.9
Jersey Central Power & Light Company vs. Proxy Company Average Percentage Higher/(Lower)				36%

Notes:
[1] Source: FEMA National Risk Index, S&P Capital IQ Pro

Capital Structure Analysis

COMMON EQUITY RATIO [1]

Proxy Group Company	Ticker	2025	2024	2023	Average
Alliant Energy Corporation	LNT	51.67%	52.71%	52.10%	52.16%
Ameren Corporation	AEE	53.52%	53.52%	53.94%	53.66%
American Electric Power Company, Inc.	AEP	49.84%	48.58%	48.45%	48.96%
Avista Corporation	AVA	50.29%	50.45%	50.24%	50.33%
CMS Energy Corporation	CMS	49.14%	48.71%	49.10%	48.98%
Consolidated Edison, Inc.	ED	47.31%	45.95%	47.50%	46.92%
DTE Energy Company	DTE	49.61%	49.79%	49.72%	49.71%
Duke Energy Corporation	DUK	54.14%	53.08%	52.87%	53.36%
Edison International	EIX	42.30%	40.65%	41.73%	41.56%
Entergy Corporation	ETR	51.05%	51.30%	51.96%	51.44%
Eversource Energy	ES	55.94%	56.69%	57.02%	56.55%
Exelon Corporation	EXC	52.81%	52.89%	53.27%	52.99%
Evergy, Inc.	EVRG	58.51%	59.43%	58.84%	58.93%
IDACORP, Inc.	IDA	49.55%	49.95%	49.42%	49.64%
OGE Energy Corporation	OGE	53.48%	53.25%	53.53%	53.42%
Pinnacle West Capital Corporation	PNW	51.92%	52.22%	49.56%	51.23%
PPL Corporation	PPL	55.92%	56.61%	56.49%	56.34%
Public Service Enterprise Group Inc.	PEG	55.22%	55.03%	55.40%	55.21%
Southern Company	SO	55.46%	55.54%	54.82%	55.27%
Xcel Energy Inc.	XEL	54.64%	54.24%	54.47%	54.45%
Proxy Group					
MEAN		52.12%	52.03%	52.02%	52.06%
MEDIAN		52.37%	52.80%	52.48%	52.57%
LOW		42.30%	40.65%	41.73%	41.56%
HIGH		58.51%	59.43%	58.84%	58.93%

COMMON EQUITY RATIO - UTILITY OPERATING COMPANIES [2]

Company Name	Ticker	2025	2024	2023	Average
Interstate Power and Light Company	LNT	50.40%	51.73%	49.74%	50.62%
Wisconsin Power and Light Company	LNT	53.16%	53.82%	54.77%	53.92%
Ameren Illinois Company	AEE	55.24%	55.36%	56.21%	55.60%
Union Electric Company	AEE	52.03%	51.92%	51.87%	51.94%
AEP Texas, Inc.	AEP	45.58%	43.47%	45.69%	44.91%
Appalachian Power Company	AEP	49.57%	50.26%	48.44%	49.43%
Indiana Michigan Power Company	AEP	53.07%	50.18%	48.32%	50.52%
Kentucky Power Company	AEP	49.24%	44.93%	42.26%	45.48%
Kingsport Power Company	AEP	52.75%	52.99%	51.12%	52.29%
Ohio Power Company	AEP	52.60%	50.95%	51.30%	51.62%
Public Service Company of Oklahoma	AEP	50.46%	48.32%	51.75%	50.18%
Southwestern Electric Power Company	AEP	51.20%	51.55%	50.68%	51.14%
Wheeling Power Company	AEP	46.90%	44.66%	39.99%	43.85%
Alaska Electric Light and Power Company	AVA	58.33%	63.01%	62.52%	61.29%
Avista Corporation	AVA	49.95%	49.96%	49.74%	49.89%
Consumers Energy Company	CMS	49.14%	48.71%	49.10%	48.98%
Consolidated Edison Company of New York, Inc.	ED	47.37%	45.86%	47.44%	46.89%
Orange and Rockland Utilities, Inc.	ED	46.30%	47.75%	48.57%	47.54%
Southern California Edison Company	EIX	42.30%	40.65%	41.73%	41.56%
DTE Electric Company	DTE	49.61%	49.79%	49.72%	49.71%
Duke Energy Carolinas, LLC	DUK	53.37%	51.08%	52.00%	52.15%
Duke Energy Florida, LLC	DUK	53.63%	53.67%	51.31%	52.87%
Duke Energy Indiana, LLC	DUK	53.52%	53.41%	52.55%	53.16%
Duke Energy Kentucky, Inc.	DUK	53.69%	54.31%	61.54%	56.51%
Duke Energy Ohio, Inc.	DUK	63.12%	62.72%	64.39%	63.41%
Duke Energy Progress, LLC	DUK	52.75%	51.71%	50.72%	51.73%
Entergy Arkansas, LLC	ETR	47.01%	47.15%	45.08%	46.41%
Entergy Louisiana, LLC	ETR	53.82%	54.22%	55.45%	54.50%
Entergy Mississippi, LLC	ETR	49.41%	49.50%	49.32%	49.41%
Entergy New Orleans, LLC	ETR	47.87%	48.50%	54.37%	50.25%
Entergy Texas, Inc.	ETR	50.15%	49.74%	50.74%	50.21%
NSTAR Electric Company	ES	55.82%	57.43%	57.61%	56.95%
Public Service Company of New Hampshire	ES	55.00%	56.37%	56.16%	55.84%
The Connecticut Light and Power Company	ES	56.50%	56.06%	56.77%	56.44%
Atlantic City Electric Company	EXC	49.95%	50.02%	49.85%	49.94%
Baltimore Gas and Electric Company	EXC	52.03%	51.98%	54.21%	52.74%
Commonwealth Edison Company	EXC	54.45%	54.70%	54.95%	54.70%
Delmarva Power & Light Company	EXC	50.31%	50.28%	50.22%	50.27%
PECO Energy Company	EXC	53.59%	53.46%	53.10%	53.38%
Potomac Electric Power Company	EXC	50.14%	50.19%	50.10%	50.14%
Evergy Kansas Central, Inc.	EVRG	65.65%	66.78%	65.11%	65.85%
Evergy Metro, Inc.	EVRG	51.17%	50.97%	52.00%	51.38%
Evergy Missouri West, Inc.	EVRG	50.06%	52.08%	56.02%	52.72%
Westar Energy (KPL)	EVRG	55.78%	57.12%	55.18%	56.03%
Idaho Power Company	IDA	49.55%	49.95%	49.42%	49.64%
Oklahoma Gas and Electric Company	OGE	53.48%	53.25%	53.53%	53.42%
Arizona Public Service Company	PNW	51.92%	52.22%	49.56%	51.23%
Kentucky Utilities Company	PPL	53.09%	54.48%	53.47%	53.68%
Louisville Gas and Electric Company	PPL	52.71%	53.69%	52.83%	53.08%
PPL Electric Utilities Corporation	PPL	56.24%	56.29%	56.26%	56.27%
The Narragansett Electric Company	PPL	62.77%	62.90%	65.94%	63.87%
Public Service Electric and Gas Company	PEG	55.22%	55.03%	55.40%	55.21%
Alabama Power Company	SO	53.73%	53.88%	52.36%	53.32%
Georgia Power Company	SO	56.42%	56.53%	56.32%	56.42%
Mississippi Power Company	SO	55.20%	55.31%	55.01%	55.17%
Northern States Power Company - Minnesota	XEL	53.72%	53.37%	52.58%	53.22%
Northern States Power Company - Wisconsin	XEL	52.86%	53.23%	52.77%	52.95%
Public Service Company of Colorado	XEL	55.80%	55.21%	56.47%	55.83%
Southwestern Public Service Company	XEL	54.23%	54.17%	54.41%	54.27%
Operating Company					
MEAN		52.56%	52.52%	52.64%	52.58%
MEDIAN		52.75%	52.22%	52.36%	52.72%
LOW		42.30%	40.65%	39.99%	41.56%
HIGH		65.65%	66.78%	65.94%	65.85%

Notes:
Sources: Operating Company FERC Form 1; S&P Capital IQ
[1] Ratios are weighted by actual common equity and total long-term debt of operating subsidiaries.
[2] Evergy Kansas South was removed because it reports more than 80% common equity. Rockland Electric was removed because it does not report long-term debt.

Capital Structure Analysis

LONG-TERM DEBT RATIO [1]

Proxy Group Company	Ticker	2025	2024	2023	Average
Alliant Energy Corporation	LNT	48.33%	47.29%	47.90%	47.84%
Ameren Corporation	AEE	46.48%	46.48%	46.06%	46.34%
American Electric Power Company, Inc.	AEP	50.16%	51.42%	51.55%	51.04%
Avista Corporation	AVA	49.71%	49.55%	49.76%	49.67%
CMS Energy Corporation	CMS	50.86%	51.29%	50.90%	51.02%
Consolidated Edison, Inc.	ED	52.69%	54.05%	52.50%	53.08%
DTE Energy Company	DTE	50.39%	50.21%	50.28%	50.29%
Duke Energy Corporation	DUK	45.86%	46.92%	47.13%	46.64%
Edison International	EIX	57.70%	59.35%	58.27%	58.44%
Entergy Corporation	ETR	48.95%	48.70%	48.04%	48.56%
Eversource Energy	ES	44.06%	43.31%	42.98%	43.45%
Exelon Corporation	EXC	47.19%	47.11%	46.73%	47.01%
Evergy, Inc.	EVRG	41.49%	40.57%	41.16%	41.07%
IDACORP, Inc.	IDA	50.45%	50.05%	50.58%	50.36%
OGE Energy Corporation	OGE	46.52%	46.75%	46.47%	46.58%
Pinnacle West Capital Corporation	PNW	48.08%	47.78%	50.44%	48.77%
PPL Corporation	PPL	44.08%	43.39%	43.51%	43.66%
Public Service Enterprise Group Inc.	PEG	44.78%	44.97%	44.60%	44.79%
Southern Company	SO	44.54%	44.46%	45.18%	44.73%
Xcel Energy Inc.	XEL	45.36%	45.76%	45.53%	45.55%
Proxy Group					
MEAN		47.88%	47.97%	47.98%	47.94%
MEDIAN		47.63%	47.20%	47.52%	47.43%
LOW		41.49%	40.57%	41.16%	41.07%
HIGH		57.70%	59.35%	58.27%	58.44%

LONG-TERM DEBT RATIO - UTILITY OPERATING COMPANIES [2]

Company Name	Ticker	2025	2023	2023	Average
Interstate Power and Light Company	LNT	49.60%	48.27%	50.26%	49.38%
Wisconsin Power and Light Company	LNT	46.84%	46.18%	45.23%	46.08%
Ameren Illinois Company	AEE	44.76%	44.64%	43.79%	44.40%
Union Electric Company	AEE	47.97%	48.08%	48.13%	48.06%
AEP Texas, Inc.	AEP	54.42%	56.53%	54.31%	55.09%
Appalachian Power Company	AEP	50.43%	49.74%	51.56%	50.57%
Indiana Michigan Power Company	AEP	46.93%	49.82%	51.68%	49.48%
Kentucky Power Company	AEP	50.76%	55.07%	57.74%	54.52%
Kingsport Power Company	AEP	47.25%	47.01%	48.88%	47.71%
Ohio Power Company	AEP	47.40%	49.05%	48.70%	48.38%
Public Service Company of Oklahoma	AEP	49.54%	51.68%	48.25%	49.82%
Southwestern Electric Power Company	AEP	48.80%	48.45%	49.32%	48.86%
Wheeling Power Company	AEP	53.10%	55.34%	60.01%	56.15%
Alaska Electric Light and Power Company	AVA	41.67%	36.99%	37.48%	38.71%
Avista Corporation	AVA	50.05%	50.04%	50.26%	50.11%
Consumers Energy Company	CMS	50.86%	51.29%	50.90%	51.02%
Consolidated Edison Company of New York, Inc.	ED	52.63%	54.14%	52.56%	53.11%
Orange and Rockland Utilities, Inc.	ED	53.70%	52.25%	51.43%	52.46%
Southern California Edison Company	EIX	57.70%	59.35%	58.27%	58.44%
DTE Electric Company	DTE	50.39%	50.21%	50.28%	50.29%
Duke Energy Carolinas, LLC	DUK	46.63%	48.92%	48.00%	47.85%
Duke Energy Florida, LLC	DUK	46.37%	46.33%	48.69%	47.13%
Duke Energy Indiana, LLC	DUK	46.48%	46.59%	47.45%	46.84%
Duke Energy Kentucky, Inc.	DUK	46.31%	45.69%	38.46%	43.49%
Duke Energy Ohio, Inc.	DUK	36.88%	37.28%	35.61%	36.59%
Duke Energy Progress, LLC	DUK	47.25%	48.29%	49.28%	48.27%
Entergy Arkansas, LLC	ETR	52.99%	52.85%	54.92%	53.59%
Entergy Louisiana, LLC	ETR	46.18%	45.78%	44.55%	45.50%
Entergy Mississippi, LLC	ETR	50.59%	50.50%	50.68%	50.59%
Entergy New Orleans, LLC	ETR	52.13%	51.50%	45.63%	49.75%
Entergy Texas, Inc.	ETR	49.85%	50.26%	49.26%	49.79%
NSTAR Electric Company	ES	44.18%	42.57%	42.39%	43.05%
Public Service Company of New Hampshire	ES	45.00%	43.63%	43.84%	44.16%
The Connecticut Light and Power Company	ES	43.50%	43.94%	43.23%	43.56%
Atlantic City Electric Company	EXC	50.05%	49.98%	50.15%	50.06%
Baltimore Gas and Electric Company	EXC	47.97%	48.02%	45.79%	47.26%
Commonwealth Edison Company	EXC	45.55%	45.30%	45.05%	45.30%
Delmarva Power & Light Company	EXC	49.69%	49.72%	49.78%	49.73%
PECO Energy Company	EXC	46.41%	46.54%	46.90%	46.62%
Potomac Electric Power Company	EXC	49.86%	49.81%	49.90%	49.86%
Evergy Kansas Central, Inc.	EVRG	34.35%	33.22%	34.89%	34.15%
Evergy Metro, Inc.	EVRG	48.83%	49.03%	48.00%	48.62%
Evergy Missouri West, Inc.	EVRG	49.94%	47.92%	43.98%	47.28%
Westar Energy (KPL)	EVRG	44.22%	42.88%	44.82%	43.97%
Idaho Power Company	IDA	50.45%	50.05%	50.58%	50.36%
Oklahoma Gas and Electric Company	OGE	46.52%	46.75%	46.47%	46.58%
Arizona Public Service Company	PNW	48.08%	47.78%	50.44%	48.77%
Kentucky Utilities Company	PPL	46.91%	45.52%	46.53%	46.32%
Louisville Gas and Electric Company	PPL	47.29%	46.31%	47.17%	46.92%
PPL Electric Utilities Corporation	PPL	43.76%	43.71%	43.74%	43.73%
The Narragansett Electric Company	PPL	37.23%	37.10%	34.06%	36.13%
Public Service Electric and Gas Company	PEG	44.78%	44.97%	44.60%	44.79%
Alabama Power Company	SO	46.27%	46.12%	47.64%	46.68%
Georgia Power Company	SO	43.58%	43.47%	43.68%	43.58%
Mississippi Power Company	SO	44.80%	44.69%	44.99%	44.83%
Northern States Power Company - Minnesota	XEL	46.28%	46.63%	47.42%	46.78%
Northern States Power Company - Wisconsin	XEL	47.14%	46.77%	47.23%	47.05%
Public Service Company of Colorado	XEL	44.20%	44.79%	43.53%	44.17%
Southwestern Public Service Company	XEL	45.77%	45.83%	45.59%	45.73%
Operating Company					
MEAN		47.44%	47.48%	47.36%	47.42%
MEDIAN		47.25%	47.78%	47.64%	47.28%
LOW		34.35%	33.22%	34.06%	34.15%
HIGH		57.70%	59.35%	60.01%	58.44%

Notes:
Sources: Operating Company FERC Form 1; S&P Capital IQ
[1] Ratios are weighted by actual common equity and total long-term debt of operating subsidiaries.
[2] Evergy Kansas South was removed because it reports more than 80% common equity. Rockland Electric was removed because it does not report long-term debt.

EXHIBIT JC-09

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

Timothy S. Lyons

Re: Cost of Service and Cash Working Capital

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I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Timothy S. Lyons. My business address is 1 Speen Street, Suite 150, Framingham, Massachusetts 01701.

Q. By whom are you employed and in what capacity?

A. I am a Partner at ScottMadden, Inc. ("ScottMadden").

Q. Please describe your educational background and professional experience.

A. My educational background, qualifications, and work experience are set forth in Appendix A.

Q. Have you previously testified in proceedings before the Board of Public Utilities ("Board" or "BPU") or any other regulatory body?

A. Yes, I have previously testified before the BPU in nine proceedings. In one of those proceedings, I testified on behalf of Jersey Central Power & Light Company ("JCP&L" or the "Company"). I have also previously testified before more than 30 regulatory agencies across the United States and Canada. A summary of my qualifications is included in Appendix A.

II. OVERVIEW OF TESTIMONY

Q. What is the purpose of your Direct Testimony?

A. The purpose of my Direct Testimony is to sponsor the results of the class cost of service study ("COSS") and lead-lag study conducted on behalf of JCP&L, a subsidiary of FirstEnergy Corp. ("FirstEnergy"). The COSS was used to guide JCP&L's proposed rate design. The lead-lag Study was used to determine the Company's cash working capital

("CWC") requirement, which is included in the Company's rate base. My testimony describes the development of both studies.

Q. Are you sponsoring schedules in connection with your Direct Testimony?

A. Yes. I am sponsoring the following schedules that were prepared by me or under my direction:

- Schedule TSL-01 – COSS; and
- Schedule TSL-02 – Lead-lag study.

Q. Please summarize your Direct Testimony.

A. The results of JCP&L's COSS show differences in class rates of return ("ROR") for each rate class as compared to the system or overall ROR, as shown in Figure 1 (below).

Figure 1: COSS Results[1]

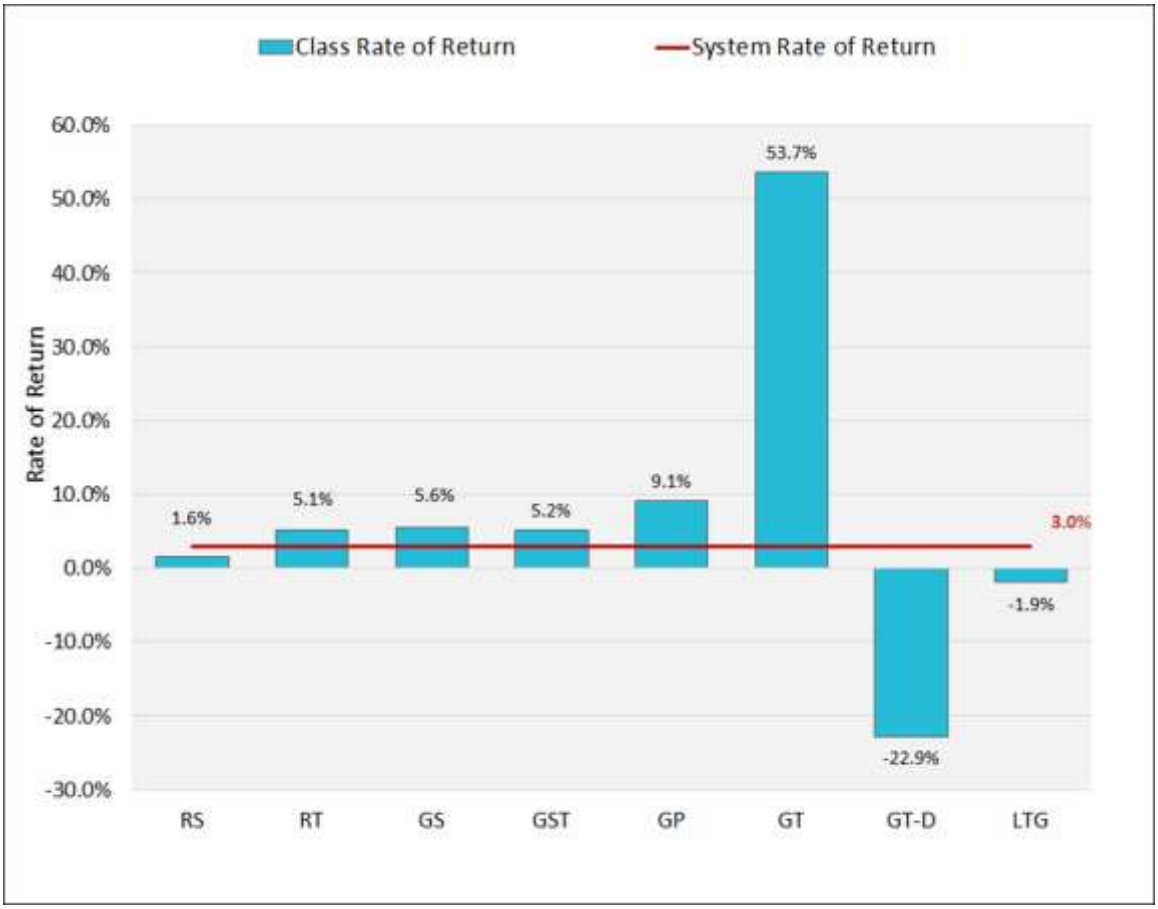


Figure 1 compares class RORs to the system or overall ROR based on current rates. It also shows the Residential (RS), GT-D, and Lighting (LTG) rate classes yield RORs below the system ROR, while the other rate classes yield RORs above the system ROR.

The results of the COSS were used to help guide the proposed rate design, as explained in the accompanying Direct Testimony of Yongmei Peng (Exhibit JC-10).

[1] As used in Figure 1 and throughout my Direct Testimony, "RS" refers to Residential General Service, "RT" refers to Residential Time-of-Day Service, "GS" refers to General Service Secondary, "GST" refers to General Service Secondary Time-of-Day, "GP" refers to General Service Primary, "GT" refers to General Service Transmission, "GT-D" refers to General Service Transmission Special Provision (d), and "LTG" refers to Lighting Service.

Q. Please describe JCP&L's service area and rate schedules.

A. JCP&L is a regulated utility providing electricity service to residential, commercial and industrial ("C&I"), and lighting customers in New Jersey.

Customers are presently served under one of 12 rate classes based on type of service and load characteristics, as shown in Figure 2 (below). There are three residential classes, four C&I classes, and five lighting classes. For developing the COSS, the Residential Geothermal & Heat Pump Service (RGT) is combined with the Residential Time-of-Day Service (RT) class, the General Service Transmission Special Provision (d) (GT-D) class is analyzed separately from the General Service Transmission (GT) class, and all five lighting classes are combined into one lighting (LTG) class.

Figure 2: Current Rate Structure[2]

Rate Class	Description
Residential General Service	Available for: (a) Individual Residential Structures; (b) separately metered residences in Multiple Residential Structures; (c) incidental use for non-residential purposes when included along with the residence; and/or (d) Auxiliary Residential Purposes whether metered separately from the residence or not.
Residential Time-of-Day	Available for: (a) Individual Residential Structures; (b) separately metered residences in Multiple Residential Structures; (c) incidental use for non-residential purposes when included along with the residence; and/or (d) Auxiliary Residential Purposes whether metered separately from the residence or not. For COSS purposes, this class includes RGT.
General Service Secondary	Available for general service purposes at secondary voltages not included under Service Classifications RS, RT, RGT, or GST. Single- or three-phase service at secondary voltages.

[2] For the definitions of capitalized terms in Figure 2 that are not defined in my Direct Testimony, please refer to JCP&L's Tariff for Service, Part I, Section F – Definitions.

Rate Class	Description
General Service Secondary Time-of-Day	Available for general Service purposes for C&I customers establishing demands in excess of 750 kilowatts ("kW") in two consecutive months during the current 24-month period. A customer which was served under this Service Classification as part of its previous experimental implementation may continue such Service until voluntarily transferring to Service Classification GS. Single- or three-phase service at secondary voltages.
General Service Primary	Available for general service purposes for C&I customers. Single- or three-phase service at primary voltages.
General Service Transmission	Available for general service purposes for C&I customers. Three-phase service at transmission voltages. Excludes General Service Transmission Special Provision (d) customers (*i.e.*, Closing of GTX Service customers).
General Service Transmission Special Provision (d)	Special provision (d) of Schedule GT. Available for former Schedule GTX customers.
Lighting	Includes Outdoor Lighting (OL), Sodium Vapor Street Lighting (SVL), Mercury Vapor Street Lighting (MVL), Incandescent Street Lighting (ISL), and LED Street Lighting (LED) Service.

Q. Please provide a breakdown of JCP&L's customers.

A. Figure 3 (below) provides a breakdown of JCP&L's customers and kilowatt-hour ("kWh") sales by rate class. The test year represents the period July 1, 2025, through June 30, 2026.

Figure 3: July 1, 2025, through June 30, 2026, Test Year Customers and Sales

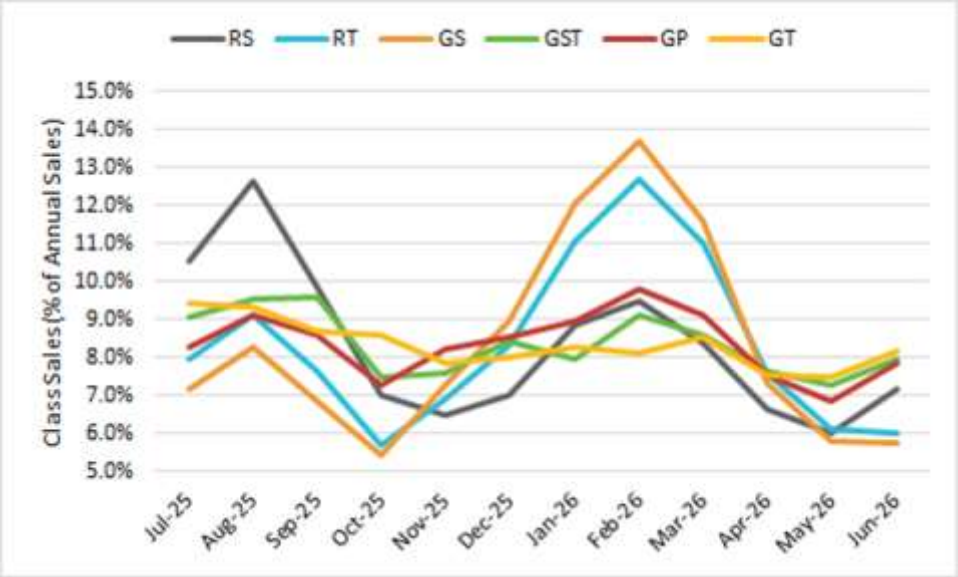
Rate Class	Number of Customers	% of Customers	Normalized Sales (kWh)	% of Sales	Avg kWh Sales/ Customer
RS	1,038,014	87.6%	9,557,661	47.9%	9,208
RT	12,766	1.1%	171,712	0.9%	13,451
GS	130,684	11.0%	6,410,336	32.1%	49,052
GST	170	0.0%	370,357	1.9%	2,180,865
GP	450	0.0%	1,441,480	7.2%	3,205,790
GT	178	0.0%	1,699,986	8.5%	9,547,650
GT-D	1	0.0%	195,263	1.0%	195,262,871
Lighting	2,856	0.2%	115,689	0.6%	40,512
Total	1,185,117	100.0%	19,962,484	100.0%	16,844

Figure 3 shows the Residential rate classes (RS and RT) represent 88.7% of the Company's

customers. Figure 3 also shows variations in annual use per customer among the rate classes. RS customers, for example, use on average 9,208 kWh per year, while GP customers use on average 3,205,790 kWh per year.

Figure 4 (below) shows monthly kWh sales by rate class as a percentage of annual sales. Figure 4 shows sales vary seasonally for certain rate classes.

Figure 4: Monthly Sales as % of Annual Sales



The RS rate class, for example, shows a seasonal load pattern, with monthly sales increasing during the winter and summer months, reflecting heating and cooling use, respectively. The GP rate class, by comparison, shows a relatively consistent load pattern throughout the year, with slight increases in the winter and summer months. Demand differences, as discussed below, have implications for the allocation of costs in the COSS.

III. COSS BACKGROUND

Q. What is the purpose of a COSS?

A. The purpose of a COSS is to allocate a utility's overall cost of service to each rate class in a manner that reflects its underlying cost of service, *i.e.*, the costs to serve its customers. The approach is well established in industry literature.[3]

Q. What was the approach used to develop the COSS for this case?

A. The approach used to develop the COSS for this case was based on three steps. First, costs were functionalized (or assigned) into functional categories. Second, functionalized costs were classified as one of three types, based on whether the costs are related to: (1) serving peak demands; (2) serving energy demands; or (3) meeting customer service requirements. Third and finally, classified costs were allocated to each rate class based on methods that best reflect how the costs were incurred.

The three steps were performed using two types of assignments: direct assignment and indirect assignment. Direct assignments were made by utilizing JCP&L's financial data and certain assignments of plant investments and expenses to certain functions, classifications, and rate classes. Indirect assignments were made by utilizing composite allocators based on direct and indirect assignments developed during the functionalization, classification, and allocation process. The assignments that were developed by the three-step method were then relied upon to prepare the COSS, which is based on methodologies approved by the Board in JCP&L's fully-litigated 2012 Base Rate Filing, BPU Docket No.

[3] *See* James C. Bonbright, et al., *Principles of Public Utility Rates* 109-10 (2d ed. 1988).

ER12111052.[4] The Company relied upon the same methodology when preparing its COSS in its 2016, 2020, and 2023 Base Rate Filings, which were ultimately settled.

Q. What is functionalization?

A. Functionalization is the first step in developing the COSS. Functionalization is the process of assigning rate base and expense items into operational components. The functionalization of costs in the COSS was based on JCP&L's accounting records, which are maintained in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts ("USOA").

Q. What is classification?

A. Classification is the second step in developing the COSS. Classification is the process of assigning rate base and expense items into categories that reflect cost-causation. There are three principal causes or drivers of costs related to the electric system:

- Customer-related – costs that vary with the number of customers, such as costs associated with connecting customers to the electric system and providing basic customer services, like metering and billing;
- Demand-related – costs that vary with maximum customer demands at the time of the system peak, at the time of the rate class peak, or at the time of the individual customer peak; and
- Energy-related – costs that vary with production, transmission, and/or delivery of energy, such as fuel and purchased power expenses.

[4] *See In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in and Other Adjustments to Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith; and for Approval of an Accelerated Reliability Enhancement Program ("2012 Base Rate Filing")*, BPU Docket No. ER12111052, Order dated March 8, 2015 ("2012 Base Rate Filing Order"), at pp. 75-76.

Q. What is allocation?

A. Allocation is the third step in developing the COSS. Allocation is the process of assigning rate base and expense items to each rate class based on allocators that best reflect how the costs were incurred. In other words, cost allocation should follow how costs were incurred.

Q. What types of allocators were used to develop the COSS?

A. There were three types of allocators used to develop the COSS:

1. Class determinants – class characteristics, such as number of customers, peak demands, kWh sales, and revenues by rate class;
2. Special studies – detailed analysis of specific plant or expense items, such as meters and services; and
3. Indirect – composite allocators based on how other costs were allocated.

Q. What model was used to prepare the COSS for this case?

A. The COSS for this filing was based on a spreadsheet model developed by ScottMadden in compliance with the 2012 Base Rate Filing Order. Rate base and expense items in the COSS were assigned to each rate class based on the three-step process described above. The results of the COSS are shown in Figure 1 (above).

Q. What conclusions can be reached when a rate class's ROR is lower or higher than the system, or overall, ROR?

A. If a rate class yields a ROR that is lower than the system ROR, then the revenues recovered from the rate class are less than its cost of service. Conversely, if a rate class yields a ROR that is higher than the system ROR, then the revenues recovered from the rate class are more than its cost of service. As discussed in Ms. Peng's Direct Testimony, the COSS results were used to establish revenue targets for each rate class.

Q. What data was used to prepare the COSS?

A. The COSS was based on financial data for the period July 1, 2025, through June 30, 2026. The COSS includes the number of customers, sales, and revenues by rate class. The COSS also includes rate base items, including intangible plant, distribution, and general plant-in-service as well as: (a) additions to plant-in-service, including materials and supplies, cash working capital, and other regulatory assets; and (b) reductions to plant-in-service, including accumulated deferred income taxes ("ADIT"), customer deposits, customer advances, and other regulatory liabilities. The COSS also includes operations and maintenance ("O&M") expenses, including distribution, customer service, customer account, sales, and administrative and general ("A&G") expenses, as well as taxes other than income, such as payroll and property taxes, and income taxes.

IV. DEVELOPMENT OF THE COSS

Q. What was the approach to functionalize costs in the COSS?

A. The COSS includes only distribution costs consistent with JCP&L's revenue requirements.

Distribution costs include: (1) rate base and O&M expenses related to the distribution facilities, (2) customer-specific facilities, such as meters (Account 370) and services (Account 369), and (3) customer services, such as meter reading expenses (Account 902) and customer records and collection expenses (Account 903). Distribution costs were identified from the Company's accounting records, which are maintained in accordance with the USOA.

The COSS further functionalized costs by primary and secondary distribution based on voltage levels to more accurately allocate distribution costs to each rate class. It was important to functionalize costs by primary and secondary distribution since some

customers are served from only primary distribution facilities and thus should not be allocated costs related to the secondary distribution facilities. Costs were functionalized into primary and secondary distribution consistent with the 2012 Base Rate Filing Order in the following manner:

- Primary Distribution – Fifty percent of costs related to Land and Land Rights (Account 360), Structures and Improvements (Account 361), Station Equipment (Account 362), Poles and Towers (Account 364), Overhead Conductors and Devices (Account 365), and Underground Conductors and Devices (Account 367) were assigned to primary distribution. Ninety percent of Underground Conductors and Devices (Account 366) were assigned to primary distribution.
- Secondary Distribution – Fifty percent of costs related to Land and Land Rights (Account 360), Structures and Improvements (Account 361), Station Equipment (Account 362), Poles and Towers (Account 364), Overhead Conductors and Devices (Account 365), and Underground Conductors and Devices (Account 367) were assigned to secondary distribution. Ten percent of Underground Conductors and Devices (Account 366) were assigned to secondary distribution. The remaining rate base and expense items were functionalized based on various methods.

Q. What was the approach to classify costs in the COSS?

A. The COSS generally classified costs based on the Average and Excess ("A&E") method, consistent with the 2012 Base Rate Filing Order.[5]

Q. What costs in the COSS were classified using the A&E method?

A. The COSS classifies distribution costs using the A&E method.

[5] 2012 Base Rate Filing Order at pp. 75-76.

Q. How were distribution costs classified and allocated using the A&E method?

A. Distribution costs were classified and allocated using the A&E method in two steps.

The first step was to calculate average demand, which represents the energy portion of JCP&L's facilities. It represents each rate class's share of the average demand and is calculated as each class's share of total kWh sales. The average demand component is weighted by the system load factor representing that portion of a utility's capacity that would be needed if all customers used energy at a constant 100% load factor.

The second step was to calculate "excess" demand, which in the COSS represents the peak demand portion of the Company's facilities. It represents each rate class's share of the peak demand. The class peak demand is based on coincident peak ("CP") demands. The "excess" demand component is weighted by one minus the system load factor—and then added to the average demand component to derive the A&E allocator.

Classification of costs using the A&E method was developed utilizing average demand (kWh) and CP demand data collected by the Company for each rate class utilizing data from the Company's Advanced Metering Infrastructure electric meters. The CP demand represents class demand at the time of the system peak.

The COSS has separate classifiers for the primary and secondary distribution systems, reflecting the average and excess demands on each system.

Q. How were rate base items classified and allocated in the COSS?

A. Rate base items were classified and allocated in the COSS in the following manner:

- Intangible plant (Accounts 301-303)
    - Costs were classified based on the A&E method.

- Demand costs were allocated based on the CP demands of each rate class.
- Energy costs were allocated based on kWh sales of each rate class.

- Distribution facilities – Poles, Towers, Fixtures, and Conductors (Accounts 360-367)
  - Costs were functionalized in the manner described earlier.
  - Costs were classified based on the A&E method.
  - Demand costs were allocated based on the CP demands of each rate class.
  - Energy costs were allocated based on kWh sales of each rate class.
- Transformers (Account 368)
  - Costs were functionalized as 100% secondary.
  - Costs were classified based on the A&E method.
  - Demand costs were allocated based on the secondary voltage CP demands of each rate class. Energy costs were allocated based on kWh sales of each rate class.
- Services (Account 369)
  - Costs were classified equally as customer and demand.
  - Customer costs were allocated based on the number of customers of each rate class.
  - Demand costs were allocated based on the secondary voltage CP demands of each rate class.
- Meters (Account 370)
  - Costs were classified as customer and demand based on a special study.
  - Customer costs reflect only the equipment portion of the total meter costs.

- Customer costs were allocated based on minimum meter costs calculated for each rate class. The costs in excess of class minimum meter costs were considered as demand costs for each rate class.

- Installation costs on customer premises (Accounts 371 and 373)
  - Costs are associated with installation of lighting equipment and thus are assigned to the lighting rate class.
- General plant (Accounts 389-399)
  - Costs were classified based on the A&E method.
  - Demand costs were allocated based on the CP demands of each rate class.
  - Energy costs were allocated on kWh sales of each rate class.
- Service Company plant
  - Costs were classified based on the A&E method.
  - Demand costs were allocated based on the CP demands of each rate class.
  - Energy costs were allocated on kWh sales of each rate class.
- Accumulated depreciation
  - Costs were classified and allocated based on the applicable plant items.
- Customer advances for construction, ADIT, net/loss on required debt, material and supplies, excess cost of removal, customer refunds, net operating losses, and property-related unprotected amortization
  - Costs were classified and allocated to each rate class in proportion to distribution plant in service.

- Customer deposits
    - Costs were classified as customer and allocated to non-lighting rate classes based on customer counts.
- Cash working capital
    - Costs were classified and allocated based on O&M expenses, excluding A&G expenses.
- Consolidated tax adjustment
    - Costs were classified and allocated based on plant in service.
- Net operating reserves
    - Costs were classified and allocated based on the labor portion of distribution O&M, customer service, and A&G expenses.

Q. How were O&M expenses classified and allocated in the COSS?

A. O&M expenses were classified and allocated in the COSS in the following manner:

- Distribution O&M expenses (Accounts 580-598)
    - Costs were classified and allocated based on their respective plant item.
- Supervision (Account 901) and Miscellaneous customer account (Account 905) expenses
    - Costs were classified as 100% energy and allocated based on weighted customer counts.
- Meter reading (Account 902) and Customer records and collection (Account 903) expenses
    - Costs were classified and allocated based on Meters (Account 370).
- Uncollectible expenses (Account 904)

- Costs were classified as 100% energy and allocated based on kWh sales of each rate class.

- Customer service costs (Accounts 907-910) and sales expense (Account 911)
  - Costs were classified based on the A&E method.
  - Demand costs were allocated based on the CP demands of each rate class.
  - Energy costs were allocated on kWh sales of each rate class, excluding GT.
- A&G expenses (Accounts 920-932)
  - Costs were allocated to GT based on their portion of distribution plant and classified as customer.
  - Remaining costs were classified based on the A&E method.
  - Demand costs were allocated based on the CP demands of each rate class.
  - Energy costs were allocated on kWh sales of each rate class.
- Depreciation and amortization expenses
  - Costs were classified and allocated based on the respective plant item.
- Property taxes
  - Costs were classified and allocated based on total plant.
- Payroll and unemployment taxes
  - Costs were classified and allocated based on labor.

Q. How were other operating revenues allocated in the COSS?

A. Other operating revenues were allocated in the COSS in the following manner:

- Late payment fees (Account 450) and service fees (Account 451) were allocated to each rate class based on historical data.

- Rent from electric property (Account 454) was classified and allocated based on a composite allocator developed based on the classification and allocation distribution plant.
- Other Electric Revenues (Account 456) were classified and allocated based on retail distribution revenues.

Q. Have you compared the results of the COSS in this rate case to the results of the COSS filed in JCP&L's last rate case?

A. Yes. Figure 5 (below) compares the Unit RORs for each rate class in this rate case to the Unit RORs in JCP&L's last rate case, its 2023 Base Rate Filing, BPU Docket No. ER23030144, based on the allocation methods in the COSS (where Unit ROR is the class ROR as a factor of the system or overall ROR). The comparison is based on the "Unit" ROR since the system or overall RORs in this rate case is different than in the Company's last rate case.

Figure 5: Comparison of COSS

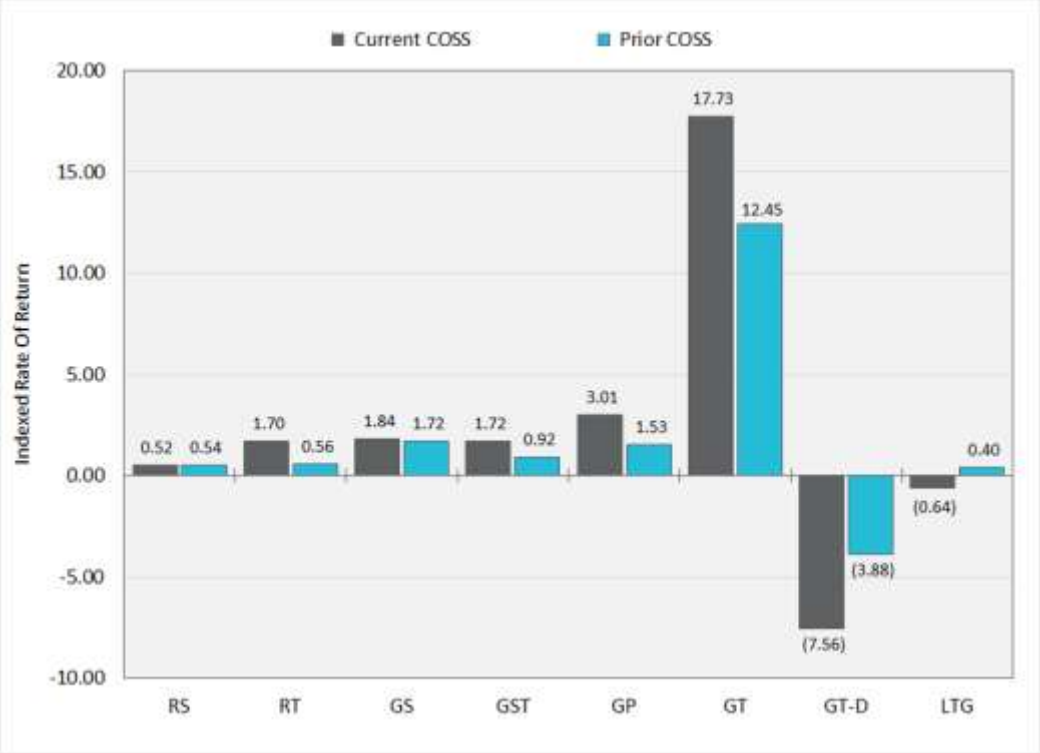


Figure 5 shows the results of the COSS in this rate case are generally consistent with the results of the COSS filed in JCP&L's last rate case.

Ms. Peng's Direct Testimony discusses utilization of the COSS results to develop the proposed rate design.

Q. Does the cost of service vary across JCP&L's rate classes?

A. Yes, the cost of service per customer and per kWh (*i.e.*, unit cost of service) varies across JCP&L's rate classes, as shown in Figure 6 (below).

Figure 6: Unit Cost of Service by Rate Class

Rate Schedule	Revenue Requirements Per Customer	Per kWh
Residential Service (RS)	$ 588	$ 0.064
Residential Time of Day (RT)	634	0.047
General Service (GS)	2,047	0.042
General Time of Day (GST)	78,892	0.036
General Service Primary (GP)	59,055	0.018
General Service Transmission (GT)	48,983	0.005
General Service Prov-D (GT-D)	1,006,464	0.005
Lighting (LTG)	14,441	0.356

Figure 6 shows, for example, the unit cost of service for the RS rate class is $588 per customer, while the unit cost of service for the GP rate class is $59,055 per customer. By comparison, the unit cost of service for the RS rate class is $0.064 per kWh, while the unit cost of service for the GP rate class is $0.018 per kWh.

Q. How are variations in the unit cost of service used to support JCP&L's rate design?

A. Variations in the unit cost of service support the need for distinct rate classes.

Q. How were the results of the COSS used to inform JCP&L's proposed revenue requirements for each rate class.

A. The COSS was used as a guide to apportion JCP&L's overall revenue requirement to each rate class. Specifically, class revenue requirements at the system ROR are determined as the sum of required return on allocated rate base and allocated expenses (*e.g.*, O&M, taxes, and depreciation).

The COSS also determines class revenue requirements by cost classifications (*i.e.*, customer, demand, and energy). The class revenue requirements by cost classification are utilized by Ms. Peng to develop the Company's proposed rates for each rate class.

V. ELECTRIC VEHICLE ("EV") COST OF SERVICE

Q. Has JCP&L prepared a COSS for RS class EV customers based on EV charging data?

A. Yes, JCP&L has prepared such a COSS, as directed in the Board's Order dated June 8, 2022.[6] The COSS for RS class EV customers is based on the RS class cost of service, adjusted for demand differences between RS class customers and RS class EV customers. Specifically, the residential EV charging data shows that the peak demand requirements for RS class EV customers are lower than the peak demand requirements for RS class customers as a whole. The lower peak demand requirements yield a lower cost of service for residential EV customers.

Q. Has JCP&L prepared a similar COSS for commercial class EV customers based on available EV charging data?

A. Yes. JCP&L prepared a COSS for commercial class EV customers based on EV charging data. The COSS for commercial class EV customers was based on the commercial GS class cost of service, adjusted for demand differences between GS class customers and GS class EV customers. Specifically, the GS class EV customer demands show that the peak demand requirements for GS class EV customers are higher than the peak demand requirements for GS class customers as a whole. The higher peak demand requirements yield a higher cost of service for GS class EV customers.

[6] *In re the Verified Petition of Jersey Central Power & Light Company for Approval of an Electric Vehicle Program and an Associated Cost Recovery Mechanism*¸ BPU Docket No. EO21030630, Order dated June 8, 2022, at p. 15, ¶ 54.

VI. LEAD-LAG STUDY

Q. Please define the term "working capital" as a rate base component.

A. The term "working capital" refers to the net funds required by JCP&L to finance goods and services used to provide service to customers from the time those goods and services are paid for by the Company to the time that payment is received from customers. Goods and services considered in the lead-lag study include: O&M expenses, including labor and non-labor expenses; federal, state, and local taxes; and employment taxes.

Q. How was JCP&L's cash working capital requirement determined?

A. JCP&L's cash working capital requirement was determined by applying the results of the lead-lag study to test year expenses (July 1, 2025 through June 30, 2026). The lead-lag study compares differences between the Company's revenue lag and expense leads.

The revenue lag represents the number of days from the time customers receive their electric service to the time customers pay for their electric service, *i.e.*, when the funds are available to the Company. The longer the revenue lag, the more cash the Company needs to finance its day-to-day operations.

The expense lead represents the number of days from the time the Company receives goods and services used to provide electric service to the time payments are made for those goods and services, *i.e.*, when the funds are no longer available to the Company.

The longer the expense lead, the less cash the Company needs to fund its day-to-day operations.

Together, the revenue lag and expense lead times are used to measure the lead-lag days. The lead-lag days are then applied to the Company's test year expenses (July 1, 2025, through June 30, 2026) to derive the CWC requirement, which is included in the Company's rate base.

Q. Please describe the data used in the lead-lag study.

A. The lead-lag study was based on data from the period January 1, 2024, through December 31, 2024 (the "Study Period"). The data included: customer meter reading and billing schedules; O&M expenses; and federal, state, local, and employment taxes. The data generally included service periods, payment dates, and payment amounts.

1. Revenue Lag

Q. How was the revenue lag determined?

A. The revenue lag was based on the number of days from the time electric service was provided to customers, to the time payment was received from customers. There are two categories of revenues that comprise the revenue lag: (1) retail electricity revenues; and (2) other operating revenues.

Retail electricity revenues represent the largest revenue category, consisting of revenues related to retail electricity service for residential, commercial, and industrial customers. The revenue lag for retail electricity service was measured as the sum of three components: (1) the service lag; (2) the billing lag; and (3) the collection lag.

Q. What is the service lag?

A. The service lag measures the average number of days in the service period, *i.e.*, the time between the start and end of the billing month. Meters are read at the end of the billing month. The service lag in the lead-lag study was based on the midpoint of the service period, which reflects that electricity is delivered evenly over the service period.

Q. What is the billing lag?

A. The billing lag measures the number of days from the time meters are read to the time bills are calculated and recorded. The billing lag in the lead-lag study was based on the Company's meter reading schedule.

Q. What is the collection lag?

A. The collection lag measures the number of days from the time bills are calculated and recorded to the time customer payments are received (*i.e.*, funds are available to JCP&L). The collection lag in the lead-lag study was based on monthly accounts receivable balances and billed revenue data. Specifically, the collection lag was determined by dividing the average accounts receivable balance during the Study Period by the average billed revenues per day during the same period. The approach is consistent with JCP&L's lead-lag study filed in its last rate case.

Q. How was the revenue lag for other operating revenues determined?

A. The revenue lag for other operating revenues was determined by: first, identifying the revenue lag for each of the five categories of other operating revenues; second, converting the revenue lags to "dollar-days" that reflect a weighting of the categories by revenues; and, finally, summing the dollar days across all other operating revenues. The five categories of other operating revenues were: (1) wholesale energy revenues, (2) Solar Renewable Energy Certificates sales revenues, (3) other retail revenues, such as late payment and miscellaneous services charges, (4) telecom and telephone pole rentals, and (5) intercompany revenues.

Q. What is the total revenue lag used in the lead-lag study?

A. The total revenue lag used in the lead-lag study is based on a weighted average of the revenue lags for retail electricity revenues and other operating revenues. The derivation of the revenue lag is shown in Schedule TSL-02.

2. Expense Leads

a. O&M Expenses

Q. Please describe the development of lead days for O&M expenses.

A. Lead days for O&M expenses were measured separately for the following expense categories: (1) purchased energy; (2) regular payroll; (3) incentive compensation; (4) employee benefits; (5) pension; (6) service company (affiliate); (7) joint use rental; (8) uncollectible expenses; (9) Universal Service Fund/Lifeline payments; and (10) other O&M expenses.

Q. How were lead days determined for purchased energy expenses?

A. Lead days for purchased energy expenses were measured separately for the following categories: (1) purchased energy; and (2) Zero Emissions Credits ("ZECs").

Lead days for purchased energy were based on a review of JCP&L's invoices. Lead days were measured as the number of days from the midpoint of the service period to the payment date.

Lead days for ZECs were zero to reflect the interest payments that offset timing differences between the midpoint of the service period and the payment date.

Q. How were lead days determined for regular payroll expenses?

A. Lead days for regular payroll expenses were based on JCP&L's payroll process, which pays employees on a weekly and bi-weekly basis. Lead days were measured for each payroll period as the number of days from the midpoint of the weekly and bi-weekly payroll period, individually, to the weekly and bi-weekly payment date, converted to "dollar-days" to reflect a weighting of the expense amounts, and then summed across all regular payroll expenses.

Q. Did the lead-lag study separately determine lead days for incentive compensation expenses?

A. Yes. Lead days for JCP&L's incentive compensation expenses were measured separately as the number of days from the midpoint of the performance period (*i.e.*, when the incentive compensation was earned) to the payment dates.

Q. How were lead days determined for employee benefit expenses?

A. Lead days for employee benefit expenses were based on a review of JCP&L's payments for individual benefit items, including medical, dental, and 401(k) plans. Lead days were measured for each benefit item as the number of days from the midpoint of the benefit period to the payment date, converted to "dollar-days" to reflect a weighting of the expense amounts, and then summed across all benefit expenses.

Q. How were lead days determined for pension plan payments?

A. Lead days for pension plan payments were zero to reflect that services are provided to the pension plan at the time payment is made.

Q. How were lead days determined for FirstEnergy Services Company (Affiliate) ("FESC") expenses?

A. Lead days for FESC expenses were based on the number of days from the midpoint of the service period to the financial settlement (payment) date via the FirstEnergy Corporation Intra System Money Pool ("Money Pool"). The FESC service period is based on the calendar month. Intercompany charges are recorded during the month and are billed by FESC and settled by the various FirstEnergy companies on the first business day following the conclusion of the service period. Lead days for FESC expenses were measured as the number of days from the midpoint of the service period to the financial settlement via the

Money Pool, which is on the first business day following the conclusion of the service period.

Q. How were lead days determined for joint use rentals?

A. Lead days for joint use rentals were based on the service periods and payment schedule. Lead days for joint use rentals were measured as the number of days from the midpoint of the service period to the payment date.

Q. How were lead days determined for uncollectible expenses?

A. Lead days for uncollectible expenses were based on JCP&L's approach to create a reserve account for uncollectible expenses prior to the actual write-off. Lead days were measured as the average uncollectible reserve balance over 13 months divided by the actual write-off expenses during the Study Period and then multiplied by 365 days.

Q. How were lead days determined for Universal Service Fund/Lifeline payments?

A. Lead days for Universal Service Fund/Lifeline payments were based on the collection periods and payment schedule from a sample of invoices. Lead days for Universal Service Fund/Lifeline payments were measured as the number of days from the midpoint of the collection period to the payment date.

Q. How were lead days determined for other O&M expenses?

A. Lead days for other O&M expenses were based on the sum of two components: (1) lead days from the midpoint of the service period to the invoice date; and (2) lead days from the invoice date to the payment date.

Lead days from the midpoint of the service period to the invoice date were based on a stratified sample of purchase order and non-purchase order invoices paid by the Company over the period January 1, 2024, through December 31, 2024. Lead days were

measured for each invoice in the sample as the number of days from the midpoint of the service period to the invoice date. Invoices were then converted to "dollar days" to reflect a weighting by expense amount and then summed by invoice amounts to determine the lead days. The study relied on a sample of invoices to measure the lead days because the service periods were not readily available electronically and required detailed inspection of individual invoices.

Lead days from the invoice date to the payment date were based on the full population of invoices paid by the Company over the period January 1, 2024, through December 31, 2024. Lead days were measured for each invoice as the number of days from the invoice date to the payment date. Invoices were then converted to "dollar days" to reflect a weighting by expense amount and then summed by invoice amounts to determine the lead days.

b. Current Income Tax Expense

Q. How were lead days determined for federal income taxes?

A. Lead days for federal income taxes were based on due dates for tax payments: April 15, June 15, September 15, and December 15. Lead days for federal income taxes were measured as the number of days from the midpoint of the taxing period (*i.e.*, the calendar year) to the due dates. The lead-lag study assumes the tax payments reflect equal installments.

Q. How were lead days determined for state income taxes?

A. Lead days for state income taxes were based on due dates for tax payments: April 15, May 15, and June 15. Lead days for state income taxes were measured as the number of days from the midpoint of the taxing period (*i.e.*, the calendar year) to the due dates. The study

assumes the tax payments reflect the following installments: 25% is due on April 15; 50% is due on May 15; and 25% is due on June 15.

c. Taxes Other than Income Taxes

Q. How were lead days determined for Taxes Other Than Income Taxes?

A. Lead days for Taxes Other Than Income Taxes were measured separately for the following categories: (1) payroll-related taxes (Federal Insurance Contributions Act ("FICA")), federal unemployment, and state unemployment); (2) real estate taxes; (3) sales and use taxes; and (4) New Jersey Public Utility Assessment and Ratepayer Advocate Assessment.

Q. How were lead days determined for each of these taxes?

A. Lead days for FICA taxes were measured as the number of days from the midpoint of the applicable pay period to the payment date.

Lead days for federal and state unemployment taxes were measured as the number of days from the midpoint of the taxing period to the due date.

Lead days for real estate taxes were measured as the number of days from the midpoint of the taxing period to the payment date.

Lead days for sales and use taxes were measured as the number of days from the midpoint of the taxing period to the payment date.

Lead days for New Jersey Public Utility Assessment and Ratepayer Advocate Assessment were measured as the number of days from the midpoint of the assessment period to the payment date.

d. Return on Invested Capital and Interest Expenses

Q. Did you calculate lead days for return on invested capital and interest payments?

A. Yes. Consistent with the Board's practice, the return on invested capital is included in the lead-lag study.[7] A zero expense lead was assigned to the return on common equity, recognizing returns are earned and become the property of the utility's investors at the time services are rendered. A zero-expense lead was also assigned to interest payments on long-term debt, which is also consistent with the Board's practice.[8]

Lead days for interest on customer deposits were measured as the midpoint of the service period of one year for Residential customers and of the service period of two years for Non-Residential customers.

e. Deferred Income Taxes

Q. Did you calculate lead days for deferred income taxes?

A. No. It has been the Board's practice to exclude deferred taxes from lead-lag studies.[9]

f. Depreciation and Other Expense Items

Q. Did you calculate lead days for depreciation expense?

A. Yes. The Board's practice is to include depreciation expense in lead-lag studies.[10] Lead days for depreciation expenses were zero because the items are deducted from rate base when the expenses are recorded.

[7] 2012 Base Rate Filing Order at p. 14.
[8] *Ibid.*
[9] *Id.* at pp. 13-14.
[10] *Id.* at p. 13.

3. Working Capital Adjustments

Q. Please describe the working capital adjustments.

A. There were four working capital adjustments to be included in rate base. Three adjustments were consistent with those in the study filed in JCP&L's last rate case and are listed below.

- Regulatory Debits – represents funds to be paid by customers.
- Regulatory Credits – represents funds owed to customers.
- Accretion Expense – represents funds to be paid by customers.

The fourth adjustment is related to storm expenses of $208.1 million. The amount has been treated in the working capital requirement to reflect that the Company does not propose to recover the storm expenses in base rates in this filing. Specifically, storm expenses of $208.1 million are included in the Company's Other O&M expenses, which yields a working capital requirement of (negative) $7.5 million. The Company proposes to fully offset the working capital requirement of (negative) $7.5 million via a regulatory credit—that is, a storm adjustment of (positive) $7.5 million because, again, the Company does not propose to recover the $208.1 million in storm expenses in base rates in this filing.

Q. What were the results of the lead-lag study?

A. The results of the lead-lag study are included in Schedule TSL-02. Based on the study results, the Company's cash working capital requirement is $137,480,711.

Q. Are the results of the lead-lag study reasonable?

A. Yes, the lead-lag study provides an accurate assessment of JCP&L's actual cash working capital requirements, which should be included in the Company's rate base. The accompanying Direct Testimony of Carol A. Pittavino (Exhibit JC-04) utilizes the cash working capital amount as a component of rate base as disclosed in Schedule CAP-05.

VII. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

Summary of Qualifications

Tim Lyons is a partner with ScottMadden with more than 30 years of experience in the energy industry. Tim has held senior positions at several gas utilities and energy consulting firms. His experience includes rates and regulatory support, sales and marketing, customer service and strategy development. Prior to joining ScottMadden, Tim served as Vice President of Sales and Marketing for Vermont Gas. He has also served as Vice President of Marketing and Regulatory Affairs for Providence Gas Company, Director of Rates at Boston Gas Company, and Project Director at Quantec, LLC, an energy consulting firm.

Tim has sponsored testimony before more than 30 U.S. and Canadian regulatory agencies. Tim holds a bachelor's degree from St. Anselm College, a master's degree in economics from The Pennsylvania State University, and a master's degree in business administration from Babson College.

Areas of Specialization

- Regulation and Rates
- Retail Energy
- Utilities
- Natural Gas

Capabilities

- Regulatory Strategy and Rate Case Support
- Strategic and Business Planning
- Capital Project Planning
- Process Improvements

Articles and Speeches

- "Country Strong: Vermont Gas shares its comprehensive effort to expand natural gas service into rural communities." ***American Gas Association***, June 2011 (with Don Gilbert).
- "Talking Safety With Vermont Gas." ***American Gas Association***, February 2009 (with Dave Attig).
- "Consumers Say 'Act Now' To Stabilize Prices." ***Power & Gas Marketing***, September/ October 2001 (with Jim DeMetro and Gerry Yurkevicz).
- "Rate Reclassification: Who Buys What and When." ***Public Utilities Fortnightly***, October 15, 1991 (with John Martin).

Sponsor	Date	Docket No.	Subject
Regulatory Commission of Alaska			
Cook Inlet Natural Gas Storage Alaska, LLC	7/21	Docket No. U-21-058	Sponsored testimony supporting the lead-lag study/cash working capital requirement for a general rate case proceeding.
ENSTAR Natural Gas Company	06/16	Docket No. U-16-066	Adopted and sponsored testimony supporting a lead-lag study for a general rate case proceeding.
Arizona Corporation Commission			
Southwest Gas Corporation	02/24	Docket No. G-01551A-23-0341	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation	12/21	Docket No. G-01551A-21-0368	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Arkansas Public Service Commission			
Summit Utilities, Inc.	01/24	Docket No. 23-079-U	Sponsored testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (The Empire District Electric Company)	2/23	Docket No. 22-085-U	Sponsored testimony supporting the class cost of service, rate design, bill impact studies, and revenue decoupling for a general rate case proceeding.
Liberty Utilities (Pine Bluff Water)	10/18	Docket No. 18-027-U	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
California Public Utilities Commission			
Liberty Utilities (CalPeco Electric)	9/24	Application No. 24-09-010	Sponsored testimony supporting the marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (Apple Valley Water)	01/24	Application No. 24-01-0003	Sponsored testimony supporting rate design studies for a general rate case proceeding.
Liberty Utilities (Park Water)	01/24	Application No. 24-01-0002	Sponsored testimony supporting rate design studies for a general rate case proceeding.
Bear Valley Electric Service, Inc.	10/22	Application No. 22-08-010	Sponsored testimony supporting marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (CalPeco Electric)	5/21	Application No. 21-05-017	Sponsored testimony supporting the lead-lag study/cash working capital, marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation (Southern California, Northern California, and South Lake Tahoe jurisdictions)	8/19	Application No. 19-08-015	Sponsored testimony on behalf of three separate rate jurisdictions supporting revenue requirements, lead-lag/ cash working capital, and class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Colorado Public Utilities Commission			
Colorado Natural Gas (Summit Utilities)	01/24	Proceeding No. 23A-0570G	Sponsored the Fully Distributed Cost (FDC) study in support of a Cost Assignment and Allocation Manual (CAAM) application.
Connecticut Public Utilities Regulatory Authority			
Yankee Gas Company	07/14	Docket No. 13-06-02	Sponsored report and testimony supporting the review and evaluation of gas expansion policies, procedures, and analysis.
Delaware Public Service Commission			
Artesian Water Company	04/25	Docket No. 25-0346	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Tidewater Utilities, Inc	08/24	Docket No. 24-0991	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Artesian Water Company	04/23	Docket No. 23-0601	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.

Sponsor	Date	Docket No.	Subject
Illinois Commerce Commission			
Ameren Illinois Company d/b/a Ameren Illinois	6/24	Docket 22-0487/ 23-0082/ 24-0238 (cons.)	Sponsored rebuttal testimony supporting a marginal cost study for a Multi-Year Integrated Grid Plan (Grid Plan) proceeding.
Liberty Utilities (Midstates Natural Gas)	12/23	Docket No. 23-0380	Sponsored testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Ameren Illinois Company d/b/a Ameren Illinois	1/23	Docket No. 22-0487	Sponsored testimony supporting a Multi-Year Integrated Grid Plan (Grid Plan). Prepared research and analysis evaluating the reasonableness of the Grid Plan through comparison to how other electric utilities have responded to the changing energy landscape.
Liberty Utilities (Midstates Natural Gas)	07/16	Docket No. 16-0401	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new commercial classes and a decoupling mechanism.
Iowa Utilities Board			
Liberty Utilities (Midstates Natural Gas)	07/16	Docket No. RPU-2016-0003	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony also includes proposal for new commercial classes.
Kansas Corporation Commission			
The Empire District Electric Company	12/18	Docket No. 19-EPDE-223-RTS	Sponsored testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Kentucky Public Service Commission			
American Electric Power - Kentucky Power Company	08/25	Case No. 2025-00257	Sponsored testimony supporting the lead-lag study for a general rate case proceeding.
Kentucky Utilities Company	05/25	Case No 2025-00113	Sponsored testimony supporting cost of service and rate design studies for a general rate case proceeding.
Louisville Gas and Electric Company	05/25	Case No 2025-00114	Sponsored testimony supporting cost of service and rate design studies for a general rate case proceeding.
Bluegrass Water Utility (Central States Water Company)	02/23	Case No. 2022-00432	Sponsored testimony supporting the rate design and bill impact studies for a general rate case proceeding.
Maine Public Utilities Commission			
Maine Water Company	04/26	Docket No. 2026-00028	Sponsored testimony supporting the class cost of service, rate design, and bill impact studies for a general rate case proceeding for the 10 water utility divisions.
Maine Water Company	12/24	Docket No. 2024-00378	Sponsored testimony supporting a two-phased approach to consolidate or unify rate schedules for 10 water utility divisions.
Maine Water Company	10/24	Docket No. 2024-00291	Sponsored testimony supporting the class cost of service, rate design, and bill impact studies for a general rate case proceeding for the Camden and Rockland Division.
Calpine Corporation and Casco Bay Energy Company	10/24	Docket No. 2024-00137	Sponsored testimony regarding ratemaking treatment of Net Energy Billing stranded cost rate design.
Northern Utilities, Inc. d/b/a Unitil	05/23	Docket No. 2023-00051	Sponsored testimony supporting a marginal cost study, class cost of service study, rate design and customer bill impact for a general rate case proceeding.
Maine Water Company	03/21	Docket No. 2021-00053	Sponsored testimony supporting a proposed rate smoothing mechanism.
Northern Utilities, Inc. d/b/a Unitil	06/19	Docket No. 2019-00092	Sponsored testimony supporting a proposed capital investment cost recovery mechanism.
Northern Utilities, Inc. d/b/a Unitil	06/15	Docket No. 2015-00146	Sponsored testimony supporting the proposed gas expansion program, including a zone area surcharge.

Sponsor	Date	Docket No.	Subject
Maryland Public Service Commission			
The Potomac Edison Company (FirstEnergy)	03/23	Case No. 9695	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Sandpiper Energy, a Chesapeake Utilities company	12/15	Case No. 9410	Sponsored testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding. The testimony includes proposal for new residential and commercial classes.
Massachusetts Department of Public Utilities			
Berkshire Gas Company, Eversource Energy, Liberty Utilities, National Grid, and Unitil	03/22	Docket No. DPU 20-80	Sponsored report that summarizes research, findings, and recommendations for regulatory mechanisms, methodologies, and policies that support Massachusetts's achievement of its net zero climate goal by 2050. The regulatory designs were informed by the results of quantitative and qualitative analysis of decarbonization pathways to achieve the Commonwealth's climate goals.
Liberty Utilities (New England Gas Company)	08/20	Docket No. DPU 20-92	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2020/2021 through 2024/2025.
Eversource Energy, National Grid, and Unitil	02/20	Docket No. DPU 19-55	Sponsored report that summarizes research and evaluation of funding approaches for infrastructure modifications that interconnect Distributed Generation (DG) projects.
Liberty Utilities (New England Gas Company)	07/18	Docket No. DPU 18-68	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2018/2019 through 2022/2023.
Liberty Utilities (New England Gas Company)	07/16	Docket No. DPU 16-109	Sponsored the Long-Range Forecast and Supply Plan filing for the five-year forecast period 2016/2017 through 2020/2021.
Boston Gas	10/93	Docket No. DPU 92-230	Sponsored testimony describing the Company's position regarding rate treatment of vehicular natural gas investments and expenses.
Boston Gas	03/90	Docket No. DPU 90-55	Sponsored testimony supporting the weather and other cost of service adjustments, rate design and customer bill impact studies for a general rate case proceeding.
Boston Gas	03/88	Docket No. DPU 88-67-II	Sponsored testimony supporting the rate reclassification of commercial and industrial customers for a rate design proceeding.
Michigan Public Service Commission			
DTE Energy	04/25	Docket No. U-21860	Sponsored testimony regarding DTE Energy's use of constant dollar averaging to develop its cost forecasts.
Lansing Board of Water & Light and Michigan State University	04/25	Docket No. U-21806	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/24	Docket No. U-21490	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/23	Docket No. U-21308	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/22	Docket No. U-21148	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/20	Docket No. U-20650	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.

Sponsor	Date	Docket No.	Subject
Lansing Board of Water & Light and Michigan State University	04/19	Docket No. U-20322	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Midland Cogeneration Ventures, LLC	09/18	Docket No. U-18010	Sponsored testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Minnesota Public Utilities Commission			
Northern States Power Company (XcelEnergy)	10/21	Docket No. E002/GR-21-630	Sponsored testimony supporting a Return on Equity (ROE) adjustment mechanism that would allow the Company to symmetrically adjust its ROE to reflect significant changesin financial market conditions.
Missouri Public Service Commission			
The Empire District Electric Company	11/24	Docket No. ER-2024-0261	Sponsored testimony supporting the class cost of service, rate design, bill impact, and lead-lag studies for a general rate case proceeding.
Spire Missouri, Inc.	11/24	Docket No. GR-2024-0107	Sponsored testimony supporting the class cost of service, rate design, bill impact, and lead-lag studies for a general rate case proceeding.
Liberty Utilities (Missouri Water)	03/24	Docket No. WR-2024-0104	Sponsored testimony supporting lead-lag study for a general rate case proceeding.
Liberty Utilities (Midstates Natural Gas)	02/24	Docket No. GR-2024-0106	Sponsored testimony supporting the class cost of service, rate design, bill impact, and lead-lag studies for a general rate case proceeding.
Confluence Rivers Utility Operating Company	12/22	Case No. WR-2023-0006/ SR-2023-0007	Sponsored testimony supporting the rate design and bill impact studies for a general rate case proceeding.
The Empire District Gas Company	08/21	Docket No. GR-2021-0320	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
The Empire District Electric Company	05/21	Docket No. ER-2021-0312	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Spire Missouri, Inc.	12/20	Docket No. GR-2021-0108	Sponsored testimony supporting class cost of service, rate design, and lead-lag study proposals for a general rate case proceeding. The testimony also included support for a proposed revenue adjustment mechanism.
The Empire District Electric Company	08/19	Docket No. ER-2019-0374	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a weather normalization mechanism.
Liberty Utilities (Midstates Natural Gas)	09/17	Docket No. GR-2018-0013	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a revenue decoupling/ weather normalization mechanism as well as tracker accounts for certain O&M expenses and capital costs.
Missouri Gas Energy	04/17	Docket No. GR-2017-0216	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
Laclede Gas Company	04/17	Docket No. GR-2017-0215	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.

Sponsor	Date	Docket No.	Subject
Nevada Public Utilities Commission			
Southwest Gas Corporation	09/23	Docket No. 23-09012	Sponsored testimony supporting the class cost of service,rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	09/21	Docket No. 21-09001	Sponsored testimony supporting the class cost of service,rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	02/20	Docket No. 20-02023	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
New Hampshire Public Utilities Commission			
Unitil (Northern Utilities, Inc.)	04/26	Docket No. DG 26-008	Sponsored testimony supporting a marginal cost study, class cost of service study, rate design, customer bill impacts, and revenue decoupling for a general rate case proceeding. The testimony also includes proposal for new C&I rate class.
Unitil Energy Systems, Inc.	05/25	Docket No. DE 25-025	Sponsored testimony supporting a marginal cost study, class cost of service study, rate design, customer bill impacts, and revenue decoupling for a general rate case proceeding.
Unitil (Northern Utilities, Inc.)	08/21	Docket No. DG 21-104	Sponsored testimony supporting a revenue decoupling mechanism.
Unitil Energy Systems, Inc.	04/21	Docket No. DE 21-030	Sponsored testimony supporting a revenue decoupling mechanism.
Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities	11/17	Docket No. DG 17-198	Sponsored testimony supporting a levelized cost analysis for approval of firm supply and transportation agreements.
Liberty Utilities d/b/a Granite State Electric Company	04/16	Docket No. DE 16-383	Adopted testimony and sponsored Lead/Lag study for a general rate case proceeding.
New Jersey Board of Public Utilities			
South Jersey Gas Company	11/25	Docket No. GR25110627	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Middlesex Water Company	07/25	Docket No. WR25060372	Sponsored testimony supporting the class cost of service, rate design, and customer bill impacts for a general rate case proceeding.
Elizabethtown Gas Company	02/24	Docket No. GR24020158	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Jersey Central Power and Light Company (FirstEnergy)	03/23	Docket No. ER23030144	Sponsored testimony supporting the class cost of service and Lead/Lag studies for a general rate case proceeding.
South Jersey Gas Company	04/22	Docket No. GR22040253	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	12/21	Docket No. GR21121254	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
South Jersey Gas Company	03/20	Docket No. GR20030243	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	04/19	Docket No. GR19040486	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Pivotal Utility Holdings, Inc. d/b/a Elizabethtown Gas Company	08/16	Docket No. GR16090826	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.

Sponsor	Date	Docket No.	Subject
New Mexico Public Regulation Commission			
New Mexico Gas Company, Inc.	06/25	Advice Notice No. 109 in Case No. 23-00255-UT	Sponsored testimony supporting the Weather Normalization Adjustment Mechanism.
New Mexico Gas Company, Inc.	12/24	Advice Notice No. 105	Sponsored testimony supporting changes in Rule No. 16 – Line Extension Policy.
New Mexico Gas Company, Inc.	07/24	Case No. 18-00038-UT	Sponsored testimony supporting the Weather Normalization Adjustment Mechanism.
New Mexico Gas Company, Inc.	09/23	Case No. 23-00255-UT	Sponsored testimony supporting the class cost of service, rate design, bill impact and weather normalization adjustment mechanisms for a general rate case proceeding.
New York Public Service Commission			
Rochester Gas and Electric	05/25	Case No. 25-G-0380	Sponsored testimony related to a classification study of residential and C&I customers in compliance with the Company's prior rate case in Cases 22-E-0317 et. al.
New York Power Authority	09/04	Case No. 04-E-0572	Sponsored testimony evaluating Con Edison's class cost of service study.
Corporation Commission of Oklahoma			
Summit Utilities Oklahoma	06/25	Cause No. PUD 2025-000028	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
The Empire District Electric Company	02/21	Cause No. PUD 202100163	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The proposed rate design included a three-year phase-in of the proposed rate increase.
The Empire District Electric Company	03/19	Cause No. PUD 201800133	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
The Empire District Electric Company	04/17	Cause No. PUD 201600468	Adopted direct testimony and sponsored rebuttal testimony supporting the revenue requirements for a general rate case proceeding. The testimony included proposals for alternative ratemaking mechanisms.
Ohio Public Utilities Commission			
Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company	06/24	Case Nos. 24-0468-EL-AIR, 24-0469-EL-ATA, 24-0470-EL-AAM, 24-0471-EL-UNC	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Pennsylvania Public Utility Commission			
FirstEnergy Pennsylvania Electric Company	04/24	Docket No. R-2024-3047068	Sponsored testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Rhode Island Public Utilities Commission			
Providence Gas Company	09/00 01/97 08/96	Docket No. 1673	Sponsored testimony supporting the changes in cost of gas adjustment factor related to projected under-recovery of gas costs; Filed testimony and witness for pilot hedging program to mitigate price risks to customers; Filed testimony and witness for changes in cost of gas adjustment factor related to extension of rate plan.
Providence Gas Company	08/00	Docket No. 2581	Sponsored testimony supporting the extension of a rate plan that began in 1997 and included certain modifications, including a weather normalization clause.
Providence Gas Company	03/00	Docket No. 3100	Sponsored testimony supporting the de-tariff and deregulation of appliance repair service, enabling the Company to have needed pricing flexibility.

Sponsor	Date	Docket No.	Subject
Providence Gas Company	08/97	Docket No. 2581	Sponsored testimony supporting a rate plan that fixed all billing rates for three-year period; included funding for critical infrastructure investments in accelerated replacement of mains and services, digitized records system, and economic development projects.
Providence Gas Company	04/97	Docket No. 2552	Sponsored testimony supporting the rate design, customer bill impact studies and retail access tariffs for commercial and industrial customers, including redesign of cost of gas adjustment clause, for a rate design proceeding.
Providence Gas Company	11/95	Docket No. 2374	Sponsored testimony supporting the rate design, customer bill impact studies and retail access tariffs for largest commercial and industrial customers for a rate design proceeding.
Providence Gas Company	07/94	Docket No. 2025	Sponsored testimony supporting the Integrated Resource Plan filing, including a performance-based incentive mechanism.
Providence Gas Company	07/93	Docket No. 2076/ 2082	Sponsored testimony supporting the rate reclassification of customers into new rate classes, rate design (including introduction of demand charges), and customer bill impact studies for a rate design proceeding.
Railroad Commission of Texas			
Texas Gas Service Company – Central-Gulf, West North, and Rio Grande Valley Service Areas	06/25	Case No. 00028202	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Central-Gulf Service Area	06/24	Case No. 00017471	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Texas Gas Division	10/23	Case No. 00015513	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Rio Grande Valley Service Area	06/23	Case No. 00014399	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – West Texas, North Texas, and Borger/ Skellytown Service Areas	06/22	Case No. 00009896	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Central Texas and Gulf Coast Service Areas	12/19	GUD No. 10928	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Beaumont/ East Texas Division	11/19	GUD No. 10920	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Borger/ Skellytown Service Area	08/18	GUD No. 10766	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – North Texas Service Area	06/18	GUD No. 10739	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – South Texas Division	11/17	GUD No. 10669	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Rio Grande Valley Service Area	06/17	GUD No. 10656	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.

Sponsor	Date	Docket No.	Subject
Atmos Pipeline – Texas	01/17	GUD No. 10580	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Texas Gulf Division	11/16	GUD No. 10567	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Public Utility Commission of Texas			
CenterPoint Energy Houston Electric, LLC	03/24	Docket No. 56211	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy Houston Electric, LLC	04/19	Docket No. 49421	Sponsored testimony supporting the Lead/Lag study for a general rate case proceeding.
Vermont Public Utilities Commission			
Vermont Gas Systems	12/12	Docket No. 7970	Sponsored testimony describing the market served by $90 million natural gas expansion project to Addison County, VT. Also described the terms and economic benefits of a special contract with International Paper.
Vermont Gas Systems	02/11	Docket No. 7712	Sponsored testimony supporting the market evaluation and analysis for a system expansion and reliability regulatory fund.
Virginia State Corporation Commission			
Rappahannock Electric Cooperative	3/25	Case No. PUR-2025-00048	Sponsored testimony supporting a new Large Power-Dedicated Facilities (LP-DF) rate schedule
Rappahannock Electric Cooperative	8/24	Case No. PUR-2024-00132	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
Shenandoah Valley Electric Cooperative	01/24	Case No. PUR-2023-00207	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
American Electric Power - Appalachian Power Company	03/23	Case No. PUR-2023-00002	Sponsored testimony supporting the Lead/Lag study for the 2023 triennial review of base rates, terms, and conditions.
Rappahannock Electric Cooperative	10/22	Case No. PUR-2022-00160	Sponsored report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
American Electric Power - Appalachian Power Company	3/20	Case No. PUR-2020-00015	Sponsored testimony supporting the Lead/Lag study for the 2020 triennial review of base rates, terms, and conditions.
West Virginia Public Service Commission			
American Electric Power - Appalachian Power Company and Wheeling Power Company	11/24	Case No. 24-0854-E-42T	Sponsored testimony supporting the lead-lag study for a general rate case proceeding.
Monongahela Power Company and The Potomac Edison Company (FirstEnergy)	06/23	Case No. 23-0460-E-42T	Sponsored testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Public Service Commission of Wisconsin			
Wisconsin Power and Light Company	12/25	Docket No. 6680-CG-171	Sponsored testimony supporting cost allocation methodology for WPL's Rock County Liquified Natural Gas Project.
Nova Scotia Utility and Review Board			
Nova Scotia Power	09/25	Matter No. M12451	Sponsored evidence supporting the cash working capital requirement and lead/Lag study for a general rate case proceeding.
Nova Scotia Power	01/22	Matter No. M10431	Sponsored evidence supporting the cash working capital requirement and lead/Lag study for a general rate case proceeding.

Sponsor	Date	Docket No.	Subject
Ontario Energy Board			
Toronto Hydro-Electric System Limited	11/23	Docket No. EB-2023-0195	Sponsored evidence supporting Toronto Hydro's Custom Rate Framework. Prepared research and analysis evaluating the appropriateness of the Rate Framework in the context of how other electric utility ratemaking practices have responded to developments in the energy industry.
Ontario Energy Association	01/21	Docket No. EB-2020-0133	Sponsored evidence regarding policies and ratemaking treatment related to COVID-19 costs in U.S. and Canadian regulatory jurisdictions. The evidence was used to support Ontario Energy Association's response to Staff's proposals.
Commission of Canada Energy Regulator			
Trans-Northern Pipelines, Inc.	06/23	Docket No. RH-001-2023	Sponsored evidence related to application for approval of incentive tolls.

Jersey Central Power & Light - FirstEnergy Corp. Proposed Revenue Calculations	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Distribution Revenues	$ 723,625,440	$ 401,426,379	$ 6,936,794	$ 235,102,144	$ 11,484,290	$ 28,390,141	$ 19,258,440	$ 20,736,554
Other Operating Revenues	(2,817,473)	(7,574,689)	(9,443)	3,393,430	312,527	817,186	119,758	116,550
Total Operating Revenues	**$ 720,807,967**	**$ 393,851,690**	**$ 6,927,351**	**$ 238,495,574**	**$ 11,796,817**	**$ 29,207,328**	**$ 19,378,197**	**$ 20,853,103**
Total O&M Expenses	$ 277,785,461	$ 175,323,493	$ 2,351,389	$ 76,435,411	$ 3,734,674	$ 7,187,572	$ (176,272)	$ 12,935,403
Depreciation & Amortization	310,607,074	184,441,457	2,499,224	86,650,340	4,492,005	11,005,760	7,404,882	13,257,907
Total Taxes Other Than Income	10,417,485	6,560,835	87,880	2,919,816	146,582	261,773	26,121	412,163
Total Expenses	**$ 598,810,020**	**$ 366,325,785**	**$ 4,938,492**	**$ 166,005,567**	**$ 8,373,261**	**$ 18,455,105**	**$ 7,254,731**	**$ 26,605,473**
Income Before Taxes	**$ 121,997,947**	**$ 27,525,905**	**$ 1,988,858**	**$ 72,490,006**	**$ 3,423,556**	**$ 10,752,223**	**$ 12,123,466**	**$ (5,752,370)**
State Income Taxes	$ 2,955,757	$ (2,577,009)	$ 111,624	$ 4,279,692	$ 193,937	$ 776,935	$ 1,057,165	$ (833,286)
Federal Income Taxes	1,170,442	(8,687,868)	194,145	7,659,123	339,139	1,528,310	2,223,114	(1,970,140)
Total Income Taxes	**$ 4,126,199**	**$ (11,264,877)**	**$ 305,769**	**$ 11,938,815**	**$ 533,075**	**$ 2,305,244**	**$ 3,280,279**	**$ (2,803,426)**
Net Operating Income	**$ 117,871,749**	**$ 38,790,782**	**$ 1,683,090**	**$ 60,551,191**	**$ 2,890,480**	**$ 8,446,979**	**$ 8,843,187**	**$ (2,948,944)**
Rate Base	**$ 3,893,284,146**	**$ 2,452,373,036**	**$ 32,689,805**	**$ 1,088,989,925**	**$ 55,401,919**	**$ 92,559,614**	**$ 16,471,033**	**$ 153,116,390**
Rate of Return	3.03%	1.58%	5.15%	5.56%	5.22%	9.13%	53.69%	-1.93%
Existing Unitized Rate of Return		**0.52**	**1.70**	**1.84**	**1.72**	**3.01**	**17.73**	**(0.64)**
Rate Increase with Equal Rates of Return								
Required Rate of Return	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%
Required Net Operating Income	$ 299,782,879	$ 188,832,724	$ 2,517,115	$ 83,852,224	$ 4,265,948	$ 7,127,090	$ 1,268,270	$ 11,789,962
Change in Net Operating Income	$ 181,911,130	$ 150,041,942	$ 834,025	$ 23,301,033	$ 1,375,467	$ (1,319,889)	$ (7,574,917)	$ 14,738,906
Change in Distribution Revenue	$ 253,040,938	$ 208,710,449	$ 1,160,141	$ 32,412,064	$ 1,913,294	$ (1,835,984)	$ (10,536,816)	$ 20,502,025
Rate Increase Using Current Unitized ROR								
Current Unitized ROR	1.00	0.52	1.70	1.84	1.72	3.01	17.73	(0.64)
Required Rate of Return	7.70%	4.02%	13.09%	14.14%	13.27%	23.21%	136.55%	-4.90%
Required Net Income	$ 299,782,879	$ 98,656,484	$ 4,280,598	$ 153,999,670	$ 7,351,351	$ 21,483,177	$ 22,490,852	$ (7,500,041)
Change in Net Operating Income	$ 181,911,130	$ 59,865,702	$ 2,597,508	$ 93,448,479	$ 4,460,870	$ 13,036,198	$ 13,647,665	$ (4,551,097)
Change in Distribution Revenue	$ 253,040,938	$ 83,274,033	$ 3,613,170	$ 129,988,147	$ 6,205,133	$ 18,133,535	$ 18,984,093	$ (6,330,640)
Rate Change as Requested								
Change in Distribution Revenue	$ 253,040,938	**$ 147,279,618**	**$ 2,425,692**	**$ 85,500,153**	**$ 4,176,519**	**$ 9,927,606**	**$ -**	**$ 3,625,631**
Requested Distribution Revenue	$ 976,666,378	$ 548,705,997	$ 9,362,486	$ 320,602,297	$ 15,660,809	$ 38,317,747	$ 19,258,440	$ 24,362,184
Requested Distribution Revenue Inc/(Dec)	34.97%	36.69%	34.97%	36.37%	36.37%	34.97%	0.00%	17.48%
Requested Net Operating Income	$299,782,879	$144,670,100	$3,426,920	$122,017,251	$5,892,980	$15,583,935	$8,843,187	($342,478)
Requested Rate of Return	**7.70%**	**5.90%**	**10.48%**	**11.20%**	**10.64%**	**16.84%**	**53.69%**	**-0.22%**
Requested Unitized ROR	1.00	0.77	1.36	1.46	1.38	2.19	6.97	(0.03)

Jersey Central Power & Light - FirstEnergy Corp. Revenue Requirements by Cost Classification (Proposed Rates)	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Demand								
Rate Base	2,034,687,318	1,288,524,187	14,314,038	517,310,296	24,899,946	39,588,861	5,717,937	143,626,819
Required Return on Rate Base	7.70%	5.90%	10.48%	11.20%	10.64%	16.84%	53.69%	-0.22%
Required Net Income	$ 147,408,839	$ 76,012,466	$ 1,500,562	$ 57,962,685	$ 2,648,552	$ 6,665,436	$ 3,069,922	$ (321,253)
Total Operating Expenses	138,469,907	84,828,513	970,196	35,782,697	1,631,112	3,023,929	(36,239)	12,275,656
Depreciation & Amortization	166,592,439	101,977,948	1,133,463	40,976,266	1,970,280	4,777,320	2,924,536	12,471,922
Total Other Taxes	5,371,623	3,379,485	37,994	1,382,739	65,021	111,404	7,308	386,771
Total Expenses	$ 310,433,969	$ 190,185,946	$ 2,141,653	$ 78,141,701	$ 3,666,413	$ 7,912,653	$ 2,895,606	$ 25,134,349
Interest Expense	46,594,340	29,507,204	327,791	11,846,406	570,209	906,585	130,941	3,289,054
Income Taxes	39,419,886	18,184,211	458,570	18,032,113	812,662	2,251,792	1,149,183	(1,411,681)
Income Tax Amortization	(3,711,600)	(2,350,477)	(26,111)	(943,658)	(45,422)	(72,217)	(10,430)	(261,999)
Revenue Requirement (Demand)	$ 493,551,094	$ 282,032,147	$ 4,074,673	$ 153,192,842	$ 7,082,205	$ 16,757,665	$ 7,104,280	$ 23,139,417
Less: Other Revenues (Demand)	$ (7,309,047)	$ (10,102,718)	$ (54,530)	$ 1,893,106	$ 230,989	$ 518,053	$ 114,060	$ 84,788
Base Revenue Requirement (Demand)	**$ 500,860,141**	**$ 292,134,865**	**$ 4,129,203**	**$ 151,299,736**	**$ 6,851,216**	**$ 16,239,612**	**$ 6,990,220**	**$ 23,054,628**
Customer								
Rate Base	435,305,763	379,724,353	4,288,745	45,851,479	124,340	3,154,214	2,154,459	-
Required Return on Rate Base	7.70%	5.90%	10.48%	11.20%	10.64%	16.84%	53.69%	-0.22%
Required Net Income	$ 29,687,239	$ 22,400,654	$ 449,595	$ 5,137,487	$ 13,226	$ 531,064	$ 1,156,715	$ -
Total Operating Expenses	40,559,025	35,654,322	398,089	4,287,055	12,615	341,039	(134,980)	-
Depreciation & Amortization	20,086,668	17,529,429	199,160	2,122,701	5,548	136,451	93,025	-
Total Other Taxes	1,231,788	1,074,004	12,058	129,317	363	9,543	6,478	-
Total Expenses	$ 61,877,482	$ 54,257,755	$ 609,307	$ 6,539,073	$ 18,526	$ 487,033	$ (35,477)	$ -
Interest Expense	9,968,502	8,695,688	98,212	1,049,999	2,847	72,231	49,337	-
Income Taxes	7,710,303	5,358,834	137,396	1,598,265	4,058	179,410	433,000	-
Income Tax Amortization	(794,068)	(692,679)	(7,823)	(83,641)	(227)	(5,754)	(3,930)	-
Revenue Requirement (Customer)	$ 98,480,956	$ 81,324,565	$ 1,188,475	$ 13,191,185	$ 35,583	$ 1,191,753	$ 1,550,308	$ -
Less: Other Revenues (Customer)	$ 80,192	$ 60,083	$ 1,394	$ 17,529	$ 133	$ 395	$ 655	$ -
Base Revenue Requirement (Customer)	**$ 98,400,764**	**$ 81,264,482**	**$ 1,187,081**	**$ 13,173,656**	**$ 35,451**	**$ 1,191,359**	**$ 1,549,653**	**$ -**

Jersey Central Power & Light - FirstEnergy Corp. Revenue Requirements by Cost Classification (Proposed Rates)	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Energy									
Rate Base	1,423,291,066	784,124,496	14,087,023	525,828,151	30,377,633	49,816,539	8,598,636		9,489,570
Required Return on Rate Base	7.70%	5.90%	10.48%	11.20%	10.64%	16.84%	53.69%		-0.22%
Required Net Income	$ 122,686,801	$ 46,256,979	$ 1,476,763	$ 58,917,079	$ 3,231,202	$ 8,387,434	$ 4,616,550		$ (21,225)
Total Operating Expenses	98,756,530	54,840,658	983,104	36,365,659	2,090,947	3,822,603	(5,053)		659,747
Depreciation & Amortization	123,927,967	64,934,080	1,166,601	43,551,373	2,516,177	6,091,988	4,387,321		785,985
Total Other Taxes	3,814,073	2,107,346	37,827	1,407,760	81,198	140,827	12,335		25,393
Total Expenses	$ 226,498,569	$ 121,882,084	$ 2,187,532	$ 81,324,793	$ 4,688,322	$ 10,055,418	$ 4,394,603		$ 1,471,124
Interest Expense	32,593,365	17,956,451	322,593	12,041,465	695,648	1,140,799	196,909		217,311
Income Taxes	35,227,799	11,065,904	451,297	18,329,024	991,437	2,833,536	1,728,142		(93,271)
Income Tax Amortization	(2,596,314)	(1,430,370)	(25,697)	(959,196)	(55,414)	(90,873)	(15,685)		(17,311)
Revenue Requirement (Energy)	$ 381,816,856	$ 177,774,597	$ 4,089,895	$ 157,611,700	$ 8,855,547	$ 21,185,515	$ 10,723,609		$ 1,339,317
Less: Other Revenues (Energy)	$ 4,411,383	$ 2,467,946	$ 43,693	$ 1,482,795	$ 81,406	$ 298,739	$ 5,043		$ 31,761
Base Revenue Requirement (Energy)	**$ 377,405,473**	**$ 175,306,651**	**$ 4,046,202**	**$ 156,128,905**	**$ 8,774,142**	**$ 20,886,776**	**$ 10,718,566**		**$ 1,307,556**

Jersey Central Power & Light - FirstEnergy Corp. COSS Summary Complied	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Current Delivery Service Rates								
Rate base	$ 3,893,284,146	$ 2,452,373,036	$ 32,689,805	$ 1,088,989,925	$ 55,401,919	$ 92,559,614	$ 16,471,033	$ 153,116,390
Net operating income	$ 117,871,749	$ 38,790,782	$ 1,683,090	$ 60,551,191	$ 2,890,480	$ 8,446,979	$ 8,843,187	$ (2,948,944)
Rate of return	**3.03%**	**1.58%**	**5.15%**	**5.56%**	**5.22%**	**9.13%**	**53.69%**	**-1.93%**
Unitized Rate of Return	**1.00**	**0.52**	**1.70**	**1.84**	**1.72**	**3.01**	**17.73**	**(0.64)**
Relative rate of return	100%	52%	170%	184%	172%	301%	1773%	-64%
Distribution Revenues	$ 723,625,440	$ 401,426,379	$ 6,936,794	$ 235,102,144	$ 11,484,290	$ 28,390,141	$ 19,258,440	$ 20,736,554
Other Operating Revenues	$ (2,817,473)	$ (7,574,689)	$ (9,443)	$ 3,393,430	$ 312,527	$ 817,186	$ 119,758	$ 116,550
Total Operating Revenues	$ 720,807,967	$ 393,851,690	$ 6,927,351	$ 238,495,574	$ 11,796,817	$ 29,207,328	$ 19,378,197	$ 20,853,103
Test Period Usage (MWh)	19,962,484	9,557,661	171,712	6,410,336	370,357	1,441,480	1,699,986	115,689
Revenue per MWh	$ 36.11	$ 41.21	$ 40.34	$ 37.20	$ 31.85	$ 20.26	$ 11.40	$ 180.25
Revenues at Equalized Rates of Return								
Rate of return	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%
Return requirement	$ 299,782,880	$ 188,832,724	$ 2,517,115	$ 83,852,224	$ 4,265,948	$ 7,127,090	$ 1,268,270	$ 11,789,962
Revenue required (Total)	$ 973,848,905	$ 602,562,139	$ 8,087,491	$ 270,907,638	$ 13,710,111	$ 27,371,344	$ 8,841,381	$ 41,355,129
Revenue required (Base)	$ 976,666,378	$ 610,136,828	$ 8,096,934	$ 267,514,208	$ 13,397,584	$ 26,554,158	$ 8,721,623	$ 41,238,579
Revenue deficiency / (surplus)	$ 253,040,938	$ 208,710,449	$ 1,160,141	$ 32,412,064	$ 1,913,294	$ (1,835,984)	$ (10,536,816)	$ 20,502,025
Percent increase required	35.1%	53.0%	16.7%	13.6%	16.2%	-6.3%	-54.4%	98.3%
Test Period Usage (MWh)	19,962,484	9,557,661	171,712	6,410,336	370,357	1,441,480	1,699,986	115,689
Revenue Required per MWh	$ 48.93	$ 63.84	$ 47.15	$ 41.73	$ 36.17	$ 18.42	$ 5.13	$ 356.46
Revenue deficiency / (surplus) per MWh	$ 12.68	$ 21.84	$ 6.76	$ 5.06	$ 5.17	$ (1.27)	$ (6.20)	$ 177.22
Base Revenue Requirement at EROR								
Demand	513,743,831	324,411,810	3,575,050	126,080,940	5,834,028	11,208,183	3,332,353	38,885,088
Customer	103,730,163	90,776,404	1,021,047	10,938,403	30,371	790,483	171,406	-
Energy	359,192,385	194,948,613	3,500,837	130,494,865	7,533,185	14,555,491	5,217,864	2,353,491
Total Base Revenue Requirement	**976,666,378**	**610,136,828**	**8,096,934**	**267,514,208**	**13,397,584**	**26,554,158**	**8,721,623**	**41,238,579**

Rate Class	Class ROR	Overall ROR
RS	1.58%	3.03%
RT	5.15%	3.03%
GS	5.56%	3.03%
GST	5.22%	3.03%
GP	9.13%	3.03%
GT	53.69%	3.03%
GT-D	-22.88%	3.03%
LTG	-1.93%	3.03%

Jersey Central Power & Light - FirstEnergy Corp. COSS Summary Complied	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Current Rate of Return	3.03%	1.58%	5.15%	5.56%	5.22%	9.13%	53.69%	-1.93%
Proposed Rate of Return	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%
EROR Revenues	$ 973,848,905	$ 602,562,139	$ 8,087,491	$ 270,907,638	$ 13,710,111	$ 27,371,344	$ 8,841,381	$ 41,355,129
Current Revenues	720,807,967	393,851,690	6,927,351	238,495,574	11,796,817	29,207,328	19,378,197	20,853,103
Difference	$ 253,040,938	$ 208,710,449	$ 1,160,141	$ 32,412,064	$ 1,913,294	$ (1,835,984)	$ (10,536,816)	$ 20,502,025
% Difference	35.11%	52.99%	16.75%	13.59%	16.22%	-6.29%	-54.37%	98.32%
Derivation of Delivery Revenues								
Current Total Revenues	$ 720,807,967	393,851,690	6,927,351	238,495,574	11,796,817	29,207,328	19,378,197	20,853,103
Other Revenues	$ (2,817,473)	(7,574,689)	(9,443)	3,393,430	312,527	817,186	119,758	116,550
Current Delivery Revenues	$ 723,625,440	$ 401,426,379	$ 6,936,794	$ 235,102,144	$ 11,484,290	$ 28,390,141	$ 19,258,440	$ 20,736,554
Total Revenues at EROR	$ 973,848,905	602,562,139	8,087,491	270,907,638	13,710,111	27,371,344	8,841,381	41,355,129
Other Revenues	(2,817,473)	(7,574,689)	(9,443)	3,393,430	312,527	817,186	119,758	116,550
Delivery Revenues at EROR	$ 976,666,378	$ 610,136,828	$ 8,096,934	$ 267,514,208	$ 13,397,584	$ 26,554,158	$ 8,721,623	$ 41,238,579
Metrics								
Total Revenues at EROR	976,666,378	610,136,828	8,096,934	267,514,208	13,397,584	26,554,158	8,721,623	41,238,579
Test Period Usage (MWh)	19,962,484	9,557,661	171,712	6,410,336	370,357	1,441,480	1,699,986	115,689
Test Period Customers	1,185,117	1,038,014	12,766	130,684	170	450	178	2,856
Revenue requirement per kWh		$ 0.064	$ 0.047	$ 0.042	$ 0.036	$ 0.018	$ 0.005	$ 0.356
Revenue requirement per Customer		$ 588	$ 634	$ 2,047	$ 78,892	$ 59,055	$ 48,983	$ 14,441

Jersey Central Power & Light - FirstEnergy Corp. Revenue Requirements by Cost Classification (At EROR)	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Demand								
Rate Base	2,034,687,318	1,288,524,187	14,314,038	517,310,296	24,899,946	39,588,861	5,717,937	143,626,819
Required Return on Rate Base	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%
Required Net Income	$ 156,670,923	$ 99,216,362	$ 1,102,181	$ 39,832,893	$ 1,917,296	$ 3,048,342	$ 440,281	$ 11,059,265
Total Operating Expenses	138,469,907	84,828,513	970,196	35,782,697	1,631,112	3,023,929	(36,239)	12,275,656
Depreciation & Amortization	166,592,439	101,977,948	1,133,463	40,976,266	1,970,280	4,777,320	2,924,536	12,471,922
Total Other Taxes	5,371,623	3,379,485	37,994	1,382,739	65,021	111,404	7,308	386,771
Total Expenses	$ 310,433,969	$ 190,185,946	$ 2,141,653	$ 78,141,701	$ 3,666,413	$ 7,912,653	$ 2,895,606	$ 25,134,349
Interest Expense	46,594,340	29,507,204	327,791	11,846,406	570,209	906,585	130,941	3,289,054
Income Taxes	43,041,491	27,257,260	302,797	10,943,110	526,730	837,457	120,956	3,038,262
Income Tax Amortization	(3,711,600)	(2,350,477)	(26,111)	(943,658)	(45,422)	(72,217)	(10,430)	(261,999)
Revenue Requirement (Demand)	$ 506,434,784	$ 314,309,092	$ 3,520,520	$ 127,974,046	$ 6,065,017	$ 11,726,236	$ 3,446,413	$ 38,969,877
Less: Other Revenues (Demand)	$ (7,309,047)	$ (10,102,718)	$ (54,530)	$ 1,893,106	$ 230,989	$ 518,053	$ 114,060	$ 84,788
Base Revenue Requirement (Demand)	**$ 513,743,831**	**$ 324,411,810**	**$ 3,575,050**	**$ 126,080,940**	**$ 5,834,028**	**$ 11,208,183**	**$ 3,332,353**	**$ 38,885,088**
Customer								
Rate Base	435,305,763	379,724,353	4,288,745	45,851,479	124,340	3,154,214	2,154,459	-
Required Return on Rate Base	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%
Required Net Income	$ 33,518,544	$ 29,238,775	$ 330,233	$ 3,530,564	$ 9,574	$ 242,874	$ 165,893	$ -
Total Operating Expenses	40,559,025	35,654,322	398,089	4,287,055	12,615	341,039	(134,980)	-
Depreciation & Amortization	20,086,668	17,529,429	199,160	2,122,701	5,548	136,451	93,025	-
Total Other Taxes	1,231,788	1,074,004	12,058	129,317	363	9,543	6,478	-
Total Expenses	$ 61,877,482	$ 54,257,755	$ 609,307	$ 6,539,073	$ 18,526	$ 487,033	$ (35,477)	$ -
Interest Expense	9,968,502	8,695,688	98,212	1,049,999	2,847	72,231	49,337	-
Income Taxes	9,208,397	8,032,636	90,724	969,936	2,630	66,724	45,575	-
Income Tax Amortization	(794,068)	(692,679)	(7,823)	(83,641)	(227)	(5,754)	(3,930)	-
Revenue Requirement (Customer)	$ 103,810,354	$ 90,836,487	$ 1,022,441	$ 10,955,932	$ 30,504	$ 790,878	$ 172,061	$ -
Less: Other Revenues (Customer)	$ 80,192	$ 60,083	$ 1,394	$ 17,529	$ 133	$ 395	$ 655	$ -
Base Revenue Requirement (Customer)	**$ 103,730,163**	**$ 90,776,404**	**$ 1,021,047**	**$ 10,938,403**	**$ 30,371**	**$ 790,483**	**$ 171,406**	**$ -**

Jersey Central Power & Light - FirstEnergy Corp. Revenue Requirements by Cost Classification (At EROR)	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Energy									
Rate Base	1,423,291,066	784,124,496	14,087,023	525,828,151	30,377,633	49,816,539	8,598,636		9,489,570
Required Return on Rate Base	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%	7.70%		7.70%
Required Net Income	$ 109,593,412	$ 60,377,586	$ 1,084,701	$ 40,488,768	$ 2,339,078	$ 3,835,874	$ 662,095		$ 730,697
Total Operating Expenses	98,756,530	54,840,658	983,104	36,365,659	2,090,947	3,822,603	(5,053)		659,747
Depreciation & Amortization	123,927,967	64,934,080	1,166,601	43,551,373	2,516,177	6,091,988	4,387,321		785,985
Total Other Taxes	3,814,073	2,107,346	37,827	1,407,760	81,198	140,827	12,335		25,393
Total Expenses	$ 226,498,569	$ 121,882,084	$ 2,187,532	$ 81,324,793	$ 4,688,322	$ 10,055,418	$ 4,394,603		$ 1,471,124
Interest Expense	32,593,365	17,956,451	322,593	12,041,465	695,648	1,140,799	196,909		217,311
Income Taxes	30,108,100	16,587,260	297,995	11,123,295	642,604	1,053,812	181,894		200,741
Income Tax Amortization	(2,596,314)	(1,430,370)	(25,697)	(959,196)	(55,414)	(90,873)	(15,685)		(17,311)
Revenue Requirement (Energy)	$ 363,603,768	$ 197,416,560	$ 3,544,531	$ 131,977,660	$ 7,614,590	$ 14,854,230	$ 5,222,907		$ 2,385,252
Less: Other Revenues (Energy)	$ 4,411,383	$ 2,467,946	$ 43,693	$ 1,482,795	$ 81,406	$ 298,739	$ 5,043		$ 31,761
Base Revenue Requirement (Energy)	**$ 359,192,385**	**$ 194,948,613**	**$ 3,500,837**	**$ 130,494,865**	**$ 7,533,185**	**$ 14,555,491**	**$ 5,217,864**		**$ 2,353,491**

Jersey Central Power & Light - FirstEnergy Corp. Income Statement Current Rates	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Operating Revenues	**720,807,967**	**393,851,690**	**6,927,351**	**238,495,574**	**11,796,817**	**29,207,328**	**19,378,197**		**20,853,103**
Operating Expenses									
O&M Expenses	277,785,461	175,323,493	2,351,389	76,435,411	3,734,674	7,187,572	(176,272)		12,935,403
Depreciation & Amortization	310,607,074	184,441,457	2,499,224	86,650,340	4,492,005	11,005,760	7,404,882		13,257,907
Taxes Other than Income	10,417,485	6,560,835	87,880	2,919,816	146,582	261,773	26,121		412,163
Total Operating Expenses	598,810,020	366,325,785	4,938,492	166,005,567	8,373,261	18,455,105	7,254,731		26,605,473
Income Before Tax	121,997,947	27,525,905	1,988,858	72,490,006	3,423,556	10,752,223	12,123,466		(5,752,370)
Interest Expense	89,156,207	56,159,343	748,597	24,937,869	1,268,704	2,119,615	377,187		3,506,365
Taxable Income	32,841,740	(28,633,438)	1,240,262	47,552,137	2,154,852	8,632,608	11,746,279		(9,258,735)
State Income Taxes	2,955,757	(2,577,009)	111,624	4,279,692	193,937	776,935	1,057,165		(833,286)
Federal Income Taxes	6,276,057	(5,471,850)	237,014	9,087,213	411,792	1,649,691	2,244,714		(1,769,344)
Total Income Taxes	9,231,813	(8,048,859)	348,638	13,366,906	605,729	2,426,626	3,301,879		(2,602,630)
Amortization of Fed Income Tax Credit	(92,351)	(58,172)	(775)	(25,831)	(1,314)	(2,196)	(391)		(3,632)
Federal Tax Reform Amortization	(5,013,264)	(3,157,846)	(42,094)	(1,402,259)	(71,339)	(119,186)	(21,209)		(197,163)
Total Operating Income	**117,871,749**	**38,790,782**	**1,683,090**	**60,551,191**	**2,890,480**	**8,446,979**	**8,843,187**		**(2,948,944)**

Jersey Central Power & Light - FirstEnergy Corp. Allocation Summary	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Revenue Requirement								
Primary								
- Demand	185,336,288	122,723,456	1,344,231	48,216,898	2,386,826	9,290,465	1,219,514	4,991
- Customer	21,438	16,692	387	4,870	37	110	(659)	-
- Commodity	155,497,715	81,551,386	1,464,967	54,648,710	3,156,140	11,659,910	1,823,594	987,651
Secondary								
- Demand	259,278,005	179,505,380	1,966,183	70,528,338	3,491,344	1,827,111	1,738,427	7,574
- Customer	16,756,975	14,723,545	181,351	1,857,862	2,461	166	(8,411)	-
- Commodity	195,205,174	109,251,654	1,962,536	73,202,513	4,227,471	2,346,116	2,599,005	1,323,216
Customer Service								
- Demand	61,820,491	12,080,256	210,106	9,228,810	186,847	608,661	488,472	38,957,312
- Customer	87,031,941	76,096,250	840,703	9,093,201	28,007	790,602	181,131	-
- Commodity	12,900,879	6,613,520	117,028	4,126,437	230,979	848,203	800,308	74,385
		19.54%						
Total Revenue Requirement								
- Demand	**506,434,784**	**314,309,092**	**3,520,520**	**127,974,046**	**6,065,017**	**11,726,236**	**3,446,413**	**38,969,877**
- Customer	**103,810,354**	**90,836,487**	**1,022,441**	**10,955,932**	**30,504**	**790,878**	**172,061**	**-**
- Commodity	**363,603,768**	**197,416,560**	**3,544,531**	**131,977,660**	**7,614,590**	**14,854,230**	**5,222,907**	**2,385,252**
Total Revenue Requirement	**973,848,905**	**602,562,139**	**8,087,491**	**270,907,638**	**13,710,111**	**27,371,344**	**8,841,381**	**41,355,129**
Rate Base								
Primary								
- Demand	717,381,404	476,967,994	5,224,391	187,229,857	9,264,027	36,077,665	2,330,084	-
- Customer	180	-	-	-	-	-	180	-
- Commodity	599,206,093	316,206,427	5,680,944	212,080,070	12,252,907	45,268,797	3,495,537	3,827,472
Secondary								
- Demand	1,101,800,100	772,316,880	8,459,446	303,166,629	15,000,512	1,337,862	1,352,016	-
- Customer	112,969,284	99,238,839	1,220,472	12,493,940	16,236	-	(202)	-
- Commodity	783,352,904	448,035,646	8,049,379	300,498,101	17,361,251	1,728,507	2,028,262	5,423,178
Customer Service								
- Demand	215,505,814	39,239,312	630,201	26,913,809	635,407	2,173,333	2,035,838	143,626,819
- Customer	322,336,298	280,485,514	3,068,273	33,357,539	108,104	3,154,214	2,154,481	-
- Commodity	40,732,069	19,882,423	356,700	13,249,980	763,475	2,819,235	3,074,837	238,921
Total Rate Base								
- Demand	**2,034,687,318**	**1,288,524,187**	**14,314,038**	**517,310,296**	**24,899,946**	**39,588,861**	**5,717,937**	**143,626,819**
- Customer	**435,305,763**	**379,724,353**	**4,288,745**	**45,851,479**	**124,340**	**3,154,214**	**2,154,459**	**-**
- Commodity	**1,423,291,066**	**784,124,496**	**14,087,023**	**525,828,151**	**30,377,633**	**49,816,539**	**8,598,636**	**9,489,570**
Total Rate Base	**3,893,284,146**	**2,452,373,036**	**32,689,805**	**1,088,989,925**	**55,401,919**	**92,559,614**	**16,471,033**	**153,116,390**

Jersey Central Power & Light - FirstEnergy Corp. Allocation Summary	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Total Expenses									
Primary									
- Demand	116,231,154	76,777,273	840,967	30,181,102	1,494,425	5,815,114	995,057		4,991
- Customer	21,421	16,692	387	4,870	37	110	(676)		-
- Commodity	97,776,373	51,091,317	917,724	34,219,101	1,975,821	7,299,181	1,486,870		618,952
Secondary									
- Demand	153,141,934	105,108,328	1,151,287	41,324,388	2,046,349	1,698,235	1,608,188		7,574
- Customer	5,874,678	5,163,897	63,783	654,324	897	166	(8,391)		-
- Commodity	119,745,025	66,092,515	1,187,141	44,255,622	2,555,067	2,179,610	2,403,624		800,803
Customer Service									
- Demand	41,060,881	8,300,345	149,399	6,636,211	125,639	399,304	292,361		25,121,784
- Customer	55,981,383	49,077,165	545,137	5,879,879	17,593	486,757	(26,410)		-
- Commodity	8,977,171	4,698,252	82,667	2,850,070	157,433	576,627	504,110		51,370
Total Expenses									
- Demand	**310,433,969**	**190,185,946**	**2,141,653**	**78,141,701**	**3,666,413**	**7,912,653**	**2,895,606**		**25,134,349**
- Customer	**61,877,482**	**54,257,755**	**609,307**	**6,539,073**	**18,526**	**487,033**	**(35,477)**		**-**
- Commodity	**226,498,569**	**121,882,084**	**2,187,532**	**81,324,793**	**4,688,322**	**10,055,418**	**4,394,603**		**1,471,124**
Total Expenses	**598,810,020**	**366,325,785**	**4,938,492**	**166,005,567**	**8,373,261**	**18,455,105**	**7,254,731**		**26,605,473**

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
UTILITY PLANT									
Intangible Plant									
(301) Organizational Costs	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
(302) Franchises & Consents	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
(303) Misc. Intangible Plant	48,236								
- Demand	25,513	16,118	177	6,327	313	1,219	1,211		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	22,723	10,996	198	7,375	426	1,574	1,816		133
Total	48,236	27,114	374	13,702	739	2,793	3,027		133
Total Intangible Plant	48,236								
- Demand	25,513	16,118	177	6,327	313	1,219	1,211		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	22,723	10,996	198	7,375	426	1,574	1,816		133
Total	48,236	27,114	374	13,702	739	2,793	3,027		133
Distribution Plant									
(360) Land and Land Rights	32,791,935								
- Demand	18,125,994	12,420,668	136,048	4,875,631	241,243	452,403	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	14,665,942	8,106,093	145,634	5,436,767	314,109	565,220	-		98,119
Total	32,791,935	20,526,761	281,681	10,312,398	555,352	1,017,623	-		98,119
(361) Structures and Improvements	104,586,519								
- Demand	57,811,000	39,614,449	433,910	15,550,326	769,421	1,442,894	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	46,775,518	25,853,553	464,483	17,340,013	1,001,818	1,802,711	-		312,940
Total	104,586,519	65,468,003	898,394	32,890,338	1,771,239	3,245,605	-		312,940
(362) Station Equipment	702,864,728								
- Demand	388,513,869	266,225,509	2,916,057	104,504,631	5,170,830	9,696,843	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	314,350,859	173,746,589	3,121,520	116,532,067	6,732,630	12,114,965	-		2,103,089
Total	702,864,728	439,972,098	6,037,577	221,036,698	11,903,459	21,811,808	-		2,103,089

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
(363) Hardware / Software / Communications	239,553,024							
- Demand	132,414,771	90,735,988	993,862	35,617,665	1,762,342	3,304,915	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	107,138,253	59,216,972	1,063,888	39,716,901	2,294,640	4,129,068	-	716,783
Total	239,553,024	149,952,960	2,057,750	75,334,566	4,056,982	7,433,983	-	716,783
(364) Poles, Towers & Fixtures	929,959,618							
- Demand	514,042,311	352,242,704	3,858,233	138,269,972	6,841,520	12,829,883	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	415,917,307	229,883,938	4,130,080	154,183,461	8,907,936	16,029,298	-	2,782,595
Total	929,959,618	582,126,642	7,988,312	292,453,433	15,749,455	28,859,181	-	2,782,595
(365) Overhead Conductors & Devices	1,392,763,216							
- Demand	769,860,550	527,539,769	5,778,320	207,081,391	10,246,269	19,214,801	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	622,902,666	344,287,952	6,185,454	230,914,385	13,341,058	24,006,436	-	4,167,380
Total	1,392,763,216	871,827,721	11,963,775	437,995,776	23,587,327	43,221,238	-	4,167,380
(366) Underground Conduit	126,826,530							
- Demand	69,485,087	46,619,410	510,638	18,300,065	905,477	3,149,497	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	57,341,443	30,701,866	551,588	20,591,782	1,189,688	3,934,894	-	371,626
Total	126,826,530	77,321,275	1,062,226	38,891,847	2,095,165	7,084,391	-	371,626
(367) Underground Conductors & Device	810,933,946							
- Demand	448,249,958	307,159,107	3,364,417	120,572,777	5,965,872	11,187,784	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	362,683,988	200,461,058	3,601,470	134,449,497	7,767,808	13,977,706	-	2,426,450
Total	810,933,946	507,620,165	6,965,887	255,022,274	13,733,680	25,165,490	-	2,426,450
(368) Line Transformers	1,038,864,556							
- Demand	580,580,874	408,021,361	4,469,195	160,165,424	7,924,894	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	458,283,681	263,453,904	4,733,195	176,698,883	10,208,762	-	-	3,188,937
Total	1,038,864,556	671,475,266	9,202,390	336,864,307	18,133,656	-	-	3,188,937
(369) Services	511,843,949							
- Demand	255,921,974	179,857,169	1,970,036	70,601,450	3,493,320	-	-	-
- Customer	255,921,974	224,816,456	2,764,867	28,303,871	36,780	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	511,843,949	404,673,625	4,734,903	98,905,321	3,530,100	-	-	-
(370) Meters	289,055,267							
- Demand	35,842,344	14,192,145	426,149	21,119,582	104,467	-	-	-
- Customer	253,212,923	220,531,939	2,442,157	26,379,821	80,146	2,243,534	1,529,516	-
- Commodity	-	-	-	-	-	-	-	-
Total	289,055,267	234,724,084	2,868,307	47,499,403	184,613	2,243,534	1,529,516	-
(371) Installation on Customers' Premises	28,255,510							
- Demand	28,255,510	-	-	-	-	-	-	28,255,510
- Customer	-	-	-	-	-	-	-	-

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
- Commodity	-	-	-	-	-	-	-		-
Total	28,255,510	-	-	-	-	-	-		28,255,510
(373) Street Lighting & Signal Systems	293,769,669								
- Demand	293,769,669	-	-	-	-	-	-		293,769,669
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	293,769,669	-	-	-	-	-	-		293,769,669

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
(374) Asset Retirement Costs	45,657								
- Demand	24,958	16,655	182	6,538	323	1,260	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	20,698	10,994	198	7,374	426	1,574	-		133
Total	45,657	27,649	380	13,911	750	2,834	-		133
(375) Charging Stations	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
Total Distribution Plant	6,502,114,124								
- Demand	3,592,898,872	2,244,644,935	24,857,048	896,665,451	43,425,979	61,280,280	-		322,025,179
- Customer	509,134,897	445,348,395	5,207,024	54,683,692	116,926	2,243,534	1,529,516		-
- Commodity	2,400,080,355	1,335,722,918	23,997,509	895,871,130	51,758,874	76,561,872	-		16,168,051
Total	6,502,114,124	4,025,716,248	54,061,581	1,847,220,273	95,301,779	140,085,686	1,529,516		338,193,230
General Plant									
(389) Land and Land Rights	1,511,189								
- Demand	799,303	504,949	5,531	198,214	9,807	38,194	37,930		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	711,885	344,493	6,189	231,052	13,349	49,318	56,901		4,170
Total	1,511,189	849,442	11,720	429,266	23,156	87,513	94,831		4,170
(390) Structures and Improvements	141,988,228								
- Demand	75,100,935	47,444,010	519,670	18,623,755	921,493	3,588,646	3,563,811		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	66,887,293	32,367,855	581,519	21,709,163	1,254,245	4,633,852	5,346,346		391,792
Total	141,988,228	79,811,865	1,101,189	40,332,918	2,175,738	8,222,498	8,910,157		391,792
(391) Office Furniture & Equipment	5,577,329								
- Demand	2,949,981	1,863,611	20,413	731,545	36,196	140,963	139,987		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	2,627,348	1,271,417	22,842	852,741	49,267	182,019	210,006		15,390
Total	5,577,329	3,135,028	43,255	1,584,286	85,463	322,982	349,993		15,390
(392) Transportation Equipment	18,348,600								
- Demand	9,705,009	6,131,009	67,155	2,406,677	119,081	463,747	460,538		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	8,643,591	4,182,775	75,147	2,805,393	162,081	598,815	690,888		50,630
Total	18,348,600	10,313,784	142,302	5,212,070	281,162	1,062,562	1,151,426		50,630
(393) Stores Equipment	992,388								
- Demand	524,898	331,597	3,632	130,166	6,441	25,082	24,908		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	467,491	226,226	4,064	151,730	8,766	32,387	37,367		2,738
Total	992,388	557,823	7,696	281,896	15,207	57,469	62,275		2,738

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
(394) Tools, Shop & Garage Equipment	28,506,820								
- Demand	15,077,932	9,525,282	104,334	3,739,071	185,007	720,488	715,502		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	13,428,888	6,498,458	116,751	4,358,525	251,813	930,333	1,073,380		78,660
Total	28,506,820	16,023,740	221,084	8,097,596	436,820	1,650,822	1,788,882		78,660
(395) Laboratory Equipment	290,717								
- Demand	153,767	97,140	1,064	38,132	1,887	7,348	7,297		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	136,950	66,272	1,191	44,449	2,568	9,488	10,947		802
Total	290,717	163,413	2,255	82,581	4,455	16,835	18,243		802
(396) Power Operated Equipment	2,877,861								
- Demand	1,522,169	961,610	10,533	377,472	18,677	72,736	72,232		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	1,355,692	656,042	11,786	440,008	25,421	93,920	108,361		7,941
Total	2,877,861	1,617,652	22,319	817,480	44,099	166,656	180,594		7,941
(397) Communication Equipment	115,737,035								
- Demand	61,216,058	38,672,425	423,592	15,180,542	751,125	2,925,166	2,904,923		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	54,520,977	26,383,593	474,006	17,695,510	1,022,357	3,777,132	4,357,898		319,356
Total	115,737,035	65,056,017	897,598	32,876,052	1,773,481	6,702,299	7,262,821		319,356
(398) Misc. Equipment	334,169								
- Demand	176,750	111,659	1,223	43,831	2,169	8,446	8,387		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	157,419	76,178	1,369	51,093	2,952	10,906	12,583		922
Total	334,169	187,837	2,592	94,924	5,121	19,352	20,970		922
(399) Other Tangible Property	1,471,951								
- Demand	778,550	491,839	5,387	193,067	9,553	37,202	36,945		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	693,401	335,548	6,028	225,053	13,002	48,038	55,424		4,062
Total	1,471,951	827,387	11,416	418,120	22,555	85,240	92,369		4,062
(SRVCO-PIS) Service Company PIS	153,271,838								
- Demand	81,069,104	51,214,320	560,968	20,103,760	994,723	3,873,830	3,847,022		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	72,202,734	34,940,084	627,731	23,434,361	1,353,918	5,002,098	5,771,213		422,927
Total	153,271,838	86,154,404	1,188,699	43,538,120	2,348,641	8,875,929	9,618,235		422,927
Total General Plant	470,908,126								
- Demand	249,074,456	157,349,452	1,723,501	61,766,231	3,056,158	11,901,849	11,819,484		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	221,833,670	107,348,941	1,928,624	71,999,077	4,159,740	15,368,307	17,731,313		1,299,389
Total	470,908,126	264,698,393	3,652,125	133,765,308	7,215,898	27,270,156	29,550,797		1,299,389

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Total Utility Plant	6,973,070,485								
- Demand	3,841,998,840	2,402,010,504	26,580,725	958,438,009	46,482,450	73,183,348	11,820,695		322,025,179
- Customer	509,134,897	445,348,395	5,207,024	54,683,692	116,926	2,243,534	1,529,516		-
- Commodity	2,621,936,748	1,443,082,855	25,926,331	967,877,582	55,919,040	91,931,753	17,733,129		17,467,573
Total	6,973,070,485	4,290,441,754	57,714,080	1,980,999,283	102,518,417	167,358,635	31,083,339		339,492,752

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG
Additions to Utility Plant									
Construction Work in Progress	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
Total Additional to Utility Plant	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
Total Utility Plant	6,973,070,485								
- Demand	3,841,998,840	2,402,010,504	26,580,725	958,438,009	46,482,450	73,183,348	11,820,695		322,025,179
- Customer	509,134,897	445,348,395	5,207,024	54,683,692	116,926	2,243,534	1,529,516		-
- Commodity	2,621,936,748	1,443,082,855	25,926,331	967,877,582	55,919,040	91,931,753	17,733,129		17,467,573
Total	**6,973,070,485**	**4,290,441,754**	**57,714,080**	**1,980,999,283**	**102,518,417**	**167,358,635**	**31,083,339**		**339,492,752**
ACCUMULATED DEPRECIATION									
Accumulated Depreciation									
(108-303) Misc Intangible Plant	(1,678,542)								
- Demand	(887,820)	(560,869)	(6,143)	(220,164)	(10,894)	(42,424)	(42,130)		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(790,721)	(382,643)	(6,875)	(256,639)	(14,827)	(54,780)	(63,203)		(4,632)
Total	(1,678,542)	(943,512)	(13,018)	(476,804)	(25,721)	(97,204)	(105,333)		(4,632)
(108-360) Land & Land Rights	(18,379,046)								
- Demand	(10,159,159)	(6,961,469)	(76,251)	(2,732,667)	(135,211)	(253,560)	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(8,219,887)	(4,543,259)	(81,624)	(3,047,170)	(176,050)	(316,791)	-		(54,993)
Total	(18,379,046)	(11,504,728)	(157,875)	(5,779,837)	(311,261)	(570,352)	-		(54,993)
(108-361) Struct & Impmnts	(19,707,167)								
- Demand	(10,893,288)	(7,464,524)	(81,761)	(2,930,137)	(144,982)	(271,883)	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(8,813,879)	(4,871,568)	(87,522)	(3,267,367)	(188,772)	(339,684)	-		(58,967)
Total	(19,707,167)	(12,336,092)	(169,284)	(6,197,504)	(333,753)	(611,567)	-		(58,967)
(108-362) Station Equip	(208,634,403)								
- Demand	(115,324,266)	(79,024,879)	(865,586)	(31,020,565)	(1,534,880)	(2,878,356)	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(93,310,136)	(51,573,958)	(926,574)	(34,590,722)	(1,998,476)	(3,596,138)	-		(624,269)
Total	(208,634,403)	(130,598,837)	(1,792,160)	(65,611,287)	(3,533,356)	(6,474,494)	-		(624,269)
(108-363) Hardware / Softw. / Comm.	(113,194,103)								
- Demand	(63,259,768)	(43,335,778)	(474,671)	(17,011,103)	(841,700)	(1,596,516)	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(49,934,334)	(27,614,374)	(496,118)	(18,520,997)	(1,070,049)	(1,898,542)	-		(334,254)
Total	(113,194,103)	(70,950,152)	(970,789)	(35,532,100)	(1,911,749)	(3,495,058)	-		(334,254)

Jersey Central Power & Light - FirstEnergy Corp.		Residential	Residential	General	General	General	General	[redacted]	
Allocation to Customer Classes	Total	Service	Time of Day	Service	Time of Day	Service Pri	Service Trans		Lighting
Total System	Company	RS	RT	GS	GST	GP	GT		LTG

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
(108-364) Poles, Towers & Fixt	(337,611,945)								
- Demand	(186,617,592)	(127,877,966)	(1,400,690)	(50,197,442)	(2,483,741)	(4,657,753)	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(150,994,353)	(83,456,918)	(1,499,381)	(55,974,665)	(3,233,931)	(5,819,266)	-		(1,010,191)
Total	(337,611,945)	(211,334,884)	(2,900,072)	(106,172,107)	(5,717,672)	(10,477,019)	-		(1,010,191)
(108-365) OH Cond & Dev	(177,991,854)								
- Demand	(98,386,363)	(67,418,338)	(738,456)	(26,464,513)	(1,309,449)	(2,455,606)	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(79,605,492)	(43,999,188)	(790,486)	(29,510,314)	(1,704,956)	(3,067,966)	-		(532,581)
Total	(177,991,854)	(111,417,527)	(1,528,942)	(55,974,827)	(3,014,405)	(5,523,572)	-		(532,581)
(108-366) UG Conduit	(64,085,725)								
- Demand	(35,110,967)	(23,556,890)	(258,027)	(9,247,063)	(457,539)	(1,591,448)	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(28,974,757)	(15,513,720)	(278,718)	(10,405,073)	(601,152)	(1,988,311)	-		(187,783)
Total	(64,085,725)	(39,070,610)	(536,745)	(19,652,136)	(1,058,692)	(3,579,758)	-		(187,783)
(108-367) UG Cond & Dev	(250,594,336)								
- Demand	(138,517,941)	(94,918,128)	(1,039,670)	(37,259,329)	(1,843,570)	(3,457,243)	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(112,076,395)	(61,946,359)	(1,112,924)	(41,547,505)	(2,400,403)	(4,319,382)	-		(749,820)
Total	(250,594,336)	(156,864,488)	(2,152,594)	(78,806,835)	(4,243,974)	(7,776,625)	-		(749,820)
(108-368) Line Transformers	(334,473,514)								
- Demand	(186,924,199)	(131,366,825)	(1,438,905)	(51,566,965)	(2,551,504)	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(147,549,315)	(84,821,792)	(1,523,903)	(56,890,088)	(3,286,820)	-	-		(1,026,712)
Total	(334,473,514)	(216,188,617)	(2,962,808)	(108,457,053)	(5,838,324)	-	-		(1,026,712)
(108-369) Services	(195,173,639)								
- Demand	(97,586,820)	(68,582,189)	(751,204)	(26,921,373)	(1,332,054)	-	-		-
- Customer	(97,586,820)	(85,725,827)	(1,054,285)	(10,792,683)	(14,025)	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	(195,173,639)	(154,308,016)	(1,805,488)	(37,714,056)	(1,346,079)	-	-		-
(108-370) Meters	(29,926,839)								
- Demand	(3,710,875)	(1,469,359)	(44,121)	(2,186,580)	(10,816)	-	-		-
- Customer	(26,215,964)	(22,832,395)	(252,845)	(2,731,189)	(8,298)	(232,280)	(158,356)		-
- Commodity	-	-	-	-	-	-	-		-
Total	(29,926,839)	(24,301,754)	(296,965)	(4,917,769)	(19,114)	(232,280)	(158,356)		-
(108-371) Install on Cust Premise	(11,204,646)								
- Demand	(11,204,646)	-	-	-	-	-	-		(11,204,646)
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	(11,204,646)	-	-	-	-	-	-		(11,204,646)

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
(108-373) St Lt & Signal Sys	(106,411,401)							
- Demand	(106,411,401)	-	-	-	-	-	-	(106,411,401)
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	(106,411,401)	-	-	-	-	-	-	(106,411,401)
(108-374) Asset Ret Costs	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(108-389) Land & Land Rights	(8,880)							
- Demand	(4,697)	(2,967)	(32)	(1,165)	(58)	(224)	(223)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(4,183)	(2,024)	(36)	(1,358)	(78)	(290)	(334)	(25)
Total	(8,880)	(4,991)	(69)	(2,522)	(136)	(514)	(557)	(25)
(108-390) Struct & Impmnts -	(61,484,998)							
- Demand	(32,520,871)	(20,544,625)	(225,032)	(8,064,623)	(399,033)	(1,553,987)	(1,543,233)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(28,964,127)	(14,016,215)	(251,814)	(9,400,694)	(543,124)	(2,006,592)	(2,315,122)	(169,657)
Total	(61,484,998)	(34,560,839)	(476,847)	(17,465,317)	(942,157)	(3,560,579)	(3,858,355)	(169,657)
(108-391) Office Furn & Equip	(3,223,011)							
- Demand	(1,704,727)	(1,076,938)	(11,796)	(422,743)	(20,917)	(81,459)	(80,895)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(1,518,284)	(734,722)	(13,200)	(492,779)	(28,470)	(105,184)	(121,357)	(8,893)
Total	(3,223,011)	(1,811,661)	(24,996)	(915,523)	(49,387)	(186,644)	(202,253)	(8,893)
(108-392) Transportation Equip	(7,733,772)							
- Demand	(4,090,575)	(2,584,166)	(28,305)	(1,014,393)	(50,192)	(195,465)	(194,113)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(3,643,197)	(1,763,002)	(31,674)	(1,182,448)	(68,316)	(252,395)	(291,203)	(21,340)
Total	(7,733,772)	(4,347,168)	(59,979)	(2,196,841)	(118,507)	(447,861)	(485,316)	(21,340)
(108-393) Stores Equip	(978,901)							
- Demand	(517,764)	(327,090)	(3,583)	(128,397)	(6,353)	(24,741)	(24,570)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(461,137)	(223,152)	(4,009)	(149,668)	(8,647)	(31,947)	(36,859)	(2,701)
Total	(978,901)	(550,242)	(7,592)	(278,065)	(15,000)	(56,688)	(61,429)	(2,701)
(108-394) Tools, Shop & Garage Equip	(11,412,567)							
- Demand	(6,036,377)	(3,813,400)	(41,769)	(1,496,919)	(74,067)	(288,444)	(286,448)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(5,376,190)	(2,601,626)	(46,741)	(1,744,914)	(100,812)	(372,454)	(429,722)	(31,491)
Total	(11,412,567)	(6,415,027)	(88,510)	(3,241,833)	(174,879)	(660,899)	(716,170)	(31,491)

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
(108-395) Laboratory Equip	(292,312)							
- Demand	(154,611)	(97,673)	(1,070)	(38,341)	(1,897)	(7,388)	(7,337)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(137,701)	(66,636)	(1,197)	(44,693)	(2,582)	(9,540)	(11,007)	(807)
Total	(292,312)	(164,309)	(2,267)	(83,034)	(4,479)	(16,928)	(18,343)	(807)
(108-396) Power Operated Equip	(1,469,796)							
- Demand	(777,410)	(491,118)	(5,379)	(192,784)	(9,539)	(37,148)	(36,891)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(692,386)	(335,057)	(6,020)	(224,723)	(12,983)	(47,967)	(55,343)	(4,056)
Total	(1,469,796)	(826,175)	(11,399)	(417,508)	(22,522)	(85,115)	(92,234)	(4,056)
(108-397) Communication Equip	(60,092,825)							
- Demand	(31,784,518)	(20,079,444)	(219,937)	(7,882,020)	(389,998)	(1,518,801)	(1,508,290)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(28,308,307)	(13,698,853)	(246,113)	(9,187,839)	(530,827)	(1,961,157)	(2,262,702)	(165,816)
Total	(60,092,825)	(33,778,296)	(466,050)	(17,069,859)	(920,824)	(3,479,958)	(3,770,992)	(165,816)
(108-398) MISC Equip	(1,283,244)							
- Demand	(678,738)	(428,784)	(4,697)	(168,315)	(8,328)	(32,433)	(32,209)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(604,506)	(292,530)	(5,256)	(196,200)	(11,335)	(41,879)	(48,319)	(3,541)
Total	(1,283,244)	(721,314)	(9,952)	(364,516)	(19,664)	(74,312)	(80,527)	(3,541)
(108-399) Other Tangible Property	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Service Company PIS	(93,485,275)							
- Demand	(49,446,575)	(31,237,212)	(342,152)	(12,261,910)	(606,712)	(2,362,770)	(2,346,419)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(44,038,700)	(21,311,047)	(382,873)	(14,293,348)	(825,797)	(3,050,936)	(3,520,043)	(257,956)
Total	(93,485,275)	(52,548,259)	(725,025)	(26,555,258)	(1,432,509)	(5,413,706)	(5,866,461)	(257,956)
Total Accumulated Depreciation	(2,110,532,739)							
- Demand	(1,192,711,967)	(733,220,631)	(8,059,238)	(289,429,514)	(14,223,433)	(23,307,651)	(6,102,757)	(117,616,047)
- Customer	(123,802,784)	(108,558,222)	(1,307,129)	(13,523,872)	(22,323)	(232,280)	(158,356)	-
- Commodity	(794,017,989)	(433,768,644)	(7,793,059)	(290,929,204)	(16,808,409)	(29,281,202)	(9,155,214)	(5,250,485)
Total Accumulated Depreciation	**(2,110,532,739)**	**(1,275,547,497)**	**(17,159,426)**	**(593,882,590)**	**(31,054,164)**	**(52,821,133)**	**(15,416,327)**	**(122,866,533)**

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Materials and Supplies	45,883,057								
- Demand	25,367,312	15,692,543	173,972	6,279,833	303,473	435,198	-		2,482,294
- Customer	3,723,051	3,255,858	37,960	399,232	872	17,294	11,790		-
- Commodity	16,792,693	9,341,058	167,821	6,265,060	361,963	543,724	-		113,067
Total	45,883,057	28,289,459	379,753	12,944,125	666,308	996,215	11,790		2,595,361
Cash Working Capital	137,480,711								
- Demand	69,331,368	42,473,333	484,766	17,794,987	812,591	1,580,743	-		6,184,947
- Customer	18,768,717	16,350,012	181,586	1,958,473	5,856	161,958	110,414		-
- Commodity	49,380,626	27,301,956	489,683	18,172,975	1,046,624	2,004,320	33,684		327,638
Total	137,480,711	86,125,300	1,156,034	37,926,435	1,865,071	3,747,021	144,098		6,512,586
ADIT	(1,286,016,596)								
- Demand	(710,998,499)	(439,832,743)	(4,876,120)	(176,012,015)	(8,505,774)	(12,197,778)	-		(69,574,068)
- Customer	(104,350,195)	(91,255,641)	(1,063,954)	(11,189,720)	(24,450)	(484,719)	(330,454)		-
- Commodity	(470,667,903)	(261,812,452)	(4,703,705)	(175,597,958)	(10,145,156)	(15,239,563)	-		(3,169,068)
Total	(1,286,016,596)	(792,900,836)	(10,643,780)	(362,799,693)	(18,675,380)	(27,922,060)	(330,454)		(72,743,137)
Net /Loss on Reacq Debt	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
EV Regulatory Asset	9,652,750								
- Demand	5,336,705	3,301,354	36,600	1,321,134	63,844	91,556	-		522,218
- Customer	783,245	684,958	7,986	83,989	184	3,638	2,480		-
- Commodity	3,532,800	1,965,146	35,306	1,318,026	76,149	114,387	-		23,787
Total	9,652,750	5,951,458	79,891	2,723,149	140,176	209,581	2,480		546,005
Net Operating Reserves	(10,387,857)								
- Demand	(5,515,413)	(3,618,204)	(40,329)	(1,460,345)	(69,835)	(106,022)	-		(220,679)
- Customer	(704,125)	(613,647)	(6,851)	(73,690)	(214)	(5,779)	(3,929)		-
- Commodity	(4,168,319)	(2,321,874)	(41,685)	(1,552,343)	(89,568)	(133,509)	(1,202)		(28,004)
Total	(10,387,857)	(6,553,726)	(88,865)	(3,086,378)	(159,617)	(245,310)	(5,131)		(248,682)
NOL	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
CTA	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Legacy Meter/Investment Reg Asset	170,049,339								
- Demand	-	-	-	-	-	-	-		-
- Customer	170,049,339	148,101,882	1,640,071	17,715,806	53,823	1,506,682	1,027,172		-
- Commodity	-	-	-	-	-	-	-		-
Total	170,049,339	148,101,882	1,640,071	17,715,806	53,823	1,506,682	1,027,172		-
Customer Deposits	(35,169,016)								
- Demand	-	-	-	-	-	-	-		-
- Customer	(35,169,016)	(30,878,040)	(379,748)	(3,887,474)	(5,052)	(13,376)	(5,297)		-
- Commodity	-	-	-	-	-	-	-		-
Total	(35,169,016)	(30,878,040)	(379,748)	(3,887,474)	(5,052)	(13,376)	(5,297)		-
Customer Advances	(66,023,706)								
- Demand	(36,502,449)	(22,580,881)	(250,339)	(9,036,404)	(436,684)	(626,230)	-		(3,571,912)
- Customer	(5,357,308)	(4,685,037)	(54,623)	(574,477)	(1,255)	(24,885)	(16,965)		-
- Commodity	(24,163,949)	(13,441,373)	(241,487)	(9,015,146)	(520,849)	(782,395)	-		(162,699)
Total	(66,023,706)	(40,707,291)	(546,448)	(18,626,027)	(958,788)	(1,433,510)	(16,965)		(3,734,611)
Customer Refunds	(294,362)								
- Demand	(162,744)	(100,675)	(1,116)	(40,288)	(1,947)	(2,792)	-		(15,925)
- Customer	(23,885)	(20,888)	(244)	(2,561)	(6)	(111)	(76)		-
- Commodity	(107,733)	(59,927)	(1,077)	(40,193)	(2,322)	(3,488)	-		(725)
Total	(294,362)	(181,491)	(2,436)	(83,043)	(4,275)	(6,391)	(76)		(16,650)
Total Other Rate Base Items	(1,034,825,680)								
- Demand	(653,143,720)	(404,665,274)	(4,472,566)	(161,153,098)	(7,834,332)	(10,825,325)	-		(64,193,125)
- Customer	47,719,824	40,939,457	362,182	4,429,578	29,758	1,160,702	795,135		-
- Commodity	(429,401,785)	(239,027,467)	(4,295,145)	(160,449,580)	(9,273,160)	(13,496,525)	32,483		(2,896,004)
Total	(1,034,825,680)	(602,753,284)	(8,405,528)	(317,173,100)	(17,077,733)	(23,161,148)	827,617		(67,089,128)

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Rate Base Adjustment								
Adjustment								
Major Capital Projects	112,474,040							
- Demand	62,150,224	38,828,030	429,979	15,510,584	751,186	1,060,031	-	5,570,415
- Customer	8,807,052	7,703,669	90,071	945,922	2,023	38,809	26,458	-
- Commodity	41,516,763	23,105,432	415,111	15,496,844	895,329	1,324,373	-	279,676
Total	112,474,040	69,637,131	935,161	31,953,350	1,648,537	2,423,212	26,458	5,850,091
Delayed Recognition Pension & OPEB	(46,901,960)							
- Demand	(23,606,060)	(14,428,442)	(164,863)	(6,055,686)	(275,925)	(521,542)	-	(2,159,603)
- Customer	(6,553,227)	(5,708,946)	(63,404)	(683,842)	(2,045)	(56,551)	(38,293)	-
- Commodity	(16,742,673)	(9,267,680)	(166,215)	(6,167,491)	(355,168)	(661,860)	(11,762)	(111,190)
Total	(46,901,960)	(29,405,068)	(394,483)	(12,907,018)	(633,137)	(1,239,952)	(50,055)	(2,270,793)
Total Rate Base Adjustment	65,572,080							
- Demand	38,544,164	24,399,589	265,116	9,454,898	475,261	538,489	-	3,410,812
- Customer	2,253,825	1,994,723	26,667	262,081	(22)	(17,742)	(11,835)	-
- Commodity	24,774,091	13,837,752	248,895	9,329,353	540,161	662,513	(11,762)	168,486
Total	65,572,080	40,232,063	540,679	19,046,331	1,015,400	1,183,260	(23,597)	3,579,298
Total Rate Base	**3,893,284,146**							
- Demand	**2,034,687,318**	**1,288,524,187**	**14,314,038**	**517,310,296**	**24,899,946**	**39,588,861**	**5,717,937**	**143,626,819**
- Customer	**435,305,763**	**379,724,353**	**4,288,745**	**45,851,479**	**124,340**	**3,154,214**	**2,154,459**	**-**
- Commodity	**1,423,291,066**	**784,124,496**	**14,087,023**	**525,828,151**	**30,377,633**	**49,816,539**	**8,598,636**	**9,489,570**
Total	**3,893,284,146**	**2,452,373,036**	**32,689,805**	**1,088,989,925**	**55,401,919**	**92,559,614**	**16,471,033**	**153,116,390**
OPERATIONS & MAINTENANCE EXPENSES								
Distribution Expenses								
Operations Expenses								
(580) Operation Supervision & Engineering	2,810,550							
- Demand	1,556,682	1,071,727	11,739	420,697	20,816	31,703	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	1,253,868	698,042	12,541	468,178	27,049	39,609	-	8,449
Total	2,810,550	1,769,769	24,280	888,875	47,865	71,311	-	8,449
(581) Load Dispatching	1,336,336							
- Demand	730,514	487,478	5,340	191,356	9,468	36,873	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	605,822	321,786	5,781	215,823	12,469	46,068	-	3,895
Total	1,336,336	809,265	11,121	407,178	21,937	82,940	-	3,895
(582) Station Expenses	441,750							
- Demand	244,181	167,323	1,833	65,681	3,250	6,094	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	197,569	109,200	1,962	73,240	4,231	7,614	-	1,322
Total	441,750	276,522	3,795	138,921	7,481	13,709	-	1,322
(583) Overhead line expenses	1,241,588							
- Demand	686,297	470,279	5,151	184,604	9,134	17,129	-	-
- Customer	-	-	-	-	-	-	-	-

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
- Commodity	555,291	306,918	5,514	205,850	11,893	21,401	-		3,715
Total	1,241,588	777,197	10,665	390,454	21,027	38,530	-		3,715
(584) Underground line expenses	6,152,332								
- Demand	3,400,749	2,330,331	25,525	914,752	45,261	84,879	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	2,751,583	1,520,843	27,323	1,020,031	58,932	106,045	-		18,409
Total	6,152,332	3,851,174	52,848	1,934,784	104,194	190,924	-		18,409
(585) Street lighting and signal system expenses	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
(586) Meter expenses	6,088,272								
- Demand	754,935	298,924	8,976	444,835	2,200	-	-		-
- Customer	5,333,337	4,644,989	51,438	555,629	1,688	47,255	32,216		-
- Commodity	-	-	-	-	-	-	-		-
Total	6,088,272	4,943,913	60,414	1,000,464	3,888	47,255	32,216		-
(587) Customer installations expenses	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
(588) Miscellaneous distribution expenses	22,006,799								
- Demand	12,178,782	7,275,349	80,942	2,927,835	140,515	263,848	-		1,490,293
- Customer	1,842,404	1,609,658	18,547	196,244	467	10,383	7,078		-
- Commodity	7,985,612	4,401,193	79,072	2,951,886	170,545	329,644	-		53,274
Total	22,006,799	13,286,200	178,560	6,075,965	311,527	603,875	7,078		1,543,566
(589) Rents	4,742,214								
- Demand	2,626,574	1,808,314	19,807	709,839	35,122	53,492	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	2,115,640	1,177,800	21,160	789,952	45,639	66,831	-		14,257
Total	4,742,214	2,986,114	40,967	1,499,791	80,762	120,323	-		14,257
Total Dist. Operations Expenses	44,819,841								
- Demand	22,178,713	13,909,725	159,312	5,859,599	265,767	494,017	-		1,490,293
- Customer	7,175,742	6,254,647	69,985	751,873	2,155	57,638	39,294		-
- Commodity	15,465,386	8,535,782	153,353	5,724,960	330,759	617,211	-		103,320
Total	44,819,841	28,700,154	382,650	12,336,433	598,682	1,168,866	39,294		1,593,613
Maintenance Expense									
(590) Maintenance Supervision and Engineering	829,510								
- Demand	459,441	316,311	3,465	124,165	6,144	9,357	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	370,069	206,021	3,701	138,179	7,983	11,690	-		2,494
Total	829,510	522,332	7,166	262,344	14,127	21,047	-		2,494

Jersey Central Power & Light - FirstEnergy Corp.		Residential	Residential	General	General	General	General	[redacted]	
Allocation to Customer Classes	Total	Service	Time of Day	Service	Time of Day	Service Pri	Service Trans		Lighting
Total System	Company	RS	RT	GS	GST	GP	GT		LTG

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
(591) Maintenance of Structures	1,123								
- Demand	614	410	4	161	8	31	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	509	270	5	181	10	39	-		3
Total	1,123	680	9	342	18	70	-		3
(592) Maintenance of Station Equipment	18,592,048								
- Demand	10,276,897	7,042,148	77,135	2,764,337	136,778	256,499	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	8,315,151	4,595,913	82,570	3,082,485	178,090	320,463	-		55,631
Total	18,592,048	11,638,061	159,705	5,846,822	314,868	576,962	-		55,631
(593) Maintenance of Overhead Lines	84,953,899								
- Demand	46,958,919	32,178,162	352,458	12,631,272	624,988	1,172,039	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	37,994,980	21,000,414	377,292	14,085,005	813,760	1,464,312	-		254,196
Total	84,953,899	53,178,576	729,750	26,716,278	1,438,748	2,636,351	-		254,196
(594) Maintenance of underground lines	5,946,893								
- Demand	3,287,191	2,252,517	24,673	884,207	43,750	82,044	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	2,659,702	1,470,059	26,411	985,970	56,964	102,504	-		17,794
Total	5,946,893	3,722,575	51,084	1,870,177	100,714	184,548	-		17,794
(595) Maintenance of line transformers	167,362								
- Demand	167,362	117,619	1,288	46,170	2,284	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	167,362	117,619	1,288	46,170	2,284	-	-		-
(596) Maintenance of street lighting and signal systems	7,175,025								
- Demand	7,175,025	-	-	-	-	-	-		7,175,025
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	7,175,025	-	-	-	-	-	-		7,175,025
(597) Maintenance of meters	5,495,249								
- Demand	681,401	269,808	8,102	401,506	1,986	-	-		-
- Customer	4,813,848	4,192,547	46,428	501,509	1,524	42,652	29,078		-
- Commodity	-	-	-	-	-	-	-		-
Total	5,495,249	4,462,355	54,530	903,014	3,510	42,652	29,078		-
(598) Maintenance of miscellaneous distribution plant	613,706								
- Demand	339,631	202,889	2,257	81,649	3,919	7,358	-		41,560
- Customer	51,379	44,889	517	5,473	13	290	197		-
- Commodity	222,696	122,737	2,205	82,320	4,756	9,193	-		1,486
Total	613,706	370,514	4,980	169,441	8,688	16,840	197		43,046

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG
Total Dist. Maintenance Expenses	123,774,816								
- Demand	69,346,482	42,379,863	469,382	16,933,468	819,857	1,527,328	-		7,216,585
- Customer	4,865,227	4,237,436	46,945	506,981	1,537	42,942	29,275		-
- Commodity	49,563,107	27,395,414	492,184	18,374,140	1,061,564	1,908,201	-		331,604
Total	123,774,816	74,012,712	1,008,511	35,814,589	1,882,958	3,478,470	29,275		7,548,189
Total Distribution Expenses	168,594,656								
- Demand	91,525,195	56,289,588	628,694	22,793,067	1,085,624	2,021,345	-		8,706,878
- Customer	12,040,969	10,492,083	116,930	1,258,855	3,692	100,579	68,569		-
- Commodity	65,028,493	35,931,196	645,537	24,099,101	1,392,323	2,525,412	-		434,924
Total	168,594,656	102,712,866	1,391,162	48,151,022	2,481,639	4,647,336	68,569		9,141,801
Customer Account Expense									
(901) Supervision	30,904								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	30,904	24,680	378	5,624	63	47	37		75
Total	30,904	24,680	378	5,624	63	47	37		75
(902) Meter reading expenses	4,010,528								
- Demand	497,298	196,910	5,913	293,026	1,449	-	-		-
- Customer	3,513,230	3,059,794	33,884	366,010	1,112	31,128	21,221		-
- Commodity	-	-	-	-	-	-	-		-
Total	4,010,528	3,256,704	39,797	659,036	2,561	31,128	21,221		-
(903) Customer records and collection expenses	12,405,818								
- Demand	1,538,300	609,106	18,290	906,421	4,484	-	-		-
- Customer	10,867,518	9,464,900	104,814	1,132,182	3,440	96,289	65,645		-
- Commodity	-	-	-	-	-	-	-		-
Total	12,405,818	10,074,005	123,103	2,038,603	7,923	96,289	65,645		-
(904) Uncollectible accounts	585,012								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	585,012	283,097	5,086	189,873	10,970	40,529	46,760		3,427
Total	585,012	283,097	5,086	189,873	10,970	40,529	46,760		3,427
(905) Miscellaneous customer accounts expenses	520,369								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	520,369	415,560	6,373	94,696	1,062	788	622		1,264
Total	520,369	415,560	6,373	94,696	1,062	788	622		1,264
Total Customer Account Expenses	17,552,631								
- Demand	2,035,598	806,016	24,202	1,199,447	5,933	-	-		-
- Customer	14,380,748	12,524,693	138,698	1,498,192	4,552	127,417	86,866		-
- Commodity	1,136,285	723,336	11,838	290,193	12,095	41,364	47,419		4,766
Total	17,552,631	14,054,046	174,738	2,987,831	22,580	168,781	134,285		4,766

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Customer Service Expenses									
(907) Customer Service Supervision	13								
- Demand	7	5	0	2	0	0	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	6	3	0	2	0	0	-		0
Total	13	8	0	4	0	1	-		0
(908) Customer Assistance	2,241,151								
- Demand	1,225,135	817,543	8,955	320,920	15,879	61,839	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	1,016,016	539,664	9,696	361,953	20,912	77,259	-		6,532
Total	2,241,151	1,357,207	18,650	682,873	36,791	139,098	-		6,532
(909) Informational and instructional advertising	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
(910) Miscellaneous customer service and informational	5,188,918								
- Demand	2,836,545	1,892,850	20,733	743,023	36,764	143,174	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	2,352,373	1,249,479	22,448	838,027	48,417	178,878	-		15,124
Total	5,188,918	3,142,329	43,181	1,581,050	85,181	322,053	-		15,124
Total Customer Service Expenses	7,430,082								
- Demand	4,061,687	2,710,398	29,688	1,063,944	52,643	205,013	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	3,368,396	1,789,146	32,144	1,199,983	69,329	256,138	-		21,656
Total	7,430,082	4,499,544	61,832	2,263,927	121,972	461,151	-		21,656
Sales Expenses									
(911) Sales Exp	(38,496)								
- Demand	(21,044)	(14,043)	(154)	(5,512)	(273)	(1,062)	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(17,452)	(9,270)	(167)	(6,217)	(359)	(1,327)	-		(112)
Total	(38,496)	(23,313)	(320)	(11,730)	(632)	(2,389)	-		(112)
Total Sales Expenses	(38,496)								
- Demand	(21,044)	(14,043)	(154)	(5,512)	(273)	(1,062)	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(17,452)	(9,270)	(167)	(6,217)	(359)	(1,327)	-		(112)
Total	(38,496)	(23,313)	(320)	(11,730)	(632)	(2,389)	-		(112)

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Administrative & General Expense									
Labor Related									
(920) Administrative and general salaries	22,078,384								
- Demand	12,066,395	8,052,007	88,196	3,160,749	156,392	609,051	-		-
- Customer	5,213	-	-	-	-	-	5,213		-
- Commodity	10,006,776	5,315,166	95,492	3,564,889	205,961	760,931	-		64,337
Total	22,078,384	13,367,173	183,688	6,725,638	362,353	1,369,981	5,213		64,337
(921) Office supplies and expenses	3,432,408								
- Demand	1,875,898	1,251,802	13,711	491,385	24,313	94,686	-		-
- Customer	810	-	-	-	-	-	810		-
- Commodity	1,555,700	826,320	14,846	554,214	32,020	118,298	-		10,002
Total	3,432,408	2,078,123	28,557	1,045,599	56,333	212,984	810		10,002
(922) Administrative expenses transferred—Credit	(16,096,068)								
- Demand	(8,796,908)	(5,870,251)	(64,299)	(2,304,319)	(114,016)	(444,023)	-		-
- Customer	(3,801)	-	-	-	-	-	(3,801)		-
- Commodity	(7,295,359)	(3,874,979)	(69,618)	(2,598,954)	(150,154)	(554,750)	-		(46,904)
Total	(16,096,068)	(9,745,230)	(133,916)	(4,903,272)	(264,171)	(998,774)	(3,801)		(46,904)
(923) Outside services employed	21,965,346								
- Demand	12,004,617	8,010,782	87,745	3,144,566	155,591	605,932	-		-
- Customer	5,187	-	-	-	-	-	5,187		-
- Commodity	9,955,543	5,287,954	95,003	3,546,637	204,907	757,035	-		64,007
Total	21,965,346	13,298,735	182,748	6,691,204	360,498	1,362,967	5,187		64,007
(926) Employee pensions and benefits	(66,818,010)								
- Demand	(36,517,731)	(24,368,589)	(266,917)	(9,565,689)	(473,305)	(1,843,230)	-		-
- Customer	(15,778)	-	-	-	-	-	(15,778)		-
- Commodity	(30,284,502)	(16,085,817)	(288,997)	(10,788,779)	(623,321)	(2,302,880)	-		(194,708)
Total	(66,818,010)	(40,454,406)	(555,914)	(20,354,468)	(1,096,626)	(4,146,111)	(15,778)		(194,708)
(426) Pension / OPEB Non-Service Cost	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
(924) Property insurance	(624,868)								
- Demand	(341,506)	(227,890)	(2,496)	(89,456)	(4,426)	(17,238)	-		-
- Customer	(148)	-	-	-	-	-	(148)		-
- Commodity	(283,214)	(150,431)	(2,703)	(100,894)	(5,829)	(21,536)	-		(1,821)
Total	(624,868)	(378,321)	(5,199)	(190,351)	(10,255)	(38,774)	(148)		(1,821)
(925) Injuries and damages	9,733,708								
- Demand	5,319,717	3,549,892	38,883	1,393,481	68,949	268,512	-		-
- Customer	2,298	-	-	-	-	-	2,298		-
- Commodity	4,411,692	2,343,300	42,100	1,571,654	90,802	335,472	-		28,364
Total	9,733,708	5,893,192	80,983	2,965,135	159,751	603,984	2,298		28,364

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
(935) Maintenance of general plant	14,474,048								
- Demand	7,910,433	5,278,699	57,819	2,072,110	102,527	399,279	-		-
- Customer	3,418	-	-	-	-	-	3,418		-
- Commodity	6,560,197	3,484,493	62,602	2,337,054	135,023	498,848	-		42,178
Total	14,474,048	8,763,192	120,422	4,409,164	237,550	898,126	3,418		42,178
(929) Duplicate charges—Credit	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
(928) Regulatory commission expenses	3,460,217								
- Demand	1,891,096	1,261,944	13,822	495,366	24,510	95,453	-		-
- Customer	817	-	-	-	-	-	817		-
- Commodity	1,568,304	833,015	14,966	558,704	32,279	119,256	-		10,083
Total	3,460,217	2,094,959	28,788	1,054,070	56,790	214,709	817		10,083
(930.1) Gen Advertising Exp	8,993								
- Demand	4,915	3,280	36	1,287	64	248	-		-
- Customer	2	-	-	-	-	-	2		-
- Commodity	4,076	2,165	39	1,452	84	310	-		26
Total	8,993	5,445	75	2,739	148	558	2		26
(930.2) Misc Gen Exp	846,643								
- Demand	462,712	308,771	3,382	121,206	5,997	23,355	-		-
- Customer	200	-	-	-	-	-	200		-
- Commodity	383,731	203,821	3,662	136,703	7,898	29,180	-		2,467
Total	846,643	512,593	7,044	257,909	13,895	52,535	200		2,467
(931) Rents	3,095,109								
- Demand	1,691,555	1,128,789	12,364	443,097	21,924	85,381	-		-
- Customer	731	-	-	-	-	-	731		-
- Commodity	1,402,823	745,119	13,387	499,752	28,873	106,673	-		9,019
Total	3,095,109	1,873,908	25,751	942,849	50,797	192,054	731		9,019
(932) Institutional Ad - Newspaper	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
(933) Transportation expenses	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
	-	-	-	-	-	-	-		-

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Total A&G Expense	(4,444,090)								
- Demand	(2,428,807)	(1,620,764)	(17,753)	(636,217)	(31,480)	(122,594)	-		-
- Customer	(1,049)	-	-	-	-	-	(1,049)		-
- Commodity	(2,014,233)	(1,069,873)	(19,221)	(717,566)	(41,457)	(153,165)	-		(12,950)
Total	(4,444,090)	(2,690,637)	(36,974)	(1,353,783)	(72,937)	(275,759)	(1,049)		(12,950)
O&M Adjustment									
Adjustment									
Int on Cust Deposits	1,494,683								
- Demand	-	-	-	-	-	-	-		-
- Customer	1,494,683	1,312,317	16,139	165,218	215	568	225		-
- Commodity	-	-	-	-	-	-	-		-
Total	1,494,683	1,312,317	16,139	165,218	215	568	225		-
Annualize Payroll Increase	4,285,139								
- Demand	2,156,738	1,318,237	15,062	553,270	25,210	47,650	-		197,309
- Customer	598,727	521,591	5,793	62,478	187	5,167	3,499		-
- Commodity	1,529,673	846,730	15,186	563,485	32,449	60,470	1,075		10,159
Total	4,285,139	2,686,557	36,041	1,179,234	57,846	113,287	4,573		207,468
Svngs Pln Match on Payroll Inc	128,554								
- Demand	64,702	39,547	452	16,598	756	1,429	-		5,919
- Customer	17,962	15,648	174	1,874	6	155	105		-
- Commodity	45,890	25,402	456	16,905	973	1,814	32		305
Total	128,554	80,597	1,081	35,377	1,735	3,399	137		6,224
Reclass Amortization of Net Loss on Reacquired Debt	150,707								
- Demand	83,277	52,027	576	20,783	1,007	1,420	-		7,464
- Customer	11,801	10,322	121	1,267	3	52	35		-
- Commodity	55,629	30,960	556	20,765	1,200	1,775	-		375
Total	150,707	93,309	1,253	42,815	2,209	3,247	35		7,839
BPU & RPA Assessments	716,062								
- Demand	188,299	-	-	126,611	9,463	22,806	14,376		14,758
- Customer	65,881	49,361	1,145	14,401	109	324	538		-
- Commodity	461,882	347,870	5,719	91,632	1,792	4,964	4,143		5,762
Total	716,062	397,231	6,864	232,645	11,364	28,093	19,057		20,520
Small Storm Adjustment	2,670,199								
- Demand	1,475,973	1,011,397	11,078	397,015	19,644	36,839	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	1,194,226	660,067	11,859	442,708	25,577	46,025	-		7,990
Total	2,670,199	1,671,464	22,937	839,723	45,222	82,864	-		7,990
Pension Smoothing	66,825,406								
- Demand	33,633,659	20,557,488	234,895	8,628,076	393,135	743,087	-		3,076,979
- Customer	9,336,967	8,134,045	90,338	974,330	2,913	80,573	54,559		-
- Commodity	23,854,779	13,204,490	236,822	8,787,374	506,039	943,010	16,758		158,422
Total	66,825,406	41,896,023	562,055	18,389,780	902,087	1,766,671	71,317		3,235,401
OPEB Smoothing	10,998,521								

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
- Demand	5,535,627	3,383,473	38,660	1,420,060	64,704	122,302	-		506,427
- Customer	1,536,733	1,338,749	14,868	160,361	479	13,261	8,980		-
- Commodity	3,926,161	2,173,273	38,978	1,446,278	83,287	155,206	2,758		26,074
Total	10,998,521	6,895,495	92,506	3,026,699	148,471	290,769	11,738		532,501

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Normalize Vegetation Management Expense	6,718,604								
- Demand	3,713,760	2,544,819	27,874	998,948	49,427	92,691	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	3,004,844	1,660,824	29,838	1,113,917	64,356	115,806	-		20,103
Total	6,718,604	4,205,643	57,713	2,112,865	113,784	208,497	-		20,103
ServCo Depr @ JCP&L Rates	(2,016,569)								
- Demand	(1,066,611)	(673,817)	(7,381)	(264,501)	(13,087)	(50,967)	(50,615)		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(949,958)	(459,700)	(8,259)	(308,322)	(17,813)	(65,812)	(75,931)		(5,564)
Total	(2,016,569)	(1,133,517)	(15,639)	(572,823)	(30,901)	(116,779)	(126,545)		(5,564)
SERP/EDCP	(2,935,725)								
- Demand	(1,477,570)	(903,117)	(10,319)	(379,042)	(17,271)	(32,645)	-		(135,176)
- Customer	(410,185)	(357,339)	(3,969)	(42,804)	(128)	(3,540)	(2,397)		-
- Commodity	(1,047,971)	(580,090)	(10,404)	(386,041)	(22,231)	(41,428)	(736)		(6,960)
Total	(2,935,725)	(1,840,546)	(24,692)	(807,887)	(39,630)	(77,612)	(3,133)		(142,135)
Advertising removal	(8,993)								
- Demand	(4,915)	(3,280)	(36)	(1,287)	(64)	(248)	-		-
- Customer	(2)	-	-	-	-	-	(2)		-
- Commodity	(4,076)	(2,165)	(39)	(1,452)	(84)	(310)	-		(26)
Total	(8,993)	(5,445)	(75)	(2,739)	(148)	(558)	(2)		(26)
Wildfire Mitigation	4,562,971								
- Demand	1,459,978	911,569	12,305	491,094	16,238	28,772	-		-
- Customer	2,170,270	1,890,164	20,932	226,100	687	19,229	13,109		-
- Commodity	932,723	515,531	9,262	345,767	19,977	35,947	-		6,240
Total	4,562,971	3,317,263	42,498	1,062,961	36,902	83,948	13,109		6,240
AMI O&M Adjustment	-								
- Demand	-	-	-	-	-	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	-	-	-	-	-	-	-		-
Injuries & Damages	(2,620,620)								
- Demand	(1,318,975)	(880,163)	(9,641)	(345,501)	(17,095)	(66,575)	-		-
- Customer	(366,158)	-	-	-	-	-	(366,158)		-
- Commodity	(935,487)	(496,890)	(8,927)	(333,265)	(19,254)	(71,136)	-		(6,015)
Total	(2,620,620)	(1,377,054)	(18,568)	(678,766)	(36,350)	(137,711)	(366,158)		(6,015)
LTIP	(2,278,260)								
- Demand	(1,146,663)	(700,861)	(8,008)	(294,155)	(13,403)	(25,334)	-		(104,903)
- Customer	(318,323)	(277,312)	(3,080)	(33,218)	(99)	(2,747)	(1,860)		-
- Commodity	(813,274)	(450,177)	(8,074)	(299,586)	(17,252)	(32,150)	(571)		(5,401)
Total	(2,278,260)	(1,428,350)	(19,162)	(626,958)	(30,755)	(60,231)	(2,431)		(110,304)
Total O&M Adjustment	88,690,678								
- Demand	43,297,278	26,657,318	305,518	11,367,969	518,664	921,227	(36,239)		3,568,778
- Customer	14,138,358	12,637,545	142,461	1,530,009	4,371	113,043	(289,366)		-

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
- Commodity	31,255,042	17,476,123	312,973	11,500,166	659,016	1,154,181	(52,473)		211,463
Total	88,690,678	56,770,986	760,952	24,398,144	1,182,052	2,188,451	(378,077)		3,780,242
Total O&M Expenses	277,785,461								
- Demand	138,469,907	84,828,513	970,196	35,782,697	1,631,112	3,023,929	(36,239)		12,275,656
- Customer	40,559,025	35,654,322	398,089	4,287,055	12,615	341,039	(134,980)		-
- Commodity	98,756,530	54,840,658	983,104	36,365,659	2,090,947	3,822,603	(5,053)		659,747
Total	**277,785,461**	**175,323,493**	**2,351,389**	**76,435,411**	**3,734,674**	**7,187,572**	**(176,272)**		**12,935,403**
DEPRECIATION EXPENSE									
Depreciation Expense									
(403-303) Land & Land Rights	145,795								
- Demand	77,114	48,716	534	19,123	946	3,685	3,659		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	68,680	33,236	597	22,291	1,288	4,758	5,490		402
Total	145,795	81,951	1,131	41,414	2,234	8,443	9,149		402
(403-360) Land & Land Rights	1,301,190								
- Demand	719,243	492,854	5,398	193,466	9,573	17,951	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	581,947	321,651	5,779	215,732	12,464	22,428	-		3,893
Total	1,301,190	814,506	11,177	409,198	22,036	40,379	-		3,893
(403-361) Struct & Impmnts	12,192,428								
- Demand	6,739,458	4,618,151	50,584	1,812,817	89,697	168,209	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	5,452,970	3,013,941	54,148	2,021,454	116,789	210,155	-		36,482
Total	12,192,428	7,632,092	104,732	3,834,271	206,486	378,364	-		36,482
(403-362) Station Equip	31,284,633								
- Demand	17,292,821	11,849,745	129,794	4,651,520	230,155	431,608	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	13,991,812	7,733,491	138,939	5,186,863	299,671	539,239	-		93,609
Total	31,284,633	19,583,236	268,734	9,838,383	529,825	970,847	-		93,609
(403-364) Poles, Towers & Fixt	19,933,479								
- Demand	11,018,383	7,550,245	82,700	2,963,786	146,646	275,006	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	8,915,096	4,927,511	88,527	3,304,888	190,940	343,584	-		59,644
Total	19,933,479	12,477,756	171,228	6,268,675	337,586	618,590	-		59,644
(403-365) OH Cond & Dev	49,888,844								
- Demand	27,576,441	18,896,499	206,980	7,417,665	367,022	688,275	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	22,312,403	12,332,411	221,563	8,271,364	477,877	859,912	-		149,276
Total	49,888,844	31,228,910	428,543	15,689,029	844,899	1,548,187	-		149,276
(403-366) UG Conduit	1,203,072								
- Demand	659,133	442,230	4,844	173,594	8,589	29,876	-		-
- Customer	-	-	-	-	-	-	-		-

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
- Commodity	543,939	291,237	5,232	195,333	11,285	37,326	-		3,525
Total	1,203,072	733,467	10,076	368,927	19,875	67,202	-		3,525
(403-367) UG Cond & Dev	15,226,880								
- Demand	8,416,775	5,767,516	63,174	2,263,991	112,021	210,073	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	6,810,105	3,764,051	67,625	2,524,554	145,856	262,459	-		45,561
Total	15,226,880	9,531,567	130,798	4,788,545	257,877	472,532	-		45,561

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG
(403-368) Line Transformers	22,639,419								
- Demand	12,652,288	8,891,791	97,395	3,490,399	172,703	-	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	9,987,131	5,741,310	103,148	3,850,704	222,474	-	-		69,495
Total	22,639,419	14,633,101	200,543	7,341,104	395,177	-	-		69,495
(403-369) Services	9,280,479								
- Demand	4,640,240	3,261,074	35,720	1,280,108	63,339	-	-		-
- Customer	4,640,240	4,076,251	50,131	513,191	667	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	9,280,479	7,337,325	85,851	1,793,298	64,006	-	-		-
(403-370) Meters	17,522,832								
- Demand	2,172,800	860,343	25,834	1,280,291	6,333	-	-		-
- Customer	15,350,032	13,368,876	148,046	1,599,172	4,859	136,005	92,721		-
- Commodity	-	-	-	-	-	-	-		-
Total	17,522,832	14,229,219	173,880	2,879,463	11,191	136,005	92,721		-
(403-371) Install on Cust Premise	1,137,628								
- Demand	1,137,628	-	-	-	-	-	-		1,137,628
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	1,137,628	-	-	-	-	-	-		1,137,628
(403-373) St Lt & Signal Sys	11,273,115								
- Demand	11,273,115	-	-	-	-	-	-		11,273,115
- Customer	-	-	-	-	-	-	-		-
- Commodity	-	-	-	-	-	-	-		-
Total	11,273,115	-	-	-	-	-	-		11,273,115
(403-374) Asset Ret Costs	2,468								
- Demand	1,349	900	10	353	17	68	-		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	1,119	594	11	399	23	85	-		7
Total	2,468	1,495	21	752	41	153	-		7
(403-389) Land & Land Rights	47,151								
- Demand	24,939	15,755	173	6,185	306	1,192	1,183		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	22,212	10,749	193	7,209	417	1,539	1,775		130
Total	47,151	26,504	366	13,394	723	2,731	2,959		130
(403-390) Struct & Impmnts -	2,952,331								
- Demand	1,561,558	986,493	10,805	387,240	19,160	74,618	74,102		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	1,390,773	673,018	12,091	451,394	26,079	96,351	111,165		8,146
Total	2,952,331	1,659,511	22,897	838,634	45,240	170,969	185,267		8,146

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
(403-391) Office Furn & Equip	22,360								
- Demand	11,827	7,471	82	2,933	145	565	561		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	10,533	5,097	92	3,419	198	730	842		62
Total	22,360	12,568	173	6,351	343	1,295	1,403		62
(403-392) Transportation Equip	1,632,292								
- Demand	863,358	545,415	5,974	214,098	10,593	41,255	40,969		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	768,934	372,100	6,685	249,568	14,419	53,271	61,461		4,504
Total	1,632,292	917,514	12,659	463,666	25,012	94,526	102,431		4,504
(403-393) Stores Equip	19,150								
- Demand	10,129	6,399	70	2,512	124	484	481		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	9,021	4,365	78	2,928	169	625	721		53
Total	19,150	10,764	149	5,440	293	1,109	1,202		53
(403-394) Tools, Shop & Garage Equip	1,172,408								
- Demand	620,114	391,749	4,291	153,778	7,609	29,632	29,427		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	552,294	267,264	4,802	179,254	10,356	38,262	44,145		3,235
Total	1,172,408	659,013	9,093	333,032	17,965	67,894	73,572		3,235
(403-395) Laboratory Equip	5,629								
- Demand	2,977	1,881	21	738	37	142	141		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	2,652	1,283	23	861	50	184	212		16
Total	5,629	3,164	44	1,599	86	326	353		16
(403-396) Power Operated Equip	223,597								
- Demand	118,266	74,713	818	29,328	1,451	5,651	5,612		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	105,331	50,971	916	34,187	1,975	7,297	8,419		617
Total	223,597	125,684	1,734	63,514	3,426	12,948	14,031		617
(403-397) Communication Equip	14,055,016								
- Demand	7,434,030	4,696,349	51,441	1,843,513	91,216	355,230	352,772		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	6,620,985	3,204,003	57,563	2,148,929	124,154	458,692	529,220		38,782
Total	14,055,016	7,900,352	109,004	3,992,442	215,370	813,922	881,991		38,782
(403-398) MISC Equip	(6,460)								
- Demand	(3,417)	(2,159)	(24)	(847)	(42)	(163)	(162)		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(3,043)	(1,473)	(26)	(988)	(57)	(211)	(243)		(18)
Total	(6,460)	(3,631)	(50)	(1,835)	(99)	(374)	(405)		(18)
(403-399) Other Tangible Property	154,942								
- Demand	81,953	51,772	567	20,323	1,006	3,916	3,889		-
- Customer	-	-	-	-	-	-	-		-

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
- Commodity	72,990	35,321	635	23,690	1,369	5,057	5,834		428
Total	154,942	87,093	1,202	44,013	2,374	8,973	9,723		428
Total Depreciation Expense	213,310,678								
- Demand	115,102,523	69,455,903	777,184	28,206,913	1,338,647	2,337,273	512,634		12,410,743
- Customer	19,990,271	17,445,128	198,177	2,112,363	5,525	136,005	92,721		-
- Commodity	78,217,884	42,782,132	768,621	28,694,032	1,657,795	2,941,743	769,042		517,850
Total	213,310,678	129,683,162	1,743,982	59,013,308	3,001,967	5,415,021	1,374,397		12,928,593

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG
Depreciation Adjustment									
Adjustment									
Major Capital Projects	1,016,304								
- Demand	561,583	350,846	3,885	140,152	6,788	9,578	-		50,334
- Customer	79,580	69,610	814	8,547	18	351	239		-
- Commodity	375,141	208,778	3,751	140,028	8,090	11,967	-		2,527
Total	1,016,304	629,234	8,450	288,727	14,896	21,896	239		52,861
Reconciliation Adjustment	85,380								
- Demand	46,071	27,801	311	11,290	536	936	205		4,968
- Customer	8,001	6,983	79	846	2	54	37		-
- Commodity	31,308	17,124	308	11,485	664	1,177	308		207
Total	85,380	51,907	698	23,621	1,202	2,167	550		5,175
Total Depreciation Adjustment	1,101,684								
- Demand	607,654	378,647	4,196	151,442	7,323	10,514	205		55,301
- Customer	87,581	76,592	893	9,393	20	405	276		-
- Commodity	406,449	225,902	4,059	151,513	8,754	13,144	308		2,734
Total	1,101,684	681,141	9,148	312,348	16,098	24,063	789		58,036
Total Depreciation Expense									
- Demand	115,710,178	69,834,549	781,380	28,358,355	1,345,970	2,347,786	512,839		12,466,044
- Customer	20,077,852	17,521,720	199,070	2,121,756	5,546	136,410	92,997		-
- Commodity	78,624,333	43,008,034	772,679	28,845,545	1,666,549	2,954,887	769,350		520,584
Total	**214,412,363**	**130,364,303**	**1,753,130**	**59,325,656**	**3,018,065**	**5,439,084**	**1,375,186**		**12,986,629**
Amortization, Accretion, Regulatory Debits and Credits									
Amort - Ltd Term Elec Prpty	108,646								
- Demand	60,067	37,158	412	14,870	719	1,030	-		5,878
- Customer	8,816	7,710	90	945	2	41	28		-
- Commodity	39,763	22,119	397	14,835	857	1,287	-		268
Total	108,646	66,986	899	30,650	1,578	2,359	28		6,146
Accretion Expense	475,588								
- Demand	251,550	158,913	1,741	62,380	3,087	12,020	11,937		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	224,038	108,416	1,948	72,715	4,201	15,521	17,908		1,312
Total	475,588	267,329	3,688	135,095	7,288	27,541	29,844		1,312
Regulatory Debits	95,955,222								
- Demand	50,752,988	32,062,521	351,192	12,585,878	622,742	2,425,196	2,408,413		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	45,202,233	21,874,100	392,989	14,670,988	847,615	3,131,544	3,613,045		264,772
Total	95,955,222	53,936,621	744,180	27,256,866	1,470,357	5,556,740	6,021,457		264,772
Regulatory Credits	(344,745)								
- Demand	(182,344)	(115,193)	(1,262)	(45,218)	(2,237)	(8,713)	(8,653)		-
- Customer	-	-	-	-	-	-	-		-
- Commodity	(162,401)	(78,589)	(1,412)	(52,709)	(3,045)	(11,251)	(12,981)		(951)

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
Total	(344,745)	(193,782)	(2,674)	(97,928)	(5,283)	(19,964)	(21,634)		(951)
Total Depreciation and Amortization	310,607,074								
- Demand	166,592,439	101,977,948	1,133,463	40,976,266	1,970,280	4,777,320	2,924,536		12,471,922
- Customer	20,086,668	17,529,429	199,160	2,122,701	5,548	136,451	93,025		-
- Commodity	123,927,967	64,934,080	1,166,601	43,551,373	2,516,177	6,091,988	4,387,321		785,985
Total	**310,607,074**	**184,441,457**	**2,499,224**	**86,650,340**	**4,492,005**	**11,005,760**	**7,404,882**		**13,257,907**

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
TAXES									
Taxes Other than Income									
(408) Payroll Taxes	4,980,774								
- Demand	2,485,818	1,501,273	17,228	634,358	28,663	56,081	-		248,216
- Customer	750,674	653,944	7,260	78,319	235	6,500	4,400		-
- Commodity	1,744,282	964,457	17,294	641,305	36,918	71,245	1,352		11,560
Total	4,980,774	3,119,674	41,783	1,353,981	65,816	133,825	5,752		259,776
(408) Property Taxes	5,436,711								
- Demand	2,885,805	1,878,212	20,766	748,381	36,358	55,324	7,308		138,555
- Customer	481,115	420,060	4,798	50,999	129	3,043	2,078		-
- Commodity	2,069,791	1,142,889	20,533	766,455	44,280	69,582	10,983		13,832
Total	5,436,711	3,441,161	46,097	1,565,835	80,766	127,948	20,370		152,387
Total Taxes Other than Income	10,417,485								
- Demand	5,371,623	3,379,485	37,994	1,382,739	65,021	111,404	7,308		386,771
- Customer	1,231,788	1,074,004	12,058	129,317	363	9,543	6,478		-
- Commodity	3,814,073	2,107,346	37,827	1,407,760	81,198	140,827	12,335		25,393
Total Taxes Other than Income	**10,417,485**	**6,560,835**	**87,880**	**2,919,816**	**146,582**	**261,773**	**26,121**		**412,163**
Total Expenses	**598,810,020**								
- Demand	**310,433,969**	**190,185,946**	**2,141,653**	**78,141,701**	**3,666,413**	**7,912,653**	**2,895,606**		**25,134,349**
- Customer	**61,877,482**	**54,257,755**	**609,307**	**6,539,073**	**18,526**	**487,033**	**(35,477)**		**-**
- Commodity	**226,498,569**	**121,882,084**	**2,187,532**	**81,324,793**	**4,688,322**	**10,055,418**	**4,394,603**		**1,471,124**
Total	**598,810,020**	**366,325,785**	**4,938,492**	**166,005,567**	**8,373,261**	**18,455,105**	**7,254,731**		**26,605,473**

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG
REVENUE REQUIREMENT CALCULATION									
Total Rate Base									
- Demand	2,034,687,318	1,288,524,187	14,314,038	517,310,296	24,899,946	39,588,861	5,717,937		143,626,819
- Customer	435,305,763	379,724,353	4,288,745	45,851,479	124,340	3,154,214	2,154,459		-
- Commodity	1,423,291,066	784,124,496	14,087,023	525,828,151	30,377,633	49,816,539	8,598,636		9,489,570
Total	3,893,284,146	2,452,373,036	32,689,805	1,088,989,925	55,401,919	92,559,614	16,471,033		153,116,390
Required Net Income									
- Demand	156,670,923	99,216,362	1,102,181	39,832,893	1,917,296	3,048,342	440,281		11,059,265
- Customer	33,518,544	29,238,775	330,233	3,530,564	9,574	242,874	165,893		-
- Commodity	109,593,412	60,377,586	1,084,701	40,488,768	2,339,078	3,835,874	662,095		730,697
Total	299,782,879	188,832,724	2,517,115	83,852,224	4,265,948	7,127,090	1,268,270		11,789,962
Interest Synchronization									
- Demand	46,594,340	29,507,204	327,791	11,846,406	570,209	906,585	130,941		3,289,054
- Customer	9,968,502	8,695,688	98,212	1,049,999	2,847	72,231	49,337		-
- Commodity	32,593,365	17,956,451	322,593	12,041,465	695,648	1,140,799	196,909		217,311
Total	89,156,207	56,159,343	748,597	24,937,869	1,268,704	2,119,615	377,187		3,506,365
Net Income Before Income Taxes									
- Demand	110,076,584	69,709,159	774,389	27,986,487	1,347,087	2,141,757	309,340		7,770,211
- Customer	23,550,042	20,543,087	232,021	2,480,565	6,727	170,643	116,556		-
- Commodity	77,000,047	42,421,135	762,108	28,447,303	1,643,430	2,695,075	465,186		513,386
Total	210,626,672	132,673,381	1,768,518	58,914,355	2,997,244	5,007,475	891,083		8,283,597
Taxable Income									
- Demand	153,118,075	96,966,419	1,077,187	38,929,597	1,873,817	2,979,215	430,297		10,808,473
- Customer	32,758,439	28,575,723	322,745	3,450,501	9,357	237,367	162,131		-
- Commodity	107,108,147	59,008,395	1,060,103	39,570,598	2,286,034	3,748,887	647,081		714,127
Total	292,984,660	184,550,537	2,460,034	81,950,695	4,169,208	6,965,468	1,239,509		11,522,599
NJ State Corporate Business Tax									
- Demand	13,780,627	8,726,978	96,947	3,503,664	168,644	268,129	38,727		972,763
- Customer	2,948,260	2,571,815	29,047	310,545	842	21,363	14,592		-
- Commodity	9,639,733	5,310,756	95,409	3,561,354	205,743	337,400	58,237		64,271
Total	26,368,619	16,609,548	221,403	7,375,563	375,229	626,892	111,556		1,037,034
Federal Taxable Income									
- Demand	139,337,448	88,239,441	980,240	35,425,933	1,705,174	2,711,085	391,570		9,835,710
- Customer	29,810,179	26,003,908	293,698	3,139,956	8,515	216,004	147,540		-
- Commodity	97,468,413	53,697,640	964,694	36,009,244	2,080,291	3,411,487	588,843		649,855
Total	266,616,041	167,940,989	2,238,631	74,575,133	3,793,980	6,338,576	1,127,953		10,485,565
Federal Income Tax									
- Demand	29,260,864	18,530,283	205,850	7,439,446	358,086	569,328	82,230		2,065,499
- Customer	6,260,138	5,460,821	61,676	659,391	1,788	45,361	30,983		-
- Commodity	20,468,367	11,276,504	202,586	7,561,941	436,861	716,412	123,657		136,470
Total	55,989,369	35,267,608	470,113	15,660,778	796,736	1,331,101	236,870		2,201,969

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG
NJ Federal & State Income Tax	82,357,988								
- Demand	43,041,491	27,257,260	302,797	10,943,110	526,730	837,457	120,956		3,038,262
- Customer	9,208,397	8,032,636	90,724	969,936	2,630	66,724	45,575		-
- Commodity	30,108,100	16,587,260	297,995	11,123,295	642,604	1,053,812	181,894		200,741
Total	82,357,988	51,877,156	691,516	23,036,340	1,171,964	1,957,993	348,426		3,239,003
Tax Reform Amortization	(6,973,520)								
- Demand	(3,644,464)	(2,307,961)	(25,639)	(926,589)	(44,600)	(70,910)	(10,242)		(257,260)
- Customer	(779,705)	(680,150)	(7,682)	(82,128)	(223)	(5,650)	(3,859)		-
- Commodity	(2,549,351)	(1,404,498)	(25,232)	(941,846)	(54,411)	(89,230)	(15,402)		(16,997)
Total	(6,973,520)	(4,392,608)	(58,553)	(1,950,562)	(99,234)	(165,790)	(29,502)		(274,257)
Investment Tax Credit	(128,462)								
- Demand	(67,136)	(42,516)	(472)	(17,069)	(822)	(1,306)	(189)		(4,739)
- Customer	(14,363)	(12,529)	(142)	(1,513)	(4)	(104)	(71)		-
- Commodity	(46,962)	(25,873)	(465)	(17,350)	(1,002)	(1,644)	(284)		(313)
Total	(128,462)	(80,918)	(1,079)	(35,932)	(1,828)	(3,054)	(543)		(5,052)
Federal & State Income Taxes									
- Demand	39,329,891	24,906,783	276,686	9,999,452	481,308	765,241	110,526		2,776,263
- Customer	8,414,329	7,339,957	82,900	886,295	2,403	60,970	41,645		-
- Commodity	27,511,786	15,156,890	272,298	10,164,099	587,190	962,939	166,209		183,431
Total	75,256,006	47,403,630	631,884	21,049,846	1,070,902	1,789,149	318,380		2,959,694
Revenue Requirement									
- Demand	**506,434,784**	**314,309,092**	**3,520,520**	**127,974,046**	**6,065,017**	**11,726,236**	**3,446,413**		**38,969,877**
- Customer	**103,810,354**	**90,836,487**	**1,022,441**	**10,955,932**	**30,504**	**790,878**	**172,061**		**-**
- Commodity	**363,603,768**	**197,416,560**	**3,544,531**	**131,977,660**	**7,614,590**	**14,854,230**	**5,222,907**		**2,385,252**
Total	**973,848,905**	**602,562,139**	**8,087,491**	**270,907,638**	**13,710,111**	**27,371,344**	**8,841,381**		**41,355,129**

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
UTILITY PLANT										
Intangible Plant										
(301) Organizational Costs		-								AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	47%
Total		-	-	-	-	-	-	-	-	
(302) Franchises & Consents		-								AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	47%
Total		-	-	-	-	-	-	-	-	
(303) Misc. Intangible Plant		16,476								AE-ALL
- Demand	DMD-ALL	8,715	5,505	60	2,161	107	416	414	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	7,761	3,756	67	2,519	146	538	620	45	47%
Total		16,476	9,261	128	4,680	252	954	1,034	45	
Total Intangible Plant		16,476								
- Demand		8,715	5,505	60	2,161	107	416	414	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		7,761	3,756	67	2,519	146	538	620	45	
Total		16,476	9,261	128	4,680	252	954	1,034	45	
Distribution Plant										
(360) Land and Land Rights		16,395,968								AE-PRI
- Demand	DMD-PRI	8,962,927	5,981,037	65,512	2,347,807	116,168	452,403	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	7,433,041	3,948,110	70,931	2,648,002	152,988	565,220	-	47,789	45%
Total		16,395,968	9,929,146	136,444	4,995,809	269,156	1,017,623	-	47,789	
(361) Structures and Improvements		52,293,259								AE-PRI
- Demand	DMD-PRI	28,586,338	19,075,904	208,945	7,488,089	370,506	1,442,894	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	23,706,922	12,592,091	226,229	8,445,532	487,940	1,802,711	-	152,419	45%
Total		52,293,259	31,667,995	435,173	15,933,621	858,446	3,245,605	-	152,419	
(362) Station Equipment		351,432,364								AE-PRI
- Demand	DMD-PRI	192,112,030	128,197,976	1,404,195	50,323,060	2,489,956	9,696,843	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	159,320,334	84,624,068	1,520,350	56,757,474	3,279,158	12,114,965	-	1,024,319	45%
Total		351,432,364	212,822,044	2,924,546	107,080,534	5,769,114	21,811,808	-	1,024,319	
(363) Hardware / Software / Communications		119,776,512								AE-PRI
- Demand	DMD-PRI	65,476,351	43,692,921	478,583	17,151,296	848,636	3,304,915	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	54,300,161	28,841,896	518,172	19,344,298	1,117,615	4,129,068	-	349,112	45%
Total		119,776,512	72,534,817	996,755	36,495,594	1,966,251	7,433,983	-	349,112	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(364) Poles, Towers & Fixtures		464,979,809								AE-PRI
- Demand	DMD-PRI	254,183,235	169,618,614	1,857,890	66,582,390	3,294,459	12,829,883	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	210,796,574	111,966,019	2,011,574	75,095,757	4,338,651	16,029,298	-	1,355,275	45%
Total		464,979,809	281,584,633	3,869,464	141,678,147	7,633,109	28,859,181	-	1,355,275	
(365) Overhead Conductors & Devices		696,381,608								AE-PRI
- Demand	DMD-PRI	380,680,035	254,030,994	2,782,487	99,717,774	4,933,979	19,214,801	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	315,701,573	167,687,015	3,012,654	112,467,903	6,497,823	24,006,436	-	2,029,742	45%
Total		696,381,608	421,718,009	5,795,141	212,185,677	11,431,802	43,221,238	-	2,029,742	
(366) Underground Conduit		114,143,877								AE-PRI
- Demand	DMD-PRI	62,397,247	41,638,208	456,077	16,344,736	808,728	3,149,497	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	51,746,630	27,485,571	493,804	18,434,609	1,065,058	3,934,894	-	332,695	45%
Total		114,143,877	69,123,779	949,881	34,779,345	1,873,786	7,084,391	-	332,695	
(367) Underground Conductors & Device		405,466,973								AE-PRI
- Demand	DMD-PRI	221,650,284	147,909,102	1,620,098	58,060,499	2,872,800	11,187,784	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	183,816,689	97,635,471	1,754,112	65,484,240	3,783,346	13,977,706	-	1,181,813	45%
Total		405,466,973	245,544,573	3,374,210	123,544,739	6,656,147	25,165,490	-	1,181,813	
(368) Line Transformers		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(369) Services		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(370) Meters		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(371) Installation on Customers' Premises		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(373) Street Lighting & Signal Systems		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(374) Asset Retirement Costs		45,657								AE-PRI
- Demand	DMD-PRI	24,958	16,655	182	6,538	323	1,260	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	20,698	10,994	198	7,374	426	1,574	-	133	45%
Total		45,657	27,649	380	13,911	750	2,834	-	133	
(375) Charging Stations		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Distribution Plant		2,220,916,027								
- Demand		1,214,073,406	810,161,411	8,873,970	318,022,188	15,735,557	61,280,280	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		1,006,842,621	534,791,234	9,608,024	358,685,189	20,723,005	76,561,872	-	6,473,298	
Total		2,220,916,027	1,344,952,645	18,481,994	676,707,377	36,458,562	137,842,152	-	6,473,298	
General Plant										
(389) Land and Land Rights		565,045								AE-ALL
- Demand	DMD-ALL	298,866	188,804	2,068	74,114	3,667	14,281	14,182	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	266,179	128,809	2,314	86,392	4,991	18,441	21,276	1,559	47%
Total		565,045	317,613	4,382	160,506	8,658	32,722	35,458	1,559	
(390) Structures and Improvements		53,090,480								AE-ALL
- Demand	DMD-ALL	28,080,812	17,739,677	194,309	6,963,564	344,553	1,341,822	1,332,536	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	25,009,668	12,102,587	217,434	8,117,221	468,972	1,732,633	1,999,039	146,494	47%
Total		53,090,480	29,842,264	411,743	15,080,785	813,525	3,074,455	3,331,576	146,494	
(391) Office Furniture & Equipment		2,085,406								AE-ALL
- Demand	DMD-ALL	1,103,021	696,818	7,632	273,530	13,534	52,707	52,342	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	982,385	475,392	8,541	318,846	18,421	68,058	78,523	5,754	47%
Total		2,085,406	1,172,211	16,173	592,377	31,955	120,765	130,865	5,754	
(392) Transportation Equipment		6,860,681								AE-ALL
- Demand	DMD-ALL	3,628,777	2,292,431	25,110	899,875	44,525	173,399	172,199	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	3,231,905	1,563,971	28,098	1,048,958	60,603	223,902	258,328	18,931	47%
Total		6,860,681	3,856,403	53,208	1,948,833	105,129	397,300	430,527	18,931	
(393) Stores Equipment		371,062								AE-ALL
- Demand	DMD-ALL	196,263	123,987	1,358	48,670	2,408	9,378	9,313	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	174,798	84,588	1,520	56,733	3,278	12,110	13,972	1,024	47%
Total		371,062	208,574	2,878	105,403	5,686	21,488	23,285	1,024	
(394) Tools, Shop & Garage Equipment		10,658,917								AE-ALL
- Demand	DMD-ALL	5,637,754	3,561,575	39,011	1,398,067	69,176	269,396	267,532	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	5,021,163	2,429,823	43,654	1,629,686	94,155	347,859	401,345	29,411	47%
Total		10,658,917	5,991,398	82,665	3,027,753	163,331	617,255	668,877	29,411	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(395) Laboratory Equipment		108,701								AE-ALL
- Demand	DMD-ALL	57,495	36,322	398	14,258	705	2,747	2,728	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	51,207	24,780	445	16,620	960	3,548	4,093	300	47%
Total		108,701	61,101	843	30,878	1,666	6,295	6,821	300	
(396) Power Operated Equipment		1,076,054								AE-ALL
- Demand	DMD-ALL	569,151	359,553	3,938	141,140	6,984	27,196	27,008	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	506,904	245,299	4,407	164,522	9,505	35,118	40,517	2,969	47%
Total		1,076,054	604,852	8,345	305,662	16,489	62,314	67,525	2,969	
(397) Communication Equipment		43,274,959								AE-ALL
- Demand	DMD-ALL	22,889,150	14,459,914	158,384	5,676,120	280,851	1,093,742	1,086,173	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	20,385,809	9,865,026	177,234	6,616,486	382,267	1,412,299	1,629,451	119,410	47%
Total		43,274,959	24,324,940	335,619	12,292,606	663,118	2,506,041	2,715,624	119,410	
(398) Misc. Equipment		124,948								AE-ALL
- Demand	DMD-ALL	66,088	41,750	457	16,389	811	3,158	3,136	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	58,860	28,483	512	19,104	1,104	4,078	4,705	345	47%
Total		124,948	70,234	969	35,493	1,915	7,236	7,841	345	
(399) Other Tangible Property		550,374								AE-ALL
- Demand	DMD-ALL	291,106	183,902	2,014	72,189	3,572	13,910	13,814	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	259,268	125,464	2,254	84,149	4,862	17,962	20,723	1,519	47%
Total		550,374	309,366	4,268	156,338	8,434	31,872	34,537	1,519	
(SRVCO-PIS) Service Company PIS		57,309,508								AE-ALL
- Demand	DMD-ALL	30,312,355	19,149,425	209,750	7,516,949	371,934	1,448,455	1,438,431	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	26,997,152	13,064,364	234,713	8,762,286	506,240	1,870,323	2,157,900	158,136	47%
Total		57,309,508	32,213,788	444,464	16,279,235	878,175	3,318,777	3,596,331	158,136	
Total General Plant		176,076,135								
- Demand		93,130,836	58,834,158	644,430	23,094,864	1,142,721	4,450,192	4,419,395	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		82,945,299	40,138,587	721,127	26,921,003	1,555,359	5,746,327	6,629,873	485,851	
Total		176,076,135	98,972,745	1,365,557	50,015,867	2,698,079	10,196,519	11,049,268	485,851	
Total Utility Plant		2,397,008,638								
- Demand		1,307,212,956	869,001,074	9,518,460	341,119,213	16,878,385	65,730,888	4,419,809	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		1,089,795,682	574,933,577	10,329,218	385,608,711	22,278,509	82,308,737	6,630,493	6,959,195	
Total		2,397,008,638	1,443,934,651	19,847,679	726,727,925	39,156,893	148,039,625	11,050,302	6,959,195	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Additions to Utility Plant										
Construction Work in Progress		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Additional to Utility Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Utility Plant		2,397,008,638								
- Demand		1,307,212,956	869,001,074	9,518,460	341,119,213	16,878,385	65,730,888	4,419,809	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		1,089,795,682	574,933,577	10,329,218	385,608,711	22,278,509	82,308,737	6,630,493	6,959,195	
Total		**2,397,008,638**	**1,443,934,651**	**19,847,679**	**726,727,925**	**39,156,893**	**148,039,625**	**11,050,302**	**6,959,195**	
ACCUMULATED DEPRECIATION										
Accumulated Depreciation										
(108-303) Misc Intangible Plant		(577,002)								AE-ALL
- Demand	DMD-ALL	(305,190)	(192,800)	(2,112)	(75,682)	(3,745)	(14,583)	(14,482)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(271,812)	(131,534)	(2,363)	(88,220)	(5,097)	(18,831)	(21,726)	(1,592)	47%
Total		(577,002)	(324,334)	(4,475)	(163,902)	(8,842)	(33,414)	(36,209)	(1,592)	
(108-360) Land & Land Rights		(9,189,523)								AE-PRI
- Demand	DMD-PRI	(5,023,493)	(3,352,219)	(36,718)	(1,315,886)	(65,109)	(253,560)	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	(4,166,030)	(2,212,815)	(39,755)	(1,484,138)	(85,746)	(316,791)	-	(26,785)	45%
Total		(9,189,523)	(5,565,034)	(76,473)	(2,800,024)	(150,855)	(570,352)	-	(26,785)	
(108-361) Struct & Impmnts		(9,853,584)								AE-PRI
- Demand	DMD-PRI	(5,386,504)	(3,594,460)	(39,371)	(1,410,976)	(69,814)	(271,883)	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	(4,467,079)	(2,372,719)	(42,628)	(1,591,386)	(91,942)	(339,684)	-	(28,720)	45%
Total		(9,853,584)	(5,967,179)	(81,999)	(3,002,361)	(161,756)	(611,567)	-	(28,720)	
(108-362) Station Equip		(104,317,201)								AE-PRI
- Demand	DMD-PRI	(57,025,452)	(38,053,564)	(416,813)	(14,937,613)	(739,105)	(2,878,356)	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	(47,291,750)	(25,119,331)	(451,292)	(16,847,569)	(973,367)	(3,596,138)	-	(304,053)	45%
Total		(104,317,201)	(63,172,895)	(868,106)	(31,785,182)	(1,712,471)	(6,474,494)	-	(304,053)	
(108-363) Hardware / Softw. / Comm.		(56,597,051)								AE-SEC
- Demand	DMD-PRI	(31,629,884)	(21,106,888)	(231,191)	(8,285,335)	(409,954)	(1,596,516)	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	(24,967,167)	(13,261,479)	(238,255)	(8,894,491)	(513,878)	(1,898,542)	-	(160,522)	44%
Total		(56,597,051)	(34,368,367)	(469,446)	(17,179,826)	(923,832)	(3,495,058)	-	(160,522)	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(108-364) Poles, Towers & Fixt		(168,805,972)								AE-PRI
- Demand	DMD-PRI	(92,278,519)	(61,578,233)	(674,487)	(24,172,028)	(1,196,018)	(4,657,753)	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	(76,527,453)	(40,648,072)	(730,281)	(27,262,716)	(1,575,101)	(5,819,266)	-	(492,018)	45%
Total		(168,805,972)	(102,226,305)	(1,404,768)	(51,434,744)	(2,771,119)	(10,477,019)	-	(492,018)	
(108-365) OH Cond & Dev		(88,995,927)								AE-PRI
- Demand	DMD-PRI	(48,650,011)	(32,464,562)	(355,595)	(12,743,696)	(630,551)	(2,455,606)	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	(40,345,917)	(21,430,005)	(385,010)	(14,373,133)	(830,406)	(3,067,966)	-	(259,396)	45%
Total		(88,995,927)	(53,894,567)	(740,605)	(27,116,829)	(1,460,957)	(5,523,572)	-	(259,396)	
(108-366) UG Conduit		(57,677,152)								AE-PRI
- Demand	DMD-PRI	(31,529,466)	(21,039,878)	(230,457)	(8,259,031)	(408,652)	(1,591,448)	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	(26,147,686)	(13,888,519)	(249,520)	(9,315,048)	(538,176)	(1,988,311)	-	(168,111)	45%
Total		(57,677,152)	(34,928,398)	(479,977)	(17,574,079)	(946,828)	(3,579,758)	-	(168,111)	
(108-367) UG Cond & Dev		(125,297,168)								AE-PRI
- Demand	DMD-PRI	(68,494,242)	(45,706,784)	(500,642)	(17,941,822)	(887,751)	(3,457,243)	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	(56,802,926)	(30,171,256)	(542,055)	(20,235,902)	(1,169,127)	(4,319,382)	-	(365,203)	45%
Total		(125,297,168)	(75,878,041)	(1,042,697)	(38,177,723)	(2,056,879)	(7,776,625)	-	(365,203)	
(108-368) Line Transformers		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-369) Services		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-370) Meters		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-373) St Lt & Signal Sys		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(108-374) Asset Ret Costs		-								AE-PRI
- Demand	DMD-PRI	-	-	-	-	-	-	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	-	-	-	-	-	-	-	-	45%
Total		-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(3,033)								AE-ALL
- Demand	DMD-ALL	(1,604)	(1,013)	(11)	(398)	(20)	(77)	(76)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(1,429)	(691)	(12)	(464)	(27)	(99)	(114)	(8)	47%
Total		(3,033)	(1,705)	(24)	(862)	(46)	(176)	(190)	(8)	
(108-390) Struct & Impmnts -		(21,001,326)								AE-ALL
- Demand	DMD-ALL	(11,108,098)	(7,017,392)	(76,864)	(2,754,620)	(136,297)	(530,793)	(527,119)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(9,893,227)	(4,787,495)	(86,012)	(3,210,979)	(185,514)	(685,388)	(790,772)	(57,949)	47%
Total		(21,001,326)	(11,804,887)	(162,876)	(5,965,599)	(321,811)	(1,216,181)	(1,317,892)	(57,949)	
(108-391) Office Furn & Equip		(1,100,878)								AE-ALL
- Demand	DMD-ALL	(582,281)	(367,848)	(4,029)	(144,396)	(7,145)	(27,824)	(27,631)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(518,598)	(250,958)	(4,509)	(168,318)	(9,725)	(35,928)	(41,452)	(3,038)	47%
Total		(1,100,878)	(618,806)	(8,538)	(312,713)	(16,869)	(63,752)	(69,083)	(3,038)	
(108-392) Transportation Equip		(2,641,611)								AE-ALL
- Demand	DMD-ALL	(1,397,211)	(882,669)	(9,668)	(346,485)	(17,144)	(66,765)	(66,303)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(1,244,401)	(602,186)	(10,819)	(403,887)	(23,335)	(86,210)	(99,466)	(7,289)	47%
Total		(2,641,611)	(1,484,855)	(20,487)	(750,371)	(40,478)	(152,975)	(165,768)	(7,289)	
(108-393) Stores Equip		(334,362)								AE-ALL
- Demand	DMD-ALL	(176,852)	(111,724)	(1,224)	(43,856)	(2,170)	(8,451)	(8,392)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(157,510)	(76,222)	(1,369)	(51,122)	(2,954)	(10,912)	(12,590)	(923)	47%
Total		(334,362)	(187,945)	(2,593)	(94,978)	(5,124)	(19,363)	(20,982)	(923)	
(108-394) Tools, Shop & Garage Equip		(3,898,171)								AE-ALL
- Demand	DMD-ALL	(2,061,835)	(1,302,537)	(14,267)	(511,300)	(25,299)	(98,523)	(97,842)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(1,836,336)	(888,633)	(15,965)	(596,007)	(34,434)	(127,219)	(146,780)	(10,756)	47%
Total		(3,898,171)	(2,191,170)	(30,232)	(1,107,307)	(59,733)	(225,742)	(244,621)	(10,756)	
(108-395) Laboratory Equip		(99,844)								AE-ALL
- Demand	DMD-ALL	(52,810)	(33,362)	(365)	(13,096)	(648)	(2,523)	(2,506)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(47,034)	(22,761)	(409)	(15,266)	(882)	(3,258)	(3,759)	(276)	47%
Total		(99,844)	(56,123)	(774)	(28,362)	(1,530)	(5,782)	(6,266)	(276)	
(108-396) Power Operated Equip		(502,036)								AE-ALL
- Demand	DMD-ALL	(265,539)	(167,750)	(1,837)	(65,849)	(3,258)	(12,689)	(12,601)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(236,497)	(114,445)	(2,056)	(76,758)	(4,435)	(16,384)	(18,903)	(1,385)	47%
Total		(502,036)	(282,195)	(3,894)	(142,607)	(7,693)	(29,073)	(31,504)	(1,385)	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(108-397) Communication Equip		(20,525,804)								AE-ALL
- Demand	DMD-ALL	(10,856,584)	(6,858,501)	(75,123)	(2,692,248)	(133,211)	(518,774)	(515,184)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(9,669,220)	(4,679,094)	(84,064)	(3,138,274)	(181,314)	(669,869)	(772,867)	(56,637)	47%
Total		(20,525,804)	(11,537,595)	(159,188)	(5,830,523)	(314,524)	(1,188,643)	(1,288,051)	(56,637)	
(108-398) MISC Equip		(438,315)								AE-ALL
- Demand	DMD-ALL	(231,835)	(146,459)	(1,604)	(57,491)	(2,845)	(11,078)	(11,001)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(206,480)	(99,919)	(1,795)	(67,016)	(3,872)	(14,305)	(16,504)	(1,209)	47%
Total		(438,315)	(246,378)	(3,399)	(124,507)	(6,716)	(25,383)	(27,506)	(1,209)	
(108-399) Other Tangible Property		-								AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	47%
Total		-	-	-	-	-	-	-	-	
Service Company PIS		(32,135,773)								AE-ALL
- Demand	DMD-ALL	(16,997,371)	(10,737,862)	(117,615)	(4,215,059)	(208,559)	(812,207)	(806,587)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(15,138,402)	(7,325,720)	(131,613)	(4,913,370)	(283,870)	(1,048,766)	(1,210,023)	(88,673)	47%
Total		(32,135,773)	(18,063,582)	(249,229)	(9,128,429)	(492,428)	(1,860,973)	(2,016,609)	(88,673)	
Total Accumulated Depreciation		(703,991,735)								
- Demand		(384,054,780)	(254,716,506)	(2,789,995)	(99,986,866)	(4,947,293)	(19,266,653)	(2,089,725)	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		(319,936,955)	(168,083,854)	(3,019,783)	(112,734,064)	(6,513,200)	(24,063,249)	(3,134,956)	(2,034,545)	
Total Accumulated Depreciation		**(703,991,735)**	**(422,800,361)**	**(5,809,779)**	**(212,720,930)**	**(11,460,494)**	**(43,329,902)**	**(5,224,681)**	**(2,034,545)**	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Materials and Supplies		15,772,404								DISTPLT-PRI
- Demand	DISTPLT-PRI-D	8,622,053	5,753,569	63,021	2,258,516	111,750	435,198	-	-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	7,150,351	3,797,957	68,234	2,547,295	147,170	543,724	-	45,972	45%
Total		15,772,404	9,551,526	131,255	4,805,811	258,920	978,921	-	45,972	
Cash Working Capital		52,038,576								CWC-PRI
- Demand	CWC-PRI-D	28,447,114	18,982,999	207,927	7,451,620	368,702	1,435,866	-	-	55%
- Customer	CWC-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	CWC-PRI-E	23,591,462	12,530,764	225,127	8,404,400	485,563	1,793,931	-	151,677	45%
Total		52,038,576	31,513,763	433,054	15,856,020	854,265	3,229,798	-	151,677	
ADIT		(442,071,093)								DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(241,660,086)	(161,261,811)	(1,766,355)	(63,301,995)	(3,132,147)	(12,197,778)	-	-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	(200,411,007)	(106,449,655)	(1,912,467)	(71,395,925)	(4,124,893)	(15,239,563)	-	(1,288,503)	45%
Total		(442,071,093)	(267,711,466)	(3,678,822)	(134,697,920)	(7,257,040)	(27,437,341)	-	(1,288,503)	
Net /Loss on Reacq Debt		-								DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	45%
Total		-	-	-	-	-	-	-	-	
EV Regulatory Asset		3,318,155								DISTPLT-PRI
- Demand	DISTPLT-PRI-D	1,813,884	1,210,420	13,258	475,140	23,510	91,556	-	-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	1,504,271	799,004	14,355	535,893	30,961	114,387	-	9,671	45%
Total		3,318,155	2,009,423	27,613	1,011,033	54,471	205,943	-	9,671	
Net Operating Reserves		(3,570,849)								PAY-PRI
- Demand	PAY-PRI-D	(1,952,037)	(1,302,611)	(14,268)	(511,329)	(25,300)	(98,529)	-	-	55%
- Customer	PAY-PRI-C	30	-	-	-	-	-	30	-	0%
- Commodity	PAY-PRI-E	(1,618,843)	(859,859)	(15,448)	(576,709)	(33,319)	(123,099)	-	(10,408)	45%
Total		(3,570,849)	(2,162,470)	(29,716)	(1,088,038)	(58,620)	(221,628)	30	(10,408)	
NOL		-								DISTPLT-PRI
- Demand	DISTPLT-PRI-D	-	-	-	-	-	-	-	-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	-	-	-	-	-	-	-	-	45%
Total		-	-	-	-	-	-	-	-	
CTA		-								TOTPLT-PRI
- Demand	TOTPLT-PRI-D	-	-	-	-	-	-	-	-	54.535179%
- Customer	TOTPLT-PRI-C	-	-	-	-	-	-	-	-	0.000000%
- Commodity	TOTPLT-PRI-E	-	-	-	-	-	-	-	-	45.464821%
Total		-	-	-	-	-	-	-	-	
Legacy Meter/Investment Reg Asset		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG	Classification Factor
Total		-	-	-	-	-	-	-		-	
Customer Deposits		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
Customer Advances		(22,695,797)									DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(12,406,756)	(8,279,133)	(90,684)	(3,249,905)	(160,803)	(626,230)	-		-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-		-	0%
- Commodity	DISTPLT-PRI-E	(10,289,041)	(5,465,093)	(98,186)	(3,665,445)	(211,771)	(782,395)	-		(66,151)	45%
Total		(22,695,797)	(13,744,226)	(188,870)	(6,915,351)	(372,574)	(1,408,625)	-		(66,151)	
Customer Refunds		(101,188)									DISTPLT-PRI
- Demand	DISTPLT-PRI-D	(55,315)	(36,912)	(404)	(14,489)	(717)	(2,792)	-		-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-		-	0%
- Commodity	DISTPLT-PRI-E	(45,873)	(24,366)	(438)	(16,342)	(944)	(3,488)	-		(295)	45%
Total		(101,188)	(61,278)	(842)	(30,832)	(1,661)	(6,280)	-		(295)	
Total Other Rate Base Items		(397,309,792)									
- Demand		(217,191,143)	(144,933,479)	(1,587,505)	(56,892,443)	(2,815,006)	(10,962,710)	-		-	
- Customer		30	-	-	-	-	-	30		-	
- Commodity		(180,118,680)	(95,671,249)	(1,718,823)	(64,166,834)	(3,707,233)	(13,696,503)	-		(1,158,038)	
Total		(397,309,792)	(240,604,728)	(3,306,328)	(121,059,277)	(6,522,239)	(24,659,213)	30		(1,158,038)	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Rate Base Adjustment										
Adjustment										
Major Capital Projects		38,417,566								DISTPLT-PRI
- Demand	DISTPLT-PRI-D	21,001,130	14,014,231	153,503	5,501,171	272,195	1,060,031	-	-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	17,416,436	9,250,857	166,200	6,204,562	358,468	1,324,373	-	111,976	45%
Total		38,417,566	23,265,088	319,703	11,705,733	630,663	2,384,404	-	111,976	
Delayed Recognition Pension & OPEB		(17,537,000)								PAY-PRI
- Demand	PAY-PRI-D	(9,586,759)	(6,397,325)	(70,072)	(2,511,217)	(124,254)	(483,891)	-	-	55%
- Customer	PAY-PRI-C	150	-	-	-	-	-	150	-	0%
- Commodity	PAY-PRI-E	(7,950,391)	(4,222,903)	(75,868)	(2,832,307)	(163,636)	(604,560)	-	(51,115)	45%
Total		(17,537,000)	(10,620,229)	(145,940)	(5,343,524)	(287,890)	(1,088,451)	150	(51,115)	
Total Rate Base Adjustment		20,880,566								
- Demand		11,414,370	7,616,906	83,431	2,989,954	147,941	576,140	-	-	
- Customer		150	-	-	-	-	-	150	-	
- Commodity		9,466,046	5,027,954	90,332	3,372,255	194,832	719,813	-	60,860	
Total		20,880,566	12,644,860	173,762	6,362,209	342,773	1,295,952	150	60,860	
Total Rate Base		**1,316,587,677**								
- Demand		**717,381,404**	**476,967,994**	**5,224,391**	**187,229,857**	**9,264,027**	**36,077,665**	**2,330,084**	**-**	
- Customer		**180**	**-**	**-**	**-**	**-**	**-**	**180**	**-**	
- Commodity		**599,206,093**	**316,206,427**	**5,680,944**	**212,080,070**	**12,252,907**	**45,268,797**	**3,495,537**	**3,827,472**	
Total		**1,316,587,677**	**793,174,422**	**10,905,334**	**399,309,927**	**21,516,934**	**81,346,463**	**5,825,801**	**3,827,472**	
OPERATIONS & MAINTENANCE EXPENSES										
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering		1,148,969								AE-PRI
- Demand	DMD-PRI	628,089	419,129	4,591	164,526	8,141	31,703	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	520,880	276,669	4,971	185,562	10,721	39,609	-	3,349	45%
Total		1,148,969	695,798	9,561	350,088	18,861	71,311	-	3,349	
(581) Load Dispatching		1,336,336								AE-PRI
- Demand	DMD-PRI	730,514	487,478	5,340	191,356	9,468	36,873	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	605,822	321,786	5,781	215,823	12,469	46,068	-	3,895	45%
Total		1,336,336	809,265	11,121	407,178	21,937	82,940	-	3,895	
(582) Station Expenses		220,875								AE-PRI
- Demand	DMD-PRI	120,742	80,572	883	31,628	1,565	6,094	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	100,133	53,186	956	35,672	2,061	7,614	-	644	45%
Total		220,875	133,759	1,838	67,300	3,626	13,709	-	644	
(583) Overhead line expenses		620,794								AE-PRI
- Demand	DMD-PRI	339,360	226,458	2,480	88,894	4,398	17,129	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	281,434	149,486	2,686	100,260	5,793	21,401	-	1,809	45%
Total		620,794	375,943	5,166	189,154	10,191	38,530	-	1,809	
(584) Underground line expenses		3,076,166								AE-PRI

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
- Demand	DMD-PRI	1,681,600	1,122,146	12,291	440,489	21,795	84,879	-		-	55%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-PRI	1,394,566	740,733	13,308	496,811	28,703	106,045	-		8,966	45%
Total		3,076,166	1,862,879	25,599	937,300	50,498	190,924	-		8,966	
(585) Street lighting and signal system expenses		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(586) Meter expenses		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(587) Customer installations expenses		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(588) Miscellaneous distribution expenses		9,562,356									DISTPLT-PRI
- Demand	DISTPLT-PRI-D	5,227,303	3,488,224	38,208	1,369,273	67,751	263,848	-		-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-		-	0%
- Commodity	DISTPLT-PRI-E	4,335,052	2,302,592	41,368	1,544,352	89,225	329,644	-		27,871	45%
Total		9,562,356	5,790,816	79,576	2,913,625	156,976	593,492	-		27,871	
(589) Rents		1,938,644									AE-PRI
- Demand	DMD-PRI	1,059,768	707,192	7,746	277,602	13,736	53,492	-		-	55%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-PRI	878,876	466,821	8,387	313,097	18,089	66,831	-		5,651	45%
Total		1,938,644	1,174,013	16,133	590,700	31,825	120,323	-		5,651	
Total Dist. Operations Expenses		17,904,140									
- Demand		9,787,376	6,531,198	71,538	2,563,768	126,854	494,017	-		-	
- Customer		-	-	-	-	-	-	-		-	
- Commodity		8,116,764	4,311,274	77,456	2,891,577	167,061	617,211	-		52,185	
Total		17,904,140	10,842,472	148,994	5,455,345	293,914	1,111,228	-		52,185	
Maintenance Expense											
(590) Maintenance Supervision and Engineering		339,108									AE-PRI
- Demand	DMD-PRI	185,375	123,702	1,355	48,558	2,403	9,357	-		-	55%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-PRI	153,733	81,656	1,467	54,767	3,164	11,690	-		988	45%
Total		339,108	205,359	2,822	103,325	5,567	21,047	-		988	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
(591) Maintenance of Structures		1,123									AE-PRI
- Demand	DMD-PRI	614	410	4	161	8	31	-		-	55%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-PRI	509	270	5	181	10	39	-		3	45%
Total		1,123	680	9	342	18	70	-		3	
(592) Maintenance of Station Equipment		9,296,024									AE-PRI
- Demand	DMD-PRI	5,081,712	3,391,069	37,144	1,331,136	65,864	256,499	-		-	55%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-PRI	4,214,312	2,238,460	40,216	1,501,338	86,740	320,463	-		27,095	45%
Total		9,296,024	5,629,529	77,360	2,832,475	152,604	576,962	-		27,095	
(593) Maintenance of Overhead Lines		42,476,950									AE-PRI
- Demand	DMD-PRI	23,220,209	15,495,041	169,722	6,082,451	300,956	1,172,039	-		-	55%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-PRI	19,256,740	10,228,347	183,762	6,860,166	396,345	1,464,312	-		123,807	45%
Total		42,476,950	25,723,388	353,484	12,942,617	697,302	2,636,351	-		123,807	
(594) Maintenance of underground lines		2,973,447									AE-PRI
- Demand	DMD-PRI	1,625,447	1,084,675	11,881	425,780	21,067	82,044	-		-	55%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-PRI	1,347,999	715,999	12,864	480,221	27,745	102,504	-		8,667	45%
Total		2,973,447	1,800,674	24,744	906,001	48,812	184,548	-		8,667	
(595) Maintenance of line transformers		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(596) Maintenance of street lighting and signal systems		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(597) Maintenance of meters		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(598) Maintenance of miscellaneous distribution plant		266,667									DISTPLT-PRI
- Demand	DISTPLT-PRI-D	145,774	97,277	1,066	38,185	1,889	7,358	-		-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-		-	0%
- Commodity	DISTPLT-PRI-E	120,892	64,213	1,154	43,068	2,488	9,193	-		777	45%
Total		266,667	161,489	2,219	81,253	4,378	16,551	-		777	
Total Dist. Maintenance Expenses		55,353,318									
- Demand		30,259,132	20,192,174	221,172	7,926,271	392,187	1,527,328	-		-	
- Customer		-	-	-	-	-	-	-		-	
- Commodity		25,094,186	13,328,946	239,467	8,939,742	516,493	1,908,201	-		161,338	
Total		55,353,318	33,521,120	460,639	16,866,013	908,680	3,435,529	-		161,338	
Total Distribution Expenses		73,257,458									

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
- Demand		40,046,508	26,723,372	292,710	10,490,040	519,041	2,021,345	-		-	
- Customer		-	-	-	-	-	-	-		-	
- Commodity		33,210,950	17,640,220	316,923	11,831,319	683,553	2,525,412	-		213,523	
Total		73,257,458	44,363,592	609,633	22,321,358	1,202,595	4,546,757	-		213,523	
Customer Account Expense											
(901) Supervision		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(902) Meter reading expenses		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(903) Customer records and collection expenses		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(904) Uncollectible accounts		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(905) Miscellaneous customer accounts expenses		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
Total Customer Account Expenses		-									
- Demand		-	-	-	-	-	-	-		-	
- Customer		-	-	-	-	-	-	-		-	
- Commodity		-	-	-	-	-	-	-		-	
Total		-	-	-	-	-	-	-		-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
Customer Service Expenses											
(907) Customer Service Supervision		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(908) Customer Assistance		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(909) Informational and instructional advertising		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(910) Miscellaneous customer service and informational		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-		-	
- Customer		-	-	-	-	-	-	-		-	
- Commodity		-	-	-	-	-	-	-		-	
Total		-	-	-	-	-	-	-		-	
Sales Expenses											
(911) Sales Exp		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
Total Sales Expenses		-									
- Demand		-	-	-	-	-	-	-		-	
- Customer		-	-	-	-	-	-	-		-	
- Commodity		-	-	-	-	-	-	-		-	
Total		-	-	-	-	-	-	-		-	
Administrative & General Expense											
Labor Related											
(920) Administrative and general salaries		8,357,010									AE-PRI-GTA&G
- Demand	DMD-PRI	4,567,317	3,047,809	33,384	1,196,392	59,197	230,535	-		-	55%
- Customer	CUST-GTA&G	1,973	-	-	-	-	-	1,973		-	0%
- Commodity	NRG-PRI	3,787,719	2,011,873	36,145	1,349,366	77,959	288,024	-		24,352	45%
Total		8,357,010	5,059,682	69,529	2,545,758	137,156	518,559	1,973		24,352	
(921) Office supplies and expenses		1,299,220									AE-PRI-GTA&G
- Demand	DMD-PRI	710,056	473,827	5,190	185,997	9,203	35,840	-		-	55%
- Customer	CUST-GTA&G	307	-	-	-	-	-	307		-	0%

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Commodity	NRG-PRI	588,856	312,775	5,619	209,779	12,120	44,778	-	3,786	45%
Total		1,299,220	786,602	10,809	395,775	21,323	80,618	307	3,786	
(922) Administrative expenses transferred—Credit		(6,092,611)								AE-PRI-GTA&G
- Demand	DMD-PRI	(3,329,766)	(2,221,981)	(24,338)	(872,220)	(43,157)	(168,070)	-	-	55%
- Customer	CUST-GTA&G	(1,439)	-	-	-	-	-	(1,439)	-	0%
- Commodity	NRG-PRI	(2,761,406)	(1,466,740)	(26,351)	(983,744)	(56,836)	(209,982)	-	(17,754)	45%
Total		(6,092,611)	(3,688,720)	(50,689)	(1,855,964)	(99,993)	(378,051)	(1,439)	(17,754)	
(923) Outside services employed		8,314,223								AE-PRI-GTA&G
- Demand	DMD-PRI	4,543,933	3,032,205	33,213	1,190,267	58,894	229,355	-	-	55%
- Customer	CUST-GTA&G	1,963	-	-	-	-	-	1,963	-	0%
- Commodity	NRG-PRI	3,768,327	2,001,572	35,960	1,342,457	77,560	286,549	-	24,228	45%
Total		8,314,223	5,033,777	69,173	2,532,724	136,454	515,904	1,963	24,228	
(926) Employee pensions and benefits		(25,291,650)								AE-PRI-GTA&G
- Demand	DMD-PRI	(13,822,526)	(9,223,888)	(101,032)	(3,620,761)	(179,153)	(697,691)	-	-	55%
- Customer	CUST-GTA&G	(5,972)	-	-	-	-	-	(5,972)	-	0%
- Commodity	NRG-PRI	(11,463,152)	(6,088,731)	(109,390)	(4,083,720)	(235,937)	(871,676)	-	(73,700)	45%
Total		(25,291,650)	(15,312,619)	(210,422)	(7,704,481)	(415,090)	(1,569,367)	(5,972)	(73,700)	
(426) Pension / OPEB Non-Service Cost		-								AE-PRI-GTA&G
- Demand		-	-	-	-	-	-	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	45%
Total		-	-	-	-	-	-	-	-	
(924) Property insurance		(213,435)								AE-PRI-GTA&G
- Demand	DMD-PRI	(116,648)	(77,840)	(853)	(30,555)	(1,512)	(5,888)	-	-	55%
- Customer	CUST-GTA&G	(50)	-	-	-	-	-	(50)	-	0%
- Commodity	NRG-PRI	(96,737)	(51,383)	(923)	(34,462)	(1,991)	(7,356)	-	(622)	45%
Total		(213,435)	(129,222)	(1,776)	(65,018)	(3,503)	(13,244)	(50)	(622)	
(925) Injuries and damages		3,324,726								AE-PRI-GTA&G
- Demand	DMD-PRI	1,817,047	1,212,531	13,281	475,969	23,551	91,715	-	-	55%
- Customer	CUST-GTA&G	785	-	-	-	-	-	785	-	0%
- Commodity	NRG-PRI	1,506,894	800,397	14,380	536,827	31,015	114,587	-	9,688	45%
Total		3,324,726	2,012,928	27,661	1,012,796	54,566	206,302	785	9,688	
(935) Maintenance of general plant		4,943,876								AE-PRI-GTA&G
- Demand	DMD-PRI	2,701,953	1,803,036	19,749	707,767	35,020	136,381	-	-	55%
- Customer	CUST-GTA&G	1,167	-	-	-	-	-	1,167	-	0%
- Commodity	NRG-PRI	2,240,755	1,190,192	21,383	798,264	46,120	170,391	-	14,406	45%
Total		4,943,876	2,993,228	41,132	1,506,031	81,140	306,771	1,167	14,406	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(929) Duplicate charges—Credit		-								AE-PRI-GTA&G
- Demand		-	-	-	-	-	-	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	45%
Total		-	-	-	-	-	-	-	-	
(928) Regulatory commission expenses		1,309,746								AE-PRI-GTA&G
- Demand	DMD-PRI	715,809	477,665	5,232	187,504	9,278	36,130	-	-	55%
- Customer	CUST-GTA&G	309	-	-	-	-	-	309	-	0%
- Commodity	NRG-PRI	593,627	315,309	5,665	211,478	12,218	45,140	-	3,817	45%
Total		1,309,746	792,975	10,897	398,982	21,496	81,271	309	3,817	
(930.1) Gen Advertising Exp		3,404								AE-PRI-GTA&G
- Demand	DMD-PRI	1,860	1,241	14	487	24	94	-	-	55%
- Customer	CUST-GTA&G	1	-	-	-	-	-	1	-	0%
- Commodity	NRG-PRI	1,543	819	15	550	32	117	-	10	45%
Total		3,404	2,061	28	1,037	56	211	1	10	
(930.2) Misc Gen Exp		320,467								AE-PRI-GTA&G
- Demand	DMD-PRI	175,144	116,875	1,280	45,878	2,270	8,840	-	-	55%
- Customer	CUST-GTA&G	76	-	-	-	-	-	76	-	0%
- Commodity	NRG-PRI	145,248	77,150	1,386	51,744	2,990	11,045	-	934	45%
Total		320,467	194,024	2,666	97,623	5,260	19,885	76	934	
(931) Rents		1,171,547								AE-PRI-GTA&G
- Demand	DMD-PRI	640,280	427,264	4,680	167,719	8,299	32,318	-	-	55%
- Customer	CUST-GTA&G	277	-	-	-	-	-	277	-	0%
- Commodity	NRG-PRI	530,990	282,039	5,067	189,164	10,929	40,377	-	3,414	45%
Total		1,171,547	709,303	9,747	356,883	19,228	72,695	277	3,414	
(932) Institutional Ad - Newspaper		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(933) Transportation expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total A&G Expense		(2,553,478)								
- Demand		(1,395,540)	(931,256)	(10,200)	(365,557)	(18,088)	(70,440)	-	-	
- Customer		(603)	-	-	-	-	-	(603)	-	
- Commodity		(1,157,335)	(614,726)	(11,044)	(412,298)	(23,820)	(88,006)	-	(7,441)	
Total		(2,553,478)	(1,545,982)	(21,244)	(777,854)	(41,908)	(158,445)	(603)	(7,441)	
O&M Adjustment										
Adjustment										
Int on Cust Deposits		-								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST-DEP	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Annualize Payroll Increase		1,602,246								PAY-PRI
- Demand	PAY-PRI-D	875,882	584,484	6,402	229,434	11,352	44,210	-	-	55%
- Customer	PAY-PRI-C	(14)	-	-	-	-	-	(14)	-	0%
- Commodity	PAY-PRI-E	726,377	385,820	6,932	258,770	14,950	55,235	-	4,670	45%
Total		1,602,246	970,304	13,334	488,204	26,303	99,445	(14)	4,670	
Svngs Pln Match on Payroll Inc		48,067								PAY-PRI
- Demand	PAY-PRI-D	26,276	17,534	192	6,883	341	1,326	-	-	55%
- Customer	PAY-PRI-C	(0)	-	-	-	-	-	(0)	-	0%
- Commodity	PAY-PRI-E	21,791	11,575	208	7,763	449	1,657	-	140	45%
Total		48,067	29,109	400	14,646	789	2,983	(0)	140	
Reclass Amortization of Net Loss on Reacquired Debt		51,477								DISTPLT-PRI
- Demand	DISTPLT-PRI-D	28,140	18,778	206	7,371	365	1,420	-	-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	23,337	12,395	223	8,314	480	1,775	-	150	45%
Total		51,477	31,174	428	15,685	845	3,195	-	150	
BPU & RPA Assessments		242,150								DIST-REV
- Demand	DIST-REV-DMD	63,677	-	-	42,816	3,200	7,712	4,862	4,991	26%
- Customer	DIST-REV-CUST	22,279	16,692	387	4,870	37	110	182	-	9%
- Commodity	DIST-REV-NRG	156,194	117,639	1,934	30,987	606	1,679	1,401	1,949	65%
Total		242,150	134,331	2,321	78,673	3,843	9,500	6,445	6,939	
Small Storm Adjustment		1,335,099								OHPLT-PRI
- Demand	OHPLT-PRI-D	729,838	487,027	5,335	191,178	9,459	36,839	-	-	55%
- Customer	OHPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	OHPLT-PRI-E	605,261	321,489	5,776	215,623	12,458	46,025	-	3,891	45%
Total		1,335,099	808,516	11,110	406,801	21,917	82,864	-	3,891	
Pension Smoothing		24,986,528								PAY-PRI
- Demand	PAY-PRI-D	13,659,111	9,114,840	99,838	3,577,955	177,035	689,443	-	-	55%
- Customer	PAY-PRI-C	(213)	-	-	-	-	-	(213)	-	0%
- Commodity	PAY-PRI-E	11,327,631	6,016,747	108,096	4,035,440	233,147	861,371	-	72,829	45%
Total		24,986,528	15,131,587	207,934	7,613,396	410,182	1,550,813	(213)	72,829	
OPEB Smoothing		4,112,431								PAY-PRI
- Demand	PAY-PRI-D	2,248,097	1,500,174	16,432	588,881	29,137	113,473	-	-	55%
- Customer	PAY-PRI-C	(35)	-	-	-	-	-	(35)	-	0%
- Commodity	PAY-PRI-E	1,864,368	990,272	17,791	664,177	38,373	141,769	-	11,987	45%
Total		4,112,431	2,490,446	34,223	1,253,058	67,510	255,242	(35)	11,987	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Normalize Vegetation Management Expense		3,359,302								OHPLT-PRI
- Demand	OHPLT-PRI-D	1,836,377	1,225,430	13,423	481,032	23,801	92,691	-	-	55%
- Customer	OHPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	OHPLT-PRI-E	1,522,925	808,912	14,533	542,538	31,345	115,806	-	9,791	45%
Total		3,359,302	2,034,342	27,955	1,023,571	55,146	208,497	-	9,791	
ServCo Depr @ JCP&L Rates		(689,887)								AE-ALL
- Demand	DMD-ALL	(364,897)	(230,519)	(2,525)	(90,488)	(4,477)	(17,436)	(17,316)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(324,989)	(157,268)	(2,825)	(105,480)	(6,094)	(22,515)	(25,977)	(1,904)	47%
Total		(689,887)	(387,787)	(5,350)	(195,968)	(10,571)	(39,951)	(43,292)	(1,904)	
SERP/EDCP		(1,097,690)								PAY-PRI
- Demand	PAY-PRI-D	(600,062)	(400,427)	(4,386)	(157,184)	(7,777)	(30,288)	-	-	55%
- Customer	PAY-PRI-C	9	-	-	-	-	-	9	-	0%
- Commodity	PAY-PRI-E	(497,637)	(264,323)	(4,749)	(177,282)	(10,242)	(37,841)	-	(3,199)	45%
Total		(1,097,690)	(664,750)	(9,135)	(334,466)	(18,020)	(68,129)	9	(3,199)	
Advertising removal		(8,993)								AE-PRI-GTA&G
- Demand	DMD-PRI	(4,915)	(3,280)	(36)	(1,287)	(64)	(248)	-	-	55%
- Customer	CUST-GTA&G	(2)	-	-	-	-	-	(2)	-	0%
- Commodity	NRG-PRI	(4,076)	(2,165)	(39)	(1,452)	(84)	(310)	-	(26)	45%
Total		(8,993)	(5,445)	(75)	(2,739)	(148)	(558)	(2)	(26)	
Wildfire Mitigation		1,042,750								OHPLT-PRI
- Demand	OHPLT-PRI-D	570,024	380,382	4,166	149,316	7,388	28,772	-	-	55%
- Customer	OHPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	OHPLT-PRI-E	472,726	251,092	4,511	168,407	9,730	35,947	-	3,039	45%
Total		1,042,750	631,473	8,678	317,723	17,118	64,719	-	3,039	
AMI O&M Adjustment		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Injuries & Damages		(979,870)								PAY-PRI
- Demand	DMD-PRI	(535,655)	(357,447)	(3,915)	(140,313)	(6,943)	(27,037)	-	-	55%
- Customer	CUST-GTA&G	8	-	-	-	-	-	8	-	0%
- Commodity	NRG-PRI	(444,224)	(235,952)	(4,239)	(158,254)	(9,143)	(33,779)	-	(2,856)	45%
Total		(979,870)	(593,399)	(8,154)	(298,566)	(16,086)	(60,817)	8	(2,856)	
LTIP		(851,859)								PAY-PRI
- Demand	PAY-PRI-D	(465,676)	(310,750)	(3,404)	(121,982)	(6,036)	(23,505)	-	-	55%
- Customer	PAY-PRI-C	7	-	-	-	-	-	7	-	0%
- Commodity	PAY-PRI-E	(386,190)	(205,127)	(3,685)	(137,579)	(7,949)	(29,366)	-	(2,483)	45%
Total		(851,859)	(515,877)	(7,089)	(259,561)	(13,984)	(52,871)	7	(2,483)	
Total O&M Adjustment		33,151,751								
- Demand		18,066,216	12,026,226	131,727	4,763,612	236,782	917,371	(12,454)	4,991	
- Customer		22,040	16,692	387	4,870	37	110	(57)	-	
- Commodity		15,063,495	8,051,105	144,466	5,351,973	308,025	1,137,451	(24,576)	97,978	
Total		33,151,751	20,094,023	276,581	10,120,455	544,845	2,054,931	(37,087)	102,969	
Total O&M Expenses		103,855,731								

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand		56,717,184	37,818,343	414,237	14,888,095	737,736	2,868,276	(12,454)	4,991	
- Customer		21,437	16,692	387	4,870	37	110	(660)	-	
- Commodity		47,117,110	25,076,598	450,345	16,770,994	967,758	3,574,857	(24,576)	304,060	
Total		**103,855,731**	**62,911,633**	**864,969**	**31,663,959**	**1,705,531**	**6,443,243**	**(37,690)**	**309,051**	
DEPRECIATION EXPENSE										
Depreciation Expense										
(403-303) Land & Land Rights		50,117								AE-ALL
- Demand	DMD-ALL	26,508	16,746	183	6,574	325	1,267	1,258	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	23,609	11,425	205	7,663	443	1,636	1,887	138	47%
Total		50,117	28,171	389	14,236	768	2,902	3,145	138	
(403-360) Land & Land Rights		650,595								AE-PRI
- Demand	DMD-PRI	355,651	237,329	2,600	93,161	4,610	17,951	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	294,944	156,662	2,815	105,073	6,071	22,428	-	1,896	45%
Total		650,595	393,990	5,414	198,235	10,680	40,379	-	1,896	
(403-361) Struct & Impmnts		6,096,214								AE-PRI
- Demand	DMD-PRI	3,332,522	2,223,820	24,358	872,942	43,193	168,209	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	2,763,692	1,467,954	26,373	984,558	56,883	210,155	-	17,769	45%
Total		6,096,214	3,691,774	50,731	1,857,501	100,075	378,364	-	17,769	
(403-362) Station Equip		15,642,317								AE-PRI
- Demand	DMD-PRI	8,550,940	5,706,115	62,501	2,239,888	110,828	431,608	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	7,091,376	3,766,632	67,671	2,526,285	145,956	539,239	-	45,593	45%
Total		15,642,317	9,472,747	130,172	4,766,173	256,784	970,847	-	45,593	
(403-364) Poles, Towers & Fixt		9,966,739								AE-PRI
- Demand	DMD-PRI	5,448,361	3,635,738	39,823	1,427,179	70,616	275,006	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	4,518,378	2,399,967	43,118	1,609,661	92,998	343,584	-	29,050	45%
Total		9,966,739	6,035,704	82,941	3,036,840	163,614	618,590	-	29,050	
(403-365) OH Cond & Dev		24,944,422								AE-PRI
- Demand	DMD-PRI	13,635,977	9,099,402	99,669	3,571,895	176,735	688,275	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	11,308,445	6,006,557	107,913	4,028,606	232,752	859,912	-	72,705	45%
Total		24,944,422	15,105,959	207,582	7,600,501	409,488	1,548,187	-	72,705	
(403-366) UG Conduit		1,082,765								AE-PRI
- Demand	DMD-PRI	591,898	394,978	4,326	155,046	7,672	29,876	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	490,867	260,727	4,684	174,870	10,103	37,326	-	3,156	45%
Total		1,082,765	655,706	9,011	329,916	17,775	67,202	-	3,156	
(403-367) UG Cond & Dev		7,613,440								AE-PRI
- Demand	DMD-PRI	4,161,920	2,777,284	30,421	1,090,200	53,942	210,073	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	3,451,520	1,833,298	32,937	1,229,595	71,040	262,459	-	22,191	45%
Total		7,613,440	4,610,582	63,357	2,319,795	124,982	472,532	-	22,191	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG	Classification Factor

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(403-368) Line Transformers		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-369) Services		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-370) Meters		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-373) St Lt & Signal Sys		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-374) Asset Ret Costs		2,468								AE-PRI
- Demand	DMD-PRI	1,349	900	10	353	17	68	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	1,119	594	11	399	23	85	-	7	45%
Total		2,468	1,495	21	752	41	153	-	7	
(403-389) Land & Land Rights		16,105								AE-ALL
- Demand	DMD-ALL	8,519	5,381	59	2,112	105	407	404	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	7,587	3,671	66	2,462	142	526	606	44	47%
Total		16,105	9,053	125	4,575	247	933	1,011	44	
(403-390) Struct & Impmnts -		1,008,423								AE-ALL
- Demand	DMD-ALL	533,379	336,955	3,691	132,269	6,545	25,487	25,311	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	475,044	229,882	4,130	154,182	8,908	32,910	37,971	2,783	47%
Total		1,008,423	566,836	7,821	286,451	15,452	58,397	63,281	2,783	
(403-391) Office Furn & Equip		7,637								AE-ALL
- Demand	DMD-ALL	4,040	2,552	28	1,002	50	193	192	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	3,598	1,741	31	1,168	67	249	288	21	47%
Total		7,637	4,293	59	2,169	117	442	479	21	
(403-392) Transportation Equip		557,539								AE-ALL

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand	DMD-ALL	294,896	186,296	2,041	73,129	3,618	14,091	13,994	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	262,643	127,097	2,283	85,244	4,925	18,196	20,993	1,538	47%
Total		557,539	313,394	4,324	158,374	8,543	32,287	34,987	1,538	
(403-393) Stores Equip		6,541								AE-ALL
- Demand	DMD-ALL	3,460	2,186	24	858	42	165	164	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	3,081	1,491	27	1,000	58	213	246	18	47%
Total		6,541	3,677	51	1,858	100	379	410	18	
(403-394) Tools, Shop & Garage Equip		400,457								AE-ALL
- Demand	DMD-ALL	211,811	133,809	1,466	52,526	2,599	10,121	10,051	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	188,646	91,289	1,640	61,228	3,537	13,069	15,079	1,105	47%
Total		400,457	225,098	3,106	113,753	6,136	23,190	25,130	1,105	
(403-395) Laboratory Equip		1,923								AE-ALL
- Demand	DMD-ALL	1,017	642	7	252	12	49	48	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	906	438	8	294	17	63	72	5	47%
Total		1,923	1,081	15	546	29	111	121	5	
(403-396) Power Operated Equip		76,373								AE-ALL
- Demand	DMD-ALL	40,396	25,519	280	10,017	496	1,930	1,917	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	35,978	17,410	313	11,677	675	2,492	2,876	211	47%
Total		76,373	42,930	592	21,695	1,170	4,423	4,793	211	
(403-397) Communication Equip		4,800,748								AE-ALL
- Demand	DMD-ALL	2,539,229	1,604,124	17,571	629,686	31,156	121,335	120,496	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	2,261,519	1,094,386	19,662	734,006	42,407	156,675	180,765	13,247	47%
Total		4,800,748	2,698,510	37,232	1,363,692	73,564	278,010	301,260	13,247	
(403-398) MISC Equip		(2,207)								AE-ALL
- Demand	DMD-ALL	(1,167)	(737)	(8)	(289)	(14)	(56)	(55)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(1,039)	(503)	(9)	(337)	(19)	(72)	(83)	(6)	47%
Total		(2,207)	(1,240)	(17)	(627)	(34)	(128)	(138)	(6)	
(403-399) Other Tangible Property		52,923								AE-ALL
- Demand	DMD-ALL	27,992	17,684	194	6,942	343	1,338	1,328	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	24,931	12,064	217	8,092	467	1,727	1,993	146	47%
Total		52,923	29,748	410	15,033	811	3,065	3,321	146	
Total Depreciation Expense		72,975,541								
- Demand		39,768,697	26,406,724	289,242	10,365,742	512,891	1,997,394	175,108	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		33,206,843	17,482,783	314,095	11,725,726	677,453	2,502,873	262,692	211,618	
Total		72,975,541	43,889,507	603,336	22,091,467	1,190,344	4,500,267	437,800	211,618	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Depreciation Adjustment										
Adjustment										
Major Capital Projects		347,137								DISTPLT-PRI
- Demand	DISTPLT-PRI-D	189,764	126,631	1,387	49,708	2,460	9,578	-	-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	157,373	83,590	1,502	56,064	3,239	11,967	-	1,012	45%
Total		347,137	210,221	2,889	105,772	5,699	21,545	-	1,012	
Reconciliation Adjustment		29,209								DPR-TOT-PRI
- Demand	DPR-TOT-PRI-D	15,918	10,570	116	4,149	205	799	70	-	54%
- Customer	DPR-TOT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	DPR-TOT-PRI-E	13,291	6,998	126	4,693	271	1,002	105	85	46%
Total		29,209	17,567	241	8,842	476	1,801	175	85	
Total Depreciation Adjustment		376,347								
- Demand		205,682	137,201	1,503	53,857	2,665	10,378	70	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		170,665	90,588	1,627	60,757	3,510	12,969	105	1,097	
Total		376,347	227,788	3,130	114,614	6,175	23,347	175	1,097	
Total Depreciation Expense										
- Demand		39,974,379	26,543,925	290,745	10,419,599	515,556	2,007,772	175,178	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		33,377,508	17,573,370	315,722	11,786,483	680,963	2,515,842	262,797	212,714	
Total		**73,351,887**	**44,117,295**	**606,467**	**22,206,082**	**1,196,519**	**4,523,613**	**437,975**	**212,714**	
Amortization, Accretion, Regulatory Debits and Credits										
Amort - Ltd Term Elec Prpty		37,347								DISTPLT-PRI
- Demand	DISTPLT-PRI-D	20,416	13,624	149	5,348	265	1,030	-	-	55%
- Customer	DISTPLT-PRI-C	-	-	-	-	-	-	-	-	0%
- Commodity	DISTPLT-PRI-E	16,931	8,993	162	6,032	348	1,287	-	109	45%
Total		37,347	22,617	311	11,380	613	2,318	-	109	
Accretion Expense		163,484								AE-ALL
- Demand	DMD-ALL	86,471	54,627	598	21,443	1,061	4,132	4,103	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	77,014	37,268	670	24,996	1,444	5,335	6,156	451	47%
Total		163,484	91,895	1,268	46,439	2,505	9,467	10,259	451	
Regulatory Debits		32,984,823								AE-ALL
- Demand	DMD-ALL	17,446,454	11,021,564	120,723	4,326,424	214,069	833,667	827,897	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	15,538,369	7,519,271	135,091	5,043,185	291,370	1,076,475	1,241,992	91,016	47%
Total		32,984,823	18,540,835	255,814	9,369,609	505,439	1,910,142	2,069,890	91,016	
Regulatory Credits		(118,507)								AE-ALL
- Demand	DMD-ALL	(62,681)	(39,598)	(434)	(15,544)	(769)	(2,995)	(2,974)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(55,826)	(27,015)	(485)	(18,119)	(1,047)	(3,868)	(4,462)	(327)	47%
Total		(118,507)	(66,613)	(919)	(33,663)	(1,816)	(6,863)	(7,437)	(327)	
Total Depreciation and Amortization		106,419,035								
- Demand		57,465,039	37,594,141	411,781	14,757,270	730,181	2,843,606	1,004,204	-	
- Customer		-	-	-	-	-	-	-	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Commodity		48,953,996	25,111,888	451,159	16,842,576	973,078	3,595,072	1,506,483	303,963	
Total		**106,419,035**	**62,706,028**	**862,940**	**31,599,847**	**1,703,260**	**6,438,678**	**2,510,687**	**303,963**	
TAXES										
Taxes Other than Income										
(408) Payroll Taxes		1,885,300								PAY-PRI
- Demand	PAY-PRI-D	1,030,616	687,739	7,533	269,966	13,358	52,020	-	-	55%
- Customer	PAY-PRI-C	(16)	-	-	-	-	-	(16)	-	0%
- Commodity	PAY-PRI-E	854,700	453,980	8,156	304,485	17,592	64,993	-	5,495	45%
Total		1,885,300	1,141,718	15,689	574,451	30,949	117,013	(16)	5,495	
(408) Property Taxes		1,868,882								RB-PRI
- Demand	RB-PRI-D	1,018,315	677,051	7,416	265,771	13,150	51,212	3,308	-	54%
- Customer	RB-PRI-C	0	-	-	-	-	-	0	-	0%
- Commodity	RB-PRI-E	850,566	448,852	8,064	301,045	17,393	64,259	4,962	5,433	46%
Total		1,868,882	1,125,902	15,480	566,816	30,543	115,470	8,270	5,433	
Total Taxes Other than Income		3,754,182								
- Demand		2,048,931	1,364,790	14,949	535,737	26,508	103,232	3,308	-	
- Customer		(16)	-	-	-	-	-	(16)	-	
- Commodity		1,705,266	902,831	16,220	605,530	34,984	129,251	4,962	10,928	
Total Taxes Other than Income		**3,754,182**	**2,267,621**	**31,169**	**1,141,267**	**61,492**	**232,483**	**8,254**	**10,928**	
Total Expenses		**214,028,948**								
- Demand		**116,231,154**	**76,777,273**	**840,967**	**30,181,102**	**1,494,425**	**5,815,114**	**995,057**	**4,991**	
- Customer		**21,421**	**16,692**	**387**	**4,870**	**37**	**110**	**(676)**	**-**	
- Commodity		**97,776,373**	**51,091,317**	**917,724**	**34,219,101**	**1,975,821**	**7,299,181**	**1,486,870**	**618,952**	
Total		**214,028,948**	**127,885,282**	**1,759,078**	**64,405,073**	**3,470,283**	**13,114,404**	**2,481,251**	**623,942**	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
REVENUE REQUIREMENT CALCULATION											
Total Rate Base											
- Demand		717,381,404	476,967,994	5,224,391	187,229,857	9,264,027	36,077,665	2,330,084		-	
- Customer		180	-	-	-	-	-	180		-	
- Commodity		599,206,093	316,206,427	5,680,944	212,080,070	12,252,907	45,268,797	3,495,537		3,827,472	
Total		1,316,587,677	793,174,422	10,905,334	399,309,927	21,516,934	81,346,463	5,825,801		3,827,472	
Required Net Income											
- Demand		55,238,368	36,726,536	402,278	14,416,699	713,330	2,777,980	179,416		-	
- Customer		14	-	-	-	-	-	14		-	
- Commodity		46,138,869	24,347,895	437,433	16,330,165	943,474	3,485,697	269,156		294,715	
Total		101,377,251	61,074,430	839,711	30,746,864	1,656,804	6,263,678	448,587		294,715	
Interest Synchronization											
- Demand		16,428,034	10,922,567	119,639	4,287,564	212,146	826,179	53,359		-	
- Customer		4	-	-	-	-	-	4		-	
- Commodity		13,721,820	7,241,127	130,094	4,856,634	280,592	1,036,655	80,048		87,649	
Total		30,149,858	18,163,694	249,732	9,144,197	492,738	1,862,834	133,411		87,649	
Net Income Before Income Taxes											
- Demand		38,810,334	25,803,968	282,640	10,129,135	501,184	1,951,802	126,058		-	
- Customer		10	-	-	-	-	-	10		-	
- Commodity		32,417,050	17,106,768	307,339	11,473,532	662,882	2,449,042	189,109		207,066	
Total		71,227,393	42,910,736	589,979	21,602,667	1,164,066	4,400,844	315,176		207,066	
Taxable Income											
- Demand		53,985,720	35,893,683	393,156	14,089,769	697,154	2,714,984	175,348		-	
- Customer		14	-	-	-	-	-	14		-	
- Commodity		45,092,571	23,795,754	427,513	15,959,844	922,079	3,406,652	263,053		288,032	
Total		99,078,305	59,689,437	820,668	30,049,613	1,619,232	6,121,635	438,414		288,032	
NJ State Corporate Business Tax											
- Demand		4,858,715	3,230,431	35,384	1,268,079	62,744	244,349	15,781		-	
- Customer		1	-	-	-	-	-	1		-	
- Commodity		4,058,331	2,141,618	38,476	1,436,386	82,987	306,599	23,675		25,923	
Total		8,917,047	5,372,049	73,860	2,704,465	145,731	550,947	39,457		25,923	
Federal Taxable Income											
- Demand		49,127,005	32,663,251	357,772	12,821,690	634,410	2,470,635	159,566		-	
- Customer		12	-	-	-	-	-	12		-	
- Commodity		41,034,240	21,654,136	389,037	14,523,458	839,091	3,100,053	239,378		262,109	
Total		90,161,257	54,317,388	746,808	27,345,148	1,473,501	5,570,688	398,957		262,109	
Federal Income Tax											
- Demand		10,316,671	6,859,283	75,132	2,692,555	133,226	518,833	33,509		-	
- Customer		3	-	-	-	-	-	3		-	
- Commodity		8,617,190	4,547,369	81,698	3,049,926	176,209	651,011	50,269		55,043	
Total		18,933,864	11,406,651	156,830	5,742,481	309,435	1,169,845	83,781		55,043	
NJ Federal & State Income Tax		27,850,911									
- Demand		15,175,386	10,089,714	110,516	3,960,634	195,970	763,182	49,290		-	
- Customer		4	-	-	-	-	-	4		-	
- Commodity		12,675,522	6,688,987	120,174	4,486,312	259,196	957,610	73,944		80,966	
Total		27,850,911	16,778,701	230,690	8,446,946	455,166	1,720,792	123,238		80,966	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
Tax Reform Amortization		(2,358,228)									RB-PRI
- Demand	RB-PRI-D	(1,284,950)	(854,329)	(9,358)	(335,360)	(16,593)	(64,621)	(4,174)		-	54%
- Customer	RB-PRI-C	(0)	-	-	-	-	-	(0)		-	0%
- Commodity	RB-PRI-E	(1,073,278)	(566,378)	(10,176)	(379,871)	(21,947)	(81,084)	(6,261)		(6,856)	46%
Total		(2,358,228)	(1,420,707)	(19,533)	(715,231)	(38,540)	(145,705)	(10,435)		(6,856)	
Investment Tax Credit		(43,442)									RB-PRI
- Demand	RB-PRI-D	(23,670)	(15,738)	(172)	(6,178)	(306)	(1,190)	(77)		-	54%
- Customer	RB-PRI-C	(0)	-	-	-	-	-	(0)		-	0%
- Commodity	RB-PRI-E	(19,771)	(10,433)	(187)	(6,998)	(404)	(1,494)	(115)		(126)	46%
Total		(43,442)	(26,171)	(360)	(13,176)	(710)	(2,684)	(192)		(126)	
Federal & State Income Taxes											
- Demand		13,866,766	9,219,647	100,986	3,619,097	179,071	697,370	45,040		-	
- Customer		3	-	-	-	-	-	3		-	
- Commodity		11,582,473	6,112,175	109,811	4,099,444	236,845	875,032	67,568		73,984	
Total		25,449,242	15,331,822	210,797	7,718,540	415,916	1,572,403	112,611		73,984	
Revenue Requirement											
- Demand		**185,336,288**	**122,723,456**	**1,344,231**	**48,216,898**	**2,386,826**	**9,290,465**	**1,219,514**		**4,991**	
- Customer		**21,438**	**16,692**	**387**	**4,870**	**37**	**110**	**(659)**		**-**	
- Commodity		**155,497,715**	**81,551,386**	**1,464,967**	**54,648,710**	**3,156,140**	**11,659,910**	**1,823,594**		**987,651**	
Total		**340,855,441**	**204,291,534**	**2,809,586**	**102,870,477**	**5,543,003**	**20,950,484**	**3,042,448**		**992,641**	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
UTILITY PLANT										
Intangible Plant										
(301) Organizational Costs		-								AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	47%
Total		-	-	-	-	-	-	-	-	
(302) Franchises & Consents		-								AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	47%
Total		-	-	-	-	-	-	-	-	
(303) Misc. Intangible Plant		27,227								AE-ALL
- Demand	DMD-ALL	14,401	9,098	100	3,571	177	688	683	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	12,826	6,207	112	4,163	241	889	1,025	75	47%
Total		27,227	15,304	211	7,734	417	1,577	1,709	75	
Total Intangible Plant		27,227								
- Demand		14,401	9,098	100	3,571	177	688	683	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		12,826	6,207	112	4,163	241	889	1,025	75	
Total		27,227	15,304	211	7,734	417	1,577	1,709	75	
Distribution Plant										
(360) Land and Land Rights		16,395,968								AE-SEC
- Demand	DMD-SEC	9,163,067	6,439,632	70,535	2,527,824	125,075	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	7,232,901	4,157,984	74,702	2,788,765	161,121	-	-	50,330	44%
Total		16,395,968	10,597,615	145,238	5,316,589	286,196	-	-	50,330	
(361) Structures and Improvements		52,293,259								AE-SEC
- Demand	DMD-SEC	29,224,663	20,538,545	224,966	8,062,237	398,915	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	23,068,597	13,261,462	238,255	8,894,480	513,878	-	-	160,521	44%
Total		52,293,259	33,800,008	463,220	16,956,717	912,793	-	-	160,521	
(362) Station Equipment		351,432,364								AE-SEC
- Demand	DMD-SEC	196,401,839	138,027,533	1,511,862	54,181,571	2,680,873	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	155,030,525	89,122,521	1,601,169	59,774,593	3,453,472	-	-	1,078,770	44%
Total		351,432,364	227,150,054	3,113,031	113,956,164	6,134,345	-	-	1,078,770	
(363) Hardware / Software / Communications		119,776,512								AE-SEC
- Demand	DMD-SEC	66,938,420	47,043,068	515,279	18,466,369	913,705	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	52,838,092	30,375,076	545,717	20,372,604	1,177,025	-	-	367,670	44%
Total		119,776,512	77,418,143	1,060,995	38,838,972	2,090,731	-	-	367,670	
(364) Poles, Towers & Fixtures		464,979,809								AE-SEC
- Demand	DMD-SEC	259,859,076	182,624,090	2,000,343	71,687,582	3,547,061	-	-	-	56%

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	205,120,732	117,917,919	2,118,505	79,087,704	4,569,285	-	-	1,427,319	44%
Total		464,979,809	300,542,009	4,118,848	150,775,286	8,116,346	-	-	1,427,319	
(365) Overhead Conductors & Devices		696,381,608								AE-SEC
- Demand	DMD-SEC	389,180,515	273,508,775	2,995,833	107,363,616	5,312,291	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	307,201,093	176,600,937	3,172,801	118,446,482	6,843,235	-	-	2,137,639	44%
Total		696,381,608	450,109,711	6,168,634	225,810,099	12,155,526	-	-	2,137,639	
(366) Underground Conduit		12,682,653								AE-SEC
- Demand	DMD-SEC	7,087,840	4,981,201	54,561	1,955,329	96,749	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	5,594,813	3,216,295	57,784	2,157,173	124,630	-	-	38,931	44%
Total		12,682,653	8,197,496	112,345	4,112,503	221,379	-	-	38,931	
(367) Underground Conductors & Device		405,466,973								AE-SEC
- Demand	DMD-SEC	226,599,674	159,250,005	1,744,319	62,512,278	3,093,072	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	178,867,299	102,825,586	1,847,358	68,965,257	3,984,462	-	-	1,244,636	44%
Total		405,466,973	262,075,592	3,591,676	131,477,535	7,077,533	-	-	1,244,636	
(368) Line Transformers		1,038,864,556								AE-SEC
- Demand	DMD-SEC	580,580,874	408,021,361	4,469,195	160,165,424	7,924,894	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	458,283,681	263,453,904	4,733,195	176,698,883	10,208,762	-	-	3,188,937	44%
Total		1,038,864,556	671,475,266	9,202,390	336,864,307	18,133,656	-	-	3,188,937	
(369) Services		511,843,949								SRVC
- Demand	DMD-SEC	255,921,974	179,857,169	1,970,036	70,601,450	3,493,320	-	-	-	50%
- Customer	CUST-SVCS	255,921,974	224,816,456	2,764,867	28,303,871	36,780	-	-	-	50%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		511,843,949	404,673,625	4,734,903	98,905,321	3,530,100	-	-	-	
(370) Meters		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(371) Installation on Customers' Premises		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(373) Street Lighting & Signal Systems		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(374) Asset Retirement Costs		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(375) Charging Stations		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Distribution Plant		3,670,117,651								
- Demand		2,020,957,943	1,420,291,379	15,556,928	557,523,681	27,585,955	-	-	-	
- Customer		255,921,974	224,816,456	2,764,867	28,303,871	36,780	-	-	-	
- Commodity		1,393,237,734	800,931,684	14,389,485	537,185,941	31,035,870	-	-	9,694,754	
Total		3,670,117,651	2,446,039,519	32,711,281	1,123,013,493	58,658,605	-	-	9,694,754	
General Plant										
(389) Land and Land Rights		609,883								AE-ALL
- Demand	DMD-ALL	322,581	203,786	2,232	79,995	3,958	15,414	15,308	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	287,301	139,030	2,498	93,247	5,387	19,904	22,964	1,683	47%
Total		609,883	342,816	4,730	173,242	9,345	35,318	38,272	1,683	
(390) Structures and Improvements		57,303,327								AE-ALL
- Demand	DMD-ALL	30,309,086	19,147,359	209,727	7,516,138	371,894	1,448,298	1,438,276	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	26,994,241	13,062,955	234,688	8,761,341	506,186	1,870,121	2,157,668	158,119	47%
Total		57,303,327	32,210,314	444,416	16,277,479	878,080	3,318,419	3,595,943	158,119	
(391) Office Furniture & Equipment		2,250,887								AE-ALL
- Demand	DMD-ALL	1,190,548	752,113	8,238	295,236	14,608	56,889	56,496	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	1,060,340	513,116	9,219	344,147	19,883	73,459	84,754	6,211	47%
Total		2,250,887	1,265,228	17,457	639,383	34,491	130,348	141,249	6,211	
(392) Transportation Equipment		7,405,092								AE-ALL
- Demand	DMD-ALL	3,916,728	2,474,341	27,102	971,282	48,058	187,158	185,863	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	3,488,363	1,688,076	30,328	1,132,195	65,412	241,669	278,827	20,433	47%
Total		7,405,092	4,162,417	57,430	2,103,477	113,471	428,827	464,690	20,433	
(393) Stores Equipment		400,506								AE-ALL
- Demand	DMD-ALL	211,837	133,825	1,466	52,532	2,599	10,122	10,052	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	188,669	91,300	1,640	61,235	3,538	13,071	15,080	1,105	47%
Total		400,506	225,125	3,106	113,767	6,137	23,193	25,133	1,105	
(394) Tools, Shop & Garage Equipment		11,504,726								AE-ALL
- Demand	DMD-ALL	6,085,122	3,844,194	42,107	1,509,007	74,665	290,773	288,761	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	5,419,604	2,622,635	47,118	1,759,005	101,626	375,462	433,193	31,745	47%
Total		11,504,726	6,466,829	89,225	3,268,012	176,291	666,235	721,954	31,745	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(395) Laboratory Equipment		117,327								AE-ALL
- Demand	DMD-ALL	62,057	39,204	429	15,389	761	2,965	2,945	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	55,270	26,746	481	17,939	1,036	3,829	4,418	324	47%
Total		117,327	65,950	910	33,328	1,798	6,794	7,363	324	
(396) Power Operated Equipment		1,161,442								AE-ALL
- Demand	DMD-ALL	614,314	388,085	4,251	152,339	7,538	29,355	29,151	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	547,128	264,764	4,757	177,578	10,260	37,904	43,732	3,205	47%
Total		1,161,442	652,849	9,008	329,917	17,797	67,259	72,884	3,205	
(397) Communication Equipment		46,708,923								AE-ALL
- Demand	DMD-ALL	24,705,455	15,607,340	170,952	6,126,533	303,137	1,180,533	1,172,363	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	22,003,468	10,647,838	191,298	7,141,519	412,601	1,524,368	1,758,752	128,885	47%
Total		46,708,923	26,255,178	362,251	13,268,052	715,738	2,704,900	2,931,115	128,885	
(398) Misc. Equipment		134,863								AE-ALL
- Demand	DMD-ALL	71,332	45,063	494	17,689	875	3,409	3,385	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	63,531	30,744	552	20,620	1,191	4,401	5,078	372	47%
Total		134,863	75,807	1,046	38,309	2,067	7,810	8,463	372	
(399) Other Tangible Property		594,047								AE-ALL
- Demand	DMD-ALL	314,206	198,495	2,174	77,918	3,855	15,014	14,910	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	279,842	135,420	2,433	90,826	5,247	19,387	22,368	1,639	47%
Total		594,047	333,915	4,607	168,744	9,103	34,401	37,278	1,639	
(SRVCO-PIS) Service Company PIS		61,857,144								AE-ALL
- Demand	DMD-ALL	32,717,708	20,668,974	226,394	8,113,435	401,448	1,563,393	1,552,574	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	29,139,436	14,101,050	253,339	9,457,593	546,412	2,018,737	2,329,135	170,684	47%
Total		61,857,144	34,770,024	479,733	17,571,028	947,860	3,582,130	3,881,708	170,684	
Total General Plant		190,048,167								
- Demand		100,520,974	63,502,779	695,567	24,927,493	1,233,398	4,803,324	4,770,084	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		89,527,192	43,323,672	778,350	29,057,244	1,678,780	6,202,311	7,155,968	524,405	
Total		190,048,167	106,826,452	1,473,917	53,984,737	2,912,178	11,005,635	11,926,052	524,405	
Total Utility Plant		3,860,193,044								
- Demand		2,121,493,318	1,483,803,256	16,252,595	582,454,745	28,819,530	4,804,013	4,770,767	-	
- Customer		255,921,974	224,816,456	2,764,867	28,303,871	36,780	-	-	-	
- Commodity		1,482,777,752	844,261,563	15,167,947	566,247,348	32,714,890	6,203,199	7,156,993	10,219,233	
Total		3,860,193,044	2,552,881,275	34,185,409	1,177,005,964	61,571,200	11,007,212	11,927,760	10,219,233	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Additions to Utility Plant										
Construction Work in Progress		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Additional to Utility Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Utility Plant		3,860,193,044								
- Demand		2,121,493,318	1,483,803,256	16,252,595	582,454,745	28,819,530	4,804,013	4,770,767	-	
- Customer		255,921,974	224,816,456	2,764,867	28,303,871	36,780	-	-	-	
- Commodity		1,482,777,752	844,261,563	15,167,947	566,247,348	32,714,890	6,203,199	7,156,993	10,219,233	
Total		**3,860,193,044**	**2,552,881,275**	**34,185,409**	**1,177,005,964**	**61,571,200**	**11,007,212**	**11,927,760**	**10,219,233**	
ACCUMULATED DEPRECIATION										
Accumulated Depreciation										
(108-303) Misc Intangible Plant		(929,217)								AE-ALL
- Demand	DMD-ALL	(491,485)	(310,489)	(3,401)	(121,880)	(6,031)	(23,485)	(23,323)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(437,732)	(211,826)	(3,806)	(142,072)	(8,208)	(30,325)	(34,988)	(2,564)	47%
Total		(929,217)	(522,315)	(7,207)	(263,952)	(14,239)	(53,811)	(58,311)	(2,564)	
(108-360) Land & Land Rights		(9,189,523)								AE-SEC
- Demand	DMD-SEC	(5,135,666)	(3,609,250)	(39,533)	(1,416,781)	(70,102)	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	(4,053,857)	(2,330,444)	(41,869)	(1,563,032)	(90,304)	-	-	(28,208)	44%
Total		(9,189,523)	(5,939,694)	(81,402)	(2,979,813)	(160,406)	-	-	(28,208)	
(108-361) Struct & Impmnts		(9,853,584)								AE-SEC
- Demand	DMD-SEC	(5,506,783)	(3,870,064)	(42,390)	(1,519,162)	(75,167)	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	(4,346,800)	(2,498,848)	(44,894)	(1,675,981)	(96,830)	-	-	(30,247)	44%
Total		(9,853,584)	(6,368,913)	(87,284)	(3,195,143)	(171,997)	-	-	(30,247)	
(108-362) Station Equip		(104,317,201)								AE-SEC
- Demand	DMD-SEC	(58,298,814)	(40,971,315)	(448,773)	(16,082,952)	(795,775)	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	(46,018,387)	(26,454,627)	(475,282)	(17,743,153)	(1,025,109)	-	-	(320,216)	44%
Total		(104,317,201)	(67,425,941)	(924,055)	(33,826,105)	(1,820,884)	-	-	(320,216)	
(108-363) Hardware / Softw. / Comm.		(56,597,051)								AE-SEC
- Demand	DMD-SEC	(31,629,884)	(22,228,890)	(243,480)	(8,725,768)	(431,746)	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	(24,967,167)	(14,352,895)	(257,863)	(9,626,506)	(556,171)	-	-	(173,732)	44%
Total		(56,597,051)	(36,581,785)	(501,344)	(18,352,273)	(987,917)	-	-	(173,732)	
(108-364) Poles, Towers & Fixt		(168,805,972)								AE-SEC
- Demand	DMD-SEC	(94,339,073)	(66,299,733)	(726,203)	(26,025,414)	(1,287,723)	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Commodity	NRG-SEC	(74,466,900)	(42,808,846)	(769,101)	(28,711,950)	(1,658,830)	-	-	(518,173)	44%
Total		(168,805,972)	(109,108,579)	(1,495,304)	(54,737,364)	(2,946,553)	-	-	(518,173)	
(108-365) OH Cond & Dev		(88,995,927)								AE-SEC
- Demand	DMD-SEC	(49,736,352)	(34,953,776)	(382,860)	(13,720,817)	(678,898)	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	(39,259,575)	(22,569,183)	(405,476)	(15,137,181)	(874,549)	-	-	(273,185)	44%
Total		(88,995,927)	(57,522,960)	(788,337)	(28,857,998)	(1,553,447)	-	-	(273,185)	
(108-366) UG Conduit		(6,408,572)								AE-SEC
- Demand	DMD-SEC	(3,581,501)	(2,517,012)	(27,570)	(988,032)	(48,887)	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	(2,827,071)	(1,625,201)	(29,198)	(1,090,024)	(62,976)	-	-	(19,672)	44%
Total		(6,408,572)	(4,142,213)	(56,768)	(2,078,057)	(111,863)	-	-	(19,672)	
(108-367) UG Cond & Dev		(125,297,168)								AE-SEC
- Demand	DMD-SEC	(70,023,699)	(49,211,344)	(539,028)	(19,317,508)	(955,819)	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	(55,273,469)	(31,775,103)	(570,869)	(21,311,604)	(1,231,276)	-	-	(384,617)	44%
Total		(125,297,168)	(80,986,447)	(1,109,898)	(40,629,111)	(2,187,095)	-	-	(384,617)	
(108-368) Line Transformers		(334,473,514)								AE-SEC
- Demand	DMD-SEC	(186,924,199)	(131,366,825)	(1,438,905)	(51,566,965)	(2,551,504)	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	(147,549,315)	(84,821,792)	(1,523,903)	(56,890,088)	(3,286,820)	-	-	(1,026,712)	44%
Total		(334,473,514)	(216,188,617)	(2,962,808)	(108,457,053)	(5,838,324)	-	-	(1,026,712)	
(108-369) Services		(195,173,639)								SRVC
- Demand	DMD-SEC	(97,586,820)	(68,582,189)	(751,204)	(26,921,373)	(1,332,054)	-	-	-	50%
- Customer	CUST-SVCS	(97,586,820)	(85,725,827)	(1,054,285)	(10,792,683)	(14,025)	-	-	-	50%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		(195,173,639)	(154,308,016)	(1,805,488)	(37,714,056)	(1,346,079)	-	-	-	
(108-370) Meters		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-371) Install on Cust Premise		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-373) St Lt & Signal Sys		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(108-374) Asset Ret Costs		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(5,012)								AE-ALL
- Demand	DMD-ALL	(2,651)	(1,675)	(18)	(657)	(33)	(127)	(126)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(2,361)	(1,143)	(21)	(766)	(44)	(164)	(189)	(14)	47%
Total		(5,012)	(2,817)	(39)	(1,424)	(77)	(290)	(315)	(14)	
(108-390) Struct & Impmnts -		(34,705,201)								AE-ALL
- Demand	DMD-ALL	(18,356,402)	(11,596,411)	(127,019)	(4,552,076)	(225,234)	(877,148)	(871,078)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(16,348,798)	(7,911,451)	(142,137)	(5,306,221)	(306,566)	(1,132,620)	(1,306,770)	(95,763)	47%
Total		(34,705,201)	(19,507,862)	(269,156)	(9,858,296)	(531,801)	(2,009,768)	(2,177,848)	(95,763)	
(108-391) Office Furn & Equip		(1,819,228)								AE-ALL
- Demand	DMD-ALL	(962,233)	(607,878)	(6,658)	(238,617)	(11,807)	(45,980)	(45,661)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(856,995)	(414,714)	(7,451)	(278,149)	(16,070)	(59,371)	(68,500)	(5,020)	47%
Total		(1,819,228)	(1,022,592)	(14,109)	(516,767)	(27,877)	(105,351)	(114,162)	(5,020)	
(108-392) Transportation Equip		(4,365,327)								AE-ALL
- Demand	DMD-ALL	(2,308,925)	(1,458,632)	(15,977)	(572,574)	(28,331)	(110,330)	(109,567)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(2,056,402)	(995,127)	(17,878)	(667,433)	(38,561)	(142,464)	(164,370)	(12,045)	47%
Total		(4,365,327)	(2,453,759)	(33,855)	(1,240,007)	(66,892)	(252,795)	(273,936)	(12,045)	
(108-393) Stores Equip		(552,541)								AE-ALL
- Demand	DMD-ALL	(292,252)	(184,626)	(2,022)	(72,473)	(3,586)	(13,965)	(13,868)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(260,289)	(125,958)	(2,263)	(84,480)	(4,881)	(18,032)	(20,805)	(1,525)	47%
Total		(552,541)	(310,584)	(4,285)	(156,954)	(8,467)	(31,997)	(34,673)	(1,525)	
(108-394) Tools, Shop & Garage Equip		(6,441,823)								AE-ALL
- Demand	DMD-ALL	(3,407,232)	(2,152,473)	(23,577)	(844,936)	(41,807)	(162,812)	(161,686)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(3,034,590)	(1,468,488)	(26,383)	(984,917)	(56,903)	(210,232)	(242,557)	(17,775)	47%
Total		(6,441,823)	(3,620,961)	(49,960)	(1,829,852)	(98,710)	(373,044)	(404,242)	(17,775)	
(108-395) Laboratory Equip		(164,995)								AE-ALL
- Demand	DMD-ALL	(87,270)	(55,132)	(604)	(21,641)	(1,071)	(4,170)	(4,141)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(77,725)	(37,613)	(676)	(25,227)	(1,457)	(5,385)	(6,213)	(455)	47%
Total		(164,995)	(92,744)	(1,280)	(46,868)	(2,528)	(9,555)	(10,354)	(455)	
(108-396) Power Operated Equip		(829,626)								AE-ALL
- Demand	DMD-ALL	(438,809)	(277,212)	(3,036)	(108,817)	(5,384)	(20,968)	(20,823)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(390,817)	(189,123)	(3,398)	(126,845)	(7,328)	(27,075)	(31,238)	(2,289)	47%
Total		(829,626)	(466,334)	(6,434)	(235,662)	(12,713)	(48,043)	(52,061)	(2,289)	
(108-397) Communication Equip		(33,919,389)								AE-ALL

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand	DMD-ALL	(17,940,768)	(11,333,840)	(124,143)	(4,449,005)	(220,134)	(857,287)	(851,354)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(15,978,621)	(7,732,316)	(138,918)	(5,186,075)	(299,625)	(1,106,975)	(1,277,182)	(93,595)	47%
Total		(33,919,389)	(19,066,156)	(263,062)	(9,635,080)	(519,759)	(1,964,262)	(2,128,536)	(93,595)	
(108-398) MISC Equip		(724,327)								AE-ALL
- Demand	DMD-ALL	(383,114)	(242,027)	(2,651)	(95,006)	(4,701)	(18,307)	(18,180)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(341,213)	(165,119)	(2,967)	(110,745)	(6,398)	(23,639)	(27,273)	(1,999)	47%
Total		(724,327)	(407,145)	(5,618)	(205,751)	(11,099)	(41,946)	(45,454)	(1,999)	
(108-399) Other Tangible Property		-								AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	47%
Total		-	-	-	-	-	-	-	-	
Service Company PIS		(51,752,124)								AE-ALL
- Demand	DMD-ALL	(27,372,924)	(17,292,478)	(189,410)	(6,788,020)	(335,867)	(1,307,996)	(1,298,944)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(24,379,200)	(11,797,494)	(211,953)	(7,912,595)	(457,149)	(1,688,955)	(1,948,646)	(142,801)	47%
Total		(51,752,124)	(29,089,972)	(401,363)	(14,700,614)	(793,017)	(2,996,951)	(3,247,590)	(142,801)	
Total Accumulated Depreciation		(1,235,320,961)								
- Demand		(674,806,856)	(469,123,270)	(5,138,465)	(184,150,475)	(9,111,661)	(3,442,575)	(3,418,751)	-	
- Customer		(97,586,820)	(85,725,827)	(1,054,285)	(10,792,683)	(14,025)	-	-	-	
- Commodity		(462,927,286)	(260,287,308)	(4,676,304)	(174,575,042)	(10,086,057)	(4,445,238)	(5,128,731)	(3,150,607)	
Total Accumulated Depreciation		**(1,235,320,961)**	**(815,136,406)**	**(10,869,054)**	**(369,518,200)**	**(19,211,743)**	**(7,887,813)**	**(8,547,482)**	**(3,150,607)**	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Materials and Supplies		25,400,210								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	13,986,679	9,829,576	107,667	3,858,519	190,917	-	-	-	55%
- Customer	DISTPLT-SEC-C	1,771,189	1,555,913	19,135	195,886	255	-	-	-	7%
- Commodity	DISTPLT-SEC-E	9,642,343	5,543,101	99,587	3,717,765	214,794	-	-	67,096	38%
Total		25,400,210	16,928,590	226,389	7,772,170	405,965	-	-	67,096	
Cash Working Capital		52,332,893								CWC-SEC
- Demand	CWC-SEC-D	29,241,618	20,550,461	225,096	8,066,914	399,146	-	-	-	56%
- Customer	CWC-SEC-C	489,622	430,112	5,290	54,150	70	-	-	-	1%
- Commodity	CWC-SEC-E	22,601,653	12,993,030	233,432	8,714,442	503,476	-	-	157,272	43%
Total		52,332,893	33,973,603	463,818	16,835,507	902,693	-	-	157,272	
ADIT		(711,920,571)								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(392,020,548)	(275,504,696)	(3,017,695)	(108,147,099)	(5,351,057)	-	-	-	55%
- Customer	DISTPLT-SEC-C	(49,643,127)	(43,609,354)	(536,322)	(5,490,317)	(7,135)	-	-	-	7%
- Commodity	DISTPLT-SEC-E	(270,256,896)	(155,362,796)	(2,791,238)	(104,202,033)	(6,020,263)	-	-	(1,880,565)	38%
Total		(711,920,571)	(474,476,847)	(6,345,255)	(217,839,449)	(11,378,455)	-	-	(1,880,565)	
Net /Loss on Reacq Debt		-								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	55%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	7%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	38%
Total		-	-	-	-	-	-	-	-	
EV Regulatory Asset		5,343,626								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	2,942,479	2,067,919	22,651	811,745	40,165	-	-	-	55%
- Customer	DISTPLT-SEC-C	372,618	327,329	4,026	41,210	54	-	-	-	7%
- Commodity	DISTPLT-SEC-E	2,028,529	1,166,142	20,951	782,133	45,188	-	-	14,115	38%
Total		5,343,626	3,561,390	47,627	1,635,088	85,406	-	-	14,115	
Net Operating Reserves		(5,750,570)								PAY-SEC
- Demand	PAY-SEC-D	(3,210,762)	(2,252,603)	(24,674)	(884,241)	(43,752)	(5,493)	-	-	56%
- Customer	PAY-SEC-C	(51,986)	(45,626)	(561)	(5,744)	(7)	-	(47)	-	1%
- Commodity	PAY-SEC-E	(2,487,823)	(1,426,231)	(25,624)	(956,575)	(55,266)	(6,863)	-	(17,264)	43%
Total		(5,750,570)	(3,724,460)	(50,858)	(1,846,560)	(99,025)	(12,357)	(47)	(17,264)	
NOL		-								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	-	-	-	-	-	-	-	-	55%
- Customer	DISTPLT-SEC-C	-	-	-	-	-	-	-	-	7%
- Commodity	DISTPLT-SEC-E	-	-	-	-	-	-	-	-	38%
Total		-	-	-	-	-	-	-	-	
CTA		-								TOTPLT-SEC
- Demand	TOTPLT-SEC-D	-	-	-	-	-	-	-	-	54.958218%
- Customer	TOTPLT-SEC-C	-	-	-	-	-	-	-	-	6.629771%
- Commodity	TOTPLT-SEC-E	-	-	-	-	-	-	-	-	38.412010%
Total		-	-	-	-	-	-	-	-	
Legacy Meter/Investment Reg Asset		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG	Classification Factor
Total		-	-	-	-	-	-	-		-	
Customer Deposits		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
Customer Advances		(36,549,788)									DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(20,126,217)	(14,144,328)	(154,928)	(5,552,240)	(274,722)	-	-		-	55%
- Customer	DISTPLT-SEC-C	(2,548,663)	(2,238,891)	(27,535)	(281,871)	(366)	-	-		-	7%
- Commodity	DISTPLT-SEC-E	(13,874,908)	(7,976,279)	(143,301)	(5,349,701)	(309,079)	-	-		(96,548)	38%
Total		(36,549,788)	(24,359,499)	(325,764)	(11,183,812)	(584,166)	-	-		(96,548)	
Customer Refunds		(162,955)									DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(89,731)	(63,061)	(691)	(24,754)	(1,225)	-	-		-	55%
- Customer	DISTPLT-SEC-C	(11,363)	(9,982)	(123)	(1,257)	(2)	-	-		-	7%
- Commodity	DISTPLT-SEC-E	(61,860)	(35,562)	(639)	(23,851)	(1,378)	-	-		(430)	38%
Total		(162,955)	(108,605)	(1,452)	(49,862)	(2,604)	-	-		(430)	
Total Other Rate Base Items		(671,307,155)									
- Demand		(369,276,483)	(259,516,733)	(2,842,574)	(101,871,156)	(5,040,527)	(5,493)	-		-	
- Customer		(49,621,711)	(43,590,499)	(536,090)	(5,487,943)	(7,131)	-	(47)		-	
- Commodity		(252,408,962)	(145,098,595)	(2,606,832)	(97,317,820)	(5,622,528)	(6,863)	-		(1,756,323)	
Total		(671,307,155)	(448,205,827)	(5,985,496)	(204,676,918)	(10,670,187)	(12,357)	(47)		(1,756,323)	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Rate Base Adjustment										
Adjustment										
Major Capital Projects		63,485,960								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	34,958,677	24,568,303	269,105	9,644,085	477,184	-	-	-	55%
- Customer	DISTPLT-SEC-C	4,426,957	3,888,891	47,827	489,602	636	-	-	-	7%
- Commodity	DISTPLT-SEC-E	24,100,327	13,854,574	248,910	9,292,281	536,861	-	-	167,701	38%
Total		63,485,960	42,311,768	565,842	19,425,969	1,014,681	-	-	167,701	
Delayed Recognition Pension & OPEB		(18,928,600)								PAY-SEC
- Demand	PAY-SEC-D	(10,568,557)	(7,414,676)	(81,215)	(2,910,570)	(144,013)	(18,082)	-	-	56%
- Customer	PAY-SEC-C	(171,116)	(150,182)	(1,847)	(18,908)	(25)	-	(155)	-	1%
- Commodity	PAY-SEC-E	(8,188,927)	(4,694,588)	(84,343)	(3,148,666)	(181,914)	(22,591)	-	(56,825)	43%
Total		(18,928,600)	(12,259,446)	(167,405)	(6,078,144)	(325,952)	(40,673)	(155)	(56,825)	
Total Rate Base Adjustment		44,557,360								
- Demand		24,390,120	17,153,627	187,889	6,733,515	333,170	(18,082)	-	-	
- Customer		4,255,840	3,738,709	45,980	470,695	612	-	(155)	-	
- Commodity		15,911,400	9,159,986	164,568	6,143,615	354,947	(22,591)	-	110,876	
Total		44,557,360	30,052,322	398,437	13,347,825	688,729	(40,673)	(155)	110,876	
Total Rate Base		**1,998,122,288**								
- Demand		**1,101,800,100**	**772,316,880**	**8,459,446**	**303,166,629**	**15,000,512**	**1,337,862**	**1,352,016**	**-**	
- Customer		**112,969,284**	**99,238,839**	**1,220,472**	**12,493,940**	**16,236**	**-**	**(202)**	**-**	
- Commodity		**783,352,904**	**448,035,646**	**8,049,379**	**300,498,101**	**17,361,251**	**1,728,507**	**2,028,262**	**5,423,178**	
Total		**1,998,122,288**	**1,319,591,365**	**17,729,297**	**616,158,670**	**32,377,999**	**3,066,369**	**3,380,076**	**5,423,178**	
OPERATIONS & MAINTENANCE EXPENSES										
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering		1,661,581								AE-SEC
- Demand	DMD-SEC	928,593	652,598	7,148	256,172	12,675	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	732,988	421,374	7,570	282,616	16,328	-	-	5,100	44%
Total		1,661,581	1,073,971	14,718	538,788	29,003	-	-	5,100	
(581) Load Dispatching		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(582) Station Expenses		220,875								AE-SEC
- Demand	DMD-SEC	123,438	86,750	950	34,053	1,685	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	97,437	56,013	1,006	37,568	2,171	-	-	678	44%
Total		220,875	142,764	1,957	71,621	3,855	-	-	678	
(583) Overhead line expenses		620,794								AE-SEC
- Demand	DMD-SEC	346,938	243,821	2,671	95,710	4,736	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	273,856	157,432	2,828	105,590	6,100	-	-	1,906	44%
Total		620,794	401,253	5,499	201,300	10,836	-	-	1,906	
(584) Underground line expenses		3,076,166								AE-SEC

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand	DMD-SEC	1,719,149	1,208,186	13,234	474,263	23,466	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	1,357,017	780,109	14,015	523,220	30,229	-	-	9,443	44%
Total		3,076,166	1,988,295	27,249	997,484	53,695	-	-	9,443	
(585) Street lighting and signal system expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(586) Meter expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(587) Customer installations expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		9,616,438								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	5,295,312	3,721,446	40,762	1,460,823	72,281	-	-	-	55%
- Customer	DISTPLT-SEC-C	670,566	589,064	7,245	74,162	96	-	-	-	7%
- Commodity	DISTPLT-SEC-E	3,650,560	2,098,600	37,703	1,407,534	81,320	-	-	25,402	38%
Total		9,616,438	6,409,110	85,710	2,942,519	153,697	-	-	25,402	
(589) Rents		2,803,570								AE-SEC
- Demand	DMD-SEC	1,566,806	1,101,122	12,061	432,236	21,387	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	1,236,764	710,980	12,773	476,855	27,550	-	-	8,606	44%
Total		2,803,570	1,812,101	24,834	909,091	48,937	-	-	8,606	
Total Dist. Operations Expenses		17,999,425								
- Demand		9,980,236	7,013,923	76,826	2,753,258	136,230	-	-	-	
- Customer		670,566	589,064	7,245	74,162	96	-	-	-	
- Commodity		7,348,622	4,224,508	75,897	2,833,383	163,698	-	-	51,135	
Total		17,999,425	11,827,495	159,968	5,660,803	300,024	-	-	51,135	
Maintenance Expense										
(590) Maintenance Supervision and Engineering		490,402								AE-SEC
- Demand	DMD-SEC	274,066	192,609	2,110	75,607	3,741	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	216,335	124,365	2,234	83,412	4,819	-	-	1,505	44%
Total		490,402	316,974	4,344	159,019	8,560	-	-	1,505	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(591) Maintenance of Structures		-								AE-SEC
- Demand		-	-	-	-	-	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	44%
Total		-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		9,296,024								AE-SEC
- Demand	DMD-SEC	5,195,185	3,651,079	39,991	1,433,201	70,914	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	4,100,839	2,357,452	42,354	1,581,146	91,351	-	-	28,535	44%
Total		9,296,024	6,008,531	82,345	3,014,347	162,265	-	-	28,535	
(593) Maintenance of Overhead Lines		42,476,950								AE-SEC
- Demand	DMD-SEC	23,738,710	16,683,121	182,736	6,548,822	324,032	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	18,738,240	10,772,067	193,530	7,224,839	417,414	-	-	130,389	44%
Total		42,476,950	27,455,187	376,266	13,773,661	741,446	-	-	130,389	
(594) Maintenance of underground lines		2,973,447								AE-SEC
- Demand	DMD-SEC	1,661,743	1,167,842	12,792	458,427	22,683	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	1,311,703	754,060	13,547	505,749	29,220	-	-	9,127	44%
Total		2,973,447	1,921,902	26,339	964,176	51,902	-	-	9,127	
(595) Maintenance of line transformers		167,362								DEM
- Demand	DMD-SEC	167,362	117,619	1,288	46,170	2,284	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		167,362	117,619	1,288	46,170	2,284	-	-	-	
(596) Maintenance of street lighting and signal systems		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(597) Maintenance of meters		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(598) Maintenance of miscellaneous distribution plant		268,175								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	147,671	103,780	1,137	40,738	2,016	-	-	-	55%
- Customer	DISTPLT-SEC-C	18,700	16,427	202	2,068	3	-	-	-	7%
- Commodity	DISTPLT-SEC-E	101,804	58,524	1,051	39,252	2,268	-	-	708	38%
Total		268,175	178,732	2,390	82,058	4,286	-	-	708	
Total Dist. Maintenance Expenses		55,672,359								
- Demand		31,184,738	21,916,050	240,054	8,602,965	425,670	-	-	-	
- Customer		18,700	16,427	202	2,068	3	-	-	-	
- Commodity		24,468,921	14,066,468	252,717	9,434,399	545,072	-	-	170,265	
Total		55,672,359	35,998,945	492,973	18,039,431	970,744	-	-	170,265	
Total Distribution Expenses		73,671,783								

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand		41,164,974	28,929,972	316,880	11,356,222	561,899	-	-	-	
- Customer		689,267	605,491	7,447	76,230	99	-	-	-	
- Commodity		31,817,543	18,290,976	328,614	12,267,782	708,770	-	-	221,400	
Total		73,671,783	47,826,440	652,941	23,700,234	1,270,768	-	-	221,400	
Customer Account Expense										
(901) Supervision		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(902) Meter reading expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(903) Customer records and collection expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(904) Uncollectible accounts		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(905) Miscellaneous customer accounts expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Customer Account Expenses		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
Customer Service Expenses											
(907) Customer Service Supervision		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(908) Customer Assistance		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(909) Informational and instructional advertising		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(910) Miscellaneous customer service and informational		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
Total Customer Service Expenses		-									
- Demand		-	-	-	-	-	-	-		-	
- Customer		-	-	-	-	-	-	-		-	
- Commodity		-	-	-	-	-	-	-		-	
Total		-	-	-	-	-	-	-		-	
Sales Expenses											
(911) Sales Exp		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
Total Sales Expenses		-									
- Demand		-	-	-	-	-	-	-		-	
- Customer		-	-	-	-	-	-	-		-	
- Commodity		-	-	-	-	-	-	-		-	
Total		-	-	-	-	-	-	-		-	
Administrative & General Expense											
Labor Related											
(920) Administrative and general salaries		8,404,275									AE-PRI-GTA&G
- Demand	DMD-PRI	4,593,149	3,065,047	33,572	1,203,159	59,532	231,839	-		-	55%
- Customer	CUST-GTA&G	1,984	-	-	-	-	-	1,984		-	0%
- Commodity	NRG-PRI	3,809,142	2,023,251	36,350	1,356,997	78,400	289,653	-		24,490	45%
Total		8,404,275	5,088,298	69,922	2,560,156	137,932	521,492	1,984		24,490	
(921) Office supplies and expenses		1,306,568									AE-PRI-GTA&G
- Demand	DMD-PRI	714,072	476,506	5,219	187,049	9,255	36,043	-		-	55%
- Customer	CUST-GTA&G	309	-	-	-	-	-	309		-	0%

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Commodity	NRG-PRI	592,187	314,544	5,651	210,965	12,188	45,031	-	3,807	45%
Total		1,306,568	791,050	10,870	398,014	21,444	81,074	309	3,807	
(922) Administrative expenses transferred—Credit		(6,127,069)								AE-PRI-GTA&G
- Demand	DMD-PRI	(3,348,598)	(2,234,548)	(24,476)	(877,153)	(43,401)	(169,020)	-	-	55%
- Customer	CUST-GTA&G	(1,447)	-	-	-	-	-	(1,447)	-	0%
- Commodity	NRG-PRI	(2,777,024)	(1,475,035)	(26,500)	(989,308)	(57,157)	(211,169)	-	(17,854)	45%
Total		(6,127,069)	(3,709,583)	(50,976)	(1,866,461)	(100,558)	(380,189)	(1,447)	(17,854)	
(923) Outside services employed		8,361,246								AE-PRI-GTA&G
- Demand	DMD-PRI	4,569,632	3,049,354	33,401	1,196,999	59,227	230,652	-	-	55%
- Customer	CUST-GTA&G	1,974	-	-	-	-	-	1,974	-	0%
- Commodity	NRG-PRI	3,789,640	2,012,893	36,163	1,350,050	77,999	288,170	-	24,365	45%
Total		8,361,246	5,062,247	69,564	2,547,049	137,226	518,822	1,974	24,365	
(926) Employee pensions and benefits		(25,434,694)								AE-PRI-GTA&G
- Demand	DMD-PRI	(13,900,703)	(9,276,056)	(101,604)	(3,641,239)	(180,166)	(701,637)	-	-	55%
- Customer	CUST-GTA&G	(6,006)	-	-	-	-	-	(6,006)	-	0%
- Commodity	NRG-PRI	(11,527,985)	(6,123,167)	(110,008)	(4,106,816)	(237,271)	(876,606)	-	(74,117)	45%
Total		(25,434,694)	(15,399,223)	(211,612)	(7,748,055)	(417,437)	(1,578,243)	(6,006)	(74,117)	
(426) Pension / OPEB Non-Service Cost		-								AE-PRI-GTA&G
- Demand		-	-	-	-	-	-	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	45%
Total		-	-	-	-	-	-	-	-	
(924) Property insurance		(352,707)								AE-PRI-GTA&G
- Demand	DMD-PRI	(192,763)	(128,632)	(1,409)	(50,494)	(2,498)	(9,730)	-	-	55%
- Customer	CUST-GTA&G	(83)	-	-	-	-	-	(83)	-	0%
- Commodity	NRG-PRI	(159,860)	(84,911)	(1,526)	(56,950)	(3,290)	(12,156)	-	(1,028)	45%
Total		(352,707)	(213,543)	(2,934)	(107,443)	(5,789)	(21,886)	(83)	(1,028)	
(925) Injuries and damages		5,494,190								AE-PRI-GTA&G
- Demand	DMD-PRI	3,002,714	2,003,736	21,948	786,550	38,918	151,562	-	-	55%
- Customer	CUST-GTA&G	1,297	-	-	-	-	-	1,297	-	0%
- Commodity	NRG-PRI	2,490,179	1,322,675	23,763	887,120	51,253	189,357	-	16,010	45%
Total		5,494,190	3,326,412	45,711	1,673,670	90,171	340,919	1,297	16,010	
(935) Maintenance of general plant		8,169,875								AE-PRI-GTA&G
- Demand	DMD-PRI	4,465,043	2,979,561	32,636	1,169,602	57,871	225,373	-	-	55%
- Customer	CUST-GTA&G	1,929	-	-	-	-	-	1,929	-	0%
- Commodity	NRG-PRI	3,702,903	1,966,822	35,336	1,319,150	76,214	281,574	-	23,807	45%
Total		8,169,875	4,946,383	67,972	2,488,752	134,085	506,947	1,929	23,807	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
(929) Duplicate charges—Credit		-									AE-PRI-GTA&G
- Demand		-	-	-	-	-	-	-		-	55%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity		-	-	-	-	-	-	-		-	45%
Total		-	-	-	-	-	-	-		-	
(928) Regulatory commission expenses		1,317,153									AE-PRI-GTA&G
- Demand	DMD-PRI	719,858	480,367	5,262	188,564	9,330	36,335	-		-	55%
- Customer	CUST-GTA&G	311	-	-	-	-	-	311		-	0%
- Commodity	NRG-PRI	596,985	317,092	5,697	212,674	12,287	45,396	-		3,838	45%
Total		1,317,153	797,459	10,958	401,238	21,617	81,730	311		3,838	
(930.1) Gen Advertising Exp		3,423									AE-PRI-GTA&G
- Demand	DMD-PRI	1,871	1,248	14	490	24	94	-		-	55%
- Customer	CUST-GTA&G	1	-	-	-	-	-	1		-	0%
- Commodity	NRG-PRI	1,552	824	15	553	32	118	-		10	45%
Total		3,423	2,073	28	1,043	56	212	1		10	
(930.2) Misc Gen Exp		322,280									AE-PRI-GTA&G
- Demand	DMD-PRI	176,134	117,536	1,287	46,138	2,283	8,890	-		-	55%
- Customer	CUST-GTA&G	76	-	-	-	-	-	76		-	0%
- Commodity	NRG-PRI	146,070	77,586	1,394	52,037	3,006	11,107	-		939	45%
Total		322,280	195,122	2,681	98,175	5,289	19,998	76		939	
(931) Rents		1,178,173									AE-PRI-GTA&G
- Demand	DMD-PRI	643,901	429,681	4,706	168,668	8,346	32,501	-		-	55%
- Customer	CUST-GTA&G	278	-	-	-	-	-	278		-	0%
- Commodity	NRG-PRI	533,993	283,634	5,096	190,234	10,991	40,606	-		3,433	45%
Total		1,178,173	713,315	9,802	358,901	19,336	73,107	278		3,433	
(932) Institutional Ad - Newspaper		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(933) Transportation expenses		-									#N/A
- Demand		-	-	-	-	-	-	-		-	N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total A&G Expense		2,642,714									
- Demand		1,444,310	963,800	10,557	378,332	18,720	72,901	-		-	
- Customer		624	-	-	-	-	-	624		-	
- Commodity		1,197,780	636,209	11,430	426,706	24,653	91,081	-		7,701	
Total		2,642,714	1,600,009	21,987	805,038	43,373	163,983	624		7,701	
O&M Adjustment											
Adjustment											
Int on Cust Deposits		-									CUS
- Demand		-	-	-	-	-	-	-		-	0%
- Customer	CUST-DEP	-	-	-	-	-	-	-		-	100%
- Commodity		-	-	-	-	-	-	-		-	0%
Total		-	-	-	-	-	-	-		-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG	Classification Factor
Annualize Payroll Increase		1,729,388									PAY-SEC
- Demand	PAY-SEC-D	965,583	677,433	7,420	265,921	13,158	1,652	-		-	56%
- Customer	PAY-SEC-C	15,634	13,721	169	1,727	2	-	14		-	1%
- Commodity	PAY-SEC-E	748,171	428,915	7,706	287,674	16,620	2,064	-		5,192	43%
Total		1,729,388	1,120,069	15,295	555,322	29,780	3,716	14		5,192	
Svngs Pln Match on Payroll Inc		51,882									PAY-SEC
- Demand	PAY-SEC-D	28,967	20,323	223	7,978	395	50	-		-	56%
- Customer	PAY-SEC-C	469	412	5	52	0	-	0		-	1%
- Commodity	PAY-SEC-E	22,445	12,867	231	8,630	499	62	-		156	43%
Total		51,882	33,602	459	16,660	893	111	0		156	
Reclass Amortization of Net Loss on Reacquired Debt		85,067									DISTPLT-SEC
- Demand	DISTPLT-SEC-D	46,842	32,920	361	12,922	639	-	-		-	55%
- Customer	DISTPLT-SEC-C	5,932	5,211	64	656	1	-	-		-	7%
- Commodity	DISTPLT-SEC-E	32,293	18,564	334	12,451	719	-	-		225	38%
Total		85,067	56,695	758	26,029	1,360	-	-		225	
BPU & RPA Assessments		367,499									DIST-REV
- Demand	DIST-REV-DMD	96,639	-	-	64,980	4,857	11,704	7,378		7,574	26%
- Customer	DIST-REV-CUST	33,812	25,333	588	7,391	56	166	276		-	9%
- Commodity	DIST-REV-NRG	237,048	178,535	2,935	47,028	920	2,547	2,126		2,957	65%
Total		367,499	203,868	3,523	119,399	5,832	14,418	9,781		10,531	
Small Storm Adjustment		1,335,099									OHPLT-SEC
- Demand	OHPLT-SEC-D	746,135	524,370	5,744	205,837	10,185	-	-		-	56%
- Customer	OHPLT-SEC-C	-	-	-	-	-	-	-		-	0%
- Commodity	OHPLT-SEC-E	588,964	338,578	6,083	227,085	13,120	-	-		4,098	44%
Total		1,335,099	862,948	11,826	432,922	23,305	-	-		4,098	
Pension Smoothing		26,969,265									PAY-SEC
- Demand	PAY-SEC-D	15,057,965	10,564,350	115,715	4,146,949	205,189	25,763	-		-	56%
- Customer	PAY-SEC-C	243,805	213,978	2,632	26,939	35	-	221		-	1%
- Commodity	PAY-SEC-E	11,667,495	6,688,798	120,171	4,486,186	259,189	32,188	-		80,964	43%
Total		26,969,265	17,467,127	238,517	8,660,074	464,413	57,951	221		80,964	
OPEB Smoothing		4,438,761									PAY-SEC
- Demand	PAY-SEC-D	2,478,329	1,738,743	19,045	682,529	33,771	4,240	-		-	56%
- Customer	PAY-SEC-C	40,127	35,218	433	4,434	6	-	36		-	1%
- Commodity	PAY-SEC-E	1,920,305	1,100,882	19,778	738,363	42,659	5,298	-		13,325	43%
Total		4,438,761	2,874,843	39,257	1,425,326	76,436	9,538	36		13,325	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Normalize Vegetation Management Expense		3,359,302								OHPLT-SEC
- Demand	OHPLT-SEC-D	1,877,383	1,319,389	14,452	517,915	25,626	-	-	-	56%
- Customer	OHPLT-SEC-C	-	-	-	-	-	-	-	-	0%
- Commodity	OHPLT-SEC-E	1,481,919	851,912	15,305	571,379	33,011	-	-	10,312	44%
Total		3,359,302	2,171,301	29,757	1,089,294	58,638	-	-	10,312	
ServCo Depr @ JCP&L Rates		(1,025,542)								AE-ALL
- Demand	DMD-ALL	(542,433)	(342,675)	(3,753)	(134,514)	(6,656)	(25,920)	(25,740)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(483,108)	(233,784)	(4,200)	(156,799)	(9,059)	(33,469)	(38,615)	(2,830)	47%
Total		(1,025,542)	(576,459)	(7,954)	(291,314)	(15,715)	(59,389)	(64,356)	(2,830)	
SERP/EDCP		(1,184,794)								PAY-SEC
- Demand	PAY-SEC-D	(661,516)	(464,105)	(5,084)	(182,181)	(9,014)	(1,132)	-	-	56%
- Customer	PAY-SEC-C	(10,711)	(9,400)	(116)	(1,183)	(2)	-	(10)	-	1%
- Commodity	PAY-SEC-E	(512,568)	(293,847)	(5,279)	(197,084)	(11,387)	(1,414)	-	(3,557)	43%
Total		(1,184,794)	(767,353)	(10,478)	(380,448)	(20,402)	(2,546)	(10)	(3,557)	
Advertising removal		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Wildfire Mitigation		1,042,750								OHPLT-SEC
- Demand	OHPLT-SEC-D	582,752	409,547	4,486	160,764	7,955	-	-	-	56%
- Customer	OHPLT-SEC-C	-	-	-	-	-	-	-	-	0%
- Commodity	OHPLT-SEC-E	459,997	264,439	4,751	177,360	10,247	-	-	3,201	44%
Total		1,042,750	673,986	9,237	338,124	18,201	-	-	3,201	
AMI O&M Adjustment		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Injuries & Damages		(1,057,625)								PAY-SEC
- Demand	DMD-PRI	(590,512)	(394,054)	(4,316)	(154,683)	(7,654)	(29,806)	-	-	56%
- Customer	CUST-GTA&G	(9,561)	-	-	-	-	-	(9,561)	-	1%
- Commodity	NRG-PRI	(457,552)	(243,032)	(4,366)	(163,002)	(9,417)	(34,793)	-	(2,942)	43%
Total		(1,057,625)	(637,085)	(8,682)	(317,684)	(17,071)	(64,599)	(9,561)	(2,942)	
LTIP		(919,456)								PAY-SEC
- Demand	PAY-SEC-D	(513,367)	(360,167)	(3,945)	(141,381)	(6,995)	(878)	-	-	56%
- Customer	PAY-SEC-C	(8,312)	(7,295)	(90)	(918)	(1)	-	(8)	-	1%
- Commodity	PAY-SEC-E	(397,777)	(228,039)	(4,097)	(152,946)	(8,836)	(1,097)	-	(2,760)	43%
Total		(919,456)	(595,502)	(8,132)	(295,246)	(15,833)	(1,976)	(8)	(2,760)	
Total O&M Adjustment		35,191,595								
- Demand		19,572,768	13,726,073	150,346	5,453,037	271,455	(14,327)	(18,362)	7,574	
- Customer		311,194	277,178	3,685	39,098	97	166	(9,031)	-	
- Commodity		15,307,633	8,884,789	159,351	5,886,324	338,284	(28,615)	(36,489)	108,341	
Total		35,191,595	22,888,039	313,382	11,378,458	609,836	(42,775)	(63,882)	115,916	
Total O&M Expenses		111,506,093								

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand		62,182,052	43,619,846	477,783	17,187,591	852,074	58,575	(18,362)	7,574	
- Customer		1,001,085	882,669	11,131	115,328	196	166	(8,407)	-	
- Commodity		48,322,956	27,811,974	499,396	18,580,812	1,071,707	62,466	(36,489)	337,442	
Total		**111,506,093**	**72,314,488**	**988,310**	**35,883,730**	**1,923,977**	**121,208**	**(63,258)**	**345,016**	
DEPRECIATION EXPENSE										
Depreciation Expense										
(403-303) Land & Land Rights		80,710								AE-ALL
- Demand	DMD-ALL	42,689	26,968	295	10,586	524	2,040	2,026	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	38,021	18,399	331	12,340	713	2,634	3,039	223	47%
Total		80,710	45,367	626	22,926	1,237	4,674	5,065	223	
(403-360) Land & Land Rights		650,595								AE-SEC
- Demand	DMD-SEC	363,592	255,526	2,799	100,305	4,963	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	287,003	164,990	2,964	110,659	6,393	-	-	1,997	44%
Total		650,595	420,515	5,763	210,963	11,356	-	-	1,997	
(403-361) Struct & Impmnts		6,096,214								AE-SEC
- Demand	DMD-SEC	3,406,936	2,394,331	26,226	939,875	46,504	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	2,689,278	1,545,987	27,775	1,036,896	59,907	-	-	18,713	44%
Total		6,096,214	3,940,318	54,001	1,976,771	106,411	-	-	18,713	
(403-362) Station Equip		15,642,317								AE-SEC
- Demand	DMD-SEC	8,741,881	6,143,630	67,293	2,411,631	119,326	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	6,900,436	3,966,859	71,268	2,660,578	153,715	-	-	48,016	44%
Total		15,642,317	10,110,489	138,562	5,072,209	273,041	-	-	48,016	
(403-364) Poles, Towers & Fixt		9,966,739								AE-SEC
- Demand	DMD-SEC	5,570,022	3,914,507	42,877	1,536,607	76,030	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	4,396,718	2,527,545	45,410	1,695,227	97,942	-	-	30,594	44%
Total		9,966,739	6,442,052	88,287	3,231,835	173,972	-	-	30,594	
(403-365) OH Cond & Dev		24,944,422								AE-SEC
- Demand	DMD-SEC	13,940,464	9,797,097	107,311	3,845,770	190,287	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	11,003,958	6,325,854	113,650	4,242,759	245,125	-	-	76,570	44%
Total		24,944,422	16,122,951	220,961	8,088,528	435,411	-	-	76,570	
(403-366) UG Conduit		120,307								AE-SEC
- Demand	DMD-SEC	67,235	47,251	518	18,548	918	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	53,072	30,510	548	20,463	1,182	-	-	369	44%
Total		120,307	77,761	1,066	39,011	2,100	-	-	369	
(403-367) UG Cond & Dev		7,613,440								AE-SEC
- Demand	DMD-SEC	4,254,855	2,990,232	32,753	1,173,791	58,079	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	3,358,585	1,930,753	34,688	1,294,958	74,816	-	-	23,370	44%
Total		7,613,440	4,920,985	67,441	2,468,749	132,895	-	-	23,370	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG	Classification Factor

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(403-368) Line Transformers		22,639,419								AE-SEC
- Demand	DMD-SEC	12,652,288	8,891,791	97,395	3,490,399	172,703	-	-	-	56%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	9,987,131	5,741,310	103,148	3,850,704	222,474	-	-	69,495	44%
Total		22,639,419	14,633,101	200,543	7,341,104	395,177	-	-	69,495	
(403-369) Services		9,280,479								SRVC
- Demand	DMD-SEC	4,640,240	3,261,074	35,720	1,280,108	63,339	-	-	-	50%
- Customer	CUST-SVCS	4,640,240	4,076,251	50,131	513,191	667	-	-	-	50%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		9,280,479	7,337,325	85,851	1,793,298	64,006	-	-	-	
(403-370) Meters		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-373) St Lt & Signal Sys		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-374) Asset Ret Costs		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-389) Land & Land Rights		26,615								AE-ALL
- Demand	DMD-ALL	14,077	8,893	97	3,491	173	673	668	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	12,537	6,067	109	4,069	235	869	1,002	73	47%
Total		26,615	14,960	206	7,560	408	1,541	1,670	73	
(403-390) Struct & Impmnts -		1,666,443								AE-ALL
- Demand	DMD-ALL	881,421	556,826	6,099	218,577	10,815	42,118	41,827	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	785,022	379,885	6,825	254,789	14,720	54,385	62,747	4,598	47%
Total		1,666,443	936,711	12,924	473,367	25,536	96,503	104,574	4,598	
(403-391) Office Furn & Equip		12,621								AE-ALL
- Demand	DMD-ALL	6,676	4,217	46	1,655	82	319	317	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	5,945	2,877	52	1,930	111	412	475	35	47%
Total		12,621	7,094	98	3,585	193	731	792	35	
(403-392) Transportation Equip		921,347								AE-ALL

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand	DMD-ALL	487,322	307,859	3,372	120,848	5,979	23,286	23,125	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	434,025	210,032	3,773	140,868	8,139	30,069	34,692	2,542	47%
Total		921,347	517,891	7,146	261,716	14,118	53,355	57,817	2,542	
(403-393) Stores Equip		10,809								AE-ALL
- Demand	DMD-ALL	5,717	3,612	40	1,418	70	273	271	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	5,092	2,464	44	1,653	95	353	407	30	47%
Total		10,809	6,076	84	3,070	166	626	678	30	
(403-394) Tools, Shop & Garage Equip		661,766								AE-ALL
- Demand	DMD-ALL	350,024	221,123	2,422	86,800	4,295	16,726	16,610	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	311,742	150,857	2,710	101,180	5,846	21,597	24,918	1,826	47%
Total		661,766	371,980	5,132	187,980	10,140	38,323	41,528	1,826	
(403-395) Laboratory Equip		3,177								AE-ALL
- Demand	DMD-ALL	1,681	1,062	12	417	21	80	80	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	1,497	724	13	486	28	104	120	9	47%
Total		3,177	1,786	25	903	49	184	199	9	
(403-396) Power Operated Equip		126,209								AE-ALL
- Demand	DMD-ALL	66,755	42,172	462	16,554	819	3,190	3,168	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	59,454	28,771	517	19,297	1,115	4,119	4,752	348	47%
Total		126,209	70,942	979	35,851	1,934	7,309	7,920	348	
(403-397) Communication Equip		7,933,352								AE-ALL
- Demand	DMD-ALL	4,196,138	2,650,854	29,036	1,040,571	51,487	200,510	199,122	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	3,737,214	1,808,499	32,491	1,212,963	70,079	258,909	298,718	21,891	47%
Total		7,933,352	4,459,353	61,527	2,253,534	121,566	459,418	497,840	21,891	
(403-398) MISC Equip		(3,646)								AE-ALL
- Demand	DMD-ALL	(1,929)	(1,218)	(13)	(478)	(24)	(92)	(92)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(1,718)	(831)	(15)	(558)	(32)	(119)	(137)	(10)	47%
Total		(3,646)	(2,050)	(28)	(1,036)	(56)	(211)	(229)	(10)	
(403-399) Other Tangible Property		87,457								AE-ALL
- Demand	DMD-ALL	46,258	29,223	320	11,471	568	2,210	2,195	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	41,199	19,937	358	13,372	773	2,854	3,293	241	47%
Total		87,457	49,160	678	24,843	1,340	5,065	5,488	241	
Total Depreciation Expense		108,480,793								
- Demand		59,734,342	41,547,029	455,079	16,308,944	806,957	291,333	289,317	-	
- Customer		4,640,240	4,076,251	50,131	513,191	667	-	-	-	
- Commodity		44,106,211	24,861,487	446,660	16,674,632	963,375	376,184	434,026	300,932	
Total		108,480,793	70,484,768	951,869	33,496,767	1,771,000	667,517	723,343	300,932	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Depreciation Adjustment										
Adjustment										
Major Capital Projects		573,653								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	315,883	221,997	2,432	87,143	4,312	-	-	-	55%
- Customer	DISTPLT-SEC-C	40,002	35,140	432	4,424	6	-	-	-	7%
- Commodity	DISTPLT-SEC-E	217,768	125,189	2,249	83,964	4,851	-	-	1,515	38%
Total		573,653	382,325	5,113	175,531	9,169	-	-	1,515	
Reconciliation Adjustment		43,421								DPR-TOT-SEC
- Demand	DPR-TOT-SEC-D	23,909	16,630	182	6,528	323	117	116	-	55%
- Customer	DPR-TOT-SEC-C	1,857	1,632	20	205	0	-	-	-	4%
- Commodity	DPR-TOT-SEC-E	17,654	9,951	179	6,674	386	151	174	120	41%
Total		43,421	28,212	381	13,408	709	267	290	120	
Total Depreciation Adjustment		617,074								
- Demand		339,793	238,626	2,614	93,671	4,635	117	116	-	
- Customer		41,859	36,771	452	4,629	6	-	-	-	
- Commodity		235,422	135,140	2,428	90,638	5,237	151	174	1,636	
Total		617,074	410,537	5,494	188,939	9,877	267	290	1,636	
Total Depreciation Expense										
- Demand		60,074,134	41,785,656	457,692	16,402,615	811,592	291,449	289,432	-	
- Customer		4,682,099	4,113,022	50,583	517,820	673	-	-	-	
- Commodity		44,341,633	24,996,627	449,088	16,765,271	968,612	376,335	434,200	302,568	
Total		**109,097,866**	**70,895,305**	**957,363**	**33,685,706**	**1,780,877**	**667,784**	**723,632**	**302,568**	
Amortization, Accretion, Regulatory Debits and Credits										
Amort - Ltd Term Elec Prpty		60,145								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	33,119	23,275	255	9,137	452	-	-	-	55%
- Customer	DISTPLT-SEC-C	4,194	3,684	45	464	1	-	-	-	7%
- Commodity	DISTPLT-SEC-E	22,832	13,125	236	8,803	509	-	-	159	38%
Total		60,145	40,085	536	18,404	961	-	-	159	
Accretion Expense		263,279								AE-ALL
- Demand	DMD-ALL	139,254	87,972	964	34,533	1,709	6,654	6,608	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	124,024	60,017	1,078	40,254	2,326	8,592	9,913	726	47%
Total		263,279	147,990	2,042	74,786	4,034	15,246	16,521	726	
Regulatory Debits		53,119,452								AE-ALL
- Demand	DMD-ALL	28,096,135	17,749,357	194,415	6,967,364	344,741	1,342,554	1,333,263	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	25,023,316	12,109,192	217,553	8,121,651	469,228	1,733,578	2,000,130	146,574	47%
Total		53,119,452	29,858,549	411,968	15,089,015	813,969	3,076,132	3,333,394	146,574	
Regulatory Credits		(190,846)								AE-ALL
- Demand	DMD-ALL	(100,943)	(63,769)	(698)	(25,032)	(1,239)	(4,823)	(4,790)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(89,903)	(43,506)	(782)	(29,179)	(1,686)	(6,228)	(7,186)	(527)	47%
Total		(190,846)	(107,275)	(1,480)	(54,211)	(2,924)	(11,052)	(11,976)	(527)	
Total Depreciation and Amortization		162,349,896								
- Demand		88,241,700	59,582,491	652,627	23,388,616	1,157,255	1,635,834	1,624,514	-	
- Customer		4,686,293	4,116,707	50,629	518,284	674	-	-	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Commodity		69,421,903	37,135,456	667,173	24,906,800	1,438,988	2,112,277	2,437,057	449,500	
Total		**162,349,896**	**100,834,654**	**1,370,429**	**48,813,700**	**2,596,917**	**3,748,111**	**4,061,571**	**449,500**	
TAXES										
Taxes Other than Income										
(408) Payroll Taxes		1,895,963								PAY-SEC
- Demand	PAY-SEC-D	1,058,588	742,683	8,135	291,534	14,425	1,811	-	-	56%
- Customer	PAY-SEC-C	17,140	15,043	185	1,894	2	-	16	-	1%
- Commodity	PAY-SEC-E	820,235	470,228	8,448	315,383	18,221	2,263	-	5,692	43%
Total		1,895,963	1,227,954	16,768	608,811	32,649	4,074	16	5,692	
(408) Property Taxes		3,009,686								RB-SEC
- Demand	RB-SEC-D	1,659,594	1,163,308	12,742	456,647	22,595	2,015	2,036	-	55%
- Customer	RB-SEC-C	170,161	149,479	1,838	18,819	24	-	(0)	-	6%
- Commodity	RB-SEC-E	1,179,931	674,857	12,124	452,627	26,151	2,604	3,055	8,169	39%
Total		3,009,686	1,987,644	26,705	928,093	48,770	4,619	5,091	8,169	
Total Taxes Other than Income		4,905,649								
- Demand		2,718,182	1,905,991	20,877	748,181	37,020	3,826	2,036	-	
- Customer		187,301	164,522	2,023	20,713	27	-	15	-	
- Commodity		2,000,166	1,145,085	20,573	768,010	44,372	4,866	3,055	13,861	
Total Taxes Other than Income		**4,905,649**	**3,215,598**	**43,473**	**1,536,904**	**81,418**	**8,693**	**5,107**	**13,861**	
Total Expenses		**278,761,638**								
- Demand		**153,141,934**	**105,108,328**	**1,151,287**	**41,324,388**	**2,046,349**	**1,698,235**	**1,608,188**	**7,574**	
- Customer		**5,874,678**	**5,163,897**	**63,783**	**654,324**	**897**	**166**	**(8,391)**	**-**	
- Commodity		**119,745,025**	**66,092,515**	**1,187,141**	**44,255,622**	**2,555,067**	**2,179,610**	**2,403,624**	**800,803**	
Total		**278,761,638**	**176,364,740**	**2,402,212**	**86,234,334**	**4,602,313**	**3,878,012**	**4,003,420**	**808,377**	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
REVENUE REQUIREMENT CALCULATION											
Total Rate Base											
- Demand		1,101,800,100	772,316,880	8,459,446	303,166,629	15,000,512	1,337,862	1,352,016		-	
- Customer		112,969,284	99,238,839	1,220,472	12,493,940	16,236	-	(202)		-	
- Commodity		783,352,904	448,035,646	8,049,379	300,498,101	17,361,251	1,728,507	2,028,262		5,423,178	
Total		1,998,122,288	1,319,591,365	17,729,297	616,158,670	32,377,999	3,066,369	3,380,076		5,423,178	
Required Net Income											
- Demand		84,838,608	59,468,400	651,377	23,343,830	1,155,039	103,015	104,105		-	
- Customer		8,698,635	7,641,391	93,976	962,033	1,250	-	(16)		-	
- Commodity		60,318,174	34,498,745	619,802	23,138,354	1,336,816	133,095	156,176		417,585	
Total		153,855,416	101,608,535	1,365,156	47,444,218	2,493,106	236,110	260,266		417,585	
Interest Synchronization											
- Demand		25,231,222	17,686,057	193,721	6,942,516	343,512	30,637	30,961		-	
- Customer		2,586,997	2,272,569	27,949	286,111	372	-	(5)		-	
- Commodity		17,938,782	10,260,016	184,331	6,881,407	397,573	39,583	46,447		124,191	
Total		45,757,000	30,218,642	406,001	14,110,034	741,456	70,220	77,404		124,191	
Net Income Before Income Taxes											
- Demand		59,607,385	41,782,343	457,656	16,401,315	811,528	72,378	73,144		-	
- Customer		6,111,638	5,368,821	66,028	675,922	878	-	(11)		-	
- Commodity		42,379,392	24,238,728	435,471	16,256,947	939,244	93,512	109,729		293,394	
Total		108,098,416	71,389,893	959,155	33,334,184	1,751,650	165,891	182,862		293,394	
Taxable Income											
- Demand		82,914,711	58,119,826	636,606	22,814,459	1,128,846	100,679	101,744		-	
- Customer		8,501,375	7,468,106	91,845	940,217	1,222	-	(15)		-	
- Commodity		58,950,330	33,716,412	605,747	22,613,642	1,306,501	130,077	152,635		408,115	
Total		150,366,415	99,304,344	1,334,198	46,368,318	2,436,569	230,756	254,364		408,115	
NJ State Corporate Business Tax											
- Demand		7,462,324	5,230,784	57,295	2,053,301	101,596	9,061	9,157		-	
- Customer		765,124	672,130	8,266	84,620	110	-	(1)		-	
- Commodity		5,305,530	3,034,477	54,517	2,035,228	117,585	11,707	13,737		36,730	
Total		13,532,977	8,937,391	120,078	4,173,149	219,291	20,768	22,893		36,730	
Federal Taxable Income											
- Demand		75,452,387	52,889,042	579,311	20,761,158	1,027,250	91,618	92,587		-	
- Customer		7,736,251	6,795,976	83,579	855,598	1,112	-	(14)		-	
- Commodity		53,644,800	30,681,935	551,230	20,578,414	1,188,916	118,370	138,897		371,385	
Total		136,833,438	90,366,953	1,214,120	42,195,170	2,217,278	209,988	231,471		371,385	
Federal Income Tax											
- Demand		15,845,001	11,106,699	121,655	4,359,843	215,723	19,240	19,443		-	
- Customer		1,624,613	1,427,155	17,552	179,676	233	-	(3)		-	
- Commodity		11,265,408	6,443,206	115,758	4,321,467	249,672	24,858	29,168		77,991	
Total		28,735,022	18,977,060	254,965	8,860,986	465,628	44,097	48,609		77,991	
NJ Federal & State Income Tax		42,267,999									
- Demand		23,307,325	16,337,483	178,950	6,413,144	317,319	28,301	28,600		-	
- Customer		2,389,736	2,099,285	25,818	264,295	343	-	(4)		-	
- Commodity		16,570,938	9,477,683	170,275	6,356,695	367,257	36,565	42,906		114,721	
Total		42,267,999	27,914,451	375,043	13,034,134	684,920	64,866	71,502		114,721	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
Tax Reform Amortization		(3,578,970)									RB-SEC
- Demand	RB-SEC-D	(1,973,507)	(1,383,348)	(15,152)	(543,022)	(26,868)	(2,396)	(2,422)		-	55%
- Customer	RB-SEC-C	(202,347)	(177,753)	(2,186)	(22,379)	(29)	-	0		-	6%
- Commodity	RB-SEC-E	(1,403,115)	(802,506)	(14,418)	(538,242)	(31,097)	(3,096)	(3,633)		(9,714)	39%
Total		(3,578,970)	(2,363,608)	(31,756)	(1,103,643)	(57,994)	(5,492)	(6,054)		(9,714)	
Investment Tax Credit		(65,929)									RB-SEC
- Demand	RB-SEC-D	(36,355)	(25,483)	(279)	(10,003)	(495)	(44)	(45)		-	55%
- Customer	RB-SEC-C	(3,727)	(3,274)	(40)	(412)	(1)	-	0		-	6%
- Commodity	RB-SEC-E	(25,847)	(14,783)	(266)	(9,915)	(573)	(57)	(67)		(179)	39%
Total		(65,929)	(43,541)	(585)	(20,331)	(1,068)	(101)	(112)		(179)	
Federal & State Income Taxes											
- Demand		21,297,463	14,928,652	163,519	5,860,119	289,955	25,860	26,134		-	
- Customer		2,183,662	1,918,257	23,591	241,504	314	-	(4)		-	
- Commodity		15,141,975	8,660,394	155,592	5,808,538	335,588	33,412	39,206		104,828	
Total		38,623,100	25,507,302	342,702	11,910,161	625,857	59,272	65,336		104,828	
Revenue Requirement											
- Demand		**259,278,005**	**179,505,380**	**1,966,183**	**70,528,338**	**3,491,344**	**1,827,111**	**1,738,427**		**7,574**	
- Customer		**16,756,975**	**14,723,545**	**181,351**	**1,857,862**	**2,461**	**166**	**(8,411)**		**-**	
- Commodity		**195,205,174**	**109,251,654**	**1,962,536**	**73,202,513**	**4,227,471**	**2,346,116**	**2,599,005**		**1,323,216**	
Total		**471,240,154**	**303,480,578**	**4,110,069**	**145,588,713**	**7,721,276**	**4,173,394**	**4,329,022**		**1,330,790**	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
UTILITY PLANT										
Intangible Plant										
(301) Organizational Costs		-								AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	47%
Total		-	-	-	-	-	-	-	-	
(302) Franchises & Consents		-								AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	47%
Total		-	-	-	-	-	-	-	-	
(303) Misc. Intangible Plant		4,533								AE-ALL
- Demand	DMD-ALL	2,398	1,515	17	595	29	115	114	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	2,136	1,033	19	693	40	148	171	13	47%
Total		4,533	2,548	35	1,288	69	263	284	13	
Total Intangible Plant		4,533								
- Demand		2,398	1,515	17	595	29	115	114	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		2,136	1,033	19	693	40	148	171	13	
Total		4,533	2,548	35	1,288	69	263	284	13	
Distribution Plant										
(360) Land and Land Rights		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(361) Structures and Improvements		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(362) Station Equipment		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(363) Hardware / Software / Communications		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(364) Poles, Towers & Fixtures		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(365) Overhead Conductors & Devices		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(366) Underground Conduit		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(367) Underground Conductors & Device		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(368) Line Transformers		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(369) Services		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(370) Meters		289,055,267								MTR
- Demand	DMD-MTR	35,842,344	14,192,145	426,149	21,119,582	104,467	-	-	-	12%
- Customer	CUST-MTR	253,212,923	220,531,939	2,442,157	26,379,821	80,146	2,243,534	1,529,516	-	88%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		289,055,267	234,724,084	2,868,307	47,499,403	184,613	2,243,534	1,529,516	-	
(371) Installation on Customers' Premises		28,255,510								DEM
- Demand	DMD-LTG	28,255,510	-	-	-	-	-	-	28,255,510	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		28,255,510	-	-	-	-	-	-	28,255,510	
(373) Street Lighting & Signal Systems		293,769,669								DEM
- Demand	DMD-LTG	293,769,669	-	-	-	-	-	-	293,769,669	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		293,769,669	-	-	-	-	-	-	293,769,669	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(374) Asset Retirement Costs		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(375) Charging Stations		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Distribution Plant		611,080,446								
- Demand		357,867,523	14,192,145	426,149	21,119,582	104,467	-	-	322,025,179	
- Customer		253,212,923	220,531,939	2,442,157	26,379,821	80,146	2,243,534	1,529,516	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		611,080,446	234,724,084	2,868,307	47,499,403	184,613	2,243,534	1,529,516	322,025,179	
General Plant										
(389) Land and Land Rights		336,261								AE-ALL
- Demand	DMD-ALL	177,857	112,358	1,231	44,105	2,182	8,499	8,440	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	158,405	76,655	1,377	51,412	2,970	10,974	12,661	928	47%
Total		336,261	189,013	2,608	95,518	5,153	19,473	21,101	928	
(390) Structures and Improvements		31,594,421								AE-ALL
- Demand	DMD-ALL	16,711,037	10,556,974	115,634	4,144,053	205,045	798,525	792,999	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	14,883,384	7,202,313	129,396	4,830,601	279,088	1,031,099	1,189,639	87,179	47%
Total		31,594,421	17,759,287	245,030	8,974,654	484,133	1,829,624	1,982,638	87,179	
(391) Office Furniture & Equipment		1,241,036								AE-ALL
- Demand	DMD-ALL	656,413	414,680	4,542	162,779	8,054	31,366	31,149	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	584,623	282,908	5,083	189,747	10,963	40,502	46,729	3,424	47%
Total		1,241,036	697,589	9,625	352,526	19,017	71,868	77,878	3,424	
(392) Transportation Equipment		4,082,827								AE-ALL
- Demand	DMD-ALL	2,159,504	1,364,238	14,943	535,520	26,497	103,190	102,476	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	1,923,323	930,728	16,721	624,240	36,065	133,245	153,733	11,266	47%
Total		4,082,827	2,294,965	31,664	1,159,760	62,563	236,435	256,209	11,266	
(393) Stores Equipment		220,821								AE-ALL
- Demand	DMD-ALL	116,797	73,785	808	28,964	1,433	5,581	5,542	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	104,023	50,339	904	33,762	1,951	7,207	8,315	609	47%
Total		220,821	124,124	1,713	62,726	3,384	12,788	13,857	609	
(394) Tools, Shop & Garage Equipment		6,343,177								AE-ALL
- Demand	DMD-ALL	3,355,056	2,119,512	23,216	831,997	41,167	160,319	159,210	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	2,988,121	1,446,000	25,979	969,834	56,032	207,013	238,842	17,503	47%
Total		6,343,177	3,565,512	49,194	1,801,831	97,199	367,332	398,052	17,503	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(395) Laboratory Equipment		64,689								AE-ALL
- Demand	DMD-ALL	34,215	21,615	237	8,485	420	1,635	1,624	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	30,473	14,747	265	9,891	571	2,111	2,436	178	47%
Total		64,689	36,362	502	18,375	991	3,746	4,059	178	
(396) Power Operated Equipment		640,365								AE-ALL
- Demand	DMD-ALL	338,704	213,972	2,344	83,993	4,156	16,185	16,073	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	301,661	145,979	2,623	97,908	5,657	20,899	24,112	1,767	47%
Total		640,365	359,951	4,966	181,901	9,813	37,083	40,185	1,767	
(397) Communication Equipment		25,753,153								AE-ALL
- Demand	DMD-ALL	13,621,452	8,605,170	94,255	3,377,889	167,136	650,892	646,387	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	12,131,701	5,870,728	105,473	3,937,505	227,489	840,466	969,695	71,061	47%
Total		25,753,153	14,475,899	199,728	7,315,394	394,625	1,491,358	1,616,082	71,061	
(398) Misc. Equipment		74,357								AE-ALL
- Demand	DMD-ALL	39,329	24,846	272	9,753	483	1,879	1,866	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	35,028	16,951	305	11,369	657	2,427	2,800	205	47%
Total		74,357	41,796	577	21,122	1,139	4,306	4,666	205	
(399) Other Tangible Property		327,530								AE-ALL
- Demand	DMD-ALL	173,239	109,441	1,199	42,960	2,126	8,278	8,221	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	154,292	74,664	1,341	50,077	2,893	10,689	12,333	904	47%
Total		327,530	184,105	2,540	93,038	5,019	18,967	20,553	904	
(SRVCO-PIS) Service Company PIS		34,105,186								AE-ALL
- Demand	DMD-ALL	18,039,040	11,395,922	124,823	4,473,375	221,340	861,983	856,018	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	16,066,146	7,774,671	139,679	5,214,482	301,266	1,113,039	1,284,178	94,107	47%
Total		34,105,186	19,170,593	264,503	9,687,857	522,606	1,975,022	2,140,195	94,107	
Total General Plant		104,783,824								
- Demand		55,422,645	35,012,514	383,504	13,743,874	680,039	2,648,332	2,630,005	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		49,361,179	23,886,682	429,147	16,020,829	925,602	3,419,669	3,945,472	289,133	
Total		104,783,824	58,899,196	812,650	29,764,703	1,605,641	6,068,001	6,575,477	289,133	
Total Utility Plant		715,868,803								
- Demand		413,292,566	49,206,174	809,670	34,864,051	784,536	2,648,447	2,630,119	322,025,179	
- Customer		253,212,923	220,531,939	2,442,157	26,379,821	80,146	2,243,534	1,529,516	-	
- Commodity		49,363,315	23,887,715	429,165	16,021,522	925,642	3,419,817	3,945,643	289,145	
Total		715,868,803	293,625,828	3,680,992	77,265,394	1,790,323	8,311,798	8,105,277	322,314,324	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Additions to Utility Plant										
Construction Work in Progress		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Additional to Utility Plant		-								
- Demand		-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	
Total Utility Plant		715,868,803								
- Demand		413,292,566	49,206,174	809,670	34,864,051	784,536	2,648,447	2,630,119	322,025,179	
- Customer		253,212,923	220,531,939	2,442,157	26,379,821	80,146	2,243,534	1,529,516	-	
- Commodity		49,363,315	23,887,715	429,165	16,021,522	925,642	3,419,817	3,945,643	289,145	
Total		**715,868,803**	**293,625,828**	**3,680,992**	**77,265,394**	**1,790,323**	**8,311,798**	**8,105,277**	**322,314,324**	
ACCUMULATED DEPRECIATION										
Accumulated Depreciation										
(108-303) Misc Intangible Plant		(172,322)								AE-ALL
- Demand	DMD-ALL	(91,145)	(57,580)	(631)	(22,602)	(1,118)	(4,355)	(4,325)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(81,177)	(39,283)	(706)	(26,347)	(1,522)	(5,624)	(6,489)	(475)	47%
Total		(172,322)	(96,863)	(1,336)	(48,950)	(2,641)	(9,979)	(10,814)	(475)	
(108-360) Land & Land Rights		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-361) Struct & Impmnts		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-362) Station Equip		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-363) Hardware / Softw. / Comm.		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-364) Poles, Towers & Fixt		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-365) OH Cond & Dev		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-366) UG Conduit		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-367) UG Cond & Dev		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-368) Line Transformers		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-369) Services		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-370) Meters		(29,926,839)								MTR
- Demand	DMD-MTR	(3,710,875)	(1,469,359)	(44,121)	(2,186,580)	(10,816)	-	-	-	12%
- Customer	CUST-MTR	(26,215,964)	(22,832,395)	(252,845)	(2,731,189)	(8,298)	(232,280)	(158,356)	-	88%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		(29,926,839)	(24,301,754)	(296,965)	(4,917,769)	(19,114)	(232,280)	(158,356)	-	
(108-371) Install on Cust Premise		(11,204,646)								DEM
- Demand	DMD-LTG	(11,204,646)	-	-	-	-	-	-	(11,204,646)	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		(11,204,646)	-	-	-	-	-	-	(11,204,646)	
(108-373) St Lt & Signal Sys		(106,411,401)								DEM
- Demand	DMD-LTG	(106,411,401)	-	-	-	-	-	-	(106,411,401)	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		(106,411,401)	-	-	-	-	-	-	(106,411,401)	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(108-374) Asset Ret Costs		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights		(835)								AE-ALL
- Demand	DMD-ALL	(441)	(279)	(3)	(109)	(5)	(21)	(21)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(393)	(190)	(3)	(128)	(7)	(27)	(31)	(2)	47%
Total		(835)	(469)	(6)	(237)	(13)	(48)	(52)	(2)	
(108-390) Struct & Impmnts -		(5,778,471)								AE-ALL
- Demand	DMD-ALL	(3,056,370)	(1,930,821)	(21,149)	(757,928)	(37,502)	(146,047)	(145,036)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(2,722,101)	(1,317,269)	(23,666)	(883,494)	(51,044)	(188,583)	(217,579)	(15,945)	47%
Total		(5,778,471)	(3,248,090)	(44,815)	(1,641,422)	(88,546)	(334,630)	(362,615)	(15,945)	
(108-391) Office Furn & Equip		(302,904)								AE-ALL
- Demand	DMD-ALL	(160,213)	(101,213)	(1,109)	(39,730)	(1,966)	(7,656)	(7,603)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(142,691)	(69,051)	(1,241)	(46,312)	(2,676)	(9,885)	(11,405)	(836)	47%
Total		(302,904)	(170,263)	(2,349)	(86,042)	(4,642)	(17,541)	(19,008)	(836)	
(108-392) Transportation Equip		(726,834)								AE-ALL
- Demand	DMD-ALL	(384,440)	(242,865)	(2,660)	(95,334)	(4,717)	(18,370)	(18,243)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(342,394)	(165,690)	(2,977)	(111,129)	(6,420)	(23,721)	(27,368)	(2,006)	47%
Total		(726,834)	(408,555)	(5,637)	(206,463)	(11,138)	(42,091)	(45,611)	(2,006)	
(108-393) Stores Equip		(91,999)								AE-ALL
- Demand	DMD-ALL	(48,660)	(30,741)	(337)	(12,067)	(597)	(2,325)	(2,309)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(43,339)	(20,972)	(377)	(14,066)	(813)	(3,002)	(3,464)	(254)	47%
Total		(91,999)	(51,713)	(713)	(26,133)	(1,410)	(5,328)	(5,773)	(254)	
(108-394) Tools, Shop & Garage Equip		(1,072,574)								AE-ALL
- Demand	DMD-ALL	(567,310)	(358,390)	(3,926)	(140,683)	(6,961)	(27,108)	(26,921)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(505,264)	(244,506)	(4,393)	(163,990)	(9,475)	(35,004)	(40,386)	(2,960)	47%
Total		(1,072,574)	(602,896)	(8,318)	(304,673)	(16,435)	(62,112)	(67,307)	(2,960)	
(108-395) Laboratory Equip		(27,472)								AE-ALL
- Demand	DMD-ALL	(14,531)	(9,180)	(101)	(3,603)	(178)	(694)	(690)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(12,941)	(6,263)	(113)	(4,200)	(243)	(897)	(1,034)	(76)	47%
Total		(27,472)	(15,442)	(213)	(7,804)	(421)	(1,591)	(1,724)	(76)	
(108-396) Power Operated Equip		(138,134)								AE-ALL
- Demand	DMD-ALL	(73,062)	(46,156)	(506)	(18,118)	(896)	(3,491)	(3,467)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(65,072)	(31,489)	(566)	(21,120)	(1,220)	(4,508)	(5,201)	(381)	47%
Total		(138,134)	(77,645)	(1,071)	(39,238)	(2,117)	(7,999)	(8,668)	(381)	
(108-397) Communication Equip		(5,647,632)								AE-ALL

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand	DMD-ALL	(2,987,166)	(1,887,102)	(20,670)	(740,767)	(36,653)	(142,740)	(141,752)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(2,660,466)	(1,287,443)	(23,130)	(863,490)	(49,888)	(184,313)	(212,653)	(15,584)	47%
Total		(5,647,632)	(3,174,545)	(43,800)	(1,604,256)	(86,541)	(327,053)	(354,405)	(15,584)	
(108-398) MISC Equip		(120,602)								AE-ALL
- Demand	DMD-ALL	(63,789)	(40,298)	(441)	(15,819)	(783)	(3,048)	(3,027)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(56,813)	(27,493)	(494)	(18,439)	(1,065)	(3,936)	(4,541)	(333)	47%
Total		(120,602)	(67,790)	(935)	(34,258)	(1,848)	(6,984)	(7,568)	(333)	
(108-399) Other Tangible Property		-								AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	47%
Total		-	-	-	-	-	-	-	-	
Service Company PIS		(9,597,378)								AE-ALL
- Demand	DMD-ALL	(5,076,280)	(3,206,872)	(35,126)	(1,258,831)	(62,286)	(242,567)	(240,888)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(4,521,097)	(2,187,833)	(39,306)	(1,467,382)	(84,778)	(313,215)	(361,374)	(26,482)	47%
Total		(9,597,378)	(5,394,705)	(74,432)	(2,726,214)	(147,064)	(555,781)	(602,262)	(26,482)	
Total Accumulated Depreciation		(171,220,043)								
- Demand		(133,850,331)	(9,380,855)	(130,778)	(5,292,172)	(164,479)	(598,422)	(594,281)	(117,616,047)	
- Customer		(26,215,964)	(22,832,395)	(252,845)	(2,731,189)	(8,298)	(232,280)	(158,356)	-	
- Commodity		(11,153,748)	(5,397,481)	(96,971)	(3,620,098)	(209,151)	(772,715)	(891,527)	(65,333)	
Total Accumulated Depreciation		**(171,220,043)**	**(37,610,731)**	**(480,593)**	**(11,643,459)**	**(381,927)**	**(1,603,418)**	**(1,644,163)**	**(117,681,380)**	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
OTHER RATE BASE ITEMS										
Other Rate Base Items										
Materials and Supplies		4,710,443								DISTPLT-CS
- Demand	DISTPLT-CS-D	2,758,580	109,399	3,285	162,798	805	-	-	2,482,294	59%
- Customer	DISTPLT-CS-C	1,951,862	1,699,945	18,825	203,346	618	17,294	11,790	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		4,710,443	1,809,343	22,110	366,144	1,423	17,294	11,790	2,482,294	
Cash Working Capital		33,109,242								CWC-CS
- Demand	CWC-CS-D	11,642,636	2,939,873	51,743	2,276,453	44,743	144,877	-	6,184,947	35%
- Customer	CWC-CS-C	18,279,095	15,919,900	176,296	1,904,323	5,786	161,958	110,414	-	55%
- Commodity	CWC-CS-E	3,187,511	1,778,162	31,124	1,054,133	57,584	210,388	33,684	18,690	10%
Total		33,109,242	20,637,934	259,163	5,234,909	108,113	517,223	144,098	6,203,637	
ADIT		(132,024,933)								DISTPLT-CS
- Demand	DISTPLT-CS-D	(77,317,865)	(3,066,236)	(92,070)	(4,562,920)	(22,570)	-	-	(69,574,068)	59%
- Customer	DISTPLT-CS-C	(54,707,067)	(47,646,287)	(527,632)	(5,699,404)	(17,316)	(484,719)	(330,454)	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		(132,024,933)	(50,712,523)	(619,702)	(10,262,324)	(39,886)	(484,719)	(330,454)	(69,574,068)	
Net /Loss on Reacq Debt		-								DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	59%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
EV Regulatory Asset		990,970								DISTPLT-CS
- Demand	DISTPLT-CS-D	580,342	23,015	691	34,249	169	-	-	522,218	59%
- Customer	DISTPLT-CS-C	410,627	357,630	3,960	42,779	130	3,638	2,480	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		990,970	380,645	4,651	77,028	299	3,638	2,480	522,218	
Net Operating Reserves		(1,066,437)								PAY-CS
- Demand	PAY-CS-D	(352,614)	(62,991)	(1,387)	(64,775)	(783)	(2,000)	-	(220,679)	33%
- Customer	PAY-CS-C	(652,170)	(568,021)	(6,290)	(67,946)	(206)	(5,779)	(3,912)	-	61%
- Commodity	PAY-CS-E	(61,654)	(35,784)	(614)	(19,059)	(983)	(3,547)	(1,202)	(332)	6%
Total		(1,066,437)	(666,796)	(8,291)	(151,780)	(1,972)	(11,325)	(5,114)	(221,011)	
NOL		-								DISTPLT-CS
- Demand	DISTPLT-CS-D	-	-	-	-	-	-	-	-	59%
- Customer	DISTPLT-CS-C	-	-	-	-	-	-	-	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
CTA		-								TOTPLT-CS
- Demand	TOTPLT-CS-D	-	-	-	-	-	-	-	-	57.7330%
- Customer	TOTPLT-CS-C	-	-	-	-	-	-	-	-	35%
- Commodity	TOTPLT-CS-E	-	-	-	-	-	-	-	-	7%
Total		-	-	-	-	-	-	-	-	
Legacy Meter/Investment Reg Asset		170,049,339								CUS
- Demand	DMD-MTR	-	-	-	-	-	-	-	-	0%
- Customer	CUST-MTR	170,049,339	148,101,882	1,640,071	17,715,806	53,823	1,506,682	1,027,172	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Total		170,049,339	148,101,882	1,640,071	17,715,806	53,823	1,506,682	1,027,172	-	
Customer Deposits		(35,169,016)								CUS
- Demand	CUST-DEP	-	-	-	-	-	-	-	-	0%
- Customer	CUST-DEP	(35,169,016)	(30,878,040)	(379,748)	(3,887,474)	(5,052)	(13,376)	(5,297)	-	100%
- Commodity	CUST-DEP	-	-	-	-	-	-	-	-	0%
Total		(35,169,016)	(30,878,040)	(379,748)	(3,887,474)	(5,052)	(13,376)	(5,297)	-	
Customer Advances		(6,778,120)								DISTPLT-CS
- Demand	DISTPLT-CS-D	(3,969,476)	(157,420)	(4,727)	(234,259)	(1,159)	-	-	(3,571,912)	59%
- Customer	DISTPLT-CS-C	(2,808,644)	(2,446,146)	(27,088)	(292,606)	(889)	(24,885)	(16,965)	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		(6,778,120)	(2,603,566)	(31,815)	(526,865)	(2,048)	(24,885)	(16,965)	(3,571,912)	
Customer Refunds		(30,220)								DISTPLT-CS
- Demand	DISTPLT-CS-D	(17,698)	(702)	(21)	(1,044)	(5)	-	-	(15,925)	59%
- Customer	DISTPLT-CS-C	(12,522)	(10,906)	(121)	(1,305)	(4)	(111)	(76)	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		(30,220)	(11,608)	(142)	(2,349)	(9)	(111)	(76)	(15,925)	
Total Other Rate Base Items		33,791,268								
- Demand		(66,676,094)	(215,063)	(42,487)	(2,389,499)	21,201	142,877	-	(64,193,125)	
- Customer		97,341,504	84,529,956	898,273	9,917,521	36,890	1,160,702	795,151	-	
- Commodity		3,125,857	1,742,378	30,510	1,035,073	56,602	206,842	32,483	18,358	
Total		33,791,268	86,057,271	886,296	8,563,096	114,692	1,510,422	827,634	(64,174,767)	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Rate Base Adjustment										
Adjustment										
Major Capital Projects		10,570,514								DISTPLT-CS
- Demand	DISTPLT-CS-D	6,190,418	245,497	7,372	365,328	1,807	-	-	5,570,415	59%
- Customer	DISTPLT-CS-C	4,380,095	3,814,777	42,245	456,320	1,386	38,809	26,458	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		10,570,514	4,060,274	49,616	821,648	3,193	38,809	26,458	5,570,415	
Delayed Recognition Pension & OPEB		(10,436,360)								PAY-CS
- Demand	PAY-CS-D	(3,450,744)	(616,441)	(13,575)	(633,899)	(7,658)	(19,569)	-	(2,159,603)	33%
- Customer	PAY-CS-C	(6,382,260)	(5,558,764)	(61,557)	(664,934)	(2,020)	(56,551)	(38,288)	-	61%
- Commodity	PAY-CS-E	(603,355)	(350,189)	(6,004)	(186,518)	(9,617)	(34,708)	(11,762)	(3,249)	6%
Total		(10,436,360)	(6,525,393)	(81,137)	(1,485,350)	(19,296)	(110,828)	(50,049)	(2,162,852)	
Total Rate Base Adjustment		134,154								
- Demand		2,739,674	(370,944)	(6,204)	(268,570)	(5,851)	(19,569)	-	3,410,812	
- Customer		(2,002,165)	(1,743,986)	(19,313)	(208,614)	(634)	(17,742)	(11,830)	-	
- Commodity		(603,355)	(350,189)	(6,004)	(186,518)	(9,617)	(34,708)	(11,762)	(3,249)	
Total		134,154	(2,465,119)	(31,521)	(663,702)	(16,102)	(72,019)	(23,592)	3,407,563	
Total Rate Base		**578,574,181**								
- Demand		**215,505,814**	**39,239,312**	**630,201**	**26,913,809**	**635,407**	**2,173,333**	**2,035,838**	**143,626,819**	
- Customer		**322,336,298**	**280,485,514**	**3,068,273**	**33,357,539**	**108,104**	**3,154,214**	**2,154,481**	**-**	
- Commodity		**40,732,069**	**19,882,423**	**356,700**	**13,249,980**	**763,475**	**2,819,235**	**3,074,837**	**238,921**	
Total		**578,574,181**	**339,607,250**	**4,055,174**	**73,521,328**	**1,506,986**	**8,146,782**	**7,265,156**	**143,865,740**	
OPERATIONS & MAINTENANCE EXPENSES										
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(581) Load Dispatching		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(582) Station Expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(583) Overhead line expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(584) Underground line expenses		-								#N/A

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(585) Street lighting and signal system expenses		-								DEM
- Demand	DMD-LTG	-	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
(586) Meter expenses		6,088,272								MTR
- Demand	DMD-MTR	754,935	298,924	8,976	444,835	2,200	-	-	-	12%
- Customer	CUST-MTR	5,333,337	4,644,989	51,438	555,629	1,688	47,255	32,216	-	88%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		6,088,272	4,943,913	60,414	1,000,464	3,888	47,255	32,216	-	
(587) Customer installations expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		2,828,004								DISTPLT-CS
- Demand	DISTPLT-CS-D	1,656,166	65,679	1,972	97,739	483	-	-	1,490,293	59%
- Customer	DISTPLT-CS-C	1,171,838	1,020,594	11,302	122,083	371	10,383	7,078	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		2,828,004	1,086,274	13,274	219,821	854	10,383	7,078	1,490,293	
(589) Rents		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Total Dist. Operations Expenses		8,916,277								
- Demand		2,411,101	364,604	10,948	542,573	2,684	-	-	1,490,293	
- Customer		6,505,175	5,665,583	62,740	677,712	2,059	57,638	39,294	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		8,916,277	6,030,187	73,688	1,220,285	4,743	57,638	39,294	1,490,293	
Maintenance Expense										
(590) Maintenance Supervision and Engineering		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(591) Maintenance of Structures		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(592) Maintenance of Station Equipment		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(593) Maintenance of Overhead Lines		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(594) Maintenance of underground lines		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(595) Maintenance of line transformers		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(596) Maintenance of street lighting and signal systems		7,175,025								DEM
- Demand	DMD-LTG	7,175,025	-	-	-	-	-	-	7,175,025	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		7,175,025	-	-	-	-	-	-	7,175,025	
(597) Maintenance of meters		5,495,249								MTR
- Demand	DMD-MTR	681,401	269,808	8,102	401,506	1,986	-	-	-	12%
- Customer	CUST-MTR	4,813,848	4,192,547	46,428	501,509	1,524	42,652	29,078	-	88%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		5,495,249	4,462,355	54,530	903,014	3,510	42,652	29,078	-	
(598) Maintenance of miscellaneous distribution plant		78,865								DISTPLT-CS
- Demand	DISTPLT-CS-D	46,186	1,832	55	2,726	13	-	-	41,560	59%
- Customer	DISTPLT-CS-C	32,679	28,461	315	3,405	10	290	197	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		78,865	30,293	370	6,130	24	290	197	41,560	
Total Dist. Maintenance Expenses		12,749,139								
- Demand		7,902,612	271,639	8,157	404,231	2,000	-	-	7,216,585	
- Customer		4,846,527	4,221,009	46,743	504,913	1,534	42,942	29,275	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		12,749,139	4,492,648	54,900	909,144	3,534	42,942	29,275	7,216,585	
Total Distribution Expenses		21,665,415								

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand		10,313,713	636,243	19,105	946,805	4,683	-	-	8,706,878	
- Customer		11,351,702	9,886,592	109,484	1,182,625	3,593	100,579	68,569	-	
- Commodity		-	-	-	-	-	-	-	-	
Total		21,665,415	10,522,835	128,588	2,129,430	8,276	100,579	68,569	8,706,878	
Customer Account Expense										
(901) Supervision		30,904								COM
- Demand		-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	ALL901	30,904	24,680	378	5,624	63	47	37	75	100%
Total		30,904	24,680	378	5,624	63	47	37	75	
(902) Meter reading expenses		4,010,528								MTR
- Demand	DMD-MTR	497,298	196,910	5,913	293,026	1,449	-	-	-	12%
- Customer	CUST-MTR	3,513,230	3,059,794	33,884	366,010	1,112	31,128	21,221	-	88%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		4,010,528	3,256,704	39,797	659,036	2,561	31,128	21,221	-	
(903) Customer records and collection expenses		12,405,818								MTR
- Demand	DMD-MTR	1,538,300	609,106	18,290	906,421	4,484	-	-	-	12%
- Customer	CUST-MTR	10,867,518	9,464,900	104,814	1,132,182	3,440	96,289	65,645	-	88%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		12,405,818	10,074,005	123,103	2,038,603	7,923	96,289	65,645	-	
(904) Uncollectible accounts		585,012								COM
- Demand		-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	585,012	283,097	5,086	189,873	10,970	40,529	46,760	3,427	100%
Total		585,012	283,097	5,086	189,873	10,970	40,529	46,760	3,427	
(905) Miscellaneous customer accounts expenses		520,369								COM
- Demand		-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	ALL905	520,369	415,560	6,373	94,696	1,062	788	622	1,264	100%
Total		520,369	415,560	6,373	94,696	1,062	788	622	1,264	
Total Customer Account Expenses		17,552,631								
- Demand		2,035,598	806,016	24,202	1,199,447	5,933	-	-	-	
- Customer		14,380,748	12,524,693	138,698	1,498,192	4,552	127,417	86,866	-	
- Commodity		1,136,285	723,336	11,838	290,193	12,095	41,364	47,419	4,766	
Total		17,552,631	14,054,046	174,738	2,987,831	22,580	168,781	134,285	4,766	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Customer Service Expenses										
(907) Customer Service Supervision		13								AE-PRI
- Demand	DMD-PRI	7	5	0	2	0	0	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	6	3	0	2	0	0	-	0	45%
Total		13	8	0	4	0	1	-	0	
(908) Customer Assistance		2,241,151								AE-PRI
- Demand	DMD-PRI	1,225,135	817,543	8,955	320,920	15,879	61,839	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	1,016,016	539,664	9,696	361,953	20,912	77,259	-	6,532	45%
Total		2,241,151	1,357,207	18,650	682,873	36,791	139,098	-	6,532	
(909) Informational and instructional advertising		-								AE-PRI
- Demand	DMD-PRI	-	-	-	-	-	-	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	-	-	-	-	-	-	-	-	45%
Total		-	-	-	-	-	-	-	-	
(910) Miscellaneous customer service and informational		5,188,918								AE-PRI
- Demand	DMD-PRI	2,836,545	1,892,850	20,733	743,023	36,764	143,174	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	2,352,373	1,249,479	22,448	838,027	48,417	178,878	-	15,124	45%
Total		5,188,918	3,142,329	43,181	1,581,050	85,181	322,053	-	15,124	
Total Customer Service Expenses		7,430,082								
- Demand		4,061,687	2,710,398	29,688	1,063,944	52,643	205,013	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		3,368,396	1,789,146	32,144	1,199,983	69,329	256,138	-	21,656	
Total		7,430,082	4,499,544	61,832	2,263,927	121,972	461,151	-	21,656	
Sales Expenses										
(911) Sales Exp		(38,496)								AE-PRI
- Demand	DMD-PRI	(21,044)	(14,043)	(154)	(5,512)	(273)	(1,062)	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	(17,452)	(9,270)	(167)	(6,217)	(359)	(1,327)	-	(112)	45%
Total		(38,496)	(23,313)	(320)	(11,730)	(632)	(2,389)	-	(112)	
Total Sales Expenses		(38,496)								
- Demand		(21,044)	(14,043)	(154)	(5,512)	(273)	(1,062)	-	-	
- Customer		-	-	-	-	-	-	-	-	
- Commodity		(17,452)	(9,270)	(167)	(6,217)	(359)	(1,327)	-	(112)	
Total		(38,496)	(23,313)	(320)	(11,730)	(632)	(2,389)	-	(112)	
Administrative & General Expense										
Labor Related										
(920) Administrative and general salaries		5,317,099								AE-PRI-GTA&G
- Demand	DMD-PRI	2,905,929	1,939,151	21,240	761,198	37,664	146,677	-	-	55%
- Customer	CUST-GTA&G	1,256	-	-	-	-	-	1,256	-	0%
- Commodity	NRG-PRI	2,409,915	1,280,042	22,997	858,526	49,601	183,254	-	15,494	45%
Total		5,317,099	3,219,193	44,237	1,619,724	87,265	329,930	1,256	15,494	
(921) Office supplies and expenses		826,621								AE-PRI-GTA&G
- Demand	DMD-PRI	451,769	301,469	3,302	118,339	5,855	22,803	-	-	55%
- Customer	CUST-GTA&G	195	-	-	-	-	-	195	-	0%

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Commodity	NRG-PRI	374,656	199,001	3,575	133,470	7,711	28,489	-	2,409	45%
Total		826,621	500,471	6,877	251,810	13,567	51,292	195	2,409	
(922) Administrative expenses transferred—Credit		(3,876,388)								AE-PRI-GTA&G
- Demand	DMD-PRI	(2,118,544)	(1,413,722)	(15,485)	(554,945)	(27,458)	(106,933)	-	-	55%
- Customer	CUST-GTA&G	(915)	-	-	-	-	-	(915)	-	0%
- Commodity	NRG-PRI	(1,756,929)	(933,205)	(16,766)	(625,902)	(36,161)	(133,600)	-	(11,296)	45%
Total		(3,876,388)	(2,346,927)	(32,251)	(1,180,847)	(63,620)	(240,533)	(915)	(11,296)	
(923) Outside services employed		5,289,876								AE-PRI-GTA&G
- Demand	DMD-PRI	2,891,051	1,929,223	21,131	757,300	37,471	145,926	-	-	55%
- Customer	CUST-GTA&G	1,249	-	-	-	-	-	1,249	-	0%
- Commodity	NRG-PRI	2,397,576	1,273,489	22,879	854,131	49,347	182,315	-	15,415	45%
Total		5,289,876	3,202,711	44,011	1,611,431	86,818	328,241	1,249	15,415	
(926) Employee pensions and benefits		(16,091,666)								AE-PRI-GTA&G
- Demand	DMD-PRI	(8,794,502)	(5,868,645)	(64,281)	(2,303,688)	(113,985)	(443,902)	-	-	55%
- Customer	CUST-GTA&G	(3,800)	-	-	-	-	-	(3,800)	-	0%
- Commodity	NRG-PRI	(7,293,364)	(3,873,919)	(69,599)	(2,598,243)	(150,113)	(554,599)	-	(46,891)	45%
Total		(16,091,666)	(9,742,565)	(133,880)	(4,901,931)	(264,098)	(998,501)	(3,800)	(46,891)	
(426) Pension / OPEB Non-Service Cost		-								AE-PRI-GTA&G
- Demand		-	-	-	-	-	-	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	45%
Total		-	-	-	-	-	-	-	-	
(924) Property insurance		(58,726)								AE-PRI-GTA&G
- Demand	DMD-PRI	(32,095)	(21,418)	(235)	(8,407)	(416)	(1,620)	-	-	55%
- Customer	CUST-GTA&G	(14)	-	-	-	-	-	(14)	-	0%
- Commodity	NRG-PRI	(26,617)	(14,138)	(254)	(9,482)	(548)	(2,024)	-	(171)	45%
Total		(58,726)	(35,555)	(489)	(17,890)	(964)	(3,644)	(14)	(171)	
(925) Injuries and damages		914,791								AE-PRI-GTA&G
- Demand	DMD-PRI	499,957	333,625	3,654	130,962	6,480	25,235	-	-	55%
- Customer	CUST-GTA&G	216	-	-	-	-	-	216	-	0%
- Commodity	NRG-PRI	414,619	220,228	3,957	147,707	8,534	31,528	-	2,666	45%
Total		914,791	553,853	7,611	278,669	15,014	56,764	216	2,666	
(935) Maintenance of general plant		1,360,297								AE-PRI-GTA&G
- Demand	DMD-PRI	743,437	496,102	5,434	194,741	9,636	37,525	-	-	55%
- Customer	CUST-GTA&G	321	-	-	-	-	-	321	-	0%
- Commodity	NRG-PRI	616,539	327,479	5,883	219,641	12,690	46,883	-	3,964	45%
Total		1,360,297	823,581	11,317	414,381	22,325	84,408	321	3,964	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(929) Duplicate charges—Credit		-								AE-PRI-GTA&G
- Demand		-	-	-	-	-	-	-	-	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	45%
Total		-	-	-	-	-	-	-	-	
(928) Regulatory commission expenses		833,318								AE-PRI-GTA&G
- Demand	DMD-PRI	455,429	303,912	3,329	119,298	5,903	22,988	-	-	55%
- Customer	CUST-GTA&G	197	-	-	-	-	-	197	-	0%
- Commodity	NRG-PRI	377,692	200,614	3,604	134,552	7,774	28,720	-	2,428	45%
Total		833,318	504,525	6,933	253,850	13,677	51,708	197	2,428	
(930.1) Gen Advertising Exp		2,166								AE-PRI-GTA&G
- Demand	DMD-PRI	1,184	790	9	310	15	60	-	-	55%
- Customer	CUST-GTA&G	1	-	-	-	-	-	1	-	0%
- Commodity	NRG-PRI	982	521	9	350	20	75	-	6	45%
Total		2,166	1,311	18	660	36	134	1	6	
(930.2) Misc Gen Exp		203,896								AE-PRI-GTA&G
- Demand	DMD-PRI	111,434	74,361	814	29,190	1,444	5,625	-	-	55%
- Customer	CUST-GTA&G	48	-	-	-	-	-	48	-	0%
- Commodity	NRG-PRI	92,413	49,086	882	32,922	1,902	7,027	-	594	45%
Total		203,896	123,447	1,696	62,112	3,346	12,652	48	594	
(931) Rents		745,390								AE-PRI-GTA&G
- Demand	DMD-PRI	407,374	271,844	2,978	106,710	5,280	20,562	-	-	55%
- Customer	CUST-GTA&G	176	-	-	-	-	-	176	-	0%
- Commodity	NRG-PRI	337,839	179,446	3,224	120,354	6,953	25,690	-	2,172	45%
Total		745,390	451,290	6,202	227,065	12,233	46,252	176	2,172	
(932) Institutional Ad - Newspaper		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(933) Transportation expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total A&G Expense		(4,533,326)								
- Demand		(2,477,577)	(1,653,308)	(18,109)	(648,993)	(32,112)	(125,056)	-	-	
- Customer		(1,070)	-	-	-	-	-	(1,070)	-	
- Commodity		(2,054,678)	(1,091,356)	(19,607)	(731,974)	(42,290)	(156,241)	-	(13,210)	
Total		(4,533,326)	(2,744,665)	(37,716)	(1,380,967)	(74,402)	(281,296)	(1,070)	(13,210)	
O&M Adjustment										
Adjustment										
Int on Cust Deposits		1,494,683								CUS
- Demand		-	-	-	-	-	-	-	-	0%
- Customer	CUST-DEP	1,494,683	1,312,317	16,139	165,218	215	568	225	-	100%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,494,683	1,312,317	16,139	165,218	215	568	225	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Annualize Payroll Increase		953,505								PAY-CS
- Demand	PAY-CS-D	315,273	56,320	1,240	57,915	700	1,788	-	197,309	33%
- Customer	PAY-CS-C	583,107	507,870	5,624	60,751	185	5,167	3,498	-	61%
- Commodity	PAY-CS-E	55,125	31,995	549	17,041	879	3,171	1,075	297	6%
Total		953,505	596,184	7,413	135,707	1,763	10,126	4,573	197,606	
Svngs Pln Match on Payroll Inc		28,605								PAY-CS
- Demand	PAY-CS-D	9,458	1,690	37	1,737	21	54	-	5,919	33%
- Customer	PAY-CS-C	17,493	15,236	169	1,823	6	155	105	-	61%
- Commodity	PAY-CS-E	1,654	960	16	511	26	95	32	9	6%
Total		28,605	17,886	222	4,071	53	304	137	5,928	
Reclass Amortization of Net Loss on Reacquired Debt		14,164								DISTPLT-CS
- Demand	DISTPLT-CS-D	8,295	329	10	490	2	-	-	7,464	59%
- Customer	DISTPLT-CS-C	5,869	5,112	57	611	2	52	35	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		14,164	5,440	66	1,101	4	52	35	7,464	
BPU & RPA Assessments		106,413								DIST-REV
- Demand	DIST-REV-DMD	27,983	-	-	18,815	1,406	3,389	2,136	2,193	26%
- Customer	DIST-REV-CUST	9,790	7,335	170	2,140	16	48	80	-	9%
- Commodity	DIST-REV-NRG	68,639	51,696	850	13,617	266	738	616	856	65%
Total		106,413	59,032	1,020	34,573	1,689	4,175	2,832	3,049	
Small Storm Adjustment		-								OHPLT-CS
- Demand	OHPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	OHPLT-CS-C	-	-	-	-	-	-	-	-	0%
- Commodity	OHPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
Pension Smoothing		14,869,613								PAY-CS
- Demand	PAY-CS-D	4,916,583	878,298	19,342	903,172	10,911	27,881	-	3,076,979	33%
- Customer	PAY-CS-C	9,093,376	7,920,066	87,706	947,391	2,878	80,573	54,552	-	61%
- Commodity	PAY-CS-E	859,654	498,945	8,555	265,748	13,703	49,452	16,758	4,630	6%
Total		14,869,613	9,297,309	115,603	2,116,311	27,492	157,907	71,310	3,081,608	
OPEB Smoothing		2,447,329								PAY-CS
- Demand	PAY-CS-D	809,200	144,555	3,183	148,649	1,796	4,589	-	506,427	33%
- Customer	PAY-CS-C	1,496,642	1,303,531	14,435	155,927	474	13,261	8,978	-	61%
- Commodity	PAY-CS-E	141,487	82,119	1,408	43,738	2,255	8,139	2,758	762	6%
Total		2,447,329	1,530,206	19,027	348,315	4,525	25,989	11,737	507,189	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Normalize Vegetation Management Expense		-								OHPLT-CS
- Demand	OHPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	OHPLT-CS-C	-	-	-	-	-	-	-	-	0%
- Commodity	OHPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
ServCo Depr @ JCP&L Rates		(301,141)								AE-ALL
- Demand	DMD-ALL	(159,280)	(100,623)	(1,102)	(39,499)	(1,954)	(7,611)	(7,558)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(141,860)	(68,648)	(1,233)	(46,043)	(2,660)	(9,828)	(11,339)	(831)	47%
Total		(301,141)	(169,272)	(2,335)	(85,541)	(4,614)	(17,439)	(18,897)	(831)	
SERP/EDCP		(653,241)								PAY-CS
- Demand	PAY-CS-D	(215,992)	(38,585)	(850)	(39,677)	(479)	(1,225)	-	(135,176)	33%
- Customer	PAY-CS-C	(399,484)	(347,939)	(3,853)	(41,620)	(126)	(3,540)	(2,397)	-	61%
- Commodity	PAY-CS-E	(37,766)	(21,919)	(376)	(11,675)	(602)	(2,172)	(736)	(203)	6%
Total		(653,241)	(408,443)	(5,079)	(92,972)	(1,208)	(6,937)	(3,133)	(135,379)	
Wildfire Mitigation		-								OHPLT-CS
- Demand	OHPLT-CS-D	-	-	-	-	-	-	-	-	0%
- Customer	OHPLT-CS-C	-	-	-	-	-	-	-	-	0%
- Commodity	OHPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	
AMI O&M Adjustment		2,477,472								MTR
- Demand	DMD-MTR	307,202	121,640	3,652	181,014	895	-	-	-	12%
- Customer	CUST-MTR	2,170,270	1,890,164	20,932	226,100	687	19,229	13,109	-	88%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		2,477,472	2,011,804	24,584	407,114	1,582	19,229	13,109	-	
Advertising removal		-								N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
Injuries & Damages		(583,126)								PAY-CS
- Demand	DMD-PRI	(192,808)	(128,663)	(1,409)	(50,505)	(2,499)	(9,732)	-	-	33%
- Customer	CUST-GTA&G	(356,605)	-	-	-	-	-	(356,605)	-	61%
- Commodity	NRG-PRI	(33,712)	(17,906)	(322)	(12,010)	(694)	(2,564)	-	(217)	6%
Total		(583,126)	(146,569)	(1,731)	(62,515)	(3,193)	(12,296)	(356,605)	(217)	
LTIP		(506,946)								PAY-CS
- Demand	PAY-CS-D	(167,620)	(29,944)	(659)	(30,792)	(372)	(951)	-	(104,903)	33%
- Customer	PAY-CS-C	(310,018)	(270,017)	(2,990)	(32,299)	(98)	(2,747)	(1,860)	-	61%
- Commodity	PAY-CS-E	(29,308)	(17,010)	(292)	(9,060)	(467)	(1,686)	(571)	(158)	6%
Total		(506,946)	(316,971)	(3,941)	(72,151)	(937)	(5,383)	(2,431)	(105,060)	
Total O&M Adjustment		20,347,331								
- Demand		5,658,294	905,018	23,445	1,151,320	10,427	18,182	(5,422)	3,556,214	
- Customer		13,805,124	12,343,675	138,389	1,486,041	4,237	112,767	(280,278)	-	
- Commodity		883,913	540,230	9,155	261,869	12,706	45,345	8,592	5,145	
Total		20,347,331	13,788,924	170,989	2,899,230	27,371	176,295	(277,108)	3,561,358	
Total O&M Expenses		62,423,637								

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand		19,570,671	3,390,324	78,176	3,707,011	41,302	97,078	(5,422)	12,263,091	
- Customer		39,536,503	34,754,961	386,570	4,166,858	12,382	340,763	(125,914)	-	
- Commodity		3,316,463	1,952,086	33,363	1,013,853	51,481	185,279	56,011	18,245	
Total		**62,423,637**	**40,097,371**	**498,109**	**8,887,722**	**105,166**	**623,121**	**(75,324)**	**12,281,336**	
DEPRECIATION EXPENSE										
Depreciation Expense										
(403-303) Land & Land Rights		14,968								AE-ALL
- Demand	DMD-ALL	7,917	5,001	55	1,963	97	378	376	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	7,051	3,412	61	2,288	132	488	564	41	47%
Total		14,968	8,413	116	4,252	229	867	939	41	
(403-360) Land & Land Rights		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-361) Struct & Impmnts		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-362) Station Equip		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-364) Poles, Towers & Fixt		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-365) OH Cond & Dev		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-366) UG Conduit		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-367) UG Cond & Dev		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	[redacted]	Lighting LTG	Classification Factor

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
(403-368) Line Transformers		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-369) Services		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-370) Meters		17,522,832								MTR
- Demand	DMD-MTR	2,172,800	860,343	25,834	1,280,291	6,333	-	-	-	12%
- Customer	CUST-MTR	15,350,032	13,368,876	148,046	1,599,172	4,859	136,005	92,721	-	88%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		17,522,832	14,229,219	173,880	2,879,463	11,191	136,005	92,721	-	
(403-371) Install on Cust Premise		1,137,628								DEM
- Demand	DMD-LTG	1,137,628	-	-	-	-	-	-	1,137,628	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		1,137,628	-	-	-	-	-	-	1,137,628	
(403-373) St Lt & Signal Sys		11,273,115								DEM
- Demand	DMD-LTG	11,273,115	-	-	-	-	-	-	11,273,115	100%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	0%
Total		11,273,115	-	-	-	-	-	-	11,273,115	
(403-374) Asset Ret Costs		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(403-389) Land & Land Rights		4,431								AE-ALL
- Demand	DMD-ALL	2,344	1,481	16	581	29	112	111	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	2,088	1,010	18	678	39	145	167	12	47%
Total		4,431	2,491	34	1,259	68	257	278	12	
(403-390) Struct & Impmnts -		277,465								AE-ALL
- Demand	DMD-ALL	146,758	92,712	1,016	36,394	1,801	7,013	6,964	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	130,707	63,251	1,136	42,423	2,451	9,055	10,448	766	47%
Total		277,465	155,964	2,152	78,816	4,252	16,068	17,412	766	
(403-391) Office Furn & Equip		2,101								AE-ALL
- Demand	DMD-ALL	1,111	702	8	276	14	53	53	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	990	479	9	321	19	69	79	6	47%
Total		2,101	1,181	16	597	32	122	132	6	
(403-392) Transportation Equip		153,406								AE-ALL

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Demand	DMD-ALL	81,140	51,259	561	20,121	996	3,877	3,850	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	72,266	34,971	628	23,455	1,355	5,006	5,776	423	47%
Total		153,406	86,230	1,190	43,576	2,351	8,884	9,627	423	
(403-393) Stores Equip		1,800								AE-ALL
- Demand	DMD-ALL	952	601	7	236	12	45	45	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	848	410	7	275	16	59	68	5	47%
Total		1,800	1,012	14	511	28	104	113	5	
(403-394) Tools, Shop & Garage Equip		110,185								AE-ALL
- Demand	DMD-ALL	58,279	36,817	403	14,452	715	2,785	2,766	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	51,906	25,118	451	16,847	973	3,596	4,149	304	47%
Total		110,185	61,935	855	31,299	1,688	6,381	6,914	304	
(403-395) Laboratory Equip		529								AE-ALL
- Demand	DMD-ALL	280	177	2	69	3	13	13	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	249	121	2	81	5	17	20	1	47%
Total		529	297	4	150	8	31	33	1	
(403-396) Power Operated Equip		21,014								AE-ALL
- Demand	DMD-ALL	11,115	7,022	77	2,756	136	531	527	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	9,899	4,790	86	3,213	186	686	791	58	47%
Total		21,014	11,812	163	5,969	322	1,217	1,319	58	
(403-397) Communication Equip		1,320,916								AE-ALL
- Demand	DMD-ALL	698,664	441,371	4,834	173,257	8,573	33,385	33,154	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	622,252	301,118	5,410	201,960	11,668	43,109	49,737	3,645	47%
Total		1,320,916	742,489	10,244	375,217	20,241	76,494	82,891	3,645	
(403-398) MISC Equip		(607)								AE-ALL
- Demand	DMD-ALL	(321)	(203)	(2)	(80)	(4)	(15)	(15)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(286)	(138)	(2)	(93)	(5)	(20)	(23)	(2)	47%
Total		(607)	(341)	(5)	(172)	(9)	(35)	(38)	(2)	
(403-399) Other Tangible Property		14,562								AE-ALL
- Demand	DMD-ALL	7,702	4,866	53	1,910	95	368	365	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	6,860	3,320	60	2,226	129	475	548	40	47%
Total		14,562	8,185	113	4,136	223	843	914	40	
Total Depreciation Expense		31,854,345								
- Demand		15,599,484	1,502,150	32,864	1,532,227	18,799	48,546	48,210	12,410,743	
- Customer		15,350,032	13,368,876	148,046	1,599,172	4,859	136,005	92,721	-	
- Commodity		904,829	437,862	7,867	293,674	16,967	62,685	72,324	5,300	
Total		31,854,345	15,308,888	188,776	3,425,074	40,624	247,237	213,254	12,416,043	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Depreciation Adjustment										
Adjustment										
Major Capital Projects		95,514								DISTPLT-CS
- Demand	DISTPLT-CS-D	55,936	2,218	67	3,301	16	-	-	50,334	59%
- Customer	DISTPLT-CS-C	39,578	34,470	382	4,123	13	351	239	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		95,514	36,688	448	7,424	29	351	239	50,334	
Reconciliation Adjustment		12,750								DPR-TOT-CS
- Demand	DPR-TOT-CS-D	6,244	601	13	613	8	19	19	4,968	49%
- Customer	DPR-TOT-CS-C	6,144	5,351	59	640	2	54	37	-	48%
- Commodity	DPR-TOT-CS-E	362	175	3	118	7	25	29	2	3%
Total		12,750	6,128	76	1,371	16	99	85	4,970	
Total Depreciation Adjustment		108,264								
- Demand		62,180	2,820	80	3,914	24	19	19	55,301	
- Customer		45,722	39,821	441	4,763	14	405	276	-	
- Commodity		362	175	3	118	7	25	29	2	
Total		108,264	42,816	524	8,795	45	450	324	55,303	
Total Depreciation Expense										
- Demand		15,661,664	1,504,969	32,943	1,536,141	18,822	48,565	48,229	12,466,044	
- Customer		15,395,754	13,408,697	148,487	1,603,936	4,873	136,410	92,997	-	
- Commodity		905,191	438,037	7,870	293,792	16,974	62,710	72,353	5,302	
Total		**31,962,609**	**15,351,703**	**189,300**	**3,433,869**	**40,669**	**247,686**	**213,579**	**12,471,347**	
Amortization, Accretion, Regulatory Debits and Credits										
Amort - Ltd Term Elec Prpty		11,154								DISTPLT-CS
- Demand	DISTPLT-CS-D	6,532	259	8	385	2	-	-	5,878	59%
- Customer	DISTPLT-CS-C	4,622	4,025	45	482	1	41	28	-	41%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		11,154	4,284	52	867	3	41	28	5,878	
Accretion Expense		48,825								AE-ALL
- Demand	DMD-ALL	25,825	16,314	179	6,404	317	1,234	1,225	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	23,000	11,130	200	7,465	431	1,593	1,838	135	47%
Total		48,825	27,445	379	13,869	748	2,827	3,064	135	
Regulatory Debits		9,850,947								AE-ALL
- Demand	DMD-ALL	5,210,399	3,291,600	36,054	1,292,090	63,932	248,975	247,252	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	4,640,548	2,245,637	40,345	1,506,152	87,018	321,490	370,922	27,182	47%
Total		9,850,947	5,537,237	76,399	2,798,242	150,950	570,466	618,174	27,182	
Regulatory Credits		(35,392)								AE-ALL
- Demand	DMD-ALL	(18,720)	(11,826)	(130)	(4,642)	(230)	(895)	(888)	-	53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(16,672)	(8,068)	(145)	(5,411)	(313)	(1,155)	(1,333)	(98)	47%
Total		(35,392)	(19,894)	(274)	(10,053)	(542)	(2,050)	(2,221)	(98)	
Total Depreciation and Amortization		41,838,143								
- Demand		20,885,700	4,801,316	69,054	2,830,379	82,843	297,880	295,819	12,471,922	
- Customer		15,400,376	13,412,723	148,532	1,604,417	4,874	136,451	93,025	-	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
- Commodity		5,552,067	2,686,736	48,270	1,801,997	104,110	384,639	443,780	32,521	
Total		**41,838,143**	**20,900,775**	**265,856**	**6,236,794**	**191,828**	**818,971**	**832,624**	**12,504,443**	
TAXES										
Taxes Other than Income										
(408) Payroll Taxes		1,199,511								PAY-CS
- Demand	PAY-CS-D	396,614	70,851	1,560	72,858	880	2,249	-	248,216	33%
- Customer	PAY-CS-C	733,550	638,901	7,075	76,425	232	6,500	4,401	-	61%
- Commodity	PAY-CS-E	69,347	40,249	690	21,438	1,105	3,989	1,352	373	6%
Total		1,199,511	750,001	9,326	170,720	2,218	12,738	5,752	248,589	
(408) Property Taxes		558,143								RB-CS
- Demand	RB-CS-D	207,896	37,854	608	25,963	613	2,097	1,964	138,555	37%
- Customer	RB-CS-C	310,954	270,581	2,960	32,180	104	3,043	2,078	-	56%
- Commodity	RB-CS-E	39,294	19,180	344	12,782	737	2,720	2,966	230	7%
Total		558,143	327,615	3,912	70,925	1,454	7,859	7,009	138,785	
Total Taxes Other than Income		1,757,654								
- Demand		604,510	108,705	2,168	98,821	1,493	4,346	1,964	386,771	
- Customer		1,044,504	909,482	10,035	108,604	336	9,543	6,479	-	
- Commodity		108,641	59,430	1,034	34,220	1,842	6,709	4,318	604	
Total Taxes Other than Income		**1,757,654**	**1,077,616**	**13,238**	**241,645**	**3,672**	**20,597**	**12,761**	**387,375**	
Total Expenses		**106,019,435**								
- Demand		**41,060,881**	**8,300,345**	**149,399**	**6,636,211**	**125,639**	**399,304**	**292,361**	**25,121,784**	
- Customer		**55,981,383**	**49,077,165**	**545,137**	**5,879,879**	**17,593**	**486,757**	**(26,410)**	**-**	
- Commodity		**8,977,171**	**4,698,252**	**82,667**	**2,850,070**	**157,433**	**576,627**	**504,110**	**51,370**	
Total		**106,019,435**	**62,075,762**	**777,202**	**15,366,161**	**300,665**	**1,462,689**	**770,061**	**25,173,154**	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
REVENUE REQUIREMENT CALCULATION											
Total Rate Base											
- Demand		215,505,814	39,239,312	630,201	26,913,809	635,407	2,173,333	2,035,838		143,626,819	
- Customer		322,336,298	280,485,514	3,068,273	33,357,539	108,104	3,154,214	2,154,481		-	
- Commodity		40,732,069	19,882,423	356,700	13,249,980	763,475	2,819,235	3,074,837		238,921	
Total		578,574,181	339,607,250	4,055,174	73,521,328	1,506,986	8,146,782	7,265,156		143,865,740	
Required Net Income											
- Demand		16,593,948	3,021,427	48,526	2,072,363	48,926	167,347	156,760		11,059,265	
- Customer		24,819,895	21,597,385	236,257	2,568,530	8,324	242,874	165,895		-	
- Commodity		3,136,369	1,530,947	27,466	1,020,248	58,788	217,081	236,762		18,397	
Total		44,550,212	26,149,758	312,248	5,661,142	116,038	627,302	559,417		11,077,662	
Interest Synchronization											
- Demand		4,935,083	898,580	14,432	616,326	14,551	49,769	46,621		3,289,054	
- Customer		7,381,501	6,423,118	70,263	763,888	2,476	72,231	49,338		-	
- Commodity		932,764	455,307	8,168	303,425	17,484	64,560	70,414		5,471	
Total		13,249,349	7,777,006	92,863	1,683,638	34,510	186,561	166,372		3,294,525	
Net Income Before Income Taxes											
- Demand		11,658,865	2,122,847	34,094	1,456,037	34,376	117,577	110,139		7,770,211	
- Customer		17,438,394	15,174,266	165,994	1,804,643	5,848	170,643	116,557		-	
- Commodity		2,203,605	1,075,639	19,297	716,824	41,304	152,521	166,349		12,926	
Total		31,300,863	18,372,752	219,385	3,977,504	81,528	440,741	393,045		7,783,137	
Taxable Income											
- Demand		16,217,644	2,952,910	47,425	2,025,368	47,817	163,552	153,205		10,808,473	
- Customer		24,257,051	21,107,618	230,899	2,510,284	8,135	237,367	162,133		-	
- Commodity		3,065,245	1,496,229	26,843	997,112	57,454	212,158	231,393		17,980	
Total		43,539,940	25,556,756	305,168	5,532,764	113,407	613,077	546,731		10,826,452	
NJ State Corporate Business Tax											
- Demand		1,459,588	265,762	4,268	182,283	4,304	14,720	13,788		972,763	
- Customer		2,183,135	1,899,686	20,781	225,926	732	21,363	14,592		-	
- Commodity		275,872	134,661	2,416	89,740	5,171	19,094	20,825		1,618	
Total		3,918,595	2,300,108	27,465	497,949	10,207	55,177	49,206		974,381	
Federal Taxable Income											
- Demand		14,758,056	2,687,148	43,157	1,843,085	43,513	148,832	139,416		9,835,710	
- Customer		22,073,916	19,207,932	210,118	2,284,358	7,403	216,004	147,541		-	
- Commodity		2,789,373	1,361,568	24,427	907,372	52,284	193,064	210,568		16,362	
Total		39,621,346	23,256,648	277,702	5,034,815	103,200	557,900	497,525		9,852,072	
Federal Income Tax											
- Demand		3,099,192	564,301	9,063	387,048	9,138	31,255	29,277		2,065,499	
- Customer		4,635,522	4,033,666	44,125	479,715	1,555	45,361	30,984		-	
- Commodity		585,768	285,929	5,130	190,548	10,980	40,543	44,219		3,436	
Total		8,320,483	4,883,896	58,318	1,057,311	21,672	117,159	104,480		2,068,935	
NJ Federal & State Income Tax		12,239,077									
- Demand		4,558,780	830,063	13,331	569,331	13,441	45,974	43,066		3,038,262	
- Customer		6,818,657	5,933,351	64,906	705,641	2,287	66,724	45,576		-	
- Commodity		861,640	420,590	7,546	280,288	16,150	59,638	65,045		5,054	
Total		12,239,077	7,184,004	85,783	1,555,260	31,879	172,336	153,686		3,043,316	

Jersey Central Power & Light - FirstEnergy Corp. Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG	Classification Factor
Tax Reform Amortization		(1,036,323)									RB-CS
- Demand	RB-CS-D	(386,007)	(70,284)	(1,129)	(48,207)	(1,138)	(3,893)	(3,647)		(257,260)	37%
- Customer	RB-CS-C	(577,358)	(502,396)	(5,496)	(59,749)	(194)	(5,650)	(3,859)		-	56%
- Commodity	RB-CS-E	(72,958)	(35,613)	(639)	(23,733)	(1,368)	(5,050)	(5,508)		(428)	7%
Total		(1,036,323)	(608,293)	(7,263)	(131,689)	(2,699)	(14,592)	(13,013)		(257,687)	
Investment Tax Credit		(19,090)									RB-CS
- Demand	RB-CS-D	(7,111)	(1,295)	(21)	(888)	(21)	(72)	(67)		(4,739)	37%
- Customer	RB-CS-C	(10,636)	(9,255)	(101)	(1,101)	(4)	(104)	(71)		-	56%
- Commodity	RB-CS-E	(1,344)	(656)	(12)	(437)	(25)	(93)	(101)		(8)	7%
Total		(19,090)	(11,206)	(134)	(2,426)	(50)	(269)	(240)		(4,747)	
Federal & State Income Taxes											
- Demand		4,165,662	758,484	12,182	520,236	12,282	42,010	39,352		2,776,263	
- Customer		6,230,663	5,421,700	59,309	644,791	2,090	60,970	41,645		-	
- Commodity		787,339	384,321	6,895	256,118	14,758	54,495	59,436		4,618	
Total		11,183,664	6,564,506	78,385	1,421,145	29,130	157,475	140,433		2,780,881	
Revenue Requirement											
- Demand		**61,820,491**	**12,080,256**	**210,106**	**9,228,810**	**186,847**	**608,661**	**488,472**		**38,957,312**	
- Customer		**87,031,941**	**76,096,250**	**840,703**	**9,093,201**	**28,007**	**790,602**	**181,131**		**-**	
- Commodity		**12,900,879**	**6,613,520**	**117,028**	**4,126,437**	**230,979**	**848,203**	**800,308**		**74,385**	
Total		**161,753,311**	**94,790,026**	**1,167,836**	**22,448,448**	**445,833**	**2,247,466**	**1,469,911**		**39,031,697**	

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
UTILITY PLANT			
Intangible Plant			
(301) Organizational Costs			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(302) Franchises & Consents			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(303) Misc. Intangible Plant			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Distribution Plant			
(360) Land and Land Rights			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(361) Structures and Improvements			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(362) Station Equipment			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(363) Hardware / Software / Communications			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(364) Poles, Towers & Fixtures			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(365) Overhead Conductors & Devices			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(366) Underground Conduit			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(367) Underground Conductors & Device			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(368) Line Transformers			
- Demand		DMD-SEC	
- Customer			
- Commodity		NRG-SEC	
(369) Services			
- Demand		DMD-SEC	
- Customer		CUST-SVCS	
- Commodity			
(370) Meters			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(371) Installation on Customers' Premises			
- Demand			DMD-LTG
- Customer			
- Commodity			

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(373) Street Lighting & Signal Systems			
- Demand			DMD-LTG
- Customer			
- Commodity			
(374) Asset Retirement Costs			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(375) Charging Stations			
- Demand			
- Customer			
- Commodity			
General Plant			
(389) Land and Land Rights			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(390) Structures and Improvements			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(391) Office Furniture & Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(392) Transportation Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(393) Stores Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(394) Tools, Shop & Garage Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(395) Laboratory Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(396) Power Operated Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(397) Communication Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(398) Misc. Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(399) Other Tangible Property			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(SRVCO-PIS) Service Company PIS			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Additions to Utility Plant			
Construction Work in Progress			
- Demand			
- Customer			
- Commodity			
ACCUMULATED DEPRECIATION			
Accumulated Depreciation			
(108-303) Misc Intangible Plant			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-360) Land & Land Rights			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(108-361) Struct & Impmnts			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(108-362) Station Equip			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(108-363) Hardware / Softw. / Comm.			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(108-364) Poles, Towers & Fixt			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(108-365) OH Cond & Dev			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(108-366) UG Conduit			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(108-367) UG Cond & Dev			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(108-368) Line Transformers			
- Demand		DMD-SEC	
- Customer			
- Commodity		NRG-SEC	
(108-369) Services			
- Demand		DMD-SEC	
- Customer		CUST-SVCS	
- Commodity			
(108-370) Meters			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(108-371) Install on Cust Premise			
- Demand			DMD-LTG
- Customer			
- Commodity			
(108-373) St Lt & Signal Sys			
- Demand			DMD-LTG
- Customer			
- Commodity			
(108-374) Asset Ret Costs			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(108-389) Land & Land Rights			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-390) Struct & Impmnts -			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(108-391) Office Furn & Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-392) Transportation Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-393) Stores Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-394) Tools, Shop & Garage Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-395) Laboratory Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-396) Power Operated Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-397) Communication Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(108-398) MISC Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-399) Other Tangible Property			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Service Company PIS			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
OTHER RATE BASE ITEMS			
Other Rate Base Items			
Materials and Supplies			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
Cash Working Capital			
- Demand	CWC-PRI-D	CWC-SEC-D	CWC-CS-D
- Customer	CWC-PRI-C	CWC-SEC-C	CWC-CS-C
- Commodity	CWC-PRI-E	CWC-SEC-E	CWC-CS-E
ADIT			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Net /Loss on Reacq Debt			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
EV Regulatory Asset			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Net Operating Reserves			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
NOL			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
CTA			
- Demand	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
Legacy Meter/Investment Reg Asset			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
Customer Deposits			
- Demand			
- Customer			CUST-DEP
- Commodity			
Customer Advances			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Customer Refunds			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
OPERATIONS & MAINTENANCE EXPENSES			
Distribution Expenses			
Operations Expenses			
(580) Operation Supervision & Engineering			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(581) Load Dispatching			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(582) Station Expenses			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(583) Overhead line expenses			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(584) Underground line expenses			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(585) Street lighting and signal system expenses			
- Demand			DMD-LTG
- Customer			
- Commodity			
(586) Meter expenses			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(587) Customer installations expenses			
- Demand			
- Customer			
- Commodity			

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(588) Miscellaneous distribution expenses			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
(589) Rents			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
Total Dist. Operations Expenses			
- Demand			
- Customer			
- Commodity			
Maintenance Expense			
(590) Maintenance Supervision and Engineering			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(591) Maintenance of Structures			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(592) Maintenance of Station Equipment			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(593) Maintenance of Overhead Lines			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(594) Maintenance of underground lines			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(595) Maintenance of line transformers			
- Demand		DMD-SEC	
- Customer			
- Commodity			
(596) Maintenance of street lighting and signal systems			
- Demand			DMD-LTG
- Customer			
- Commodity			
(597) Maintenance of meters			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(598) Maintenance of miscellaneous distribution plant			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total Dist. Maintenance Expenses			
- Demand			
- Customer			
- Commodity			
Customer Account Expense			
(901) Supervision			
- Demand			
- Customer			
- Commodity			ALL901
(902) Meter reading expenses			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(903) Customer records and collection expenses			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(904) Uncollectible accounts			
- Demand			
- Customer			
- Commodity			NRG-ALL
(905) Miscellaneous customer accounts expenses			
- Demand			
- Customer			
- Commodity			ALL905
Customer Service Expenses			
(907) Customer Service Supervision			
- Demand			DMD-PRI
- Customer			
- Commodity			NRG-PRI
(908) Customer Assistance			
- Demand			DMD-PRI
- Customer			
- Commodity			NRG-PRI

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(909) Informational and instructional advertising			
- Demand			DMD-PRI
- Customer			
- Commodity			NRG-PRI
(910) Miscellaneous customer service and informational			
- Demand			DMD-PRI
- Customer			
- Commodity			NRG-PRI
Sales Expenses			
(911) Sales Exp			
- Demand			DMD-PRI
- Customer			
- Commodity			NRG-PRI
Administrative & General Expense			
Labor Related			
(920) Administrative and general salaries			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(921) Office supplies and expenses			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(922) Administrative expenses transferred—Credit			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(923) Outside services employed			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(926) Employee pensions and benefits			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(426) Pension / OPEB Non-Service Cost			
- Demand			
- Customer			
- Commodity			

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(924) Property insurance			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(925) Injuries and damages			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(935) Maintenance of general plant			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(929) Duplicate charges—Credit			
- Demand			
- Customer			
- Commodity			
(928) Regulatory commission expenses			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(930.1) Gen Advertising Exp			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(930.2) Misc Gen Exp			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(931) Rents			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(932) Institutional Ad - Newspaper			
- Demand			
- Customer			
- Commodity			
(933) Transportation expenses			
- Demand			
- Customer			
- Commodity			

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE			
Depreciation Expense			
(403-303) Land & Land Rights			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-360) Land & Land Rights			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(403-361) Struct & Impmnts			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(403-362) Station Equip			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(403-364) Poles, Towers & Fixt			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(403-365) OH Cond & Dev			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(403-366) UG Conduit			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(403-367) UG Cond & Dev			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(403-368) Line Transformers			
- Demand		DMD-SEC	
- Customer			
- Commodity		NRG-SEC	
(403-369) Services			
- Demand		DMD-SEC	
- Customer		CUST-SVCS	
- Commodity			

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(403-370) Meters			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(403-371) Install on Cust Premise			
- Demand			DMD-LTG
- Customer			
- Commodity			
(403-373) St Lt & Signal Sys			
- Demand			DMD-LTG
- Customer			
- Commodity			
(403-374) Asset Ret Costs			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(403-389) Land & Land Rights			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-390) Struct & Impmnts -			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-391) Office Furn & Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-392) Transportation Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(403-393) Stores Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-394) Tools, Shop & Garage Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-395) Laboratory Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-396) Power Operated Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-397) Communication Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-398) MISC Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-399) Other Tangible Property			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Amort - Ltd Term Elec Prpty			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
Accretion Expense			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
Regulatory Debits			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Regulatory Credits			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
TAXES			
Taxes Other than Income			
(408) Payroll Taxes			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
(408) Property Taxes			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E
Interest Synchronization			
- Demand			
- Customer			
- Commodity			
ADJUSTMENTS			
O&M Adjustments			
Int on Cust Deposits			
- Demand			
- Customer	CUST-DEP	CUST-DEP	CUST-DEP
- Commodity			
Annualize Payroll Increase			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Svngs Pln Match on Payroll Inc			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
Reclass Amortization of Net Loss on Reacquired Debt			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
BPU & RPA Assessments			
- Demand	DIST-REV-DMD	DIST-REV-DMD	DIST-REV-DMD
- Customer	DIST-REV-CUST	DIST-REV-CUST	DIST-REV-CUST
- Commodity	DIST-REV-NRG	DIST-REV-NRG	DIST-REV-NRG
Small Storm Adjustment			
- Demand	OHPLT-PRI-D	OHPLT-SEC-D	OHPLT-CS-D
- Customer	OHPLT-PRI-C	OHPLT-SEC-C	OHPLT-CS-C
- Commodity	OHPLT-PRI-E	OHPLT-SEC-E	OHPLT-CS-E

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
Pension Smoothing			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
OPEB Smoothing			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Normalize Vegetation Management Expense			
- Demand	OHPLT-PRI-D	OHPLT-SEC-D	OHPLT-CS-D
- Customer	OHPLT-PRI-C	OHPLT-SEC-C	OHPLT-CS-C
- Commodity	OHPLT-PRI-E	OHPLT-SEC-E	OHPLT-CS-E
ServCo Depr @ JCP&L Rates			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
SERP/EDCP			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Wildfire Mitigation			
- Demand	OHPLT-PRI-D	OHPLT-SEC-D	OHPLT-CS-D
- Customer	OHPLT-PRI-C	OHPLT-SEC-C	OHPLT-CS-C
- Commodity	OHPLT-PRI-E	OHPLT-SEC-E	OHPLT-CS-E
AMI O&M Adjustment			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
Advertising removal			
- Demand	DMD-PRI		
- Customer	CUST-GTA&G		
- Commodity	NRG-PRI		

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
Injuries & Damages			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
LTIP			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Rate Base			
Major Capital Projects			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
Delayed Recognition Pension & OPEB			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Depreciation			
Major Capital Projects			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Reconciliation Adjustment			
- Demand	DPR-TOT-PRI-D	DPR-TOT-SEC-D	DPR-TOT-CS-D
- Customer	DPR-TOT-PRI-C	DPR-TOT-SEC-C	DPR-TOT-CS-C
- Commodity	DPR-TOT-PRI-E	DPR-TOT-SEC-E	DPR-TOT-CS-E
Income			
Amortization of Fed Income Tax Credit			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E
Tax Reform Amortization			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E
Investment Tax Credit			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E

Jersey Central Power & Light - FirstEnergy Corp. Summary of Classification Factors	Primary	Secondary	Customer Service
UTILITY PLANT			
Intangible Plant			
(301) Organizational Costs	AE-ALL	AE-ALL	AE-ALL
(302) Franchises & Consents	AE-ALL	AE-ALL	AE-ALL
(303) Misc. Intangible Plant	AE-ALL	AE-ALL	AE-ALL
Distribution Plant			
(360) Land and Land Rights	AE-PRI	AE-SEC	
(361) Structures and Improvements	AE-PRI	AE-SEC	
(362) Station Equipment	AE-PRI	AE-SEC	
(363) Hardware / Software / Communications	AE-PRI	AE-SEC	
(364) Poles, Towers & Fixtures	AE-PRI	AE-SEC	
(365) Overhead Conductors & Devices	AE-PRI	AE-SEC	
(366) Underground Conduit	AE-PRI	AE-SEC	
(367) Underground Conductors & Device	AE-PRI	AE-SEC	
(368) Line Transformers		AE-SEC	
(369) Services		SRVC	
(370) Meters			MTR
(371) Installation on Customers' Premises			DEM
(373) Street Lighting & Signal Systems			DEM
(374) Asset Retirement Costs	AE-PRI		
(375) Charging Stations			
General Plant			
(389) Land and Land Rights	AE-ALL	AE-ALL	AE-ALL
(390) Structures and Improvements	AE-ALL	AE-ALL	AE-ALL
(391) Office Furniture & Equipment	AE-ALL	AE-ALL	AE-ALL
(392) Transportation Equipment	AE-ALL	AE-ALL	AE-ALL
(393) Stores Equipment	AE-ALL	AE-ALL	AE-ALL
(394) Tools, Shop & Garage Equipment	AE-ALL	AE-ALL	AE-ALL
(395) Laboratory Equipment	AE-ALL	AE-ALL	AE-ALL
(396) Power Operated Equipment	AE-ALL	AE-ALL	AE-ALL
(397) Communication Equipment	AE-ALL	AE-ALL	AE-ALL
(398) Misc. Equipment	AE-ALL	AE-ALL	AE-ALL
(399) Other Tangible Property	AE-ALL	AE-ALL	AE-ALL
(SRVCO-PIS) Service Company PIS	AE-ALL	AE-ALL	AE-ALL
Additions to Utility Plant			
Construction Work in Progress			

Jersey Central Power & Light - FirstEnergy Corp. Summary of Classification Factors	Primary	Secondary	Customer Service
ACCUMULATED DEPRECIATION			
Accumulated Depreciation			
(108-303) Misc Intangible Plant	AE-ALL	AE-ALL	AE-ALL
(108-360) Land & Land Rights	AE-PRI	AE-SEC	
(108-361) Struct & Impmnts	AE-PRI	AE-SEC	
(108-362) Station Equip	AE-PRI	AE-SEC	
(108-363) Hardware / Softw. / Comm.	AE-SEC	AE-SEC	
(108-364) Poles, Towers & Fixt	AE-PRI	AE-SEC	
(108-365) OH Cond & Dev	AE-PRI	AE-SEC	
(108-366) UG Conduit	AE-PRI	AE-SEC	
(108-367) UG Cond & Dev	AE-PRI	AE-SEC	
(108-368) Line Transformers		AE-SEC	
(108-369) Services		SRVC	
(108-370) Meters			MTR
(108-371) Install on Cust Premise			DEM
(108-373) St Lt & Signal Sys			DEM
(108-374) Asset Ret Costs	AE-PRI		
(108-389) Land & Land Rights	AE-ALL	AE-ALL	AE-ALL
(108-390) Struct & Impmnts -	AE-ALL	AE-ALL	AE-ALL

Jersey Central Power & Light - FirstEnergy Corp. Summary of Classification Factors	Primary	Secondary	Customer Service
(108-391) Office Furn & Equip	AE-ALL	AE-ALL	AE-ALL
(108-392) Transportation Equip	AE-ALL	AE-ALL	AE-ALL
(108-393) Stores Equip	AE-ALL	AE-ALL	AE-ALL
(108-394) Tools, Shop & Garage Equip	AE-ALL	AE-ALL	AE-ALL
(108-395) Laboratory Equip	AE-ALL	AE-ALL	AE-ALL
(108-396) Power Operated Equip	AE-ALL	AE-ALL	AE-ALL
(108-397) Communication Equip	AE-ALL	AE-ALL	AE-ALL
(108-398) MISC Equip	AE-ALL	AE-ALL	AE-ALL
(108-399) Other Tangible Property	AE-ALL	AE-ALL	AE-ALL
Service Company PIS	AE-ALL	AE-ALL	AE-ALL
OTHER RATE BASE ITEMS			
Other Rate Base Items			
Materials and Supplies	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	CWC-PRI	CWC-SEC	CWC-CS
ADIT	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Net /Loss on Reacq Debt	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
EV Regulatory Asset	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Net Operating Reserves	PAY-PRI	PAY-SEC	PAY-CS
NOL	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
CTA	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Legacy Meter/Investment Reg Asset			CUS
Customer Deposits			CUS
Customer Advances	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Refunds	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

Jersey Central Power & Light - FirstEnergy Corp. Summary of Classification Factors	Primary	Secondary	Customer Service
OPERATIONS & MAINTENANCE EXPENSES			
Distribution Expenses			
Operations Expenses			
(580) Operation Supervision & Engineering	AE-PRI	AE-SEC	
(581) Load Dispatching	AE-PRI		
(582) Station Expenses	AE-PRI	AE-SEC	
(583) Overhead line expenses	AE-PRI	AE-SEC	
(584) Underground line expenses	AE-PRI	AE-SEC	
(585) Street lighting and signal system expenses			DEM
(586) Meter expenses			MTR
(587) Customer installations expenses			
(588) Miscellaneous distribution expenses	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	AE-PRI	AE-SEC	
Maintenance Expense			
(590) Maintenance Supervision and Engineering	AE-PRI	AE-SEC	
(591) Maintenance of Structures	AE-PRI	AE-SEC	
(592) Maintenance of Station Equipment	AE-PRI	AE-SEC	
(593) Maintenance of Overhead Lines	AE-PRI	AE-SEC	
(594) Maintenance of underground lines	AE-PRI	AE-SEC	
(595) Maintenance of line transformers		DEM	
(596) Maintenance of street lighting and signal systems			DEM
(597) Maintenance of meters			MTR
(598) Maintenance of miscellaneous distribution	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Account Expense			
(901) Supervision			COM
(902) Meter reading expenses			MTR
(903) Customer records and collection expenses			MTR
(904) Uncollectible accounts			COM
(905) Miscellaneous customer accounts expenses			COM

Jersey Central Power & Light - FirstEnergy Corp. Summary of Classification Factors	Primary	Secondary	Customer Service
Customer Service Expenses			
(907) Customer Service Supervision			AE-PRI
(908) Customer Assistance			AE-PRI
(909) Informational and instructional advertising			AE-PRI
(910) Miscellaneous customer service and informational			AE-PRI
Sales Expenses			
(911) Sales Exp			AE-PRI
Administrative & General Expense			
(920) Administrative and general salaries	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(921) Office supplies and expenses	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(922) Administrative expenses transferred—Credi	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(923) Outside services employed	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(926) Employee pensions and benefits	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(426) Pension / OPEB Non-Service Cost	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(924) Property insurance	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(925) Injuries and damages	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(935) Maintenance of general plant	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(929) Duplicate charges—Credit	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(928) Regulatory commission expenses	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(930.1) Gen Advertising Exp	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(930.2) Misc Gen Exp	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(931) Rents	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(932) Institutional Ad - Newspaper			
(933) Transportation expenses			

Jersey Central Power & Light - FirstEnergy Corp. Summary of Classification Factors	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE			
Depreciation Expense			
(403-303) Land & Land Rights	AE-ALL	AE-ALL	AE-ALL
(403-360) Land & Land Rights	AE-PRI	AE-SEC	
(403-361) Struct & Impmnts	AE-PRI	AE-SEC	
(403-362) Station Equip	AE-PRI	AE-SEC	
(403-364) Poles, Towers & Fixt	AE-PRI	AE-SEC	
(403-365) OH Cond & Dev	AE-PRI	AE-SEC	
(403-366) UG Conduit	AE-PRI	AE-SEC	
(403-367) UG Cond & Dev	AE-PRI	AE-SEC	
(403-368) Line Transformers		AE-SEC	
(403-369) Services		SRVC	
(403-370) Meters			MTR
(403-371) Install on Cust Premise			DEM
(403-373) St Lt & Signal Sys			DEM
(403-374) Asset Ret Costs	AE-PRI		
(403-389) Land & Land Rights	AE-ALL	AE-ALL	AE-ALL
(403-390) Struct & Impmnts -	AE-ALL	AE-ALL	AE-ALL
(403-391) Office Furn & Equip	AE-ALL	AE-ALL	AE-ALL
(403-392) Transportation Equip	AE-ALL	AE-ALL	AE-ALL
(403-393) Stores Equip	AE-ALL	AE-ALL	AE-ALL
(403-394) Tools, Shop & Garage Equip	AE-ALL	AE-ALL	AE-ALL
(403-395) Laboratory Equip	AE-ALL	AE-ALL	AE-ALL
(403-396) Power Operated Equip	AE-ALL	AE-ALL	AE-ALL
(403-397) Communication Equip	AE-ALL	AE-ALL	AE-ALL
(403-398) MISC Equip	AE-ALL	AE-ALL	AE-ALL
(403-399) Other Tangible Property	AE-ALL	AE-ALL	AE-ALL
Amortization, Accretion, Regulatory Debits and Credits			
Amort - Ltd Term Elec Prpty	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Accretion Expense	AE-ALL	AE-ALL	AE-ALL
Regulatory Debits	AE-ALL	AE-ALL	AE-ALL
Regulatory Credits	AE-ALL	AE-ALL	AE-ALL

Jersey Central Power & Light - FirstEnergy Corp. Summary of Classification Factors	Primary	Secondary	Customer Service
TAXES			
Taxes Other than Income			
(408) Payroll Taxes	PAY-PRI	PAY-SEC	PAY-CS
(408) Property Taxes	RB-PRI	RB-SEC	RB-CS
Income Taxes			
Federal & State Income Taxes			
Income Tax Derivation			
Tax Reform Amortization	RB-PRI	RB-SEC	RB-CS
Investment Tax Credit	RB-PRI	RB-SEC	RB-CS
ADJUSTMENTS			
O&M			
Int on Cust Deposits	CUS	CUS	CUS
Annualize Payroll Increase	PAY-PRI	PAY-SEC	PAY-CS
Svngs Pln Match on Payroll Inc	PAY-PRI	PAY-SEC	PAY-CS
Reclass Amortization of Net Loss on Reacquired D	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
BPU & RPA Assessments	DIST-REV	DIST-REV	DIST-REV
Small Storm Adjustment	OHPLT-PRI	OHPLT-SEC	OHPLT-CS
Pension Smoothing	PAY-PRI	PAY-SEC	PAY-CS
OPEB Smoothing	PAY-PRI	PAY-SEC	PAY-CS
Normalize Vegetation Management Expense	OHPLT-PRI	OHPLT-SEC	OHPLT-CS
ServCo Depr @ JCP&L Rates	AE-ALL	AE-ALL	AE-ALL
SERP/EDCP	PAY-PRI	PAY-SEC	PAY-CS
Wildfire Mitigation	OHPLT-PRI	OHPLT-SEC	OHPLT-CS
AMI O&M Adjustment			MTR
Advertising removal	AE-PRI-GTA&G		
Injuries & Damages	PAY-PRI	PAY-SEC	PAY-CS
LTIP	PAY-PRI	PAY-SEC	PAY-CS
Rate Base			
Major Capital Projects	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Delayed Recognition Pension & OPEB	PAY-PRI	PAY-SEC	PAY-CS
Depreciation			
Major Capital Projects	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Reconciliation Adjustment	DPR-TOT-PRI	DPR-TOT-SEC	DPR-TOT-CS

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocators	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
External Allocators								
External Allocators								
ALL451	100.00%	82.97%	0.56%	15.75%	0.02%	0.41%	0.29%	0.00%
LATEPAY	100.00%	0.00%	0.00%	81.20%	4.35%	8.63%	3.84%	1.79%
ALL901	100.00%	79.86%	1.22%	18.20%	0.20%	0.15%	0.12%	0.24%
ALL905	100.00%	79.86%	1.22%	18.20%	0.20%	0.15%	0.12%	0.24%
CUST-ALL	100.00%	87.59%	1.08%	11.03%	0.01%	0.04%	0.02%	0.24%
CUST-PRI	100.00%	87.60%	1.08%	11.03%	0.01%	0.04%	0.00%	0.24%
CUST-SEC	100.00%	87.63%	1.08%	11.03%	0.01%	0.00%	0.00%	0.24%
CUST-DEP	100.00%	87.80%	1.08%	11.05%	0.01%	0.04%	0.02%	0.00%
CUST-GTA&G	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
CUST-LTG	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CUST-MTR	100.00%	87.09%	0.96%	10.42%	0.03%	0.89%	0.60%	0.00%
CUST-SVCS	100.00%	87.85%	1.08%	11.06%	0.01%	0.00%	0.00%	0.00%
DMD-MTR	100.00%	39.60%	1.19%	58.92%	0.29%	0.00%	0.00%	0.00%
DMD-ALL	100.00%	63.17%	0.69%	24.80%	1.23%	4.78%	4.75%	0.00%
DMD-PRI	100.00%	66.73%	0.73%	26.19%	1.30%	5.05%	0.00%	0.00%
DMD-SEC	100.00%	70.28%	0.77%	27.59%	1.36%	0.00%	0.00%	0.00%
DMD-LTG	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
DIST-REV-DMD	100.00%	0.00%	0.00%	67.24%	5.03%	12.11%	7.63%	7.84%
DIST-REV-CUST	100.00%	74.92%	1.74%	21.86%	0.17%	0.49%	0.82%	0.00%
DIST-REV-NRG	100.00%	75.32%	1.24%	19.84%	0.39%	1.07%	0.90%	1.25%
NRG-ALL	100.00%	48.39%	0.87%	32.46%	1.88%	6.93%	7.99%	0.59%
NRG-PRI	100.00%	53.12%	0.95%	35.62%	2.06%	7.60%	0.00%	0.64%
NRG-SEC	100.00%	57.49%	1.03%	38.56%	2.23%	0.00%	0.00%	0.70%
REV-ALL	100.00%	55.47%	0.96%	32.49%	1.59%	3.92%	2.66%	2.87%

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocators	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Internal Allocators								
DISTPLT-PRI-D	100.00%	66.73%	0.73%	26.19%	1.30%	5.05%	0.00%	0.00%
DISTPLT-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-PRI-E	100.00%	53.12%	0.95%	35.62%	2.06%	7.60%	0.00%	0.64%
DISTPLT-SEC-D	100.00%	70.28%	0.77%	27.59%	1.36%	0.00%	0.00%	0.00%
DISTPLT-SEC-C	100.00%	87.85%	1.08%	11.06%	0.01%	0.00%	0.00%	0.00%
DISTPLT-SEC-E	100.00%	57.49%	1.03%	38.56%	2.23%	0.00%	0.00%	0.70%
DISTPLT-CS-D	100.00%	3.97%	0.12%	5.90%	0.03%	0.00%	0.00%	89.98%
DISTPLT-CS-C	100.00%	87.09%	0.96%	10.42%	0.03%	0.89%	0.60%	0.00%
DISTPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RB-PRI-D	100.00%	66.49%	0.73%	26.10%	1.29%	5.03%	0.32%	0.00%
RB-PRI-C	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
RB-PRI-E	100.00%	52.77%	0.95%	35.39%	2.04%	7.55%	0.58%	0.64%
RB-SEC-D	100.00%	70.10%	0.77%	27.52%	1.36%	0.12%	0.12%	0.00%
RB-SEC-C	100.00%	87.85%	1.08%	11.06%	0.01%	0.00%	0.00%	0.00%
RB-SEC-E	100.00%	57.19%	1.03%	38.36%	2.22%	0.22%	0.26%	0.69%
RB-CS-D	100.00%	18.21%	0.29%	12.49%	0.29%	1.01%	0.94%	66.65%
RB-CS-C	100.00%	87.02%	0.95%	10.35%	0.03%	0.98%	0.67%	0.00%
RB-CS-E	100.00%	48.81%	0.88%	32.53%	1.87%	6.92%	7.55%	0.59%
PAY-PRI-D	100.00%	66.73%	0.73%	26.19%	1.30%	5.05%	0.00%	0.00%
PAY-PRI-C	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
PAY-PRI-E	100.00%	53.12%	0.95%	35.62%	2.06%	7.60%	0.00%	0.64%
PAY-SEC-D	100.00%	70.16%	0.77%	27.54%	1.36%	0.17%	0.00%	0.00%
PAY-SEC-C	100.00%	87.77%	1.08%	11.05%	0.01%	0.00%	0.09%	0.00%
PAY-SEC-E	100.00%	57.33%	1.03%	38.45%	2.22%	0.28%	0.00%	0.69%
PAY-CS-D	100.00%	17.86%	0.39%	18.37%	0.22%	0.57%	0.00%	62.58%
PAY-CS-C	100.00%	87.10%	0.96%	10.42%	0.03%	0.89%	0.60%	0.00%
PAY-CS-E	100.00%	58.04%	1.00%	30.91%	1.59%	5.75%	1.95%	0.54%
TOTPLT-PRI-D	100.00%	66.48%	0.73%	26.10%	1.29%	5.03%	0.34%	0.00%
TOTPLT-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT-PRI-E	100.00%	52.76%	0.95%	35.38%	2.04%	7.55%	0.61%	0.64%
TOTPLT-SEC-D	100.00%	69.94%	0.77%	27.45%	1.36%	0.23%	0.22%	0.00%
TOTPLT-SEC-C	100.00%	87.85%	1.08%	11.06%	0.01%	0.00%	0.00%	0.00%
TOTPLT-SEC-E	100.00%	56.94%	1.02%	38.19%	2.21%	0.42%	0.48%	0.69%

Jersey Central Power & Light - FirstEnergy Corp. Summary of Allocators	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
TOTPLT-CS-D	100.00%	11.91%	0.20%	8.44%	0.19%	0.64%	0.64%	77.92%
TOTPLT-CS-C	100.00%	87.09%	0.96%	10.42%	0.03%	0.89%	0.60%	0.00%
TOTPLT-CS-E	100.00%	48.39%	0.87%	32.46%	1.88%	6.93%	7.99%	0.59%
DPR-TOT-PRI-D	100.00%	66.40%	0.73%	26.07%	1.29%	5.02%	0.44%	0.00%
DPR-TOT-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DPR-TOT-PRI-E	100.00%	52.65%	0.95%	35.31%	2.04%	7.54%	0.79%	0.64%
DPR-TOT-SEC-D	100.00%	69.55%	0.76%	27.30%	1.35%	0.49%	0.48%	0.00%
DPR-TOT-SEC-C	100.00%	87.85%	1.08%	11.06%	0.01%	0.00%	0.00%	0.00%
DPR-TOT-SEC-E	100.00%	56.37%	1.01%	37.81%	2.18%	0.85%	0.98%	0.68%
DPR-TOT-CS-D	100.00%	9.63%	0.21%	9.82%	0.12%	0.31%	0.31%	79.56%
DPR-TOT-CS-C	100.00%	87.09%	0.96%	10.42%	0.03%	0.89%	0.60%	0.00%
DPR-TOT-CS-E	100.00%	48.39%	0.87%	32.46%	1.88%	6.93%	7.99%	0.59%
OHPLT-PRI-D	100.00%	66.73%	0.73%	26.19%	1.30%	5.05%	0.00%	0.00%
OHPLT-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHPLT-PRI-E	100.00%	53.12%	0.95%	35.62%	2.06%	7.60%	0.00%	0.64%
OHPLT-SEC-D	100.00%	70.28%	0.77%	27.59%	1.36%	0.00%	0.00%	0.00%
OHPLT-SEC-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHPLT-SEC-E	100.00%	57.49%	1.03%	38.56%	2.23%	0.00%	0.00%	0.70%
OHPLT-CS-D	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHPLT-CS-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OHPLT-CS-E	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWC-PRI-D	100.00%	66.73%	0.73%	26.19%	1.30%	5.05%	0.00%	0.00%
CWC-PRI-C	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CWC-PRI-E	100.00%	53.12%	0.95%	35.62%	2.06%	7.60%	0.00%	0.64%
CWC-SEC-D	100.00%	70.28%	0.77%	27.59%	1.36%	0.00%	0.00%	0.00%
CWC-SEC-C	100.00%	87.85%	1.08%	11.06%	0.01%	0.00%	0.00%	0.00%
CWC-SEC-E	100.00%	57.49%	1.03%	38.56%	2.23%	0.00%	0.00%	0.70%
CWC-CS-D	100.00%	25.25%	0.44%	19.55%	0.38%	1.24%	0.00%	53.12%
CWC-CS-C	100.00%	87.09%	0.96%	10.42%	0.03%	0.89%	0.60%	0.00%
CWC-CS-E	100.00%	55.79%	0.98%	33.07%	1.81%	6.60%	1.06%	0.59%

Jersey Central Power & Light - FirstEnergy Corp.
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
External Classifiers					
Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
Avg/Excess All	AE-ALL	100.00%	52.89%	0.00%	47.11%
Avg/Excess Primary	AE-PRI	100.00%	54.67%	0.00%	45.33%
Avg/Exc Secondary	AE-SEC	100.00%	55.89%	0.00%	44.11%
Avg/Exc for GT A&G	AE-PRI-GTA&G	100.00%	54.65%	0.02%	45.32%
Distribution Revs	DIST-REV	100.00%	26.30%	9.20%	64.50%
Meters (Complied)	MTR	100.00%	12.40%	87.60%	0.00%
Services (Complied)	SRVC	100.00%	50.00%	50.00%	0.00%
Internal Classifiers					
Distribution Plant Primary	DISTPLT-PRI	100.00%	54.67%	0.00%	45.33%
Distribution Plant Secondary	DISTPLT-SEC	100.00%	55.07%	6.97%	37.96%
Distribution Plant Customer	DISTPLT-CS	100.00%	58.56%	41.44%	0.00%
Rate Base Primary	RB-PRI	100.00%	54.49%	0.00%	45.51%
Rate Base Secondary	RB-SEC	100.00%	55.14%	5.65%	39.20%
Rate Base Customer	RB-CS	100.00%	37.25%	55.71%	7.04%
Payroll Primary	PAY-PRI	100.00%	54.67%	0.00%	45.33%
Payroll Secondary	PAY-SEC	100.00%	55.83%	0.90%	43.26%
Payroll Customer	PAY-CS	100.00%	33.06%	61.15%	5.78%
Total Plant Primary	TOTPLT-PRI	100.00%	54.54%	0.00%	45.46%
Total Plant Secondary	TOTPLT-SEC	100.00%	54.96%	6.63%	38.41%
Total Plant Customer	TOTPLT-CS	100.00%	57.73%	35.37%	6.90%
Total Depreciation Primary	DPR-TOT-PRI	100.00%	54.50%	0.00%	45.50%
Total Depreciation Secondary	DPR-TOT-SEC	100.00%	55.06%	4.28%	40.66%
Total Depreciation Customer	DPR-TOT-CS	100.00%	48.97%	48.19%	2.84%
OH Plant Primary	OHPLT-PRI	100.00%	54.67%	0.00%	45.33%
OH Plant Secondary	OHPLT-SEC	100.00%	55.89%	0.00%	44.11%
OH Plant Customer	OHPLT-CS	0.00%	0.00%	0.00%	0.00%
Cash Working Capital Primary	CWC-PRI	100.00%	54.67%	0.00%	45.33%
Cash Working Capital Secondary	CWC-SEC	100.00%	55.88%	0.94%	43.19%
Cash Working Capital Customer	CWC-CS	100.00%	35.16%	55.21%	9.63%

Jersey Central Power & Light - FirstEnergy Corp. Functional Factors	Code	Total	Primary	Secondary	Customer Service
EXTERNAL FUNCTIONAL FACTORS					
Total System	CUSTSERVICE	100.0%	0.0%	0.0%	100.0%
Account 360 Land and Land Rights	ACC360	100.0%	50.0%	50.0%	0.0%
Account 361 Structures and Improvements	ACC361	100.0%	50.0%	50.0%	0.0%
Account 362 Station Equipment	ACC362	100.0%	50.0%	50.0%	0.0%
Account 364 Poles, Towers & Fixtures	ACC364	100.0%	50.0%	50.0%	0.0%
Account 365 Overhead Conductors & Devices	ACC365	100.0%	50.0%	50.0%	0.0%
Account 366 Underground Conduit	ACC366	100.0%	90.0%	10.0%	0.0%
Account 367 Underground Conductors & Device	ACC367	100.0%	50.0%	50.0%	0.0%
580,590-591 Segmentation	S3-DISTO&M	100.0%	40.9%	59.1%	0.0%
Primary Distribution Only	PRIMARY	100.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	100.0%	0.0%
INTERNAL FUNCTIONAL FACTORS					
Total Distribution Plant Factor	DISTPLT	100.0%	34.2%	56.4%	9.4%
Total Utility Plant Factor	TOTPLT	100.0%	34.4%	55.4%	10.3%
Total General Plant Factor	GENPLT	100.0%	37.4%	40.4%	22.3%
Rate Base	RB	100.0%	33.8%	51.3%	14.9%
Dist. Exp excl. 587, 588, 598 Factor	DISTEXP	100.0%	43.5%	43.7%	12.9%
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	37.9%	38.1%	24.1%
Total Depreciation	TOTDEPR	100.0%	34.2%	50.9%	14.9%
Payroll Factor	PAYROLL	100.0%	37.4%	40.4%	22.3%
Payroll Factor (excl. A&G Expenses)	PAYROLLxAG	100.0%	37.9%	38.1%	24.1%
Overhead Plant (364, 365) Factor	OHPLT	100.0%	50.0%	50.0%	0.0%
INTERNAL FUNCTIONAL FACTORS DERIVATION					
Total Overhead Plant (364, 365)		2,322,722,834	1,161,361,417	1,161,361,417	-
Overhead Plant (364, 365) Factor	OHPLT	100.0%	50.0%	50.0%	0.0%
Total Distribution Plant		6,502,114,124	2,220,916,027	3,670,117,651	611,080,446
Total Distribution Plant Factor	DISTPLT	100.0%	34.2%	56.4%	9.4%
Total General Plant		317,636,288	118,766,627	128,191,023	70,678,638
Total General Plant Factor	GENPLT	100.0%	37.4%	40.4%	22.3%
Total Utility Plant		6,973,070,485	2,397,008,638	3,860,193,044	715,868,803
Total Utility Plant Factor	TOTPLT	100.0%	34.4%	55.4%	10.3%
Rate Base		3,893,284,146	1,316,587,677	1,998,122,288	578,574,181
Rate Base Factor	RB	100.0%	33.8%	51.3%	14.9%
Dist. Exp excl. 587, 588, 598		145,974,151	63,428,435	63,787,170	18,758,546
Dist. Exp excl. 587, 588, 598 Factor	DISTEXP	100.0%	43.5%	43.7%	12.9%
Total Operating Expenses excl. A&G		193,538,874	73,257,458	73,671,783	46,609,633
Total Operating Expenses excl. A&G Factor	OPEXP	100.0%	37.9%	38.1%	24.1%

Jersey Central Power & Light Company
2024 Lead-Lag Study
Working Capital Requirement
Summary

Line	Description	12+0 Actual Total Company	12+0 Actual Less: Transmission	12+0 Actual Net of Transmission	12+0 Actual Adjustments	12+0 Actual Revenue Requirements	Average Daily Expenses	Revenue Lag	Ref.	Expense Lead	Ref.	Net (Lead) / Lag Days	Working Capital Requirement
		Column a	**Column b**	**Column c = a-b**	**Column d**	**Column e = c+d**							
1	**Operations and Maintenance Expenses**												
2	Energy Purchases	$ 1,553,799,180	$ -	$ 1,553,799,180		$ 1,553,799,180	$ 4,256,984	41.50	A	(34.90)	B	6.60	$ 28,096,095
3	BGS/NGC Deferral	(25,714,194)	-	(25,714,194)		(25,714,194)	(70,450)	41.50	A	0.00	B	41.50	(2,923,669)
4	Regular Payroll	82,469,475	6,390,057	76,079,418	4,413,693	80,493,111	220,529	41.50	A	(8.28)	C	33.22	7,325,976
5	Incentive Compensation	8,179,801	633,935	7,545,866		7,545,866	20,674	41.50	A	(261.00)	C	(219.50)	(4,537,856)
6	Employee Benefits	10,273,082	796,164	9,476,918		9,476,918	25,964	41.50	A	(25.13)	C	16.37	425,033
7	Pension/OPEB	(82,704,443)	(6,409,594)	(76,294,849)	74,888,201	(1,406,647)	(3,854)	41.50	A	0.00	C	41.50	(159,934)
8	Service Company	96,613,876	7,487,575	89,126,301	(2,016,569)	87,109,732	238,657	41.50	A	(16.58)	C	24.92	5,947,327
9	Joint Use Rental	4,742,214	-	4,742,214		4,742,214	12,992	41.50	A	(573.35)	C	(531.85)	(6,909,990)
10	Uncollectibles	8,361,063	-	8,361,063		8,361,063	22,907	41.50	A	(299.61)	C	(258.11)	(5,912,531)
11	Universal Service Fund/ Lifeline Payments	73,924,208		73,924,208		73,924,208	202,532	41.50	A	(20.80)	C	20.70	4,192,414
12	Other O&M Expenses	503,759,747	62,664,624	441,095,122	9,194,607	450,289,729	1,233,670	41.50	A	(54.70)	C	(13.20)	(16,284,450)
13	**Total O&M Expenses**	$ 2,233,704,009	$ 71,562,761	$ 2,162,141,248	$ 86,479,933	$ 2,248,621,181	$ 6,160,606						$ 9,258,414
14	**Income Taxes**												
15	Federal	$ 74,862,453	$ 9,838,571	$ 65,023,882	$ (63,853,439)	$ 1,170,443	$ 3,207	41.50	A	(37.50)	D	4.00	$ 12,827
16	State	36,487,739	5,864,247	30,623,492	(27,667,736)	2,955,757	8,098	41.50	A	46.75	D	88.25	714,645
17	**Total Income Taxes**	$ 111,350,192	$ 15,702,817	$ 95,647,374	$ (91,521,175)	$ 4,126,199	$ 11,305						$ 727,472
18	**Taxes Other Than Income Taxes**	$ 12,221,302	$ 1,954,638	$ 10,266,664	$ 327,813	$ 10,594,477	$ 29,026	41.50	A	10.98	E	52.48	$ 1,523,283
19	**NJ Sales and Use Tax**	$ 176,929,657	$ 11,282,080	$ 165,647,577	$ -	$ 165,647,577	$ 453,829	41.50	A	58.21	F	99.71	$ 45,251,287
20	**NJBPU/Rate Counsel Annual Assessment**	$ 3,405,004	$ -	$ 3,405,004	$ 716,062	$ 4,121,066	$ 11,291	41.50	A	(88.88)	G	(47.38)	$ (534,948)
21	**Depreciation and Amortization**	$ 255,178,039	$ 58,151,872	$ 197,026,167	$ 50,957,540	$ 247,983,707	$ 679,407	41.50	A	0.00		41.50	$ 28,195,408
22	**Interest Expense**												
23	Interest on Long-Term Debt	$ 142,688,680	$ 53,575,299	$ 89,113,381		$ 89,113,381	$ 244,146	41.50	A	0.00		41.50	$ 10,132,069
24	Interest on Customer Deposits			-	$ 1,494,683	1,494,683	4,095	41.50	A	(264.37)	H	(222.87)	(912,658)
25	**Total Interest Expense**	$ 142,688,680	$ 53,575,299	$ 89,113,381	$ 1,494,683	$ 90,608,064	$ 248,241						$ 9,219,412
26	**Return**	$ 412,862,813	$ 113,079,934	$ 299,782,879	$ -	$ 299,782,879	$ 821,323	41.50	A	0.00		41.50	$ 34,081,693
27	**Other Adjustments**												
28	Regulatory Debits	$ 25,535,960	$ -	$ 25,535,960	$ 63,518,738	$ 89,054,698	243,985	41.50	A	0.00		41.50	$ 10,125,397
29	Regulatory Credits - Storm Adjustment	(208,064,287)	-	(208,064,287)	-	(208,064,287)	(570,039)	41.50	A	(54.70)		(13.20)	7,524,517
30	Regulatory Credits - Other	(69,854,522)	-	(69,854,522)	-	(69,854,522)	(191,382)	41.50	A	0.00		41.50	(7,942,363)
31	Accretion Expense	475,588	-	475,588	-	475,588	1,303	41.50	A	0.00		41.50	54,074
32	**Total Other Adjustments**	$ (251,907,261)	$ -	$ (251,907,261)	$ 63,518,738	$ (188,388,523)	$ (516,133)						$ 9,761,624
33	**Cash Working Capital Requirement**	$ 3,096,432,435	$ 325,309,402	$ 2,771,123,033	$ 111,973,593	$ 2,883,096,626	$ 7,898,895						$ 137,480,711

Jersey Central Power & Light Company
2024 Lead-Lag Study
Revenue Lag

Line	Description	Company Revenues	Adjustments	Adjusted Company Revenues	Transmission Revenues	Net of Transmission	(Lead)/Lag Days	Reference	Dollar Days
1	Electric Revenues	$ 2,693,253,418	$ 11,094,668	$ 2,704,348,086	$ 168,070,684	$ 2,536,277,402	41.38	WP A-1	$ 104,942,704,620
2	NJ Sales & Use Tax	-	179,163,061	179,163,061	11,134,683	168,028,378	41.38	WP A-1	6,952,454,181
3	Other Revenues	154,190,747	(14,569,721)	139,621,026	127,231,103	12,389,923	67.56	WP A-2	837,095,922
4	Total Operating Revenues	$ 2,847,444,165	$ 175,688,007	$ 3,023,132,172	$ 306,436,470	$ 2,716,695,702	41.50		$ 112,732,254,723

[1] NJ Sales & Use Tax Rate of: 6.625%

Jersey Central Power & Light Company
2024 Lead-Lag Study
Energy Purchases

Line	Description	Payments ($000)	Expense Lead	(Lead)/ Lag Dollars	Reference
1	Energy Purchases	$ 1,074,826	(37.40)	$ (40,198,501)	WP (B)
2	Zero Emission Credits (ZEC)	76,846	0.00	-	WP (B)
3	Total	$ 1,151,672	(34.90)	$ (40,198,501)	

Jersey Central Power & Light Company
2024 Lead-Lag Study
O&M Expenses Summary

Line	Description	(Lead)/Lag Days	Reference
1	Regular Payroll	(8.28)	WP C-1
2	Incentive Compensation	(261.00)	WP C-2
3	Benefits	(25.13)	WP C-3
4	Pension	-	WP C-4
5	Service Company	(16.58)	WP C-5
6	Joint Use Rental Expenses	(573.35)	WP C-6
7	Uncollectibles	(299.61)	WP C-7
8	Universal Service Fund/ Lifeline Payments	(20.80)	WP C-8
9	Other O&M Expenses	(54.70)	WP C-8
10	Other O&M Expenses - Non-Purchase Orders	(55.96)	WP C-8

Jersey Central Power & Light Company
2024 Lead-Lag Study
Income Taxes

Line	Description	(Lead)/Lag Days
1	Income Taxes	
2	Federal Income Taxes	(37.50)
3	State Income Taxes	46.75

Jersey Central Power & Light Company
2024 Lead-Lag Study
Taxes Other Than Income Taxes

Line	Description		Expense	(Lead)/Lag Days	Reference		Dollar Days
1	Payroll Taxes						
2	FICA	$	14,714,494	(10.46)	E-1	$	(153,892,652)
3	Federal Unemployment		59,941	(30.03)	E-2		(1,800,232)
4	State Unemployment		963,181	(30.15)	E-3		(29,043,368)
5	Total Payroll Taxes - Regular Payroll	$	15,737,616	(11.74)		$	(184,736,252)
6	NJ Property Tax	$	7,026,361	62.05	E-4	$	435,981,719
7	Other Taxes		21,913	(51.36)	E-5		(1,125,478)
8	Total	$	22,785,889	10.98		$	250,119,989

Jersey Central Power & Light Company
2024 Lead-Lag Study
Sales and Use Taxes

Line	Description	Expense	(Lead)/Lag Days	Reference	Dollar Days
1	Sales Tax	$ 136,996,567	60.71	F-1	$ 8,316,425,065
2	Use Tax	3,825,314	(31.31)	F-2	(119,772,276)
3	Total Sales & Use Tax	$ 140,821,881	58.21		$ 8,196,652,789

Jersey Central Power & Light Company
2024 Lead-Lag Study
Annual Assessment

Line	Description	Service Period Start	Service Period End	Mid-Point	Payment Date	Payment Amount	Total (Lead)/Lag	Dollar Days
1	NJBPU Annual Assessment	7/1/2023	6/30/2024	(183.00)	3/22/2024	$ 4,459,709	(83.00)	$(370,155,874)
2	Rate Counsel Annual Assessment	7/1/2023	6/30/2024	(183.00)	4/25/2024	933,349	(117.00)	(109,201,776)
3	Total					$ 5,393,058	(88.88)	$(479,357,650)

Jersey Central Power & Light Company
2024 Lead-Lag Study
Interest Expense

Line	Description	Percentage	(Lead)/Lag Days	Composite (Lead)/Lag Days
1	Residential Customer Deposits	55.1%	(182.50)	
2	Non-Residential Customer Deposits	44.9%	(365.00)	
3	Total			(264.37)

Residential customer deposits are generally retained for a 12-month period
C&I customer deposits are generally retained for a 24-month period

EXHIBIT JC-10

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

Yongmei Peng

Re: Tariff Revisions and Design of the Proposed Distribution Rates

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I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Yongmei Peng and my business address is 300 Madison Avenue, Morristown, New Jersey 07962.

Q. By whom are you employed and in what capacity?

A. I am employed by Jersey Central Power and Light Company ("JCP&L" or the "Company"), an operating company subsidiary of FirstEnergy Corp. ("FirstEnergy"), as a Rate Analyst in the New Jersey Finance and Regulatory Department.

Q. What are your current responsibilities as a Rates Analyst?

A. I am responsible for all generation- and transmission-related retail rates filings, rate design during distribution base rate cases, customer impact analyses, and providing analytical support for rider filings. I am also responsible for managing updates to JCP&L's Tariff for Service and implementation of tariff rate changes.

Q. Please briefly describe your educational and professional background.

A. I graduated from Stevens Institute of Technology in 1993 with a Master of Science degree in Management Information Systems.

Following graduation, from September 1993 through April 1995, I was employed by Honeywell DMC Services, LLC to work for JCP&L as a database administrator of the Company's proprietary commercial and industrial demand-side management ("DSM") program tracking system. I was accountable for all measurement data tracking and reporting for residential DSM programs.

I subsequently joined JCP&L in May 1995. From May 1995 through April 2005, I was a Business Analyst in the Company's energy efficiency group, where I initially worked on DSM programs through 1997 and then worked on New Jersey clean energy

programs through April 2005. My responsibilities included maintaining measurement and meter information databases, implementing the statewide measurement and verification protocol, and evaluating energy and revenue impacts of all conservation programs. I began my current position in May 2005 and have held it ever since.

Q. Have you previously testified in proceedings before the New Jersey Board of Public Utilities ("Board" or "BPU")?

A. Yes, I provided written testimony on behalf of JCP&L before the Board in the Company's 2016, 2020, and 2023 Base Rate Filings, BPU Docket Nos. ER16041383, ER20020146, ER23030144, respectively. My testimony covered proof of revenues and customer impact in the 2016 Base Rate Filing and proof of revenues, customer impact, rate design, and tariff issues in the 2020 and 2023 Base Rate Filings.

Q. Please describe the purpose of your Direct Testimony.

A. The purpose of my Direct Testimony is twofold: (1) to explain JCP&L's proposed modifications to its Tariff for Service;[1] and (2) to discuss the interclass and intraclass rate design of distribution rates to produce revenues equal to the Company's proposed revenue requirement. In discussing the rate design, I will address customer impacts. I will also explain the revenue adjustment for the over-refund from the Company's 2023 Base Rate Filing, which is addressed in the accompanying Direct Testimony of Carol Pittavino (Exhibit JC-04). Finally, I will explain the Company's position on electric vehicle ("EV") specific rate design.

[1] The Company's current tariff is titled "Tariff for Service, BPU No. 14 – Electric" ("Current Tariff"). It took effect on June 1, 2024. After the conclusion of this proceeding, a new tariff will be prepared, which will be titled "Tariff for Service, BPU No. 15 – Electric." The Company's proposed tariff revisions are depicted as modifications to the Current Tariff in Schedule YP-01. The proposed tariff revisions are referred to collectively in my Direct Testimony as the "Proposed Tariff." The meaning of generic references to the "tariff" (where "current" or "proposed" are not specified) can be determined from the context.

Q. Please summarize your Direct Testimony.

A. I begin with an overview of JCP&L's proposed modifications to Parts I through III of its Current Tariff.

In Part I, General Information, JCP&L seeks to add a new definition to Section F – Definitions, and to update Section H – Customer Contact Information.

In Part II, Standard Terms and Conditions, JCP&L seeks to revise Section 2 – Service Applications, Agreements & Contracts; Section 3 – Billings, Payment, Credit Deposits & Metering; Section 10 – Extension of Company Facilities; and Section 13 – Community Solar Energy Pilot Program. The Company further seeks to update Appendix A – Unit Costs of Underground Construction.

In Part III, Service Classifications and Riders, JCP&L proposes rate changes that will update all service classifications. The Company also proposes revising the existing service classification for Outdoor Lighting (which covers mercury vapor area and sodium vapor flood and area lighting), adding a new service Classification for LED Outdoor Lighting, and revising the following existing service classifications for street lighting: Sodium Vapor (SVL), Mercury Vapor (MVL), Incandescent (ISL) and LED Street Lighting Service. The Company also proposes adding two new riders, Rider Tax Adjustment ("Rider TXA") and Rider Storm Recovery Charge ("Rider SRC").

I then discuss JCP&L's proposed distribution rate design, and, in doing so, provide the proof of revenues supporting the results of the Company's rate design process, demonstrate that the total requested revenue requirement from the Company's cost of service study ("COSS") is properly accounted for, and analyze customer impacts associated with the Company's proposed distribution rate changes. Next, I present the

calculation of customer refunds based on actual consumption for reconciliation, as mentioned in Ms. Pittavino's Direct Testimony (Exhibit JC-04), as well as the calculation of the Rider TXA rate for non-residential service classes. Finally, I present the update to the EV rate design.

Q. Please describe the schedules to your Direct Testimony.

A. My Direct Testimony includes the following schedules:

- Schedule YP-01 contains the Current and Proposed Tariffs. The Proposed Tariff incorporates all proposed changes, and the tariff sheets are renumbered to conform to the way that they will appear in Tariff for Service, BPU No. 15 – Electric when it is filed at the conclusion of this proceeding.
- Schedule YP-02 provides a summary of distribution revenue requirements and proposed increase by rate class derived from JCP&L's COSS.
- Schedule YP-03 provides a summarized proof of revenues comparing JCP&L's cost of service distribution revenue requirements to its proposed distribution revenues.
- Schedule YP-04 contains JCP&L's proof of revenues for all Company distribution tariff rate components by tariff rate class.
- Schedule YP-05 provides JCP&L's customer impact analysis by tariff rate class.
- Schedule YP-06 provides the calculation based on actual sales supporting the revenue adjustment for the over-refund reconciliation.
- Schedule YP-07 provides the calculation of the Rider TXA rate for the following non-residential service classifications: General Service Secondary (GS), General Service Secondary Time-of-Day (GST), General Service Primary (GP), General Service Transmission (GT), Outdoor Lighting (OL), Outdoor Lighting LED (OL-LED),

Sodium Vapor Street Lighting (SVL), Mercury Vapor Street Lighting (MVL), Incandescent Street Lighting (ISL), and LED Street Lighting (LED).

II. PROPOSED TARIFF CHANGES

Q. What are JCP&L's proposed changes to Part I of its Current Tariff and why does the Company propose these changes?

A. In Part I, General Information, JCP&L proposes to modify:

1. Section F – Definitions. The Company seeks to add a new definition for "Standard Transmission Retail Service" as described in the accompanying Direct Testimony of Teresa Reed (Exhibit JC-03).

2. Section H – Customer Contact Information. The Company seeks to update the address for "Customer Billing Questions or Complaints" from "JCP&L 76 S. Main Street, A-RPC, Akron, OH 44308-1890" to "JCP&L 341 White Pond Dr., FEHQ-B1, Akron, OH 44320-1119." The Company proposes this modification to account for a recent change in the address of the corporate headquarters of its parent company, FirstEnergy.

Q. What are JCP&L's proposed changes to Part II of its Current Tariff and why does the Company propose these changes?

A. In Part II, Standard Terms and Conditions, JCP&L proposes to modify:

1. Section 3 – Billings, Payments, Credit Deposits & Metering. In Subsection 3.01, Measurement of Electricity Consumption, JCP&L is correcting the reference to the cited regulation for the definition of "tenant-customer" from N.J.A.C. 14:4-7.8 to N.J.A.C. 14:3-7.8 and striking the duplicative period at end of the corresponding sentence.

In Subsection 3.18, Returned Payment Charge, JCP&L seeks to increase the charge from $15 to $22. The Company proposes this modification to account for the current average itemized cost of processing a check, electronic payment, or other form of fund transfer that is deemed uncollectible or is otherwise dishonored by the customer's bank, as detailed in Table 1 below.

Table 1: Itemized Estimate of Cost for Completing Returned Payment Call

Process Return Payments

Average Wage Per Hour - Customer Accounting Associate	Average Time in Minutes Per Return	Cost Per Collection Call
$28.31	5.0	$2.36
Back Office Support - Field Inquiries		
Customer Service Representative Level 3	Average Time in Minutes Per Field Inquiry	
$38.42	5	$3.20
Customer Inquiries		
Contact Center Weighted Average Wage Per Hour	Average Time in Minutes Per Inquiry	
$29.97	6.54	$3.27
Letter and Postage	$0.65	$0.65
Average Bank Fee		$10.20
Overhead Expense		
Labor Expense	Overheads at 35.00%	
$8.83	0.35	$3.09
	Total	**$22.77**

In Subsection 3.24, Advanced Metering Opt-Out, JCP&L seeks to increase the monthly meter reading fee applicable to customers who refuse the installation of an AMI meter, or request that such a meter be disabled or removed, from $15 to $26.84, including Sales and Use Tax ("SUT"), or $25.17 excluding SUT. The Company proposes this modification to account for the current estimated meter reading cost per visit, as detailed in Table 2 below.

Table 2 – Estimate of Meter Reading Cost Per Visit

Job Title of Employee Doing this Work	All Levels
Labor Cost/Hour (fully loaded)	$70.10
Time to Read meter	5 min
Labor cost for job (fully loaded)	$5.84
Travel time (Order to Order)	13 min
Labor cost for driving (fully loaded)	$15.19
Truck/Vehicle Mileage Cost/order (order to order)	$4.14
Cost for Job (fully loaded)	$25.17

2. Section 10 – Extension of Company Facilities. JCP&L seeks to add Subsection 10.11, Extension of Company Facilities for Retail Transmission Service, as described in Ms. Reed's Direct Testimony. The purpose of this addition is to provide for non-refundable contributions from single retail customers if their extensions exceed the cost of standard transmission retail service.

3. Section 13 – Community Solar Energy Pilot Program. The Company seeks to make updates throughout this Section so that it is consistent with the rules for the permanent Community Solar Program set forth in N.J.A.C. 14:8-9.1 *et seq.*

4. Appendix A – Unit Costs of Underground Construction. Please refer to the accompanying Direct Testimony of Patricia Mullin (Exhibit JC-06) for an explanation of the proposed modifications to Appendix A and the rationale for those modifications.

Q. What are JCP&L's proposed changes to Part III of its Current Tariff and why does the Company propose these changes?

A. In Part III, Service Classifications and Riders, in addition to proposing rate changes that will update all service classifications, JCP&L proposes modifying the existing Outdoor Lighting and Street Lighting service classifications and adding a new LED Outdoor

Lighting service classification, as described further in Ms. Mullin's Direct Testimony. I provide additional details about each affected service classification below:

1. Service Classification OL – Outdoor Lighting Service. JCP&L proposes revising this service classification to eliminate high pressure sodium and sodium vapor fixtures to new service and to limit the service to existing customers until the Company determines that either a non-lamp component of the customer's installation has failed or a lamp (or, in other words, a bulb) has failed and suitable replacement lamps are unavailable.

2. Service Classification OL LED – LED Outdoor Lighting Service. JCP&L proposes this new service classification for LED outdoor flood and area lighting on a three-year contract term. The monthly fixture charge is based on materials and installation costs for each type of fixture. This new service classification includes pathways for the retrofitting of existing, non-LED outdoor lighting (as discussed immediately above) to LED outdoor lighting. Where the Company has determined that a non-LED fixture has failed, the customer may subsequently direct the Company to retrofit the non-LED fixture with an LED one, at no cost to the customer. If the customer requests a retrofit prior to failure, the customer must pay the estimated average undepreciated luminaire cost (*i.e.*, net book value) of the existing non-LED fixture either as a one-time payment or as equal payments over 60 months. Under this new service classification, the customer will be responsible for the cost of any additional facilities (*i.e.*, those other than the fixture), including, without limitation, the fixture pole, wire, or bracket (arm), when not existing.

3. Service Classification ISL – Incandescent Street Lighting Service. JCP&L proposes revising this service classification to require the cessation of service if any component has failed, including, without limitation, a lamp. The Company also proposes to cease providing Limited Fixture Service to Customer Fixtures.

4. Service Classification MVL – Mercury Vapor Street Lighting Service. JCP&L proposes revising this service classification to require the cessation of service if any component has failed, including, without limitation, a lamp. The Company also proposes to cease providing Limited Fixture Service to Customer Fixtures.

5. Service Classification SVL – Sodium Vapor Street Lighting Service. JCP&L proposes revising this service classification to require the cessation of service if the Company determines, in its sole discretion that either: (a) a non-lamp component has failed; or (b) a lamp has failed and suitable replacement lamps are no longer available of sufficient quality, in sufficient quantity, or at reasonable cost. The Company also proposes to cease providing Limited Fixture Service to Customer Fixtures.

6. Service Classification LED – LED Street Lighting Service. JCP&L proposes revising this service classification to remove the requirement that at least 12 LED fixtures be installed per request for service under this classification. The Company also proposes clarifying the lumens value for each LED fixture offered and to allow for variance in actual lumen ratings as LED technology continues to advance.

7. Rider TXA – Tax Adjustment Clause. JCP&L proposes this new rider to pass on the federal deferred tax savings related to historical repairs-related tax deductions, as described in Ms. Pittavino's Direct Testimony and the accompanying Direct

Testimony of Matthew Howes (Exhibit JC-12). See Schedule YP-07 for the derivation of the TXA rate for non-residential classes.

8. Rider SRC – Storm Recovery Charge. JCP&L proposes this new rider to recover the amortization of major storm costs, as described in Ms. Reed's Direct Testimony.

III. DESIGN OF THE PROPOSED DISTRIBUTION RATES

Q. Please describe the fundamental goal when designing the proposed distribution rates in this proceeding.

A. Cost causation is the overriding principle that guides the rate design; specifically, rate structure should reflect the underlying cost structure, and rates must be at a level sufficient to permit JCP&L to recover its revenue requirement. Electricity rates should also reflect the costs of service to appropriately convey the underlying costs to customers in an understandable manner that ensures the efficient use of resources and promotes greater customer satisfaction.

Q. Please explain the general process of JCP&L's rate design.

A. Four ratemaking steps are incorporated in designing JCP&L's rates:

1. Revenue Requirement. First, the revenue requirement is developed based on the Company's operating expenses, taxes, depreciation expense, and return on rate base. Ms. Pittavino's Direct Testimony presents the distribution system revenue requirement for JCP&L based on a test year from July 1, 2025, to June 30, 2026.

2. COSS. In this step, as detailed in the accompanying Direct Testimony of Tim Lyons (Exhibit JC-09), JCP&L's distribution revenue requirement is allocated to various rate classes based on cost causation principles.

3. Interclass Revenue Moderation. Next, the impacts some rate classes would experience if rates were designed to collect their entire COSS-allocated revenue requirement are reviewed and considered for moderation consistent with the principle of gradualism.

4. Intraclass Rate Design. The final step establishes the individual rates that are ultimately used to bill customers. Such rates are designed to collect the revenue requirement, as moderated, from customers on a class-by-class basis.

Q. What do you mean by interclass revenue requirement moderation?

A. The primary objective of this ratemaking step is to moderate the impact that occurs when matching allocation of costs among rate classes based solely on the costs caused by each rate class, as determined by the COSS. This moderation is accomplished through adjustments that balance the application of cost causation principles against other concerns and interests important to sound rate design, including reducing significant rate class cross-subsidies and preventing undue customer impact.

Q. Please explain how interclass revenue requirement moderation is implemented.

A. First, the COSS presents the unitized rates of return ("UROR") for each rate class. The UROR of a rate class is the class rate of return divided by the Company's overall average rate of return.

A class UROR greater than 1.0 indicates that the rate class revenue requirement exceeds its cost of service. A class UROR less than 1.0 indicates that the rate class revenue requirement is less than its cost of service. URORs are used as a guide to measure the progress proposed changes in rates will achieve in moving all rate classes toward a UROR of 1.0 or "unity," which is generally accepted as a desirable goal in rate design.

It is also generally recognized, however, that a very rapid movement toward unity can produce undesirable customer rate impacts. The Board has long recognized that progress toward unity should be tempered with gradualism to mitigate the impact of rate changes on customers.[2]

Q. What is gradualism?

A. Gradualism is a precept of utility ratemaking that refers to the process of moving to unity over time (*i.e.*, over the course of multiple base rate cases). Gradualism is a consistent consideration in establishing rates for all rate classes. If the movement toward unity would result in subjecting one or more rate classes to an unreasonable customer impact in a particular base rate case, then the principle of gradualism would subordinate the goal of achieving unity to the goal of moderating customer impact, even though doing so would cause some classes to generate revenues in excess of their particular COSS-determined class revenue requirement. Where gradualism is an appropriate consideration for a particular rate class, the movement toward unity for that rate class may be done incrementally and spread over current and future base rate cases to reduce the risk of rate shock.

Q. What do you mean by intraclass rate design?

A. The COSS provides classified costs (*e.g.*, customer-related or demand-related) and allocates those costs to each rate class, which facilitates the development of a series of specific corresponding individual rate elements (*i.e.*, customer, demand, and energy

[2] *In the Matter of the Petition of Jersey Central Power & Light Company for Approval of Increased Base Tariff Rates and Charges for Electric Service and Other Tariff Revisions*, BPU Docket No. ER91121820J, 1993 N.J. AGEN LEXIS 1666, at *46, Order (June 15, 1993) ("It has been the long-standing policy of the Board to temper interclass revenue allocations with the concern for rate gradualism; i.e., customers should not be saddled with burdensome bill increases for the sake of moving class rates to unity sooner rather than later.").

charges). However, consideration of customer impact, revenue stability, ease of application and understanding, as well as other practical concerns, may temper the extent to which these individual rate elements are used to reflect the respective costs of service for each cost classification. For example, small commercial customers under Service Classification GS – General Service Secondary, did not have demand meters prior to smart meters and are not subject to demand charges, and, so, for these customers, both demand and energy costs are recovered with a per-kilowatt-hour ("kWh") charge. JCP&L is not proposing adding a demand charge to these customers in this filing, but, with the availability of demand data from the deployment of smart meters, the Company could consider introducing a demand charge for small commercial customers under Service Classification GS in a future base rate case.

Once the amount of classified revenue each rate element should produce has been determined, charges for each rate element must be established based on the applicable billing determinants so that the rates will produce the target level of revenue.

Q. What principles did you apply when conducting the intraclass rate design?

A. My general approach to the intraclass rate design step is guided by the following principles:

1. Individual rates should reflect the associated unit cost of service, so that proposed revenues, derived with rates applied with billing determinants, should move towards full cost basis, as provided by the COSS;
2. The rates by class should increase on a percentage basis to meet the Company's overall rate increase in a measured way with equitable recovery from other classes for any shortfall within each rate class; and
3. The proposed change in individual rates should ensure reasonable customer impacts.

Q. Please explain the results of the COSS in this filing as it relates to interclass rate design.

A. The COSS, as previously mentioned, is discussed in Mr. Lyons's Direct Testimony. Schedule YP-02 shows the summary of distribution revenue requirement changes and classified revenue requirements by rate class that has been excerpted from the COSS. As indicated in Schedule YP-02, the overall proposed increase on the base distribution revenue requirement is $253 million.

Based on the COSS results, while no rate class will be decreased, other rate classes will be impacted as follows: Residential Time-of-Day Service (RT) and General Service Primary (GP) will increase by the same percentage as the Company's overall increase, *i.e.*, 35.0%; Residential General Service (RS), General Service Secondary (GS), General Service Secondary Time-of-Day (GST) and General Service Transmission Special Provision D (GT-D) will increase by no more than 105% of the Company's overall distribution increase; General Service Transmission (GT), with a significantly higher UROR than 1.0, will maintain the same rate; and the Lighting class, which consists of Outdoor Lighting Service (OL), Sodium Vapor Street Lighting Service (SVL), Mercury Vapor Street Lighting Service (MVL), Incandescent Street Lighting Service (ISL), and LED Street Lighting Service (LED), will increase by 50% of the Company's overall distribution increase.

The proposed revenue requirement changes move all rate classes, except Lighting, closer to a UROR of 1.0, while balancing the overall customer impact as provided in Schedule YP-05.

Q. Please describe the rate structure resulting from the rate design used to establish the rates set forth in the Current Tariff.

A. The rates set forth in JCP&L's Current Tariff (Part III) were approved by the Board in the Company's last base rate case, its 2023 Base Rate Filing, BPU Docket No. ER23030144, and reflect the Board's decisions regarding rate structure and rate design made in that case. While the Company proposes changes to various rates, the changes reflected in the Company's proposed rates do not change the underlying rate structure and principles applied in rate design, as approved in the 2023 Base Rate Filing.

Consistent with the changes in class revenue requirements set forth in Schedule YP-02, the Company is proposing to increase the rates for each service classification as follows.

Residential Customers. For customers served under Service Classification RS – Residential Service, the COSS revealed significant increases in customer-related costs. To fully recover these costs, the customer charge would need to be doubled. The Company instead proposes to gradually increase the customer charge over this and future base rate cases. In this proceeding, the Company proposes to increase the RS customer charge by 36.8% from $4.00 (excluding SUT) to $5.47 (excluding SUT), an increase of $1.47 (excluding SUT) or $1.56 (including SUT). The shortfall of customer-related costs will be recovered on a per-kWh basis through the distribution charge. The demand- and energy-related costs stated in the COSS for RS will also be recovered through the distribution charge, which are represented as per-kWh charges. Table 3 below provides detailed calculations.

Table 3 - Proposed RS Intraclass Revenue Increase

COSS Classified Cost	($ million)	Recovery through Tariff	Current ($ million)	COSS-Based Increase ($ million)	%	JCPL Proposed Increase ($ million)	%
Customer	$81.3	Customer Charge (Fixed $)	$49.9	$31.4	62.9%	$18.3	36.8%
Demand	$292.1	Distribution Charge ($/kWh)					
Energy	$175.3	Distribution Charge ($/kWh)	$351.5	$115.9	33.0%	$128.9	36.7%
	$548.7		$401.4	$147.3	36.7%	$147.3	36.7%

Further, to equitably allocate the recovery of the shortfall of customer-related costs—*i.e.*, those costs not recovered through the customer charge, totaling approximately $13.1 million (calculated as $31.4 million minus $18.3 million in Table 3 above)—the Company proposes to spread the shortfall evenly throughout the year (*i.e.*, four summer months and eight winter months) and recover the shortfall through the distribution charge. During the summer months, when there are different distribution rates by block (under 600 kWh and 600 kWh and above), the Company proposes to recover 60% of the shortfall through distribution rates for the first block (*i.e.*, under 600 kWh) and 40% of that through second block (*i.e.,* 600 kWh and above). Table 4 below illustrates the allocation and calculation of the cost per kWh.

Table 4 – Allocation of Customer Related Cost* to Distribution

	Cost ($ million)	Allocation (%)	Billing Unit (mWh)	Unit Cost ($/kWh)
Summer Under 600	$2.6	60%	2,025,021	$0.001289
Summer 600+	$1.7	40%	1,817,167	$0.000958
Winter All	$8.7	100%	5,712,174	$0.001523
	$13.1		9,554,361	

* Customer-Related Cost not recovered through Customer Charge.

For customers served under Service Classifications RT – Residential Time-of-Day Service and RGT – Residential Geothermal & Heat Pump Service, because the COSS combines these two rate classes into one class, JCP&L proposes to increase the monthly customer charges equally to fully recover the classified customer-related cost from the COSS for RT and RGT combined. The proposed distribution charges for RT and RGT

during the summer, which are expressed on a per-kWh basis, were calculated by increasing the current charges by an equal percentage, such that the sum of the revenue that would be produced by such proposed distribution charges for RT and RGT combined and the revenue that would be produced by the proposed customer charges for RT and RGT combined equals the target revenue requirement for these two classes combined, while keeping the RGT distribution charge in winter equal to that of RS.

Commercial and Industrial Customers. For customers served under Service Classifications GS – General Service Secondary, GST – General Service Secondary Time-of-Day, and GP – General Service Primary, JCP&L proposes to increase the customer, demand, and distribution kWh charges by equal percentages toward fully recovering their respective class level increase. For customers under GT special provision (d), who are currently paying the same customer charge as other GT customers and not subject to distribution kWh charges, JCP&L proposes to increase the demand charge only toward fully recovering their class level increase and to keep the customer charge unchanged.

Lighting Customers. For customers served under Service Classifications OL – Outdoor Lighting Service, SVL – Sodium Vapor Street Lighting Service, MVL – Mercury Vapor Street Lighting Service (Restricted), ISL – Incandescent Street Lighting Service (Restricted), and LED – LED Street Lighting Service, all current fixture, miscellaneous, and distribution kWh charges are proposed to increase by an equal percentage to produce the target level of revenues for these service classifications. For OL-LED – LED Outdoor Lighting Service, the fixture charge is based on material and installation costs, and distribution kWh charges are the same as that for OL – Outdoor Lighting Service.

Q. Is JCP&L proposing any additional interclass and intraclass rate design adjustments?

A. JCP&L is not proposing any additional interclass or intraclass adjustments at this time. The Company recognizes, however, that over the course of any rate proceeding, other parties may propose adjustments to the interclass or intraclass determinations and proposals originally made by the Company. Any such proposals would necessarily impact other aspects of the rate structure resulting from the rate design or the rate design itself. Therefore, the Company reserves the right to respond to any such proposed modifications to identify other changes that might be required to accommodate them.

Q. Did you perform a proof of revenues analysis?

A. Yes, I did.

Schedule YP-03 demonstrates, in summary form, the accounting for the total requested revenue requirement based upon the COSS.

Schedule YP-04 sets forth: (1) the normalized billing determinants in the test year used to develop all proposed distribution rates; (2) the test year revenue based on present rates; (3) the test year revenue based on proposed rates; and (4) the percentage increase resulting from the proposed rates.

Q. Please discuss the customer impact of the proposed changes in distribution rates.

A. The results are contained in Schedule YP-05.

In performing this analysis, the first step was to identify all rate components that would be included in all customers' bills as of July 15, 2026. The rate components include: distribution charges (including customer charges), societal benefits charges, non-utility generation charges, the Regional Greenhouse Gas Initiative recovery charge, the COVID-

19 recovery charge, Zero Emission Certificate recovery charge, and the lost revenue adjustment mechanism charge, as set forth in the Current Tariff. Additionally, customers who do not select an alternate generation supplier will have Basic Generation Service charges (including transmission charges) as a component on their bills.

The customer impact analysis model incorporates all rate components by tariff rate class. In performing the customer impact analysis, total revenues billed for the twelve months prior to July 15, 2026, were compared to the total revenues that would be produced by the distribution tariff rates proposed in this proceeding to become effective May 6, 2027, yielding the results of the proposed changes in both total revenue dollars and in percentages by tariff rate class.

Because SUT is included in customer bills, the customer impact analysis also includes SUT to show the results from the customers' perspective.

Q. Please describe the calculation of the customer refund.

A. As explained further in Ms. Pittavino's Direct Testimony, JCP&L agreed to refund customers $17,928,462, as estimated through February 29, 2024, in the Company's 2023 Base Rate Filing. To effectuate the refund, the Company delayed implementation of the approved distribution rate from February 15, 2024, to June 1, 2024. Based on actual sales between February 15, 2024, and May 31, 2024, the increase in distribution revenue that would have been billed under the rates authorized was calculated to be $20,552,742.99. Table 5 below summarizes the calculated increase in distribution revenue under the rates authorized by month and rate class. The supporting calculations are provided in Schedule YP-06. The result was an over-refund to customers of $2,624,280.99, which is booked as a regulatory liability.

Table 5 – Summary of Actual, Target, and Over Refund Between February 15 and May 31, 2024

	202402 (1)	202403	202404	202405	202406 (2)	Total
RS	$305,012.05	$2,697,755.30	$3,061,620.16	$3,021,354.19	$2,806,428.12	$11,892,169.83
RT	$ 7,229.63	$ 57,671.01	$ 61,494.83	$ 51,273.23	$ 32,807.14	$ 210,475.84
RGT	$ 865.42	$ 4,182.36	$ 4,256.67	$ 3,449.45	$ 2,368.55	$ 15,122.46
GS	$156,963.60	$1,525,753.37	$1,988,509.63	$2,084,583.42	$1,485,149.78	$ 7,240,959.79
GST	$ 7,597.84	$ 80,409.68	$ 99,465.03	$ 105,093.27	$ 72,990.64	$ 365,556.47
GP	$ 9,031.67	$ 76,632.61	$ 96,980.05	$ 99,444.10	$ 74,572.50	$ 356,660.95
GT	$ 3,435.49	$ 28,987.41	$ 35,812.86	$ 41,138.30	$ 28,033.85	$ 137,407.91
OL	$ 1,020.77	$ 10,894.01	$ 13,861.24	$ 14,334.10	$ 9,404.20	$ 49,514.32
SVL	$ 8,594.34	$ 59,238.46	$ 64,862.76	$ 54,536.83	$ 29,398.96	$ 216,631.34
MVL	$ 2,335.73	$ 15,270.37	$ 16,574.35	$ 16,532.77	$ 7,320.18	$ 58,033.40
ISL	$ 333.09	$ 2,182.59	$ 2,272.42	$ 2,425.70	$ 910.57	$ 8,124.38
LED	$ 71.68	$ 503.18	$ 509.57	$ 695.05	$ 306.84	$ 2,086.31
Total	$502,491.32	$4,559,480.35	$5,446,219.58	$5,494,860.42	$4,549,691.33	$20,552,742.99
					Estimated Refund	$17,928,462.00
					Over-Refund	$ 2,624,280.99

Note: (1) Based on usage from 2/15/2024 to 2/29/2024 billed in 202402
(2) Based on usage before 6/1/2024 that is billed in 202406

Q. Has JCP&L conducted a COSS for EV customers?

A. Yes. As background, by Order dated June 8, 2022, the Board directed JCP&L to complete a COSS, "based upon EV Charging Data available to JCP&L, to develop and present an EV specific rate schedule or new EV provisions under the Company's existing residential and nonresidential rate schedules in its Next Base Rate Case for applicable customers."[3] The Company completed the required COSS, using data collected from residential customers participating in its Off-Peak Credit charging program and from customers' use of commercial Direct Current Fast Charging ("DCFC") public charging in its service territory. Please see Mr. Lyon's Direct Testimony for further details about EV cost of service.

[3] *In re the Verified Petition of Jersey Central Power & Light Company for Approval of an Electric Vehicle Program and an Associated Cost Recovery Mechanism*, BPU Docket No. EO21030630, Order dated June 8, 2022, at p. 15, ¶ 54.

Q. Does JCP&L propose an EV specific rate schedule or new EV tariff provisions in this filing?

A. No. With respect to residential EV charging, JCP&L does not propose an EV specific rate schedule or new EV tariff provisions; because it is not economical for the Company to continue the associated EV Charger Off-Peak Credit Program—the intent of which was to gather data on EV charging—the Company does not intend to continue the program. In 2025, the total cost to provide credits under the program far exceeded the total value of the credits awarded; the Company spent approximately $850,000 to collect charging data through a third-party vendor but awarded only $73,638 in total credits (to 6,518 program participants). While the Company has considered several alternatives to reduce the data collection and processing costs, including developing the in-house capability to gather and process customer charger data and consolidating to one vendor across all FirstEnergy EV programs, the Company has concluded that the annual cost would still be approximately $1 million and thus likely still exceed the total value of credits awarded.

With respect to non-residential EV charging customers, the Company does not propose a new EV specific rate schedule or EV tariff provisions because there are simply not enough of these customers to develop meaningful rate schedules or tariff provisions. More specifically, as of December 31, 2025, there were only 44 DCFC customers, and only 22 of them participated in the EV Driven program, receiving $107,574 in total credits through the distribution demand discount program. And, as of December 31, 2025, there were only 14 multi-family level 2 charging sites at multifamily complexes, which received $232 in total net off peak charging credits. Moreover, based on the limited data available, the load profiles identified in the COSS for non-residential EV charging customers relative

to non-EV secondary customers suggest that non-residential EV charging customers should be paying higher rates, which would run counter to the policy goal of incentivizing adoption of EV charging.

Q. If JCP&L intends not to continue the EV Charger Off-Peak Credit Program, how does the Company propose to encourage residential off-peak EV charging going forward?

A. JCP&L proposes to develop a time-of-use ("TOU") pilot program (the "Pilot") for residential customers to address affordability and generation capacity cost concerns, which will also benefit residential EV charging. The Company believes a TOU rate design gives all customers, including customers with EV charging, ultimate control and needed flexibility to manage their electric bills. The proposal to develop the Pilot is explained in further detail in Ms. Reed's Direct Testimony.

Q. Will JCP&L offer specific rate schedules or new tariff provisions for DCFC charging in the future?

A. Based on the DCFC load characteristics, a specific rate schedule or special tariff provision is not warranted at this time. Should it become apparent that a separate rate schedule or tariff provision is needed, the Company will endeavor to develop an appropriate rate design at that time.

Q. Will JCP&L offer specific rate schedules or new tariff provisions for medium and heavy-duty EV charging in the future?

A. JCP&L currently has a petition pending before the Board for approval of a medium and heavy-duty charging ecosystem program in BPU Docket No. QO25020100, which proposes the addition of a new electric vehicle charging ecosystem rider ("Rider MHD")

to JCP&L's Current Tariff. Aside from Rider MHD, the Company does not now expect to offer any specific rate schedules or new tariff provisions for medium and heavy-duty EV charging in the future.

IV. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU NO. 14 ELECTRIC ORIGINAL TITLE SHEET

TARIFF for SERVICE

Part I

General Information

Part II

Standard Terms and Conditions

Issued: May 28, 2024 Effective: June 1, 2024

Filed pursuant to Orders of Board of Public Utilities
Docket Nos. ER23030144 and PUC 3346-23 dated February 14, 2024

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I **Original Sheet No. 1**

PART I
GENERAL INFORMATION
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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I **Original Sheet No. 2**

General Information

A - Service Tariff: This tariff for Service ("Tariff") of Jersey Central Power & Light Company, ("Company"), is filed with the Board of Public Utilities of New Jersey ("BPU") pursuant to NJAC 14:3-1.3. The Standard Terms and Conditions set forth in Part II of this Tariff state the conditions under which Service is rendered, and govern the Company's provision of Full Service, Delivery Service and/or other Services to the extent applicable. The Service Classifications and Riders contained in Part III of this Tariff state the basis for computing the charges to Customers for Service. Except where specifically modified by written contract, all applicable provisions of this Tariff constitute, or are a part of, each service contract, express or implied, and both the Customer and the Company shall be bound thereby.

B - Revision of Tariff: The Company may at any time, and in any manner permitted by law and the applicable rules and regulations of the BPU, supplement, terminate, change, or modify this Tariff or any part thereof.

C - Exchange of Information: The Company will, at the Customer's request, explain the provisions of its Tariff and inform the Customer as to the conditions under which Service can be obtained from the Company's system. It is the responsibility of the Customer or his agent, before making his initial electrical installation or planning material changes in an existing installation, to obtain from the Company information regarding the characteristics of available Service, its designation of the point of attachment of the service connection and meter location, and such other information as may be necessary to assure that the Customer's installation will be compatible with the facilities and Service the Company will supply.

D - Statements by Agents: No representative of the Company has authority to modify any provision contained in this Tariff or bind the Company by any promise or representation contrary thereto.

E - Agreements and Contracts: Standard agreements to provide Service shall be in accordance with Parts II and III of this Tariff. As a condition for establishing, continuing, or resuming the provision of Service in a situation where the Company incurs or will incur greater than normal investment cost or operating expense in order to meet the Customer's special or unusual Service requirements, or to protect the Company's system from undue disturbance of voltage regulation or other adverse effects, and in order to avoid undue discrimination, the Company may require an agreement for a longer term than specified in the applicable Service Classification, may require a contribution in aid of construction and may establish such minimum charges and facilities charges as may be equitable under the circumstances.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I **Original Sheet No. 3**

General Information

F – Definitions: The following terms are herein defined for general reference to assist in their application in Parts II and III of this Tariff.

(1) Alternative Electric Supplier: Any person, corporation or other entity, other than the Company, that has applied for and received an electric power supplier license from the BPU.

(2) Applicant: Any person, corporation or other entity that (a) desires to receive from the Company electric generation or any other Service provided for in this Tariff, (b) complies completely with all Company requirements for obtaining electric generation or any other Service provided for in this Tariff, (c) has filed and is awaiting Company approval of its application for Service, and (d) is not yet actually receiving from the Company any Service provided for in this Tariff. An Applicant shall become a Customer for purposes of this Tariff only after it actually starts receiving the applicable Service from the Company under this Tariff.

(3) Beneficiary: The person, corporation or the entity financially benefiting from the service.

(4) Billing Month: Generally, that calendar month in which the majority of the Company's meters are read for the purpose of establishing the electric service usage of Customers for their prior 26 to 35 day period.

(5) Connected Load: The sum of the input ratings of all electric-using devices located on the Customer's premises and which are or can be, by the insertion of a fuse, closing of a switch, or any similar method, connected simultaneously to the Company's Service. Although the manufacturer's nameplate rating may be used to determine the input rating of any particular device, the Company may instead determine the input rating of any device by test.

(6) Contract Capacity: That electrical capacity which the Customer specifies is needed to supply the Customer's requirements for Service and which the Company agrees to furnish through either Full Service or Delivery Service.

(7) Contract Location: Each metering point shall be considered a contract location and shall be metered and billed under a separate service contract. In cases where unmetered service is provided, the Point of Delivery shall be considered a contract location.

(8) Customer: Any person, partnership, association, corporation, or agency of municipal, county, state, or federal government receiving any Service rendered by the Company under this Tariff at a Contract Location. The term "Customer" shall also include Applicant when, in the Company's opinion, the specific provision of this Tariff was intended to be so inclusive. Any Customer receiving Delivery Service shall simultaneously be a customer of an Alternative Electric Supplier.

(9) Delivery Service: The provision of electric distribution and other services by the Company to Customers under this Tariff who purchase their electric generation service from Alternative Electric Suppliers.

Filed pursuant to Orders of Board of Public Utilities
Docket Nos. ER23030144 and PUC 3346-23 dated February 14, 2024

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I Original Sheet No. 4

General Information

(10) End User: A person who receives, uses or consumes service. An end user may or may not be a Customer as defined herein.

(11) Full Service: The provision of electric distribution and other services by the Company to Customers under this Tariff who purchase their electric generation service from the Company.

(12) Line Extension: This term applies to those overhead or underground facilities for the distribution or transmission of electrical energy to serve new Customers or the enlarged load of existing Customers which are constructed by the Company as a specific project (a) on a public highway and/or (b) on a right-of-way over private or public land to serve one or more Customers. Such an extension may be an addition to and/or upgrade of existing facilities or a new installation of facilities. A line extension originates at the pole or point at which it is connected to the existing facilities or where such upgraded facilities are required and it extends to and includes (a) the most remote pole or point from which a "Service Drop" or "Underground Service Connection" is installed, or (b) to the point at which a "Service Lateral" originates.

(13) Point of Delivery: The point at which the Customer receives Service and from which point inward, with respect to the premises served, the Customer assumes responsibility and liability for the presence or use of electricity in the Customer's installation.

(14) Residence: A structure or portion of a structure intended for use as sleeping quarters by a person or persons, and containing cooking and sanitary facilities.

Auxiliary Residential Purposes: Electric loads used on the premises in conjunction with the operation, use, and maintenance of an individual Residence. Such loads may include yard lighting, swimming pool pumps and heaters, saunas, driveway heaters, household workshops, yard maintenance equipment, and garages or outbuildings when used in conjunction with the operation, use, or maintenance of the Residence.

Multiple Residential Structure: A structure containing more than one Residence and having no direct access between them except from the outside or a common hall.

Group Residential Structure: A structure containing a Residence and five or more sleeping quarters intended for rental purposes, and not qualifying as a Multiple Residential Structure.

Individual Residential Structure: A structure containing a Residence and not qualifying as a Multiple Residential Structure or a Group Residential Structure.

Incidental Non-Residential Purposes: Non-Residential loads totaling 10 kW or less and which are less than 30% of the Residential and/or Auxiliary Residential connected load it is metered with**.**

Non-Residential Purposes: Electric loads which do not qualify under "residential purposes" or "auxiliary residential purposes." Such loads shall include but are not limited to, ceramic kilns, electric welders, greenhouses, and loads used for farming, business, professional, avocation, or animal housing purposes.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I **Original Sheet No. 5**

General Information

(15) Service: The term "Service" (generally upper case), as used in this Tariff, references any electricity, or access to electricity, that is provided by the Company pursuant to this Tariff, or anything related to the provision of electricity, or access to electricity, provided or rendered by the Company pursuant to this Tariff. Note that the word "service" (generally lower case) is also used from time to time in this Tariff to reference services rendered by entities other than the Company (such as Alternative Electric Suppliers). The distinction between the Company's Services and other entities' services is apparent from the context, and the use of upper and lower case is intended to aid the reader in taking note of the distinction.

(16) Service Connection: The conductors and equipment for delivering Service from the Company's supply system to the service entrance on the Customer's premises. If overhead, such Service Connection, also known as a "Service Drop," terminates at a fixture or fixtures installed on the Customer's building or structure at a location designated by the Company which will provide the required clearance of the Service Drop conductors with respect to intervening objects or surfaces. An underground Service Connection is the equivalent of the overhead Service Connection and terminates either at the Customer's over-current protective device on the inside of the first foundation wall adjacent to the street on which the Company's mains are situated or at the meter base installed as part of the “Service Entrance”. If the Company's primary or transmission delivery system is directly connected to the Customer's facilities, such as through transformation or circuit breaking facilities which constitute the service connection, the Point of Delivery shall be the point of connection between the Customer's facilities and the Company's facilities, which is usually identified in a written contract that provides for such direct connection. In other instances, the Point of Delivery is as specified in the definition of "Service Entrance."

(17) Service Drop: A Company-owned overhead Service Connection.

(18) Service Entrance or Entrance Facilities: In general, the conductors or accessory equipment by which electricity is carried from the Service Connection to the supply side of the devices protecting the Customer's circuits. If the Service Entrance is owned by the Customer, it is referred to as "Customer's Entrance Facilities" and the Point of Delivery is the junction of the Service Connection conductors with the Service Entrance. If the Service Entrance is owned by the Company, it is referred to as "Company's Service Entrance" and the Point of Delivery is at the supply side of the devices protecting the Customer's circuits. The metering devices are not included as part of the Service Entrance**.**

(19) Service Lateral: The electrical facilities constituting a branch from the Company's system, installed on private property to serve a single Customer. A Service Lateral may be either overhead or underground. If overhead, the Service Lateral originates at the pole or point at which connection is made to the existing system or line extension and extends to the pole or other aerial support where the Service Drop originates. When a secondary underground Service Lateral is owned, installed, and maintained by the Customer, it shall consist of the specified conduit and cable between its connection with the Company's system and the premises where the Service is to be used. A non-secondary overhead or underground Service Lateral may provide a circuit connection to Company-owned or Customer-owned transformers set in a vault or on a pad on the Customer's premises.

JERSEY CENTRAL POWER & LIGHT COMPANY

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General Information

(20) Standby Service: Service that the Customer may receive or may request that the Company furnish in the event of a breakdown, shutdown, failure, or other impairment of a generator on the Customer's premises, from which the Customer normally receives all or a portion of his energy requirements.

(21) Summary Billing: A Service whereby the Company will add together the charges for multiple Full Service accounts maintained by one Customer and provide the Customer with a single bill.

(22) Tampering: Tampering shall mean connecting or causing to be connected by wire or any other device with the wires, cables or conductors of the Company, or connecting, disconnecting or shunting the meters, cables, conductors or other equipment of the Company, without the Company's permission. (See Part II, Sections 5.03, 6.04, 6.05, 6.06, 6.07, 6.08 and 7.03) (See N.J.S.A. 2C:20-8)

JERSEY CENTRAL POWER & LIGHT COMPANY

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General Information

G - Municipalities Served: The following list designates those municipalities in which the Company serves the public through its distribution facilities.

BURLINGTON COUNTY

Chesterfield Twp.
New Hanover Twp.
North Hanover Twp.
Pemberton Boro
Pemberton Twp.
Southampton Twp.
Springfield Twp.
Woodland Twp.
Wrightstown Boro

ESSEX COUNTY
Livingston Twp.
Maplewood Twp.
Millburn Twp.

HUNTERDON COUNTY
Alexandria Twp.
Bethlehem Twp.
Bloomsbury Boro
Califon Boro
Clinton, Town of
Clinton Twp.
Delaware Twp.
East Amwell Twp.
Flemington Boro
Franklin Twp.
Frenchtown Boro
Glen Gardner Boro
Hampton Boro
High Bridge Boro
Holland Twp.
Kingwood Twp.
Lambertville, City of
Lebanon Boro
Lebanon Twp.
Milford Boro
Raritan Twp.
Readington Twp.
Stockton Boro
Tewksbury Twp.
Union Twp.
West Amwell Twp.

MERCER COUNTY
East Windsor Twp.
Hightstown Boro
Hopewell Twp.
Washington Twp.
West Windsor Twp.

MIDDLESEX COUNTY
Cranbury Twp.
East Brunswick Twp.
Helmetta Boro
Jamesburg Boro
Monroe Twp.
Old Bridge Twp.
Sayreville Boro
South Amboy, City of
South Brunswick Twp.
Spotswood Boro

MONMOUTH COUNTY
Aberdeen Twp.
Allenhurst Boro
Asbury Park, City of
Atlantic Highlands Boro
Avon-by-the Sea Boro
Belmar Boro
Bradley Beach Boro
Brielle Boro
Colts Neck Twp.
Deal Boro
Eatontown Boro
Englishtown Boro
Fair Haven Boro
Farmingdale Boro
Freehold Boro
Freehold Twp.
Hazlet Twp.
Highlands Boro
Holmdel Twp.
Howell Twp.
Interlaken Boro
Keansburg Boro
Keyport Boro

MONMOUTH COUNTY (Continued)
Lake Como Boro
Little Silver Boro
Loch Arbour, Village of
Long Branch, City of
Manalapan Twp.
Manasquan Boro
Marlboro Twp.
Matawan Boro
Middletown Twp.
Millstone Twp.
Monmouth Beach Boro
Neptune City Boro
Neptune Twp.
Oceanport Boro
Ocean Twp.
Red Bank Boro
Roosevelt Boro
Rumson Boro
Sea Bright Boro
Sea Girt Boro
Shrewsbury Boro
Shrewsbury Twp.
Spring Lake Boro
Spring Lake Heights Boro
Tinton Falls Boro
Union Beach Boro
Upper Freehold Twp.
Wall Twp.
West Long Branch Boro

MORRIS COUNTY
Boonton, Town of
Boonton Twp.
Butler Boro
Chatham Boro
Chatham Twp.
Chester Boro
Chester Twp.
Denville Twp.
Dover, Town of
East Hanover Twp.

JERSEY CENTRAL POWER & LIGHT COMPANY

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General Information

MORRIS COUNTY (Continued)
Florham Park Boro
Hanover Twp.
Harding Twp.
Jefferson Twp.
Kinnelon Boro
Lincoln Park Boro
Long Hill Twp.
Madison Boro
Mendham Boro
Mendham Twp.
Mine Hill Twp.
Montville Twp.
Morris Twp.
Morristown, Town of
Morris Plans Boro
Mountain Lakes Boro
Mt. Arlington Boro
Mt. Olive Twp.
Netcong Boro
Parsippany-Troy Hills Twp.
Pequannock Twp.
Randolph Twp.
Riverdale Boro
Rockaway Boro
Rockaway Twp
Roxbury Twp.
Victory Gardens Boro
Washington Twp.
Wharton Boro

OCEAN COUNTY
Barnegat Twp.
Bay Head Boro
Beachwood Boro
Berkeley Twp.
Brick Twp.
Dover Twp.
Island Heights Boro
Jackson Twp.
Lacey Twp.
Lakehurst Boro
Lakewood Twp.
Lavallette Boro
Manchester Twp.

OCEAN COUNTY (Continued)
Mantoloking Boro
Ocean Twp.
Ocean Gate Boro
Pine Beach Boro
Plumsted Twp.
Point Pleasant Boro
Point Pleasant Beach Boro
Seaside Heights Boro
Seaside Park Boro
South Toms River

PASSAIC COUNTY
Bloomingdale Boro
Pompton Lakes Boro
Ringwood Boro
Wanaque Boro
Wayne Twp.
West Milford Twp.

SOMERSET COUNTY
Bedminster Twp.
Bernards Twp.
Bernardsville Boro
Branchburg Twp.
Bridgewater Twp.
Far Hills Boro
Green Brook Twp.
Hillsborough Twp.
Peapack-Gladstone Boro
Warren Twp.
Watchung Boro

SUSSEX COUNTY
Andover Boro
Andover Twp.
Branchville Boro
Byram Twp.
Frankford Twp.
Franklin Boro
Fredon Twp.
Green Twp.
Hamburg Boro
Hampton Twp.
Hardyston Twp.

SUSSEX COUNTY (Continued)
Hopatcong Boro
Lafayette Twp.
Montague Twp.
Newton, Town of
Ogdensburg Boro
Sandyston Twp.
Sparta Twp.
Stanhope Boro
Stillwater Twp.
Sussex Boro
Vernon Twp.
Walpack Twp.
Wantage Twp.

UNION COUNTY
Berkeley Heights Twp.
Mountainside Boro
New Providence Boro
Springfield Twp.
Summit, City of

WARREN COUNTY
Allamuchy Twp.
Alpha Boro
Belvidere, Town of
Blairstown Twp.
Franklin Twp.
Frelinghuysen Twp.
Greenwich Twp.
Hackettstown, Town of
Hardwick Twp.
Harmony Twp.
Hope Twp.
Independence Twp.
Knowlton Twp.
Liberty Twp.
Lopatcong Twp.
Mansfield Twp.
Oxford Twp.
Phillipsburg, Town of
Pohatcong Twp.
Washington Boro
Washington Twp.
White Twp

JERSEY CENTRAL POWER & LIGHT COMPANY

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General Information

H – Customer Contact Information:

Emergency / Power Outage Reporting	1-888-544-4877
General Customer Service	1-800-662-3115
Payment Options	1-800-962-0383
Telecommunications Relay Service (TRS) for the Hearing Impaired	711

Morristown General Office
300 Madison Avenue, Morristown, NJ 07962-1911 1-973-401-8200

Customer Billing Questions or Complaints
JCP&L 76 S. Main Street, A-RPC, Akron, OH 44308-1890

Website:
http://www.firstenergycorp.com

Northern Region Business Offices:

Morristown	300 Madison Avenue, Morristown, NJ 07962	**ALL**
Hopatcong	175 Center Street, Landing, NJ 07850	**TELEPHONE**
Phillipsburg	400 Lincoln Street, Phillipsburg, NJ 08865	**INQUIRIES**
		PLEASE USE
Central Region Business Offices:		**CUSTOMER**
Allenhurst	300 Main Street, Allenhurst, NJ 07711	**CONTACT**
Toms River	25 Adafre Avenue, Toms River, NJ 08753	**INFORMATION**
Old Bridge	1345 Englishtown Road, Old Bridge, NJ 08857	**ABOVE**

JERSEY CENTRAL POWER & LIGHT COMPANY

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Filed pursuant to Order of Board of Public Utilities
Docket No. ET24020114 dated June 27, 2024

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

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Section 1 - Service Availability

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NOTE: Unless specifically stated otherwise, Part II of the Company's Tariff (Standard Terms and Conditions) generally describes the responsibilities of and obligations between Customers and the Company. Specific standards governing the relationship between Customers and the Alternative Electric Supplier and between the Alternative Electric Supplier and the Company have been set forth by the BPU and are noted with references to such BPU Order(s) where applicable to the Company's Tariff.

1.01 Characteristics of Service: The standard electrical supply service provided by the Company is alternating current with a nominal frequency of 60 hertz. Not all types of service listed below are available at all locations, and service voltages other than secondary may be specified by the Company under special conditions such as may relate to the location, size, or type of load. The Company may specify the voltage, phase, and minimum and maximum load that it will supply at any particular voltage. The Company will furnish transformation facilities for secondary service up to a maximum of 300 KVA pole-mounted or 2500 KVA pad-mounted per contract location. Contract locations requiring in excess of these limits may, at the Company's discretion, be provided untransformed service, in which case the Customer shall install, own, operate, and maintain the necessary transformation and associated facilities, except metering, in accordance with Company service requirements. Subject to the foregoing limitations, the types of service available with their nominal voltages are:

Secondary Service:

Single-phase	2 wire	120 volts
Single-phase	3 wire	120/240 volts
Single-phase	3 wire	120/208Y volts
Three-phase	4 wire	120/240 volts
Three-phase	4 wire	120/208Y volts
Three-phase	4 wire	277/480Y volts

Primary Service:

Single-phase	2 wire	2400 volts
Single-phase	2 wire	4800 volts
Three-phase	3 wire	2400 volts
Three-phase	4 wire	2400/4160Y volts
Three-phase	3 wire	4800 volts
Single-phase	2 wire	7200 volts
Three-phase	4 wire	7200/12470Y volts
Three-phase	4 wire	7620/13200Y volts
Three-phase	3 wire	13200 volts
Three-phase	4 wire	19900/34500Y volts

Transmission Service:

Three-phase	3 wire	34500 volts
Three-phase	3 wire	115000 volts
Three-phase	3 wire	230000 volts

The Company must always be consulted regarding the type of Service to be supplied.

JERSEY CENTRAL POWER & LIGHT COMPANY

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Section 1 - Service Availability

1.02 Single Point of Delivery: The Company will designate the Point of Delivery and meter location. Service under a particular Service Classification will be supplied to each building or contract location through only one set of Service Connection conductors and metering equipment, except where the Service Classification may require otherwise or where, for economy, engineering, or operating considerations or by reason of applicable codes or governmental regulations, the installation of more than one Service Connection is necessary. Such duplicate or auxiliary delivery sources shall be furnished by separate contract under the applicable Service Classification and special provision. Service so delivered shall be used only at the premises where the Service is connected.

1.03 Compliance with Service Classification: Service provided by the Company shall not be used for purposes other than those recognized within the applicable Service Classification or pursuant to any special provisions under which the Customer is being served. When the use of Service is not in compliance with the terms of any such special provisions or Service Classification, the Customer shall be transferred to and billed under the applicable schedule of charges or disconnected from Service as provided for in this Tariff. (Also see 4.07 and 7.03)

1.04 Residential Purposes: Electric loads required for the operation and use of an individual residence. Such loads may include that for lighting, cooking, appliance operation and water pumping as well as space and water heating. Also see Part I, Section F, Definition (14) for definitions of residence and residential structures.

1.05 Resale of Service: Customers shall not resell Service for profit. Customers who distribute electric energy from their Point of Delivery to other occupants of the premises may install metering at their own expense to determine the energy usage and amount owed to the customer for energy usage at those sub-locations. Where the use of the premises is basically residential, such meters of sub-locations will be permitted only for those buildings constructed prior to January 1, 1978, which are co-operative or condominium residential apartment buildings, or are publicly financed or government-owned. A reasonable administrative charge may be made by the customer to the other occupants for determining and billing them for their energy usage.

For multiple occupancy residential buildings constructed after January 1, 1978, separate metering owned and installed by the Company is required for each dwelling unit as provided in the New Jersey Uniform Construction Code.

1.06 Unusual Conditions: The Company, at its sole discretion, may discontinue or refuse to provide Service to loads which might adversely affect the normal operation of facilities of the Company or its Customers. Service to such loads may be provided where the Customer, at its own expense, has installed corrective equipment in accordance with general or individual non-discriminatory requirements and specifications of the Company. The Company may also discontinue or refuse to supply service to loads so installed or connected that cause an unbalance greater than 10% exists between the phases of the Customer's service. Customers should contact the Company prior to purchasing or connecting motors or other equipment to determine the maximum allowable inrush current and/or to determine the suitability of the equipment to the Company's system. (Also see Section 4.05)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II Original Sheet No. 7

Section 1 - Service Availability

1.07 Curtailable Load Limitation: The curtailable load of all Customers provided for under this Tariff shall not exceed 2.5% of the Company's annual peak load in the preceding calendar year.

1.08 Multiple Services for Transmission Customers: Service will be supplied to several delivery points at the same or different voltages as mutually agreed, providing that such delivery points are connected together by interconnecting lines and transformation facilities which are either owned, operated, and maintained by the Customer, or owned, operated, and maintained wholly or in part by the Company, upon payment to the Company of a monthly charge of 1.5% of the original cost of such facilities as are provided by the Company. Such interconnection by mutual agreement may be operated either normally closed or open, and in either case shall be changed only by or at the direction of the Company for emergency and maintenance purposes. Where such interconnection is available, each separate delivery point will be individually metered, and billing shall be based on the sum of the highest coincident demands and the sum of the kilowatt-hours registered at the individual metering points after correcting for transformation losses. Such meter registrations are not measured at transmission voltage.

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II **Original Sheet No. 8**

Section 2 - Service Applications, Agreements & Contracts

2.01 Application and Connection: All Applicants seeking to receive any type of Service from the Company under this Tariff shall contact the Company and specifically request the type and nature of Service. An Applicant for any Service under this Tariff may be required to sign an application or contract for Service. However, the Company may, in its sole discretion, accept an oral application from an Applicant. Applicants for Service shall supply to the Company all information deemed necessary by the Company from time to time to provide such Service including, but not limited to, connected electrical load, types of electrical equipment, and the mode of operation of the electrical equipment.

Upon the receipt of Service, the Applicant shall become a Customer of the Company. At any time, the Customer shall inform the Company in advance of any proposed additions to (or decreases in) the Customer's Connected Load.

Whenever Service is initiated to any Customer in any particular location or resumed after discontinuance at the request of the Customer, a Service Charge shall be made as specified in Part III of the Tariff.

If a Delivery Service Customer, for whatever reason, receives electric supply from the Company, that Customer will be considered a Full Service Customer beginning with the date on which such electric supply is furnished to the Customer by the Company.

2.02 Forms and Information: The Company will, upon request, explain the provisions of its Tariff and the conditions under which Service can be obtained. It is the responsibility of any Applicant for new or modified Service to obtain from the Company information regarding the characteristics of available Service, the Point of Delivery of Service, its designation of the point of Service Connection and meter location, and such other information as may be necessary to assure that the Customer's installation will be compatible with the facilities and Service the Company will provide before making the initial electrical installation or planning material changes in an existing installation. The Company will furnish such application and contract forms as may be appropriate. The Applicant shall supply all of the information called for by such forms.

2.03 Selection of Service Classification: The Company will assist in the selection of the Customer's applicable Service Classification. In furnishing such assistance, the Company assumes no responsibility whatsoever. If for any reason the Customer fails to make a selection, the Company will assign a Service Classification based upon facts at hand at the time Service is furnished. A Customer may, upon written notice to the Company, elect to change and to receive Service under any other applicable Service Classification or special provision. The Company will bill the Customer under the Service Classification so selected for Service delivered from the date of the next scheduled meter reading, but the Company may refuse to permit any further change in selection of Service Classification or special provision during the next twelve months, except as may be permissible under Section 1.03.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II Original Sheet No. 9

Section 2 - Service Applications, Agreements & Contracts

2.04 Modification or Rejection of Application: The Company may place limitations on the amount and character of Service it will provide, or may refuse to provide Service to new Customers or to any additional load of existing Customers, if it is not able to obtain, install, operate, or maintain the necessary equipment and facilities to provide such Service. The Company, after proper notice, may refuse to initiate Service or may discontinue Service to an Applicant, or to a Customer who is a member of the household or is a business associate, or landlord, of a former Customer then indebted to the Company for Services provided by the Company at any location, if the Company has reason to believe that substantially the same household or business will or does occupy the premises to be or being served and that the purpose of the present or earlier application is or was to circumvent payment of such indebtedness. However, if the household or business is not the same, the Company can only transfer the outstanding balance of amounts owed to the Company for Services provided by the Company to the former Customer of record for Service rendered at the prior location.

2.05 Contract by Use of Service: Receipt and use of Service provided by the Company shall render the recipient a Customer of the Company. If such Service is provided and accepted, or used in the absence of a written agreement for Service approved by the Company, such recipient shall be deemed to have entered into an agreement with the Company, the furnishing, receipt, and use of such Service shall be subject to the provisions of this Tariff and such Customer shall be charged for such Service in accordance with the applicable Service Classification.

2.06 Term of Contract: The term of contract is stated in the applicable Service Classification or in a written agreement. Customers shall give notice of intention to terminate Service to a responsible agent of the Company in accordance with the requirements of any applicable Service Classification or written agreement and, in any event, reasonably in advance of intended Service termination or change in Customer identity. Termination of Service on notice from the Customer, or for any other reason permitted by this Tariff prior to the completion of a contract for Service, shall not relieve the Customer from payment of the charges for the unexpired portion of the term and the same shall be due and payable immediately.

2.07 Unauthorized Use: Unauthorized connection to the Company's facilities, or the use of Service (either metered or unmetered) without Company authorization may be terminated by the Company without notice. The use of Service without notice to the Company shall render the End User or Beneficiary liable for any amount due for Service provided to the premises since the last reading of the meter as shown by the Company's records or for unmetered Service used since the last billing.

2.08 Statements by Agents: No representative of the Company has authority to modify any provision contained in this Tariff or bind the Company by any promise or representation contrary thereto, and the Company shall not be bound thereby.

2.09 Special Agreements: As a condition for establishing, continuing, or resuming the provision of Service in a situation where the Company incurs or will incur greater than normal investment cost or operating expense in order to meet the Customer's special or unusual Service requirements or to protect the Company's system from undue disturbance of voltage regulation or other adverse effects and in order to avoid undue discrimination, the Company may require an agreement for a longer term than specified in the applicable Service Classification, may require a contribution in aid of construction, and may establish such minimum charges and facilities charges as may be equitable under the circumstances. (Also see Section 4.05)

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Section 3 - Billings, Payments, Credit Deposits & Metering

3.01 Measurement of Electricity Consumption: The Service provided to the Customer will be measured separately for each Point of Delivery by metering. Bills will be based upon the registration of such metering equipment except as may be otherwise provided in this Tariff. Such registration shall be conclusive as measuring the quantity of Service received by the Customer except when (i) the metering equipment fails to register or is determined to be registering outside the limits of accuracy prescribed by the BPU, or (ii) the electric service registered on such meter was delivered outside the tenant-Customer's premises without the tenant-Customer's permission (N.J.A.C. 14:4-7.8).. In some instances the Company may, at its sole discretion, allow for unmetered Service. (Also see Sections 3.15 and 3.16)

3.02 Separate Billing for Each Installation: Service provided through each meter shall be billed separately in accordance with this Tariff. Conjunctive billing, which is the combination of the quantities of energy, demand, or other billing elements of two or more meters or Services into respective single quantities for the purpose of billing as if the bill were for a single meter or Service, will not be permitted except where more than one meter has been installed for Company operating reasons. (Also see Sections 1.02 and 3.15)

3.03 Meter Reading and Billing Period: Unless otherwise specified, the charges for Service are stated on a monthly basis. Meters are read on a regular schedule, as nearly as practicable every 30 days. The term "month" as used in this Tariff, generally means the period between any two consecutive regularly scheduled meter readings. The term "billing period" usually refers to the interval of time elapsing between two consecutive meter readings, but it may mean other time intervals, either actual or estimated, taken or made for the purpose of computing the amount due to the Company from the Customer. Bills to Customers will normally be rendered monthly, but the Company may, in its sole discretion, read meters and render bills generally, or to limited groups of Customers, on other than a monthly basis for either experimental purposes or as a regular procedure, after giving reasonable notice to the affected Customers and to the BPU. In such event the monthly charges stated in the applicable service classification shall be prorated to conform to the new billing period. (See NJAC 14:3-7.4)

3.04 Prorating of Monthly Charges: All bills for periods other than 26 to 35 days inclusive will be computed by prorating the monthly charges provided in the applicable service classifications on the basis of the relationship between the number of days in the billing period and 30 days.

3.05 Estimated Bills: Where the Company has not obtained a reading of the meter it may submit a bill for the minimum charge, or estimate the amount of Service provided and submit an estimated bill. Such bill is subject to adjustment on the basis of the actual Service provided as established by the next actual meter reading, or for any unusual circumstances known to have affected the amount of Service provided.

The Company reserves the right to discontinue Service when a meter reading has not been obtained for eight months or more and after written notice is sent to the Customer per NJAC 14:3-7.2. The Company will use all reasonable means to obtain a meter reading before discontinuing Service. (Also see Section 7.03 and NJAC 14:3-3A.1)

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Section 3 - Billings, Payments, Credit Deposits & Metering

3.06 Billing Adjustments: An adjustment of charges due to the Company for Services provided by the Company will be made if a meter is found to be registering as fast; more than two percent. The adjustment will be made corresponding to the percentage error as found in the meter covering the entire period which the meter registered inaccurately, provided such a period can be determined. If such period cannot be determined, a correction shall be applied to ½ of the total amount of billing affected since the most recent prior meter test. No adjustment shall be made for a period greater than the time during which the Customer has received service through the meter in question. Billing adjustments will be in accordance with N.J.A.C. 14:3-4.6 and shall not be for a period of more than six years prior to the time the reason for the adjustment became known to the Company.

3.07 Billing of Charges in Tariff: Unless otherwise designated, the charges set forth in this Tariff shall apply to Service rendered on and after the effective date specified in the applicable Service Classification.

3.08 Payment of Bills: Bills for Service provided by the Company are payable when rendered and are due within fifteen days of the mailing date of the bill or as otherwise prescribed by regulation NJAC 14:3-3A.3. They can be paid at any business office of the Company, to any duly authorized collector or collection agency, by mail, or by electronic funds transfer. If a bill is not paid by the date indicated on the bill, the Company, on not less than ten days written notice, may discontinue service to the Customer after 27 days following rendition of the bill or as otherwise prescribed by regulation. (See NJAC 14:3-3A.3)

Whenever a residential Customer advises the Company that the Customer wishes to discuss a deferred payment agreement because of a present inability to pay a total outstanding bill and/or a security deposit, the Company will make a good faith effort to provide the Customer with a reasonable deferred payment agreement. Either prior to or after the discontinuance of service for non-payment, a residential Customer may be required to pay a down payment of not more than 25% of the total outstanding bill due at the time of the agreement. Deferred payment agreements which extend more than two months must be in writing. The Company is not required to offer or enter into more than one deferred payment agreement in a 12-month period, but the Company may, in its sole discretion, elect to offer more than one such agreement in the same 12-month period. If the Customer defaults on any of the terms of the agreements, the Company may discontinue service after providing the Customer with a notice of discontinuance. (See NJAC 14:3-7.7)

A Customer's failure to receive a bill shall not relieve the Customer of any of the Customer's obligations hereunder.

Where a non-residential Customer requests a deferred payment agreement, the agreement shall be limited to a period of no more than three months, and the Customer may be required to make a partial payment at the time of entering into the deferred payment agreement. The amount of the partial payment shall be no more than one half of the amount past due and owing at that time. The existence of a deferred payment agreement does not relieve the Customer of applicable monthly late payment charges. (See Section 3.19)

3.09 Guarantee of Payment: Where the credit of an Applicant for Service is impaired or not established, or where the credit of a Customer has become impaired, a money deposit or other guarantee satisfactory to the Company may be required as security for the payment of bills for Service before the Company will commence or continue Service. If a residential Customer's Service has been terminated for non-payment of bills, the Company may not condition restoration of Service on payment of a deposit unless said deposit had been included as a charge on prior bills, or prior notice to the Customer had been given. (See NJAC 14:3-3.4)

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Section 3 - Billings, Payments, Credit Deposits & Metering

3.10 Amount of Credit Deposit: The deposit from the Customer shall be not less than twice the estimated or actual bill for a single billing period at the applicable rate. In the case of a Customer taking Service for less than 30 days, a credit deposit may be required in an amount equal to the estimated bill for such temporary period. The Company will issue a receipt to each Customer making a deposit. (See NJAC 14:3-3.4)

3.11 Interest on Credit Deposit: All money deposits under Section 3.09 shall bear simple interest payable at the rate and in the manner specified under NJAC 14:3-3.5(d). Deposits shall cease to bear interest upon termination of Service.

3.12 Return of Credit Deposit: Upon termination of Service and payment in full of all unpaid bills for Service, the Company will return the deposit plus accrued interest, or will deduct from the deposit and interest all amounts due and return the difference, if any, to the depositor. The Company shall have a reasonable time in which to read meters and to ascertain that the obligations of the Customer have been fully performed before being required to return any deposit. The credit deposit is not a floating credit available to be used by the Customer for the payment of interim bills for service, but the Company may apply the deposit and any accrued interest against any unpaid bills and require the Customer, as a condition on continuing Service, to restore the deposit to an amount, determined in accordance with the principles set forth in Sections 3.09 and 3.10, sufficient to secure the payment of future bills. Residential Customer accounts will be reviewed at least once every year and non-residential Customer accounts at least once every two years. Should such review indicate that the Customer has established satisfactory credit with the Company, the credit deposit plus accrued interest, if any, will be returned to the depositor. Such return of a credit deposit shall not serve to waive the Company's right to re-establish the credit deposit as required herein above. The Company may require surrender of the receipt issued when the deposit was made, or in lieu thereof, proof of identity before returning the deposit or any part thereof. (See NJAC 14:3-3.5)

3.13 Final Bill: A Customer intending to discontinue Service shall give the Company reasonable notice thereof and arrange for the reading of the meter. Where the Customer is discontinuing all Service, the reading shall be regarded as a final reading and the Company will read the meter within forty-eight hours of receipt of such notice unless a holiday or a weekend intervenes or the Customer desires otherwise. If, because of conditions occasioned by the Customer, or by reason of compliance with the Customer's request, the final reading of the meter must be obtained outside of regular business hours, the Customer will be subject to the service charges specified in the applicable Service Classification within this Tariff.

Whether or not the Customer gives notice of discontinuance, the Customer shall be liable for Service delivered to the premises until the final reading of the meter can be obtained by the Company. Where the Customer is discontinuing all Service, the bill for Service rendered until the final meter reading, plus all other charges due and any applicable minimum charge for the unexpired term of a contract, is due and payable immediately upon presentation. Where the Service in question is unmetered, a final bill shall be rendered upon discontinuance of Service.

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Section 3 - Billings, Payments, Credit Deposits & Metering

3.14 Taxes on Contributions in Aid of Construction and Customer Advances or Deposits: Any contribution in aid of construction ("CIAC"), Customer advance or deposit, or other like amount received from Customers which shall constitute taxable income as defined by the Internal Revenue Service may be increased to include a payment equal to the applicable current taxes incurred by the Company as a result of receiving such monies, less the net present value of future tax benefits related to the tax depreciation guideline-life applicable to the property constructed with such monies, which for transmission or distribution items shall be taken to be 20 years. The discount rate to be used for such present value calculation will be the Company's last allowed overall rate of return.

3.15 Unmetered Service: Where the Customer's equipment is of such a character and its operation is so conducted that the Customer's use of service at the Point of Delivery is substantially invariable over the period Service is supplied, thus permitting accurate determination of billing quantities by calculation based on the electrical characteristics of such equipment, the Company may omit the installation of metering equipment and, with the consent of the Customer, use the respective quantities, so determined, for billing purposes under the applicable Service Classification. The Customer shall not make any change whatever in the equipment or mode of operation thereof, Service to which is billed in the foregoing manner, without first obtaining the Company's consent in writing. If the Customer changes equipment or mode of operation, any Service to such changed equipment or operation shall be deemed unauthorized use and shall be subject to discontinuance as provided elsewhere in this Tariff.

3.16 Non-measurable Loads: Customers with equipment which creates unusual fluctuations, which cannot be measured by standard metering facilities, shall have the maximum 15-minute demand, monthly KWH, and reactive component calculated for such equipment, and added to any such measured quantities for the Customer's remaining load for billing purposes under the applicable Service Classification.

3.17 Equal Payment Plan for Individual Residential Dwelling Units: The Company may, upon request by a residential Full Service Customer, determine a payment plan of twelve equal monthly payments for the Customer. Monthly payments required under this plan may be revised by the Company one time during the payment plan period as rate changes or special conditions warrant. If actual charges are more or less than the estimated amounts, billing adjustments necessary to provide for the payment of the actual charges due for Service rendered under this plan shall be made in the twelfth month of the plan, or in the event the Equal Payment Plan is terminated, on the next bill. The Company may terminate this plan at any time as to any Customer if any monthly bill rendered to such Customer under this plan is unpaid when the next monthly bill is rendered. (See NJAC 14:3-7.5)

3.18 Returned Payment Charge: A charge of $15 will be assessed against a Customer's account when a check or an electronic payment or other form of funds transfer, which has been issued to the Company, is returned by the bank as uncollectible, or otherwise dishonored by the bank from which the funds were drawn.

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BPU No. 14 ELECTRIC - PART II **Original Sheet No. 14**

Section 3 - Billings, Payments, Credit Deposits & Metering

3.19 Monthly Late Payment Charge: Upon the non-receipt of payment for services provided by the Company or an Alternative Electric Supplier by a Customer receiving Service under Service Classifications GS, GST, GP, GT, SVL, MVL, ISL and LED and receiving a bill for such service rendered by the Company, as opposed to a consolidated bill rendered by an Alternative Electric Supplier, except for government entities, a Late Payment Charge at the rate of 1.5% per monthly billing period shall be applied. This charge will be applied to all amounts previously billed, including any unpaid late payment charge amounts applied to previous bills, which are not received by the Company when the next regular bill is calculated. The amount of the Late Payment Charge to be added to the unpaid balance shall be determined by multiplying the unpaid balance by the monthly Late Payment Charge rate of 1.5%. (See NJAC 14:3-7.1)

3.20 Delinquent Charge: For Customers receiving Service under Service Classifications RS, RT, RGT, GS and GST, a field collection charge will be applied for each collection visit made by the Company to the Customer's premises, except Customers who qualify for protection under the standards set forth in the NJAC 14:3-3A.5 as detailed in the Stipulation of Final Settlement (Docket No. ER95120633).

3.21 Summary Billing: Upon a Customer's request and the Company's approval, a Customer with multiple accounts may receive Summary Billing, in which the billing information for the multiple accounts is reported on a single statement, for the convenience of the Customer. Summary Billing shall not be permitted for any delinquent accounts, and shall be permitted only in those cases where meter reading dates and due dates of the multiple accounts allow for Summary Billing without adversely affecting the timely payment of bills and where summary billing does not have an adverse financial impact on the Company. The Company may, in its sole discretion, discontinue Summary Billing, or charge Customers an additional amount for Summary Billing to offset any actual or potential adverse financial impact on the Company. A single due date for accounts that are billed in summary shall be established by the Company and provided to the Customer. Summary Billing shall not commence unless and until the Customer agrees to the due date established for such Summary Billing.

3.22 Special Billing: The Company shall consider all requests from Customers to deviate from the Company's standard billing practices and procedures, including those described in this Tariff. The Company may, in its sole discretion, agree to provide special billing to a Customer, subject to, a payment by the Customer of all costs associated with the Company providing such special billing.

3.23 Metering: The Company shall maintain, install and operate meters and related equipment as necessary to measure and record the Customer's consumption and usage of all services provided under this Tariff. The Company may, in its sole discretion, install such meters and related equipment (including, but not limited to, telemetering equipment) it deems reasonable and appropriate to provide service to Customers under this Tariff. The Company may, in its sole and exclusive discretion, install such special metering as may be requested by a Customer, subject to the Customer paying all of the Company's material, labor, overheads and administrative and general expenses relating to such facilities.

The Company shall conduct inspections and tests of its meters in accordance with prudent electric practices and as otherwise prescribed by the BPU.

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BPU No. 14 ELECTRIC - PART II Original Sheet No. 15

Section 3 - Billings, Payments, Credit Deposits & Metering

3.23 Metering: (Continued)

If requested by the Customer, the Company may, in its sole discretion, elect to provide kilowatt-hour pulses and/or time pulses from the Company's metering equipment. All costs for providing the meter pulses shall be paid by the Customer. If a Customer's consumption of kilowatts and/or kilowatt-hours increases as a result of interruptions or deficiencies in the supply of pulses for any reason, the Company shall not be responsible or liable, for damages or otherwise, for resulting increases in the Customer's bill.

If requested by a Customer, the Company may, in its sole discretion, elect to provide metering to a service location other than what is presently installed or otherwise proposed to be installed by the Company at that location. All costs for special metering facilities provided by the Company, including, but not limited to, all material, labor, overheads and administrative and general expenses, shall be billed to and paid by the Customer.

3.24 Advanced Metering Opt-Out

Any Full Service Customer or Delivery Service Customer who declines to have an AMI meter installed when notified, requests the transmitter of an AMI meter be disabled or requests an AMI meter be removed for a digital non-AMI meter, will be classified as having opted-out of AMI metering and shall be subject to the following terms:

1.) Monthly Meter Reading – A monthly fee of $15.00 shall apply to any Customer who: refuses to allow the Company to install an AMI meter; requests that the transmitter of an AMI meter be disabled; or requests that an AMI meter be removed.

2.) Meter Replacements – Customers shall be charged a one-time fee of $44.46 for the replacement of an AMI meter with a non-AMI meter. The replacement meter will be manually read. This fee will also apply to any Customer who elects to participate in AMI metering after requesting the removal of such meter.

3.) Access to Premises – Customers who Opt-out of AMI metering must provide reasonable access for meter reading and meter maintenance that free of safety hazard to Customers, the public or the utility personnel or facilities If the Customer fails to provide access for two months in a twelve-month period, then the Customer will be required to: (a) relocate their metering equipment to an external location, at the Customer’s expense; or (b) permit the Company to reinstall an AMI meter or enable the AMI meter transmitter feature.

Customers who are taking service under a time differentiated rate, billed with time dependent rates or are involved in net metered generation will not have the option to opt out of having a smart meter.

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1st Rev. Sheet No. 16

BPU No. 14 ELECTRIC - PART II **Superseding Original Sheet No. 16**

Section 4 - Supply and Use of Service

4.01 Continuity of Service: The Company will use reasonable diligence to maintain a regular and uninterrupted provision of Service, but should the Service be interrupted, curtailed, suspended, or discontinued by the Company for any of the reasons set forth in Section 7 of these Standard Terms and Conditions, or should the Service be interrupted, curtailed, deficient, defective, or fail by reason of any natural disaster, accident, act of a third party, strike, legal process, governmental interference or by reason of compliance in good faith with any governmental order or directive, notwithstanding that such order or directive subsequently may be held to be invalid, or other causes whatsoever beyond its control, the Company shall not be liable for any loss or damage, direct or consequential, resulting from any such suspension, discontinuance, interruption, curtailment, deficiency, defect, or failure. The Company will not be responsible for any damage or injury arising from the presence or the use of Service provided to the Customer by the Company after it passes from the Company's facilities to the Point of Delivery, unless such damage or injury is caused by the sole negligence or willful misconduct of the Company. Any damage or injury arising from occurrences or circumstances beyond the Company's reasonable control, or from its conformance with standard electric industry system design or operation practices, shall be conclusively deemed not to result from the negligence of the Company. Due to the sensitive nature of computers and other electric and electronically controlled equipment, Customers, especially three-phase Customers, are advised to and should provide protection against such variations in power and voltage supply.

Pursuant to P.L. 2023, C. 156, the Company shall not be liable for any damage to person or property attributable to a meter collar adapter installation and operation on Company facilities.

4.02 Temporary Service: Service for a temporary or short term period will be provided and billed under the applicable Service Classification when the Company's available installed facilities are of adequate capacity to render such Service, provided the Customer pays in advance the estimated net cost of installing and removing all facilities provided to furnish such Service. If the total period of temporary Service is less than one month, the total billing for such period shall not be less than the stated monthly minimum of the applicable Service Classification. At the option of the Company, bills for temporary Service may be prorated and rendered at periodic intervals of less than one month and are due and payable upon presentation. The Company's specifications for the Customer's installation are available from the Company upon request.

4.03 Transformation Facilities for Transmission Customers: Where, for the mutual convenience of the Company and Customer, the transformation equipment at a delivery point is utilized by both parties, the Company will provide such facility at a monthly charge of 1.5% of the prorated cost. The prorated cost shall be (1) the product of (a) the highest 15-minute demand (rounded to the next highest 100 KW) established by the Customer on such commonly-used transformation facility since Service was originally established, and (b) the Company's book cost of such commonly-used transformer substation less those items of equipment devoted solely to uses other than supplying the Customer, (2) divided by the maximum capability of the transformation equipment when operating under load conditions. In the event that the transformer bank's maximum capability is altered, either by changes in the transformers, the transformer cooling equipment, or in the characteristics of the Customer's load, item (2) above shall be redetermined to reflect the changed conditions.

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BPU No. 14 ELECTRIC - PART II **Original Sheet No. 17**

Section 4 - Supply and Use of Service

4.04 Emergency Curtailment of Service: The Company may curtail or discontinue the provision of Service to any Customer, upon reasonable notice if possible, in the event it becomes necessary to do so in case of emergencies or in compliance with an order or directive of Federal, State, or municipal authorities. The Company may interrupt Service to any Customer or Customers in an emergency threatening the integrity of its system or to aid in the restoration of Service if, in its sole judgment, such action will alleviate the emergency condition and enable it to continue or restore Service consistent with the public welfare. (Also see Sections 4.01 and 7.02) In the event of an actual or threatened restriction of fuel supplies available to its system or the systems to which it is directly or indirectly connected, the Company may curtail or interrupt Service or reduce voltage to any Customer or Customers if, in its sole judgment, such action will prevent or alleviate the emergency condition. (See NJAC 14:3-3A.1)

4.05 Special Company Facilities: At the Customer's request, or as required, subject to approval by the Company, the Company will furnish and install on its system, special, substitute, or additional facilities to meet the Customer's special or additional requirements or to protect the Company's system from disturbance of standard voltage regulation that otherwise would be caused by the operation of Customer's equipment. When the Company furnishes facilities not normally supplied or when the estimated or actual cost of such special substitute or additional facilities exceeds the estimated cost of the standard facilities that normally would be supplied by the Company without special charge, either (a) the Customer shall pay in a manner to be agreed upon a facilities charge annually amounting to 18% of such additional cost, or (b) by mutual agreement the Customer may pay an amount equivalent to such additional cost, plus applicable taxes. However, alternative (a) shall not be available unless the facilities are such as are commonly and usually transferred from place to place for use in the Company's system or are reasonably capable of reuse. The Customer may also be subject to other monthly or special charges in order to meet their special needs.

4.06 Single Source of Energy Supply: No Customer may maintain or operate any source of electric energy on his premises or at his contract location in a manner whereby such source may become interconnected with the Company's facilities without the prior written approval of the Company. Such prior approval may be conditioned, among other things, on the installation and operation by the Customer at the Customer's cost and expense of such switches and/or protective devices as the Company may deem necessary to prevent injury to persons or damage to property of either the Customer or the Company. Such approved interconnection may be maintained only at the appropriate rates and charges as provided in this Tariff.

4.07 Changes in Customer's Installation: The Customer, prior to making any material increase or decrease in Connected Load, demand, or other conditions of use of Service or change of purpose, arrangement, or characteristics of electrical equipment, shall notify the Company of such intention so that the Company may determine if any changes in its distribution facilities or in the Point of Delivery will be required in order that safe, adequate, and proper Service may be supplied to the Customer under the proposed changed conditions. Prior to starting any work, the Customer or his agent shall submit for the Company's approval sufficient copies as required of the plans of such proposed installations, together with a list of the principal apparatus to be used. The Company will advise the Customer if any feature of the proposed changed conditions would be incompatible with such Service. (Also see Section 5.06) Such proposed changes in the Customer's Service conditions shall not be made effective until they have been approved by the Company.

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1st Rev. Sheet No. 18

BPU No. 14 ELECTRIC - PART II **Superseding Original Sheet No. 18**

Section 4 - Supply and Use of Service

4.08 Customer's Liability to Company: Failure of the Customer to give prior notice of changes in conditions as described in Section 4.07 shall render the Customer responsible and liable for any personal injury and any property damage caused by the changed conditions, including damage to the Company's property and injury to its employees. In those cases where the Customer's bill is based on the connected load, failure to give notice of changes therein will not relieve the Customer from liability for payment of proper charges for Service based upon such changed conditions from the date such change first occurred, nor entitle the Customer to a refund or adjustment if the charges billed exceed the amount that would normally be applicable under the changed conditions.

4.09 Request for Relocation of, or Work on, Company Facilities: When the Company is requested to relocate or work on its facilities and such relocation or work is for the purpose of enabling the Customer to work on or maintain his electrical facilities or building, or perform work or construction safely in the vicinity of Company equipment, the Customer shall pay to the Company, in advance of any relocation or work by the Company, the estimated cost to be incurred by the Company in performing such relocation or work. For work of a routine nature frequently performed within the Company's service area, the Company may specify a flat fee based upon the average costs of performing such work. (Also see Sections 6.04, 6.06, and 6.08)

4.10 Liability for Supply or Use of Electric Service: The Company will not be responsible for the use, care, condition, quality or handling of the Service delivered to the Customer after same passes beyond the point at which the Company's service facilities connect to the Customer's wires and facilities. The Customer shall hold the Company harmless from any claims, suits or liability arising, accruing, or resulting from the supply to, or use of Service by, the Customer.

4.11 Relocation of Meters or Service Equipment: Where meter locations are changed from indoor to outdoor, the Company may permit feeding back from the new meter location to the original Service Entrance. When an existing Service Entrance is to be changed, the old Service shall remain active and properly metered until the old Service is disconnected and the new Service is reconnected. When it is impractical to comply with this requirement, the Company must be contacted and arrangements made to accomplish the changeover. Metered and unmetered conductors will not be permitted in the same conduit or raceway, except in special cases where Company approval has been obtained.

4.12 Liability for Acts of Alternative Electric Suppliers: The Company shall have no liability or responsibility whatsoever to the Customer for any agreement, act or omission of, or in any way related to, the Customer's Alternative Electric Supplier.

4.13 Meter Collars: Pursuant to P.L. 2023, C. 156, the Company shall authorize the installation and operation of a meter collar adapter, as that device is defined by law, and approved by the Company, whether owned by a residential customer, by the Company, or by a third-party, provided that the following criteria are met: (1) the meter collar adapter is qualified to be connected to the supply side of the service disconnect pursuant to the applicable provisions of the National Electric Code; (2) the meter collar adapter is approved or listed by a nationally recognized testing laboratory and is suitable, according to the device's approval or listing documentation, for use in meter sockets that are rated up to 200 amperes; (3) the meter collar adapter is certified to meet all applicable standards, as determined by a nationally recognized testing laboratory; (4) the meter collar adapter does not impede access to the sealed meter socket compartment or the pull section of the service section of the Company's electric meter or switchboard, as applicable; (5) the specific model of meter collar adapter is approved by the Company for installation, as publicly noticed, including notice on the Company's website; and (6) Customers will be directly responsible for any and all costs associated with meter collars.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II Original Sheet No. 19

Section 5 - Customer's Installation

5.01 General Requirements: The Customer's installation must conform to the Company's specifications and all requirements of municipal and State authorities and regulations set forth in the National Electric Code in effect at the time of such installation. The Company will, however, install and maintain facilities on the Customer's premises at the Customer's cost when the Company determines such installation and maintenance to be necessary or more convenient for the delivery of Service and there is mutual agreement as to the installation and maintenance cost. Where for engineering or operating reasons it is necessary or desirable to install a substation, transformers, capacitors, control, protective or other equipment on the Customer's premises in order to supply the Service required by the Customer, the Customer shall provide a suitable place and housing for such facilities. The Company's specifications for the Customer's installation are available from the Company upon request.

5.02 Service Entrance: The Customer's Service Entrance facilities shall extend from the Point of Delivery specified by the Company to an approved entrance switch cabinet located on the Customer's premises. With the exception of metering equipment and related facilities furnished by the Company, all of the facilities necessary to conduct electricity from the Point of Delivery to the Customer's circuits shall be installed, owned, and maintained by the Customer. The Customer must provide and install an approved service head and assure all fittings used in the Service Entrance provide a water-tight connection. At least three feet of wire must be left for the connection to the Service Drop on all services. (Specifications for service installations will be furnished by the Company upon request.)

5.03 Inspection and Acceptance: The Company may refuse to connect with any Customer's installation or to make additions or alterations to the Company's Service Connection when such installation is not in accordance with the National Electrical Code, or with the Company's requirements, or where a certificate approving such installations has not been issued by an electrical inspection authority certified by the New Jersey Department of Community Affairs for the area in which the installation is located, or by a City or County Inspection Authority having exclusive authority to make electrical inspection in such area. (See NJAC 14:3-8.3(g) and (h))

5.04 Special Customer Facilities: The Customer shall furnish at his own expense any special facilities necessary to meet his particular requirements for Service at other than the standard conditions specified under the provisions of the applicable Service Classification. (Also see Section 5.05)

5.05 Regulation of Power Factor: The Company shall have the right to require the Customer to maintain a power factor in the range of 87% to 100% coincident with the Customer's maximum on-peak monthly demand and to provide, at its sole expense, any corrective equipment necessary in order to do so. The Company may inspect the Customer's installed equipment and/or place instruments on the premises of the Customer in order to determine compliance with this requirement, as deemed appropriate by the Company. The installation by the Company of corrective devices necessary for compliance with this provision, shall, as deemed appropriate by the Company, be billed to the Customer under the provisions of Section 4.05. The Company is under no obligation to serve, or to continue to serve, a Customer who does not maintain a power factor acceptable to the Company. (Also see Sections 5.01 and 5.04)

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Section 5 - Customer's Installation

5.06 Change in Point of Delivery: In the event that the Company shall be required by any governmental authority to relocate its distribution facilities or to place any portion of them underground, the Customer shall at its own expense make such changes in its Service Entrance and/or in its underground Service Connection as may be necessary in order to conform to the new Point of Delivery specified by the Company. Any change requested by the Customer in the location of the existing Point of Delivery, if approved by the Company, will be at the expense of the Customer.

5.07 Liability for Customer's Installation: The Company will not be liable for damages to or injuries sustained by the Customer or others, or by the equipment or property of Customer or others, by reason of the condition, character, or operation of the Customer's wiring or equipment, or the wiring or equipment of others.

5.08 Meter Sockets and Current Transformer Cabinets: Upon the Company's designation of a Point of Delivery at which its Service line will terminate, the Customer shall provide, at its sole cost and expense, a place suitable to the Company for the installation of metering and all other electric facilities needed for the provision of electric energy by the Company or an Alternative Electric Supplier. It shall be the Customer's responsibility to furnish, install, and maintain self-contained meter sockets and current transformer cabinets in accordance with Company specifications which are available upon request.

5.09 Restricted Off-Peak Water Heater Specifications: Service supplied under Service Classification RS - Residential Service, Special Provision (a), or Service Classification GS - General Service Secondary, Special Provision (d), must conform to the following requirements as well as any other applicable conditions of Service:

(a) The minimum capacity of the water heater should not be less than 50 gallons.
(b) Should the water heater have two non-inductive heating elements, each shall be controlled by its own thermostat and both shall be electrically interlocked to prevent simultaneous operation, with the upper heating element located to heat the top one-quarter of the tank volume and the lower element located to heat the entire tank.
(c) The upper heating element may be wired to operate during the on-peak as well as off-peak periods, whereas the lower element, or single element (in a one-element water heater), may operate only during the off-peak periods.
(d) The wattage of each heating element shall not be in excess of 30 watts per gallon of tank volume, rounded to the nearest 500 watts.
(e) Service to water heaters will be supplied at single-phase 208 or 240 volts, depending on the voltage available. For the supply of equipment with one tank or a combination of tanks in excess of 250 gallons or in excess of 7500 watts, the Company must be consulted for installation specifications.

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Section 5 - Customer's Installation

5.10 Restricted Controlled Water Heating Specifications: Service supplied under Service Classification RS - Residential Service, Special Provision (b), or under Service Classification GS - General Service Secondary, Special Provision (e), must conform to the following requirements as well as any other applicable conditions of Service:

(a) The water heater shall have two non-inductive heating elements, each controlled by its own thermostat and electrically interlocked to prevent simultaneous operation.
(b) The upper heating element shall be located to heat the top one-quarter of the tank volume and the lower element located to heat the entire tank.
(c) The wattage of each element shall not be in excess of 35 watts per gallon of tank volume rounded to the nearest 500 watts for water heater of 40 gallons or more.
(d) Thirty-gallon water heaters may contain either one or two heating elements, with an element size not to exceed 1500 watts.

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

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Section 6 - Company's Equipment on Customer's Premises

6.01 Ownership, Maintenance and Removal: The Company shall furnish, install and maintain the meters, related equipment and facilities necessary for Service unless otherwise stated. All facilities and equipment supplied by the Company shall remain exclusively its property. The Company may remove such facilities and equipment from the premises of the Customer after termination of Service.

6.02 Customer's Responsibility: Under certain circumstances, it may be necessary for the Company to install equipment on the Customer's premises. This equipment may be placed in vaults, manholes, hand-holes, outdoor substations on concrete pads, etc. These Customer-owned facilities must be constructed in accordance with all applicable codes and to the Company's specifications. Prior to starting work, the Customer or his agent shall submit for the Company's approval plans of such proposed installations, together with a list of the principal apparatus to be used. The Customer shall be responsible for the protection and safe-keeping of the facilities and equipment of the Company while on the Customer's premises and shall not permit access thereto except by duly authorized governmental officials and representatives of the Company. The Customer should notify the Company immediately if any question arises as to the authority or credentials of any person claiming to be a governmental official or a Company representative. Any malfunction or defect in the Company's equipment observed by the Customer should be reported to the Company immediately. (See Section 6.04)

6.03 Access to Customer's Premises: The Company shall have the right to construct, operate, modify, replace and/or maintain any and all facilities it deems necessary to render Service to the Customer and adjoining Customers upon, over, across and/or under lands owned or controlled by the Customer. The Company shall have the right of reasonable access to all property furnished by the Company, at all reasonable times for the purpose of inspection of any premises incident to the rendering of service, reading meters, or inspecting, testing, or repairing its facilities used in connection with providing the Service, or for the removal of its property. The Company shall have the right to enter upon the lands owned or occupied by the Customer for the purpose of moving, removing, replacing, altering, accessing, servicing or maintaining any structures, fixtures, equipment, instruments, meters or other property owned by the Company, above or beneath such lands, and shall have the right to trim, cut, move, clear or destroy any trees, shrubs, plants or other growth on such lands as necessary to keep or prevent same from endangering or interfering with the Company's structures, fixtures, equipment, instruments, meters or other property, or with the providing of safe, adequate and reliable Service. The Customer shall obtain, or cause to be obtained, all permits needed by the Company for access to the Company's facilities. Access to the Company's facilities shall not be given except to authorized employees of the Company or duly authorized governmental officials. During an alleged diversion of Service, it is the Company's responsibility to obtain access to the Company’s equipment in accordance with NJAC 14:3-3.6 and 6.8. (See Section 7.03)

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1st Rev. Sheet No. 23

BPU No. 14 ELECTRIC - PART II **Superseding Original Sheet No. 23**

Section 6 - Company's Equipment on Customer's Premises

6.04 Tampering: In the event it is established that the Company's wires, meters, meter seals, switch boxes, or other equipment (including, but not limited to, revenue protection locks, meters and other devices) on the Customer's premises have been tampered with, the Customer shall be required to bear all of the costs incurred by the Company including, but not limited to, the following: (a) investigations, (b) inspections, (c) costs of prosecution including legal fees, and (d) installation of any protective equipment deemed necessary by the Company. Furthermore, where tampering with the Company's or Customer's facilities results in incorrect measurement of the Service, the Customer shall pay for such Service as the Company may estimate from available information to have been used on the premises but not registered by the Company's meter or meters. Tampering with the Company's facilities is punishable by fine and/or imprisonment under New Jersey law. (See NJAC 14:3-7.8)

6.05 Payment for Repairs or Loss: The Customer shall pay the Company for any damage to or any loss of Company's property located on the Customer's premises caused by the act or negligence of the Customer or his agents, servants, licensees or invitees or due to the Customer's failure to comply with the applicable provisions of this Tariff.

6.06 Service Disconnection and Meter Removal Authorized: A licensed electrician or an electrical contractor, upon notifying the Company, will be authorized to disconnect and permanently reconnect a single-phase secondary overhead service, or to remove a meter that is 200 amps or less. Disconnections or meter removals performed by persons other than authorized licensed electricians, authorized electrical contractors, or authorized Company personnel are prohibited and shall constitute tampering. (See Sections 6.07 and 6.08)

6.07 Reconnection of Service or Replacement of Meter: The Company shall have sole authority to reconnect a service or replace a meter. However, upon contacting the Company, a licensed electrician or electrical contractor may be authorized to reconnect a service or reinstall the meter upon completion of his work as provided in Section 6.06. (See Section 4.09)

6.08 Sealing of Meters and Devices: It is the practice of the Company to seal all meters, meter collar adapters approved by the Company (pursuant to P.L. 2023 c. 156), Service Entrance switches, wiring troughs, or cabinets connected ahead of meters or instrument transformers. When Service is introduced prior to the completion of the wiring, or where Service is discontinued, the Company or its designated agent may seal all Service equipment. No one except an authorized employee of the Company is permitted to remove a Company seal or padlock, except an authorized licensed electrician or authorized electrical contractor as provided in Section 6.06 upon notifying the Company. Sealing of meters and/or devices by persons other than authorized licensed electricians, authorized electrical contractors, or authorized Company personnel or its designated agents is prohibited and shall constitute tampering. (See Section 6.06).

6.09 Power Disturbance Protection Service: The Company shall offer to provide the following to Customers which request power disturbance protection: (a) diagnostic services to identify the probable cause of electrical disturbance, (b) engineering analysis and design to develop a power conditioning solution, (c) electrical system modification and/or power conditioning equipment installation, and (d) maintenance of the power conditioning systems. Charges for such Service shall be not less than the actual cost to provide such Service. The Company shall not be liable for damage or injury arising from the improper use of power disturbance protection/conditioned power service, systems or equipment, or for any costs or damages attributable to injury or the loss of the Customer's business, production or facilities resulting from the failure of power disturbance protection/conditioned power service, systems or equipment.

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Section 7 - Suspension or Discontinuance of Service

7.01 Work on Company's Facilities: The Company may, upon reasonable notice when it can be reasonably given, suspend, curtail, or interrupt Service to a Customer for the purpose of making repairs, changes, or improvements to or in any of its facilities either on or off the Customer's premises.

7.02 Compliance with Governmental Orders: The Company may curtail, discontinue, or take appropriate action with respect to Service, either generally or as to a particular Customer, as may be required by compliance in good faith with any governmental order or directive, and shall not be subject to any liability, penalty, or payment, or be liable for direct or consequential damages by reason thereof, notwithstanding that such instruction, order or directive subsequently may be held to be invalid or in error. Verbal or written orders of police, fire, public health, or similar officers, acting in the performance of their duties, shall be deemed to come within the scope of this subsection. (See Sections 4.01 and 4.04)

7.03 Customer Acts or Omissions: The Company may, upon giving reasonable notice to the Customer when it can be reasonably given, suspend or discontinue Service and remove the Company's equipment from the Customer's premises for any of the following acts or omissions:

(a) Non-payment of any valid bill due from the Customer or the Customer's resident spouse for Service furnished by the Company at any present or previous location. However, non-payment for business Service shall not be a reason for discontinuance of residential Service, except in cases of diversion of Service. (See Section 3.08)
(b) Tampering with any of the Company's facilities. (See Section 6.04)
(c) Fraudulent representation or application in relation to the use of Service. (See Section 1.03)
(d) Moving from the premises, unless the Customer has requested the Company to continue Service at the Customer's expense. (See Section 2.06)
(e) Resale, transfer, or delivering any part of the Service supplied by the Company to others without the Company's permission. (See Section 1.05)
(f) Refusal or failure to make or increase an advance payment or credit deposit as provided for in this Tariff. (See Section 3.09)
(g) Refusal or failure to contract for Service when reasonably required by the Company to do so. (See Section 2)
(h) Connecting and operating equipment so as to produce disturbing effects on the Company's system or Service to other Customers. (See Section 1.06)
(i) Refusal or failure to comply with any provisions of this Tariff.
(j) Where, in the Company's opinion, the condition of the Customer's installation presents a hazard to life or property.
(k) Refusal or failure to correct any faulty or hazardous condition of the Customer's installation.
(l) Refusal of reasonable access to Customer's premises for necessary purposes in connection with rendering of Service, including meter installation, reading or testing, or the maintenance or removal of the Company's property.

Failure by the Company to exercise its rights shall not be deemed a waiver thereof. (See NJAC 14:3-3A.1)

JERSEY CENTRAL POWER & LIGHT COMPANY

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Section 7 - Suspension or Discontinuance of Service

7.04 Reconnection of Service: When Service has been discontinued by reason of any act or omission or default of the Customer, the Company will not restore service to the Customer's premises until the Customer has made proper application therefor and has rectified the condition or conditions that caused the discontinuance. It is further required that the Customer shall have paid all amounts due as provided in this Tariff including the Service Charge of the applicable Service Classification to reimburse the Company in part for the cost of special handling of the account and of the special costs associated with the disconnection and reconnection of Service.

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BPU No. 14 ELECTRIC - PART II **Original Sheet No. 26**

Section 8 - Service Connections

8.01 General: This Section governs situations in which the Company's distribution lines and facilities are of adequate capacity to serve the Customer's load and are located adjacent to the Customer's premises. In these situations, the connection between the Company's system and the Customer's installation shall be made by the Company and established in accordance with the provisions of this Section.

8.02 Overhead Service Connection: The Company will install, connect, and maintain at its own cost and expense not more than one Service Drop for each contract location. The Company shall not be required to install a Service Drop where its length would exceed the safe distance over which a single span of Service Drop conductors can be placed.

8.03 Underground Secondary Service Connection (other than a manhole duct system) to Serve an Individual Residential Customer/Applicant: (a) A residential Customer or Applicant electing an underground Service Connection instead of an overhead Service Connection can elect to install such connection at his/her own cost and expense in accordance with the Company's specifications for such construction. At the Customer's option, the Company will install and connect such underground Service Connection, upon the Customer making a non-refundable contribution, as described in (b) below. In either case, the Company will assume ownership and responsibility for maintenance, including replacement when appropriate, at the Company's expense, of the underground Service Connection upon connection to the Company's system (subject to receipt of requisite easements, rights of way or the like, at no cost to the Company). In addition, at the Customer's option, the Company will assume ownership and responsibility for maintenance, including replacement when appropriate, at the Company's expense, of all private residential underground Service Connections installed prior to the date of this tariff sheet (subject to receipt of requisite easements, rights of way or the like, at no cost to the Company). In connection with any Company work performed under this Section 8.03, whether on Company-owned or Customer-owned facilities, the Company must first be granted the right by the Customer to trim or remove vegetation and to remove structures or other obstructions that interfere with such work and the Company will not be responsible for the costs of repair, replacement or restoration thereof.

(b) The non-refundable contribution will be equal to the predetermined unit cost differential of furnishing such facilities underground instead of overhead. If the Customer provides the trench, the underground Service Connection charge will be credited accordingly.

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Section 8 - Service Connections

8.04 Underground Distribution Service Connection to Serve a Non-Residential Customer: Where a non-residential Customer or Applicant elects such underground Service Connection instead of an overhead Service Connection, or where an overhead or secondary network system is not available, the Customer or Applicant, or the Company at the Customer or Applicant's discretion, must install such connection at the Customer or Applicant's own cost and expense in accordance with the Company's specifications for such construction. The Service Connection will be made by the Company, and shall be owned and maintained, and when necessary, relocated in accordance with the Company's specifications, by Customer at the Customer's own cost and expense.

8.05 Underground Distribution Service Connection (other than a manhole duct system) in Residential Subdivision: Where distribution circuits have been extended underground pursuant to Tariff Part II, Section 10, the Service Connection shall be installed underground as part of the entire electrical system for the development upon payment of the applicable charges computed in accordance with Appendix A of these Standard Terms and Conditions.

8.06 Conventional Underground Service Connection (Secondary Network System): If a Customer's or Applicant's facility is located in a designated network system, one conventional underground Service Connection to each contract location will be provided by the Company without cost to the Customer which shall terminate at a point not more than 30 feet distant from the curb, measured at right angles to the curb, nearest the point of connection to the Customer's facilities, provided, however, that the Company will not supply a Service Connection in whole or in part under or within a building except that portion extending through the building wall. When the required length of Service Connection exceeds the foregoing, the Customer shall have the option of terminating his facilities at either (1) a splice box acceptable to the Company installed, owned, and maintained by the Customer at a point within the distance limit described above, or (2) at the discretion of the Company, in the nearest available splice box or manhole provided in and as part of the Company's normal underground distribution system. All connections between the Customer's and Company's facilities shall be made by the Company.

JERSEY CENTRAL POWER & LIGHT COMPANY

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Section 9 - General Interconnect Requirements for On-Site Generation

9.01 The following requirements and standards for connection of generating facilities located on Customer's premises to the Company system shall be met to assure the integrity and safe operation of the Company system with no deterioration to the quality and reliability of service to other Customers. The operation of the generation facility should be done in a competent manner, such that the Company system as a whole is protected.

9.02 All small power producers or cogenerators shall make application to the Company for approval to interconnect their facilities with the Company system.

9.03 The Company shall require the following as part of the application:

(a) Plans and specifications of the proposed installation.
(b) Single line diagram and details of the proposed protection schemes.
(c) Instruction manuals for all protective components.
(d) Component specification and internal wiring diagrams of protective components if not provided in instruction manuals.
(e) Generator data required to analyze fault contributions and load current flows including, but not limited to, equivalent impedances and time constants.
(f) All protective equipment's ratings if not provided in instruction manuals.
(g) Evidence of insurance satisfactory to the Company.
(h) An agreement to indemnify and hold harmless the Company from any and all liability or claim thereof for damage to property, including property of the Company and injury or death to persons resulting from or caused by the presence, operation, maintenance or removal of such installation.

9.04 The Company shall within 30 days from the receipt of all required data from the Applicant either approve or reject in writing the application for connection to the Company system. Rejection of an application shall state with specificity the reasons for such rejection. Connection to the Company system will be permitted only upon obtaining the formal approval of the Company. The Company may require the execution of a formal application form and/or interconnection agreement by the Customer.

9.05 The installation of the generation facilities must be in compliance with the requirements of the National Electrical Code and all applicable local, State and federal codes or regulations. The installation shall be undertaken and completed in a workmanlike manner, and shall meet or exceed industry acceptance standards of good practice. The provisions of the National Electrical Safety Code and the standards of the Institute of Electrical and Electronics Engineers, National Electrical Manufacturers Association and the American National Standards Institute shall be observed to the extent that they are applicable. Prior to connection, the Company must be provided with evidence that electrical inspection by an authorized inspection agency indicates that the above items were completed in a manner satisfactory to the Company.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II **Original Sheet No. 29**

Section 9 - General Interconnect Requirements for On-Site Generation

9.06 The generation facility shall have the following characteristics:

(a) Interconnection voltage shall be compatible and consistent with the system to which the Company determines the generation facility is to be connected.
(b) The generation facility shall produce 60 Hertz sinusoidal output compatible with the Company system to which the facility is to be connected.
(c) The generation facility must provide and maintain automatic synchronization with the Company system to which it is to be connected.
(d) The break point between the generation facilities producing single-phase or three-phase output shall be in accordance with existing Company motor specifications or as otherwise specified by the Company.
(e) At no time shall the operation of the facility result in excessive harmonic distortion of the Company wave form. Total harmonic distortion greater than 5% shall be deemed excessive and shall result in disconnection of the facility from the Company system.
(f) The installation of power factor correction ("PFC") capacitors at the facility may be required under conditions to be determined by the Company when necessary to assure the quality and reliability of service to other Customers. The cost of PFC capacitors shall be borne by the Customer.
(g) The cost of supplying and installing 15-minute integrated generation output metering, and any other special facilities or devices occasioned by the generation facility which the Company may deem necessary on its system, such as telemetry and control equipment, shall be borne by the Customer.

9.07 The Customer shall provide automatic disconnecting devices with appropriate control devices which will isolate the facility from the Company system within a time period specified by the Company for, but not necessarily limited to, the following conditions:

(a) A fault on the Customer's equipment.
(b) A fault on the Company system.
(c) A de-energized Company line to which the Customer is connected.
(d) An abnormal operating voltage or frequency.
(e) Failure of automatic synchronization with the Company system.
(f) Loss of a phase or improper phase sequence.
(g) Total harmonic content in excess of 5%.
(h) Abnormal power factor.

The devices shall be so designed and constructed to prevent reconnection of the facility to the Company system until the cause of disconnection is corrected.

9.08 The Company shall reserve the right to specify settings of all isolation devices which are part of the generation facility.

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Section 9 - General Interconnect Requirements for On-Site Generation

9.09 The Company shall require initial inspection and testing as well as subsequent inspection and testing of the facility's isolation and fault protection systems at the Customer's expense on an annual basis. Maintenance of these systems must be performed and documented by the Customer at specified intervals to the satisfaction of the Company. The Company shall reserve the right to disconnect the Customer and/or the generation equipment from the Company system for failure to comply with these inspections, testing and maintenance requirements.

9.10 The Customer is solely responsible for providing adequate protection for the equipment located on the Customer's side of the interconnection system. This protection shall include, but not be limited to, negative phase sequence voltage on three-phase systems.

9.11 The Customer shall provide a Company-controlled disconnecting device providing a visible break on the Company side of the interconnection system. The Company shall require that this device accept a Company-provided padlock. The Company may also require manual operation of the device when required. The Company shall require this device to be labeled "Cogeneration Disconnection Switch" and located outside the facility such that 24-hour access is possible.

9.12 The Customer shall agree to grant access to the Company's authorized representative during any reasonable hours to install, inspect and maintain the Company's metering equipment.

9.13 The Customer must satisfy, and shall be subject to, all terms and conditions of the Company's Tariff for Service.

9.14 No wind generator, tower structure or device shall be installed at a location where, in the event of failure, it can fall in such a manner as to contact, land upon, or interfere with any Company lines or equipment.

9.15 The Customer shall maintain or cause to be maintained the generator and its associated structures, wiring and devices in a safe and proper operating condition so that the installation continues to meet all the requirements contained herein.

9.16 When and if any controversy arises as to the interpretation and application of these requirements and standards, the matter may be referred to the BPU for determination.

9.17 The Company reserves the right to modify or replace the Customer's service meter to prevent reverse registration from the Customer's generation facility. Customers desiring to sell power to the Company should refer to Rider QFS - Cogeneration and Small Power Production Service.

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Section 10 – Extension of Company Facilities (NJAC 14:3-8)

10.01 General Information: Where a line extension is necessary to provide Service to a Customer or Applicant or group of Customers, and where the request is for an extension of Company facilities to serve new customers, or where the request is for an expansion, upgrade, improvement, or other installation of plant and/or facilities by an Applicant, the procedures set forth in this Section 10 shall be utilized as a guide to determine the extent of any refundable deposit or non-refundable contribution, which may be required from the Customer or Applicant pursuant to NJAC 14:3-8. The Company shall not be precluded from entering into a mutually favorable agreement with the Customer or Applicant when it is deemed that a portion of the investment is for purposes of system improvement. This Section 10 does not apply to installation of special facilities or back-up systems which are not normally supplied by the Company. When such facilities or back-up systems are requested by the Customer, Section 4.05 shall be applicable.

For purposes of this Section 10, the following defined terms are exclusively for use in connection with this Section. Other definitions, as provided in Part I of the Company's Tariff for Service, may also be applicable to any Applicant under this Section and, where appropriate, should be used in conjunction with these terms.

The term "Applicant" means a person or an entity that requests Extension Service from the Company. An Applicant may or may not be the End User or Customer of the Company.

The term "Extension Service" refers to the construction or installation of electric distribution plant and/or facilities by the Company used to convey Service from existing or new plant and/or facilities (and includes the new plant and/or facilities themselves) to a structure or property for which the Applicant has requested Service in response to (i) an application for Extension Service from an Applicant to serve new customer(s) and/or (ii) an application for Extension Service requesting expansion, upgrade, improvement, or other installation of plant and/or facilities to serve existing customer(s). The Extension Service begins at existing plant and/or facilities and ends at the point of connection to or with the Service Connection, and includes the meter.

The term "Extension Cost" refers to the cost of construction and installation of the Extension Service based on the Company's "standard least cost design" criteria, using the Company's unitized or actual cost for materials and labor (both internal and external) employed in the design, construction, and/or installation of the Extension Service, including, but not limited to, Service Connection (subject to Section 8), metering-related costs, and including overheads directly attributable to the work, and the loading factors, such as those for mapping and design. Extension Costs may be apportioned based upon load depending on factors such as the Applicant's needs as compared to the Company's need to enhance or improve reliability, or the needs of other Applicant(s) who may be using the same facilities.

The term "refundable deposit" pertains to the non-interest bearing monies, which must be increased in accordance with Part II, Section 3.14 to provide for the associated income tax liability, that the Applicant must advance prior to the start of construction. The entire refundable deposit amount is subject to refund as set forth herein. Any portion of the refundable deposit remaining after the tenth year of service, as provided in this Section 10, is no longer subject to refund, and becomes the property of the Company. In no event shall more than the original refundable deposit be refunded.

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BPU No. 14 ELECTRIC - PART II **Original Sheet No. 32**

Section 10 – Extension of Company Facilities (NJAC 14:3-8)

10.01 General Information: (Continued)

A “non-refundable contribution," which the Applicant must pay in full prior to construction, becomes the property of the Company and is not subject to refund. All non-refundable contributions must be increased in accordance with Part II, Section 3.14 to provide for the associated income tax liability.

The term "distribution revenues" utilized in this Section 10, as defined by the BPU, shall mean the total revenue, plus related sales and use tax, collected by a regulated entity from a Customer, minus basic generation service charges, plus sales and use tax on the basic generation service charges, and, unless included with basic generation service charges, transmission charges derived from Federal Energy Regulatory Commission (FERC) approved transmission charges, plus sales and use tax on the transmission charges, assessed in accordance with the Company’s Tariff for Service. This definition refers to the total amount of Delivery Service charges (which include Sales and Use Tax) from Customer (s), as provided in the applicable rate schedule in Part III of the Company’s Tariff for Service.

The term "underground distribution" refers to buried distribution conductors with associated above-grade equipment.

The term "conventional underground" refers to a secondary network installed in a complete manhole and duct system with all equipment below grade level and is generally located in central sections of the more urban communities.

The term “standard least cost design” refers to the Company’s design criteria for an overhead extension of its facilities, which is based upon then-existing Company specifications as contained in the Company’s Construction Standards, Material Specifications, and Distribution Engineering Practices. These standards are developed in compliance with the current edition of the National Electrical Safety Code in order to provide reliable electric service in a cost-effective manner.

The term “alternate design” refers to an Applicant’s request for Extension Service in a particular manner that exceeds the Company’s “standard least cost design” criteria, including, but not limited to, underground requirements and the removal of existing facilities. An example of an “alternate design” requested by an Applicant would be the installation of a pad-mounted transformer adjacent to a parking lot behind a building, rather than at the front corner closest to the Company’s existing distribution circuit. The difference in cost between the “alternate design” and the “standard least cost design” shall, in all cases, be paid in full by the Applicant as a non-refundable contribution.

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Section 10 – Extension of Company Facilities (NJAC 14:3-8)

10.02 Rights-of-Way: The Company shall not be required to extend or relocate its facilities for the purpose of rendering Extension Service to Applicants until rights-of-way or easements satisfactory to the Company have been obtained from government agencies and property owners to permit the installation, operation, and maintenance of the Company's lines and facilities. In connection with granting to, or obtaining for, the Company, without charge, such rights-of-way or easements as necessary for the Company's lines and facilities to be placed upon, over, across, or under property as necessary to provide the Extension Service, Applicants requiring Extension Service shall perform all initial vegetation clearance and trimming. The Company shall also be granted the right to trim or remove vegetation and to remove structures or other obstructions that might subsequently interfere with such lines and facilities, the right of access and entry without notice for Company agents and equipment necessary in the exercise of privileges under the grant, and the right to use and extend the Company's lines and facilities, and install additional lines and facilities, as deemed necessary by the Company in order to provide Service to other Customers. Any right-of-way or permit fees, either initial or recurring, or charges in connection with rights-of-way for providing Extension Service to an Applicant, shall be paid for by the Applicant.

10.03 Extension Service to the Boundary of a Subdivision (Residential and Non-Residential): Such an extension shall normally be provided overhead on public right-of-way and/or private property based upon the Company's standard least cost design criteria, but shall not be provided underground on public right-of-way unless required of, or approved by, the Company.

If the Applicant requests Extension Service that exceeds the Company's standard least cost design criteria, and the Company approves the request, the Applicant shall be required to make a non-refundable contribution equal to the additional cost of the alternate design.

The Company may require a refundable deposit of the Extension Cost, prior to construction, to be refunded as provided in Sections 10.04 or 10.05, as applicable.

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Section 10 – Extension of Company Facilities (NJAC 14:3-8)

10.04 Extension Service within a Residential Subdivision: Such an extension shall not be provided overhead. It shall be provided underground based upon the Company's underground design criteria, on public right-of-way and/or private property. This Section is applicable only for new, predominantly residential areas where all the applicable provisions of the Standard Terms and Conditions of this Tariff and any applicable provisions of the New Jersey Administrative Code (NJAC) are complied with.

The Applicant shall make a non-refundable contribution for the construction cost differences between the overhead and the underground design in accordance with Appendix A of Part II of this Tariff.

If the Applicant has not obtained sale contracts for at least 20% of the total units, the Company may require a refundable deposit equal to the Extension Cost using the total unitized cost for the equivalent overhead construction.

Any refundable deposit received from the Applicant will be refunded as follows: One year after the first connection of a completed premise occupied by a bona fide owner or a responsible tenant who has entered into a contract with the Company for Service, the Company will refund a sum equal to ten times total actual distribution revenues from all such bona fide owner(s) or responsible tenant(s) during such contract year, up to (but not in excess of) the refundable deposit amount. Refunds in subsequent years, for up to nine additional years after the first year, will be equal to ten times the positive difference after subtracting: 1) the highest total actual distribution revenues that was used for calculating the refund in any previous year, from 2) the total actual distribution revenues from all such bona fide owners or responsible tenants during each such subsequent year, up to (but not in excess of) the remaining refundable deposit amount.

10.05 Extension Service to Serve Non-Residential Customers (including within Non-Residential Subdivisions), Multi-unit Residential Apartment Buildings, and Three-Phase Individual Residential Customers: Such an extension will be provided overhead based upon the Company's standard least cost design criteria, but may be provided underground as an alternate design, but shall not be provided underground on public right-of-way, unless required of, or approved by, the Company. When Extension Service is provided underground pursuant to this Section 10.05, the Applicant, or the Company at the Applicant's discretion (and at the Applicant's own cost and expense consistent with Section 10.01), shall provide all trenching and backfill in accordance with the Company's specifications.

If the Applicant requests Extension Service that exceeds the Company's standard least cost design criteria, and the Company approves the request, the Applicant shall be required to make a non-refundable contribution equal to the additional cost of the alternate design.

The Company may require a refundable deposit equal to the Extension Cost. The refundable deposit under this Section 10.05 shall be eligible for refund, up to (but not in excess of) the refundable deposit amount, as follows: At the end of the first year, the Company will refund from the refundable deposit an amount equal to ten times the total actual distribution revenues billed during that period. At the end of each subsequent year, for an additional nine years, a refund will be equal to ten times the positive difference after subtracting: 1) the highest total actual distribution revenues that was used for calculating the refund in any previous year, from 2) the total actual distribution revenues billed during each such subsequent year, up to (but not in excess of) the remaining refundable deposit amount.

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Section 10 – Extension of Company Facilities (NJAC 14:3-8)

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10.06 Extension Service to Serve a Single-Phase, Individual Residential Customer: Such an extension shall be provided overhead based upon the Company's standard least cost design criteria, and may be provided underground as an alternate design, but shall not be provided underground on a public right-of-way. When Extension Service is provided underground pursuant to this Section 10.06, the Applicant shall be required to provide all trenching and backfill in accordance with the Company's specifications.

The difference in cost between the alternate design and the Company's standard least cost design shall be paid in full by the Applicant as a non-refundable contribution.

When provided overhead on a public right-of-way, the Extension Service will be provided without charge or deposit requirement. When provided overhead on private property, the Extension Service will be provided without charge when the Extension Cost, based on the distance measured from the property line to the dwelling location, does not exceed ten times the estimated annual distribution revenues. A refundable deposit may be required from the Applicant for any Extension Cost in excess of ten times the estimated annual distribution revenues.

The refundable deposit under this Section 10.06 shall be eligible for refund, up to (but not in excess of) the refundable deposit amount, as follows: At the end of the first year, the Company will refund from the refundable deposit an amount equal to ten times the total actual distribution revenues billed during that period, less the estimated annual distribution revenues (used as the basis for the initial refundable deposit calculation). At the end of each subsequent year, for an additional nine years, a refund will be equal to ten times the positive difference after subtracting: 1) the highest total actual distribution revenues used for calculating the refund in any previous year, from 2) the total actual distribution revenues billed during each subsequent year, up to (but not in excess of) the remaining refundable deposit amount.

10.07 Extension Service within Conventional Underground Area: Such an extension for 600 volt systems necessary on public right-of-way shall be installed without charge or deposit requirement. Such extensions shall not be provided on private property or for other than 600 volt systems.

10.08 Extension Service Initiation: The Company shall not commence construction of the Extension Service until (a) it has received and accepted an application for service; (b) the Applicant has completely executed appropriate contracts for Service, including, but not limited to, Extension Service as set forth in this Section 10; (c) the Applicant has paid any and all associated Extension Costs or other charges, whether by way of a refundable deposit or a nonrefundable contribution as applicable; and (d) the Applicant requesting the Extension Service has furnished to the Company satisfactory rights-of-way over, across, through, in and/or on property that are acceptable to the Company and necessary for the construction, maintenance and operation of the Extension Service.

10.09 Grading Requirements: The Applicant shall perform or arrange and pay for all Company-directed rough grading in accordance with the Company's specifications for underground lines and facilities as said specifications shall be modified by the Company from time to time. The Company's specifications are available from the Company upon request.

10.10 Exceptions: No deviations from the Company's standard construction practices shall be permitted without the Company's approval. Any Company-approved deviations from said construction practices shall be at the Applicant's sole expense.

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JERSEY CENTRAL POWER & LIGHT COMPANY

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Section 11 – Third Party Supplier Standards

11.01 Tariff Governs: The Company's BPU-approved Third Party Supplier Agreement and Customer Account Services Master Service Agreement will be governed by reference to this Tariff for Service.

11.02 Uniform Agreement: The Company shall offer the same BPU-approved Third Party Supplier Agreement and Customer Account Services Master Service Agreement to all licensed entities that seek to serve as Alternative Electric Suppliers in the Company's service area by providing electric generation service to Customers located therein.

11.03 Procedure for Agreement Modification: Modifications of the Supplier Fees and Charges contained in the Company's Third Party Supplier Agreement shall be made in accordance with applicable BPU Orders, including the BPU Order dated August 17, 1999 (Docket No. EO97070460). Other modifications to the Company's Third Party Supplier Agreement must be approved by the BPU in accordance with the standards set forth in the aforementioned Order, as follows, or as otherwise directed by the BPU.

The Company shall file a written request for BPU approval of intended modifications (the "Request") with the Board. The date of filing shall be referenced herein as the "Filing Date." A copy of the filing shall simultaneously be provided, by regular mail, facsimile, hand delivery, or electronic means, to the Division of the Ratepayer Advocate, Public Service Electric and Gas, Conectiv, Rockland Electric, and to all BPU-licensed Alternative Electric Suppliers (using a list of addresses for the Alternative Electric Suppliers that shall be maintained by the BPU and made available to the Company). The mode(s) of transmission shall be selected to effectuate actual delivery of the copies within 48 hours of filing with the Board.

Should the Ratepayer Advocate or any BPU-licensed Alternative Electric Supplier wish to contest the Request, the contesting entity must file its reasons for contesting the Request, in writing, with the BPU and simultaneously serve copies thereof upon the Company and the Ratepayer Advocate. This must be done within 17 days of the Filing Date. Service upon the Company shall be made by way of the Company representative who filed the Request.

Within 45 days of the Filing Date, the BPU may issue a Suspension Order stating that the Request requires further study. Such determination would put the Request on hold, pending future action by the Board.

If the BPU does not take action on the Request within 45 days of the Filing Date, the Company may implement the intended modifications, although the BPU retains the authority to make a determination on the Request in the future.

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Section 12 – Net Metering Installations

[Please Note the use of lower case "customer" or "customers" tracks the form of usage in the applicable Board regulations, and is included within the meaning of the term Customer as defined in this Tariff.]

12.01 General: For the purpose of this Section of the Tariff for Service a Customer-generator is an electricity customer such as an industrial, commercial or residential customer that generates electricity using Class 1 renewable resources as defined in NJAC 14:8-1.2 on the customer's side of the meter. Net metering, as defined in Section 12.02 below, provides for the billing or crediting, as applicable, of energy usage by measuring the difference between the amount of electricity delivered by the Company to a Customer-generator, as defined in Section 12.02 below, in a given Billing Month and the electricity delivered by a Customer-generator into the Company distribution system. The Company reserves the right to select and supply the type of meter(s) that will enable the net metering of electricity as described above.

The Customer generator shall be responsible for all interconnection costs as defined in NJAC 14:8-5.7 et seq., which shall be in addition to any other charges applicable to meet service requirements. For customers eligible for Net Metering the term usage as applied in Section 2.05 shall mean net usage as determined by Net Metering. It is the Customer-generator's responsibility to know all of the rules associated with the provision of net metering service.

12.02 Limitations and Qualifications for Net Metering: "Net metering" means a system of metering and billing for electricity in which the Company 1) credits a customer-generator at the full retail rate for each kilowatt-hour produced by a Class 1 renewable energy system installed on the customer-generator's side of the electric revenue meter, up to the total amount of electricity used by that customer-generator during an annualized period determined under NJAC 14:8-4.3 and 2) compensates the customer-generator at the end of the annualized period determined under NJAC 14:8-4.3 for any remaining credits, at a rate equal to the avoided cost of wholesale power. To qualify for Net Metering, a Customer-generator must generate Class 1 renewable energy as defined in NJAC 14:8-1.2. The Company will offer net metering to any customer that generates Class 1 renewable electricity on the customer's side of the meter provided that the generating capacity of the Customer-generator's facility does not exceed the amount of electricity supplied by the Company over an Annualized period (as defined in NJAC 14:8-4.3).

12.03 Limitations and Qualifications for Aggregated Net Metering (N.J.S.A. 48:3-87e(4)) and (N.J.A.C 14:8-7): To qualify for Aggregated Net Metering a customer must be: a state entity, school district, county, county agency, county authority, municipality, municipal agency, or municipal authority that has multiple facilities with metered accounts to be known collectively as the "Aggregated Meters." The Aggregated Meters must be: located within the Company's territory; served under the same rate schedule; all served by either Basic Generation Service or by the same Third Party Supplier; and located within the customer's territorial jurisdiction or, for a State entity, located within 5 miles of one another. One of the Aggregated Meters must operate a Class 1 solar electric power generation system using a net metered account as defined in Section 12.02, Limitations and Qualifications for Net Metering, except for the annualized electric generation capability limitation. The Qualified Customer-Generator must be located on property owned by the customer. The size of the Qualified Customer-Generator for Aggregated Net Metering is defined in Section 12.03.a, Customer-Generator Sizing Qualifications for Aggregated Net Metering.

a) **Customer-Generator Sizing Qualifications for Aggregated Net Metering:** The annualized electric generation capability of the customer's solar generating system, located at the net metered location cannot exceed the amount of electricity supplied by the electric power supplier or basic generation service provider to all of the Aggregated Meters over an annualized period. The Aggregated Meters used to determine the maximum annualized electric generation capability of the customer's solar generating system may not be used to determine the maximum annualized electric generation capability of other aggregated net metered facilities nor become a Qualified Customer-Generator as defined in Section 12.02, Limitations and Qualifications for Net Metering.

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12.03 Limitations and Qualifications for Aggregated Net Metering (N.J.S.A. 48:3-87e(4)) and (N.J.A.C 14:8-7): (Continued)

b) **Billing for Aggregated Net Metering**: The Qualified Customer-Generator will be billed as defined in Section 12.07, Net Metering Billing. However, Section 12.06, Net Metering Billing will not apply to the other Aggregated Meters and those meters will continue to be billed at the full retail rate pursuant to the applicable rate schedules.

c) **Incremental Costs Associated with Aggregated Net Metering:** All incremental costs incurred by the Company resulting from the implementation of Aggregated Net Metering shall be recovered from Aggregated Net Metering customers.

12.04 Limitations and Qualifications for Remote Net Metering (BPU Docket No. QO18070697, Order dated September 17, 2018):

The Clean Energy Act, P.L. 2018, Chapter 17, Section 6 required the BPU to establish an application and approval process to facilitate Remote Net Metering in which a public entity certified to act as a host customer with a solar electric energy project may allocate credits to other public entities within the same electric public utility service territory. To qualify for Remote Net Metering a customer must be a public entity, which is a State entity, school district, county, county agency, county authority, municipality, municipal agency, municipal authority or public university that has completed the BPU-approved application process and received BPU approval for certification as a participant eligible to receive Remote Net Metering credits. A host customer is a public entity that proposes to host a solar electric generation facility on its property. The entities designated to receive credits are considered to be receiving customers that are public entities located in the same electric distribution company ("EDC") territory as the host customer. Both the host customer and the receiving customer must be a customer of record of JCP&L, and there may be no more than 10 receiving customer accounts per host.

Eligible public entities must follow the established application and approval process to certify public entities to act as a host customer for Remote Net Metering, requiring submittal of the BPU-approved form of "Public Entity Certification Agreement" used by the host customers and receiving customers which shall be fully executed and provided to the Company, reviewed by the Staff of the BPU and approved by the BPU prior to the application of any Remote Net Metering credits. The Public Entity Certification Agreement is available on the New Jersey Clean Energy Program website as well as the Company's website in the section dedicated to information regarding net metering and interconnection processes. The standard form "Public Entity Certification Agreement" must be fully executed by the host customer and each receiving customer, be accompanied by the BPU-approved standard form of Interconnection Application (Part 1) as used for all net metered projects and be delivered to both BPU Staff and the Company. The Company and BPU Staff will review the Public Entity Certification Agreement for administrative completeness. Within 10 days, the Company will provide its input to BPU Staff, whereupon BPU Staff will issue a notice of its findings to the contact person listed on the form. Following the issuance of a notice of administrative completeness, the Company will have 20 business days to review the application for eligibility and feasibility, including the proposed system size and all account information and make a recommendation to BPU Staff to approve or deny. In the case of a recommendation of denial, the Company will provide to BPU Staff a description of the deficiencies and potential means to correct the deficiencies. BPU Staff will present the fully executed "Public Entity Certification Agreement" and Part 1 of the Interconnection application to the BPU with a recommendation for approval or denial.

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300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

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Section 12 – Net Metering Installations

Host Customer Solar Electric Generator Sizing for Remote Net Metering: The size of a host customer's solar electric generation facility shall be limited to the installed capacity that can produce electricity on an annual basis in an amount not to exceed the total average usage of the host customer's electric accounts with the Company. The host customer is not required to use more than one account for purposes of sizing the solar electric generation facility. However, the solar facility must be located on property containing at least one Company electric meter for the host customer. The host customer is required to identify which account(s) to use to calculate the total average usage for the previous 12 months of consumption in kWhs. The total quantity of annual, historic consumed kWh will be divided by (i) the number of accounts, if more than one account is used, and (ii) 1,200 annual kWh per kilowatt ("kWdc") to arrive at the maximum capacity for the solar electric generation facility in kWs.

Billing and Credits for Remote Net Metering: No more than 10 receiving accounts may be party to a Public Entity Certification Agreement and not less than 10% of the solar electric generating facility output may be allocated to an individual receiving account. The terms and conditions of the Public Entity Certification Agreement, including all designated receiving accounts and their associated percentage of output allocations, shall be fixed throughout the annualized period with the exception of a once per annum opportunity to reallocate upon BPU Staff's approval of a revision to a Public Entity Certification Agreement, which is re-executed with all parties' approval, including the Company. The host customer shall agree to the installation of a revenue grade production meter at its expense as specified by the Company, to record the solar generation at the host site. On a monthly basis, the Company shall use the metered kWh data produced by the solar electric generation facility on the host customer property to calculate the credits due to receiving customers. The monthly output will be allocated to receiving customers according to the percentage allotments indicated on the Public Entity Certification Agreement. The value of a Remote Net Metering credit will reflect a rough approximation of the generation, transmission and distribution value of a kWh produced by the solar electric generation facility. Each credited kWh for a receiving customer shall offset the variable kWh charges of a receiving customer(s) except for the SBC charge. No fixed, demand ($/kW), customer or SBC charges shall be offset by a remote net metering credit. On a monthly basis, the Company will credit an apportioned amount of kWh output from the solar facility in the form of kWh to be deducted from the kWh consumed by the receiving customers according to the percentage allotments indicated on the Public Entity Certification Agreement. The apportioned amount of solar electricity generated in kWh, the gross amount of electricity consumed and the net amount of kWh after credit allocation will be identified on the monthly electric bills of the designated receiving customer account. The receiving customers will be charged the SBC amounts attributable to the apportioned credit kWh. The application of an annualized period as currently used in the net metering rules at N.J.A.C. 14:8-4.2 shall apply to remote net metering. Any excess generation for an individual receiving customer account after a monthly credit allocation shall be carried over to the next month within the annualized period. If an individual receiving customer account holds credits at the end of an annualized period, the account shall be trued up consistent with current net metering practice, with excess kWh compensated at the average annual LMP in the Company's transmission zone.

Remote Net Metering customers shall be responsible for all interconnection costs as described in Section 12.01

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12.05 Installation Standards: A Customer-generator shall comply with the requirements of the Company which are set forth in detail in the Application/Agreement Parts 1 and 2 for Level 1 Projects or the Interconnection Application and Agreement for Level 2 or Level 3 Projects both of which are approved by the New Jersey Office of Clean Energy and available at www.firstenergycorp.com. In addition, the Customer-generator shall be responsible for meeting all applicable safety and power quality standards as set forth below.

The Customer-generator's facility shall comply with all applicable safety and power quality standards specified by the National Electrical Code, Institute of Electrical and Electronics Engineers, and accredited testing institutions, such as Underwriters Laboratories. The Customer-generator's facility should be constructed and installed in accordance with the State of New Jersey Uniform Construction Code requirements for electrical installations, UL 1741 and the IEEE Standard 1547. Net Metering systems served by network distribution systems, shall comply with standards established by the Company and approved by the BPU in addition to the aforementioned applicable safety and power quality standards and all other requirements in NJAC 14:8-5.2 et seq

12.06 Initiation of Service: Prior to interconnecting with the Company's distribution system the Customer-generator is required to provide the Company with an Interconnection Application/Agreement Parts 1 and 2 for Level 1 projects or an Interconnection Application and Agreement for Level 2 or Level 3 Projects and must also pay all appropriate charges as detailed in these applications. Additionally, the Company may, at its option, inspect the interconnection prior to the initiation of Net Metering service.

Initiation of service will become effective on the Customer-generator's first regularly scheduled meter reading date that is at least twenty (20) days after the Customer-generator elects to take service under or to be billed under or in accordance with this provision, by executing an Interconnection Application, but in no case prior to the installation of the necessary meter(s), and shall terminate at a regularly scheduled meter reading date that is at least twenty (20) days following the receipt by the Company of Customer-generator's notification of termination or from the date that the Company determines that the customer-generator is no longer eligible for net metering service pursuant to NJAC 14:8-4.1 et seq.

12.07 Net Metering Billing: In any Billing Month during an Annualized period, where the amount of electricity delivered by the Customer-generator plus any kilowatt-hour credits held over from the previous Billing Month or Billing Months exceeds the electricity supplied by the Customer-generator's electric supplier or basic generation service provider, as applicable, the excess kilowatt-hours shall be credited to the Customer-generator in the next Billing Month during the Annualized period. At the end of the Annualized period, the Customer-generator will be compensated for any remaining credits by the Customer-generator's electric supplier or basic generation service provider, as applicable, at the avoided cost of wholesale power (as defined at NJAC 14:8-4.2).

A Customer-generator shall have a one-time opportunity to select a Billing Month as the start of the Customer-generator's Annualized period. This selection will become effective on the first regularly scheduled meter reading date that is at least twenty (20) days after the Customer-generator notifies the Company of the Customer-generator's selection under the one-time opportunity provided in NJAC 14:8-4.3 (f) – (j).

In the event that a Customer-generator changes suppliers, the electric power supplier or basic generation service provider with whom service is terminating shall treat the end of the service period as if it were the end of the Annualized period and shall compensate the Customer-generator for any remaining credits at the avoided cost of wholesale power.

12.08 Program Availability: The Company may be authorized by the BPU to cease offering net metering whenever the total rated generating capacity owned and operated by Customer-generators on a Statewide basis equals 5.8 percent of total annual kilowatt-hour sales in the State.

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Section 13 – Community Solar Energy Pilot Program

[Please Note the use of lower case "customer" or "customers" tracks the form of usage in the applicable Board regulations, and is included within the meaning of the term Customer as defined in this Tariff.]

13.01 General:

The Community Solar Energy Pilot Program is open to customers of all rate classes who subscribe to community solar projects that are approved by the BPU. Community solar projects and customer subscribers to those approved projects must meet the following minimum requirements, and the full requirements defined in N.J.A.C. 14:8-9.1, *et seq.*, in accordance with N.J.S.A. 48:3-87.11. The program provides for the participation of customers of the Company in all rate classes as subscribers to BPU-approved community solar projects that are located within the service territory of the Company, but may be remotely located from the subscriber's electric service address, and receive a credit on their utility bills in accordance with their participation share. Existing solar projects may not apply to requalify as a Community Solar Energy Pilot Program project. The Pilot Program shall run for a period of no more than 36 months, divided into Program Year 1 (PY1), Program Year 2 (PY2), and Program Year 3 (PY3). PY1 shall begin February 19, 2019, and last until December 31, 2019. Subsequent program years shall begin on January 1 and last for the full calendar year. For each of the three program years, BPU staff shall initiate an annual application process. The annual capacity limit in the Company's service territory each year shall be calculated by the BPU by multiplying the Company's percentage of in-State retail electric sales by the total statewide capacity approved for that year. In PY1, this represented approximately 20.625 MW based upon the Company's 27.5% share of the 75 MW available statewide capacity. Any unallocated capacity at the end of a program year may be reallocated to subsequent program years. At least 40 percent of the annual capacity limit shall be allocated to low and moderate income community (LMI) solar projects. The application and criteria for selection of community solar projects is managed by the BPU. Only projects that are selected by the BPU will be eligible to participate in the Pilot Program. The capacity limit for individual community solar pilot projects is set at a maximum of five MWs per project, measured as the sum of the nameplate capacity in DC rating of all PV panels comprising the community solar facility. The minimum number of participating subscribers for each community solar project shall be set at 10 subscribers and the maximum number of participating subscribers for each community solar project shall be set at 250 subscribers per one MW installed capacity (prorated to project capacity). Each community solar project must be equipped with at least one utility grade meter to facilitate the recording of solar generation underlying the bill credit process.

13.02 Selected Definitions (N.J.A.C. 14:8-9.2):

"Community solar pilot project," "community solar project," or "project" refers to a community solar project approved by the BPU for participation in the Pilot Program, including, but not limited to, the community solar facility, project participants, and subscribers.

"Community solar subscriber organization" or "subscriber organization" means the entity, duly registered with the BPU that works to acquire original subscribers for the community solar project and/or acquires replacement subscribers over the lifetime of the community solar project and/or manages subscriptions for a community solar project. The community solar subscriber organization may or may not be, in whole, in part, or not at all, organized by the community solar developer, community solar owner, or community solar operator.

"Community solar subscriber" or "subscriber" refers to any person or entity who participates in a community solar project by means of the purchase or payment for a portion of the capacity and/or energy produced by a community solar facility. One electric meter denotes one subscriber.

"Community solar subscription" or "subscription" refers to an agreement to participate in a community solar project, by which the subscriber receives a bill credit for a portion of the community solar capacity and/or energy produced by a community solar facility. A subscription may be measured as capacity in kW and/or energy in kWh, ownership of a panel or panels in a community solar facility, ownership of a share of a community solar project, or a fixed and/or variable monthly payment to the project operator.

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Section 13 – Community Solar Energy Pilot Program

13.03 Subscription Requirements:

Community solar pilot project subscriptions shall not exceed 100 percent of the subscriber's historic annual usage, calculated over the past 12 months, available at the time of the application. In cases where a 12-month history is not available, the community solar subscriber organization shall estimate, in a commercially reasonable manner, a subscriber's load based on available history. No single subscriber shall subscribe to more than 40 percent of a community solar project's total annual net energy. Subscriptions are portable, provided that the subscriber remains within the original Company service territory as the community solar pilot project to which they are subscribed. Appropriate notice of the change in residence and/or location must be provided to the Company, no later than 30 days after the effective date of the change in residence and/or location. In cases of relocation, subscribers are entitled to one revision per move to their subscription size to account for a change in average consumption. Subscriptions may be sold or transferred back to the project owner or community solar subscriber organization by subscribers as specified in their subscription agreements. Subscribers may not sell or transfer a subscription to another party other than the project owner or community solar subscriber organization. A subscriber may not participate in more than one community solar project. It is the responsibility of the subscriber organization to verify that their subscribers are not already subscribed to another community solar project. The Company shall establish, in coordination with BPU staff, a standardized process by which community solar subscriber organizations can submit on a monthly basis the list of subscribers for a community solar project, and their respective participation shares. The Company shall apply the community solar bill credit to subscribers' utility bills in proportion to each subscriber's participation share, in conformance with the bill credit calculation method described below.

Additional details regarding JCP&L's subscription process may be found on the Company's website at www.firstenergycorp.com/supplierservices/nj/nj-solar-program.html

13.04 Community Solar Bill Credits

Participating subscriber customers will receive a dollar-based bill credit for their subscribed percentage of the monthly kilowatt-hour output of the community solar project in proportion to the subscriber's share of the community solar project as indicated on the most recent list received from the subscriber organization. The monthly dollar credit on the subscriber's bill will be the equivalent of their subscription percentage of the community solar project monthly kilowatt-hour generation amount applied to all kilowatt-hour charges on the subscriber's bill, excluding all fixed and non-by-passable charges and SUT. The non-bypassable charges are the fixed monthly customer charge, all kW demand charges (if applicable), the SBC charge, the NGC charge and the ZEC charge. The value of the bill credit shall be set at the weighted class average retail rate for their respective service classification. The bill credit for CIEP eligible customers will be set at the average hourly energy price. Customers served by a third-party supplier will have their credit based upon the BGS rate. The subscriber's bill credit will be used to offset the subscriber's total bill up to the amount of actual metered consumption. The calculation of the value of the bill credit shall remain as described above and shall remain in effect for the life of the project, defined as no more than 20 years from the date of commercial operation of the project or the period until the project is decommissioned, whichever comes first, in addition to any modifications subsequently ordered by the BPU. The community solar bill credit will be specifically identified as the community solar bill credit in a separate line on the subscribers' utility bills.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II Original Sheet No. 43

Section 13 – Community Solar Energy Pilot Program

13.04 Community Solar Bill Credits (Continued)

An annualized period shall be established for each subscriber. The annualized period shall begin on the day a subscriber first earns a community solar bill credit based on the delivery of energy, and continues for a period of 12 months, until the subscription ends, or until the subscriber's Company account is closed, whichever occurs earlier. The Company may sync up the monthly billing period of subscribers and projects, by modifying, with due notice given, the monthly billing period for subscribers upon their first month of participation in the community solar project. Excess credits above the level of the metered monthly consumption shall carry over from monthly billing period to monthly billing period, with the balance of credits accumulating until the earlier of either the end of the annualized period, the closure of the subscriber's Company account, or the end of the subscriber's community solar subscription. At the end of the annualized period and/or when a subscriber's Company account is closed and/or at the end of the subscriber's community solar subscription, any excess net bill credits greater than the sum of all appropriate billable charges shall be compensated at the Company's average LMP of the JCP&L transmission zone. The excess compensation must be returned to the subscriber by bill credit, wire transfer, or check. If a subscriber receives net excess credits for each of the three previous consecutive years, the subscriber organization must resize the subscriber's subscription size to ensure it does not exceed 100 percent of historic annual usage, calculated over the past 12 months, available at the time of the reassessment.

Any generation delivered to the grid that has not been allocated to a subscriber may be "banked" by the project operator in a dedicated project Company account for an annualized period of up to 12 months. The banked credits may be distributed by the project operator to any new or existing subscriber during that 12-month period, in conformance with subscription requirements set forth in N.J.A.C. 14:8-9.6. At the end of the up to 12-month period, any remaining generation credits shall be compensated at the Company's average LMP of the JCP&L transmission zone. Subscribers must have an active electric account within the Company's service territory of the community solar project to which they are subscribed. Upon Company request, If required by the Company, subscribers must agree to a remote read smart meter upon EDC request, purchased and installed at EDC cost.

The Company will utilize a standardized process for sharing subscriber information between subscriber organizations and the Company by which subscriber organizations can submit the lists of subscribers. Subscriber organizations shall send to the Company a list of subscribers to the project with all appropriate subscriber information, no later than 60 days prior to the first monthly billing period for the community solar project. Additionally, subscriber organizations shall send an updated list to the Company once per month.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II Original Sheet No. 43a

Section 14 – Energy Efficiency Program

The following are the charges applicable to customers who must comply with the public bidding requirements set forth in the Local Public Contracts Law at N.J.S.A. 40A:11-5(1)(f), the Public Schools Contracts Law at N.J.S.A. 18A:18A-5(a)(7), and the County College Contracts Law at N.J.S.A. 18A:64A - 25.5(a)(8) for the measures listed below, provided to customers under the following select energy efficiency programs offered by the Company.

Direct Install - For Public Entities only

Lighting Services

Labor per fixture for interior and exterior applications, as per prevailing wages:

- Remove Fixture – up to $400
- LED Lamp replacements with Direct Line or Ballast - up to $385
- LED Fixture Replacement - up to $550
- Lighting Controls - up to $785

Lighting Systems and Materials at cost plus mark-up

Other Energy Efficiency Services

Non-lighting (*e.g.*, HVAC, controls) at cost plus mark-up, proposals will depend on specifications and site conditions.

Pricing on lighting labor by fixture type, as well as mark-ups on lighting systems and materials and non-lighting materials and labor, will be filed with the BPU annually; public entities may request pricing details on a confidential basis.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II **Original Sheet No. 44**

Appendix A - Unit Costs of Underground Construction
Single Family Developments

Appendix A - Residential Electric Underground Extensions
The Applicant shall pay the Company the amount determined from the following table:

A. Base Charges

1. Single Family	Average Front Footage Per Lot <= 125 Ft	126-225 Ft	226-325 Ft	>= 326Ft
Nonrefundable charge per building lot				
• With Applicant providing all trenching and road crossing conduits	$ 581.00	$ 723.00	$ 864.00	$ 1,605.00
Refundable deposit based on equivalent overhead construction	$ 914.00	$1,828.00	$2,742.00	$4,570.00

2. Lots requiring 1Φ primary extension
   - Without primary enclosure $1,847.38
   - With primary enclosure $5,260.30

3. Duplex-family buildings, mobile homes, multiple occupancy buildings, three-phase high capacity extensions, lots requiring primary extensions thereon, excess transformer capacity above 8.5 KVA, etc. — Charge to be based on differential cost according to unit costs specified in Exhibits I through III

B. Additional Charges

1. Street Lights - SVL
   - 16 foot fiberglass pole with standard colonial post top luminaire ..... $ 492.00
   - 16 foot fiberglass pole with ornate colonial post top luminaire $1,199.00
   - 30 foot fiberglass pole with cobra head luminaire on 6 foot bracket $1,268.00
   - 12 foot 9 inch ornate fiberglass pole with ornate colonial post top luminaire $2,666.00
   - 12 foot 9 inch ornate fiberglass pole with acorn style post top luminaire $3,098.00
   - LED
   - 16 foot Fiberglass pole with colonial post top luminaire……$ 678.00
   - 30 foot fiberglass pole with Cobra Head……$1,247.00
   - 12 foot 9 inch ornate fiberglass pole with acorn style post top luminaire……$2,145.00

2. Multi-Phase Construction $1.11 per added phase per foot

3. Pavement cutting and restoration, rock removal, blasting, difficult digging, and special backfill — At actual low bid cost with option of Applicant to contract for as limited by NJAC

Note: All charges are subject to taxes as provided in Section 3.14.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II **Original Sheet No. 45**

Appendix A - Exhibit I - Unit Costs of Underground Construction Single-Phase 15 kV

	Item	Unit	Total Cost
1.	Primary cable 1/0 aluminum	per foot	$ 4.04
2.	Secondary cable 3/0 aluminum	per foot	3.29
	350 MCM aluminum	per foot	5.63
	500 MCM aluminum	per foot	7.17
	750 MCM aluminum	per foot	10.33
3.	Service - 200 amp and below	per foot	3.29
	50 feet complete	each	596.84
4.	Primary termination - branch	each	1,642.24
5.	Primary junction enclosure - branch	each	3,412.92
6.	Secondary enclosure	each	1,134.53
7.	Conduit - 3 inch PVC	per foot	8.09
	Conduit - 4 inch PVC	per foot	8.53
8.	Street light cable - # 12 cu. duplex	per foot	3.02
9.	Transformers - including fiberglass pad		
	25 kVa – single-phase	each	3,291.68
	50 kVa – single-phase	each	3,688.43
	75 kVa – single-phase	each	4,865.17
	100 kVa – single-phase	each	4,395.02
	167 kVa – single-phase	each	5,552.27
	25 kVa – single-phase Dual Voltage	each	3,169.99
	50 kVa – single-phase Dual Voltage	each	3,397.96
	75 kVa – single-phase Dual Voltage	each	5,437.36
10.	Street light poles		
	16 foot post top fiberglass pole	each	678.17
	30 foot fiberglass pole	each	1,246.67
	12 foot 9 inch ornate fiberglass pole	each	2,144.67
11.	Street light luminaire – cobra head SVL	each	567.88
12.	Post top luminaire – SVL		
	50, 70, 100 & 150 watt colonial style	each	360.15
	70 & 100 watt ornate colonial style	each	1,067.86
	70 & 100 watt ornate acorn style	each	1,499.75
13.	Primary splice – # 2 aluminum	each	223.97

Note: All charges are subject to taxes as provided in Section 3.14.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II **Original Sheet No. 46**

Appendix A - Exhibit II - Unit Costs of Underground Construction Three-Phase 15 kV

	Item	Unit	Total Cost
1.	Primary cable – three-phase main feeder	per foot	$ 22.24
2.	Secondary cable - 4-wire 350 MCM aluminum	per foot	9.53
3.	Service cable - 4-wire 350 MCM aluminum	per foot	10.75
4.	Primary termination - main		
	# 2 aluminum three-phase	each	4,226.12
	1000 MCM aluminum three-phase	each	5,682.50
5.	Primary junction - main	each	5,339.66
6.	Primary switch - main		
	PMH-9	each	31,712.74
	PMH-10	each	27,685.16
	PMH-11	each	28,702.93
	PMH-12	each	34,269.87
7.	Conduit - 5 inch PVC	per foot	13.75
	- 6 inch PVC	per foot	12.82
8.	Transformers - including concrete pad		
	75 kVa three-phase	each	7,872.26
	150 kVa three-phase	each	9,297.18
	300 kVa three-phase	each	15,199.18
	500 kVa three-phase	each	14,704.84
9.	Primary splice – 15 kV three-phase cable	each	432.37

Note: All charges are subject to taxes as provided in Section 3.14.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II **Original Sheet No. 47**

Appendix A - Exhibit III - Unit Costs of Overhead Construction Single and Three-Phase 15 kV

Item	Unit	Total Cost
1. Pole line (including 40 foot poles, anchors & guys)	per foot	$ 6.94*
2. Primary wire		
Single-phase – branch	per foot	2.93
Three-phase – main	per foot	13.92
3. Primary wire - neutral	per foot	2.74
4. Secondary cable		
Three-wire	per foot	5.48
Four-wire	per foot	7.77
5. Service		
Single-phase	each	264.70
Single–phase - 200 amp and below	per foot	2.72
Three-phase – up to 200 amp	per foot	3.93
Three-phase – over 200 amp	per foot	5.62
6. Transformers		
25 kVa – single-phase	each	1,776.44
50 kVa – single-phase	each	2,269.32
75 kVa – single-phase	each	2,860.31
100 kVa – single-phase	each	3,312.11
167 kVa – single-phase	each	3,327.65
3- 25 kVa – three-phase	each	4,913.29
3- 50 kVa – three-phase	each	6,391.93
3- 75 kVa – three-phase	each	8,421.13
3-100 kVa – three-phase	each	9,776.53
3-167 kVa – three-phase	each	9,823.15
7. Street light luminaire – cobra head SVL	each	546.61

Pole line cost to be used = $6.94 / 2 = $3.47

Note: All charges are subject to taxes as provided in Section 3.14.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II **Original Sheet No. 48**

Appendix A - Exhibit III - Unit Costs of Overhead Construction Single and Three-Phase 15 kV

Item	Unit	Total Cost
8. Street light luminaire – LED – Contributions		
Monthly Contribution Fixture charge of $2.65		
30 W Cobra Head	each	$ 358.38
50 W Cobra Head	each	354.88
90 W Cobra Head	each	403.55
130 W Cobra Head	each	492.97
260 W Cobra Head	each	694.22
50 W Acorn	each	1,295.80
90 W Acorn	each	1,243.30
50 W Colonial	each	619.38
90 W Colonial	each	793.88
Monthly Contribution Fixture charge of $4.24		
30 W Cobra Head	each	209.20
50 W Cobra Head	each	205.70
90 W Cobra Head	each	254.37
130 W Cobra Head	each	343.79
260 W Cobra Head	each	545.04
50 W Acorn	each	1,146.62
90 W Acorn	each	1,094.12
50 W Colonial	each	470.20
90 W Colonial	each	644.70

Note: All charges are subject to taxes as provided in Section 3.14.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU NO. 14 ELECTRIC ORIGINAL TITLE SHEET

TARIFF for SERVICE

Part III

Service Classifications and Riders

Issued: May 28, 2024 Effective: June 1, 2024

Filed pursuant to Orders of Board of Public Utilities
Docket Nos. ER23030144 and PUC 3346-23 dated February 14, 2024

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

6th Rev. Sheet No. 1
Superseding 5th Rev. Sheet No. 1

PART III
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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **31st Rev. Sheet No. 2**
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JERSEY CENTRAL POWER & LIGHT COMPANY

2nd Rev. Sheet No. 3

BPU No. 14 ELECTRIC - PART III **Superseding 1st Rev. Sheet No. 3**

Service Classification RS
Residential Service

APPLICABLE TO USE OF SERVICE FOR: Service Classification RS is available for: (a) Individual Residential Structures; (b) separately metered residences in Multiple Residential Structures; (c) incidental use for non-residential purposes when included along with the residence; and/or (d) Auxiliary Residential Purposes whether metered separately from the residence or not.

This Service Classification is optional for Customers which elect to be billed hereunder rather than under Service Classification RT. (Also see Part II, Section 2.03)

CHARACTER OF SERVICE: Single-phase service, with limited applications of three-phase service, at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)

2) **Transmission Charge: $0.017244** per KWH for all KWH including Water Heating

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge: $ 4.27** per month
Supplemental Customer Charge: $ 2.23 per month Off-Peak/Controlled Water Heating

2) **Distribution Charge:**

June through September:
$0.020182 per KWH for the first 600 KWH (except Water Heating)
$0.079810 per KWH for all KWH over 600 KWH (except Water Heating)

October through May:
$0.033061 per KWH for all KWH (except Water Heating)

Water Heating Service:
$0.022066 per KWH for all KWH for Off-Peak Water Heating
$0.029064 per KWH for all KWH for Controlled Water Heating

JERSEY CENTRAL POWER & LIGHT COMPANY

4th Rev. Sheet No. 4
BPU No. 14 ELECTRIC - PART III **Superseding 3rd Rev. Sheet No. 4**

Service Classification RS
Residential Service

3) Non-utility Generation Charge (Rider NGC): (See Rider NGC for any applicable St. Lawrence Hydroelectric Power credit)
See Rider NGC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

4) Societal Benefits Charge (Rider SBC):
See Rider SBC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

5) RGGI Recovery Charge (Rider RRC):
See Rider RRC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

6) JCP&L Reliability Plus Charge (Rider RP):
See Rider RP for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

7) JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):
See Rider LRAM for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

8) Electric Vehicle Charger Rider (Rider EV):
See Rider EV for information about the EV Driven Program

9) JCP&L COVID-19 Recovery Charge (Rider CRC):
See Rider CRC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

10) Zero Emission Certificate Recovery Charge (Rider ZEC):
See Rider ZEC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied, a contract of one year or more may be required.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the Customer or because of a default by the Customer, of **$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **$35.00** shall be applicable for each collection visit made to the Customer's premises. (See Part II, Section 3.20)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III Original Sheet No. 5

Service Classification RS
Residential Service

SPECIAL PROVISIONS:

(a) Restricted Off-Peak Water Heating Service: Locations currently receiving service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications, shall be billed a Supplemental Customer Charge, and shall have the KWH used during the off-peak hours of 8 PM to 8 AM Eastern Standard Time measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.09)

(b) Restricted Controlled Water Heating Service: Locations currently receiving service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications and have the operation of both upper and lower elements restricted by Company control devices to the hours of 11 PM to 4 PM Eastern Standard Time, shall be billed a Supplemental Customer Charge, and shall have the KWH used during those hours measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.10)

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

6th Rev. Sheet No. 6

Service Classification RT
Residential Time-of-Day Service

BPU No. 14 ELECTRIC - PART III **Superseding 5th Rev. Sheet No. 6**

APPLICABLE TO USE OF SERVICE FOR: Service Classification RT is available for: (a) Individual Residential Structures; (b) separately metered residences in Multiple Residential Structures; (c) incidental use for non-residential purposes when included along with the residence; and/or (d) Auxiliary Residential Purposes whether metered separately from the residence or not.

This Service Classification is optional for Customers which elect to be billed hereunder rather than under Service Classification RS. (Also see Part II, Section 2.03)

CHARACTER OF SERVICE: Single-phase service, with limited applications of three-phase service, at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)

2) **Transmission Charge: $0.017244** per KWH for all KWH on-peak and off-peak

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge: $ 8.07** per month
Solar Water Heating Credit: $ 2.03 per month

2) **Distribution Charge:**
$0.060029 per KWH for all KWH on-peak for June through September
$0.044094 per KWH for all KWH on-peak for October through May
$0.028041 per KWH for all KWH off-peak

3) **Non-utility Generation Charge (Rider NGC): (See Rider NGC for any applicable St. Lawrence Hydroelectric Power credit)**
See Rider NGC for rate per KWH for all KWH on-peak and off-peak

4) **Societal Benefits Charge (Rider SBC):**
See Rider SBC for rate per KWH for all KWH on-peak and off-peak

5) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH on-peak and off-peak

6) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KWH for all KWH on-peak and off-peak

7) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KWH for all KWH on-peak and off-peak

8) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

9) **JCP&L COVID-19 Recovery Charge (Rider CRC):**
See Rider CRC for rate per KWH for all KWH on-peak and off-peak

10) **Zero Emission Certificate Recovery Charge (Rider ZEC)**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak

Docket No. ER26030090 dated June 30, 2026

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 7**

Service Classification RT
Residential Time-of-Day Service

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM Eastern Standard Time, Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The Company may also selectively stagger the on-peak hours up to one hour in either direction when required to alleviate local distribution system peaking within high density areas. The off-peak hours will not, however, be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied, contracts of one year or more may be required.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the Customer or because of a default by the Customer, of **$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **$35.00** shall be applicable for each collection visit made to the Customer's premises. (See Part II, Section 3.20)

SPECIAL PROVISION: Solar Water Heating Systems: For Customers who install a solar water heating system with electric backup, the monthly Customer Charge shall be reduced by the credit provided above.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

2nd Rev. Sheet No. 8
Superseding 1st Rev. Sheet No. 8

Service Classification RGT
Residential Geothermal & Heat Pump Service

APPLICABLE TO USE OF SERVICE FOR: Service Classification RGT is available for residential Customers residing in individual residential structures, or in separately metered residences in multiple-unit residential structures, who have one of the following types of electric space heating systems as the primary source of heat for such structure or unit and which system meets the corresponding energy efficiency criterion:

Geothermal Systems with Energy Efficiency Ratio (EER) of 13.0 or greater;
Heat Pump Systems with Seasonal Energy Efficiency Ratio (SEER) of 11.0 or greater, and a Heating Season Performance Factor (HSPF) which meets the then current Federal HSPF standards;
Room Unit Heat Pump Systems with Energy Efficiency Ratio (EER) of 9.5 or greater.

Service Classification RGT is not available for Customers residing in individual residential structures, or in separately metered residences in multiple-unit residential structures, which have an electric resistance heating system as the primary source of space heating for such structure or unit.

CHARACTER OF SERVICE: Single-phase service, with limited applications of three-phase service, at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)

2) **Transmission Charge:**
$0.017244 per KWH for all KWH on-peak and off-peak for June through September
$0.017244 per KWH for all KWH for October through May

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge: $ 8.07** per month

2) **Distribution Charge:**

June through September:
$0.060029 per KWH for all KWH on-peak
$0.028041 per KWH for all KWH off-peak

October through May:
$0.033061 per KWH for all KWH

JERSEY CENTRAL POWER & LIGHT COMPANY

4th Rev. Sheet No. 9
BPU No. 14 ELECTRIC - PART III **Superseding 3rd Rev. Sheet No. 9**

Service Classification RGT
Residential Geothermal & Heat Pump Service

3) Non-utility Generation Charge (Rider NGC): (See Rider NGC for any applicable St. Lawrence Hydroelectric Power credit)
See Rider NGC per KWH for all KWH on-peak and off-peak

4) Societal Benefits Charge (Rider SBC):
See Rider SBC per KWH for all KWH on-peak and off-peak

5) RGGI Recovery Charge (Rider RRC):
See Rider RRC for rate per KWH for all KWH on-peak and off-peak

6) JCP&L Reliability Plus Charge (Rider RP):
See Rider RP for rate per KWH for all KWH on-peak and off-peak

7) JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):
See Rider LRAM for rate per KWH for all KWH on-peak and off-peak

8) Electric Vehicle Charger Rider (Rider EV):
See Rider EV for information about the EV Driven Program

9) JCP&L COVID-19 Recovery Charge (Rider CRC):
See Rider CRC for rate per KWH for all KWH on-peak and off-peak

10) Zero Emission Certificate Recovery Charge (Rider ZEC)
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM Eastern Standard Time, Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The Company may also selectively stagger the on-peak hours up to one hour in either direction when required to alleviate local distribution system peaking within high-density areas. The off-peak hours will not, however, be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied, contracts of one year or more may be required.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the Customer or because of a default by the Customer, of **$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **$35.00** shall be applicable for each collection visit made to the Customer's premises. (See Part II, Section 3.20)

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

2nd Rev. Sheet No. 10
BPU No. 14 ELECTRIC - PART III **Superseding 1st Rev. Sheet No. 10**

Service Classification GS
General Service Secondary

APPLICABLE TO USE OF SERVICE FOR: Service Classification GS is available for general service purposes at secondary voltages not included under Service Classifications RS, RT, RGT or GST.

CHARACTER OF SERVICE: Single or three-phase service at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly BGS-FP) **or Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing)**

2) **Transmission Charge:**
$0.017244 per KWH for all KWH including Water Heating

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge:** **$ 4.65** per month single-phase
$16.69 per month three-phase

Supplemental Customer Charge: **$ 2.23** per month Off-Peak/Controlled Water Heating
$ 3.81 per month Day/Night Service
$17.34 per month Traffic Signal Service

2) **Distribution Charge:**

KW Charge: (Demand Charge)
$ 9.00 per maximum KW during June through September, in excess of 10 KW
$ 8.38 per maximum KW during October through May, in excess of 10 KW
$ 4.08 per KW Minimum Charge, in excess of 10 KW

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

4th Rev. Sheet No. 11
Superseding 3rd Rev. Sheet No. 11

Service Classification GS
General Service Secondary

KWH Charge:
June through September (excluding Water Heating and Traffic Signal Service):
$0.075288 per KWH for all KWH up to 1000 KWH
$0.006021 per KWH for all KWH over 1000 KWH

October through May (excluding Water Heating and Traffic Signal Service):
$0.069662 per KWH for all KWH up to 1000 KWH
$0.006021 per KWH for all KWH over 1000 KWH

Water Heating Service:
$0.022066 per KWH for all KWH Off-Peak Water Heating
$0.029064 per KWH for all KWH Controlled Water Heating

Traffic Signal Service:
$0.015777 per KWH for all KWH

Religious House of Worship Credit:
$0.038383 per KWH for all KWH up to 1000 KWH

3) **Non-utility Generation Charge (Rider NGC):**
See Rider NGC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

4) **Societal Benefits Charge (Rider SBC):**
See Rider SBC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

5) **CIEP – Standby Fee as provided in Rider CIEP – Standby Fee** (formerly Rider DSSAC)

6) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

7) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and traffic Signal Service)

8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and traffic Signal Service)

9) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

10) **JCP&L COVID-19 Recovery Charge (Rider CRC):**
See Rider CRC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

11) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

MINIMUM DEMAND CHARGE PER MONTH: The monthly KW Demand Charge under Distribution Charge shall be the greater of 1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or 2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand).

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III Original Sheet No. 12

Service Classification GS
General Service Secondary

DETERMINATION OF DEMAND: The KW used for billing purposes shall be the maximum 15-minute integrated kilowatt demand during each billing month calculated to the nearest one-tenth KW. In instances where the Company has determined that the demand will not exceed 10 KW, and has therefore elected to not install a demand meter, the demand shall be considered less than 10 KW for billing purposes. Where Service is rendered under Special Provision (a), the on-peak demand shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours of 8 AM to 8 PM prevailing time, Monday through Friday each billing month, while the off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the Customer or because of a default by the Customer, of **$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **$35.00** shall be applicable for each collection visit made to the Customer's premises. (See Part II, Section 3.20)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the Customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 13**

Service Classification GS
General Service Secondary

SPECIAL PROVISIONS:

(a) Day/Night Service: Customers who normally operate in such manner that their maximum demands do not occur during the Company's on-peak period and elect to receive Service under this Special Provision shall have their monthly demand charge under this Service Classification based upon the greater of: (a) the maximum on-peak demand created during the month; or (b) 40 percent of the maximum off-peak demand created during the month. For the monthly KW Minimum Charge calculation, the Customer's demand will be based on the greater of: (a) the maximum on-peak demand created during the current and preceding eleven months; or (b) 40 percent of the maximum off-peak demand created during the current and preceding eleven months (but not less than the Contract Demand). Customers served under this Special Provision shall be billed an additional Supplemental Customer Charge provided above.

(b) Restricted Commercial and Industrial Space Heating Service: Customers served as of February 6, 1979, who have 1) electricity as the sole primary source of energy for space heating the entire structure(s) as well as for lighting, power, cooking, refrigeration, water heating, and similar purposes except for incidental special applications or purposes where electrical energy cannot reasonably be used; 2) the sum of the connected loads for lighting, space heating, cooking, and water heating exceed 50% of the total connected load; and 3) at least 50% of the total electrical load is located in a structure(s) heated by electricity; shall have the monthly KW Minimum Charge calculation modified such that the Customer's demand will be based on the highest demand established in the summer billing months only.

(c) Traffic Signal Service: Customers receiving service for traffic signal installations shall be billed an additional monthly Supplemental Customer Charge and the KWH Charges provided above.

(d) Restricted Off-Peak Water Heating Service: Locations currently receiving Service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications, shall be billed a Supplemental Customer Charge, and shall have the KWH used during the off-peak hours of 8 PM to 8 AM Eastern Standard Time measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.09)

(e) Restricted Controlled Water Heating Service: Locations currently receiving Service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications and have the operation of both upper and lower elements restricted by Company control devices to the hours of 11 PM to 4 PM Eastern Standard Time, shall be billed a Supplemental Customer Charge, and shall have the KWH used during those hours measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.10)

(f) Religious Houses of Worship Service: When electric service is supplied to a Customer where the primary use of service is for public religious services and the Customer applies for and is eligible for such Service, the Customer's monthly Distribution Charge will be subject to a KWH Credit provided above for the first 1000 KWH usage per month. The Customer will be required to sign an Application for Religious Houses of Worship Service certifying eligibility. Upon request by Company, the Customer shall furnish satisfactory proof of eligibility for Service under this Special Provision.

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III Original Sheet No. 14

Service Classification GS
General Service Secondary

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A 48:2-21.41, when electric service is delivered to a Customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the Customer may apply and be eligible for billing under this Special Provision.

Each Customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The Customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The Customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible Customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the Customer's next bill.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

2nd Rev. Sheet No. 15
Superseding 1st Rev. Sheet No. 15

Service Classification GST
General Service Secondary Time-Of-Day

APPLICABLE TO USE OF SERVICE FOR: Service Classification GST is available for general Service purposes for commercial and industrial Customers establishing demands in excess of 750 KW in two consecutive months during the current 24-month period. Customers which were served under this Service Classification as part of its previous experimental implementation may continue such Service until voluntarily transferring to Service Classification GS.

CHARACTER OF SERVICE: Single or three-phase service at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP) **or Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing)**

2) **Transmission Charge: $0.017244** per KWH for all KWH on-peak and off-peak

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge:** **$ 40.39** per month single-phase
$ 57.63 per month three-phase

2) **Distribution Charge:**

KW Charge: (Demand Charge)
$ 9.75 per maximum KW during June through September
$ 9.11 per maximum KW during October through May
$ 4.25 per KW Minimum Charge

KWH Charge:
$0.005215 per KWH for all KWH on-peak
$0.005215 per KWH for all KWH off-peak

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

4th Rev. Sheet No. 16
Superseding 3rd Rev. Sheet No. 16

Service Classification GST
General Service Secondary Time-Of-Day

3) Non-utility Generation Charge (Rider NGC):
See Rider NGC for rate per KWH for all KWH on-peak and off-peak

4) Societal Benefits Charge (Rider SBC):
See Rider SBC for rate per KWH for all KWH on-peak and off-peak

5) CIEP – Standby Fee as provided in Rider CIEP – Standby Fee (formerly Rider DSSAC)

6) RGGI Recovery Charge (Rider RRC):
See Rider RRC for rate per KWH for all KWH on-peak and off-peak

7) JCP&L Reliability Plus Charge (Rider RP):
See Rider RP for rate per KW for all KW

8) JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):
See Rider LRAM for rate per KW for all KW

9) Electric Vehicle Charger Rider (Rider EV):
See Rider EV for information about the EV Driven Program

10) JCP&L COVID-19 Recovery Charge (Rider CRC):
See Rider CRC for rate per KWH for all KWH on-peak and off-peak

11) Zero Emission Certificate Recovery Charge (Rider ZEC):
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak

MINIMUM DEMAND CHARGE PER MONTH: The monthly KW Demand Charge under Distribution Charge shall be the greater of 1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or 2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand).

DETERMINATION OF DEMAND: The KW during on-peak hours used for billing purposes shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours each billing month calculated to nearest one-tenth KW. The off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM prevailing time Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The off-peak hours will not be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

Docket Nos. EO18080899, ER20080557, ER20080558 and ER20080559 dated May 21, 2026
Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III Original Sheet No. 17

Service Classification GST
General Service Secondary Time-Of-Day

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the Customer or because of a default by the Customer, of **$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the Customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

DELINQUENT CHARGE: A Field Collection Charge of **$35.00** shall be applicable for each collection visit made to the Customer's premises. (See Part II, Section 3.20)

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 18**

Service Classification GST
General Service Secondary Time-Of-Day

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A 48:2-21.41, when electric service is delivered to a Customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the Customer may apply and be eligible for billing under this Special Provision.

Each Customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The Customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The Customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible Customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the Customer's next bill.

JERSEY CENTRAL POWER & LIGHT COMPANY

6th Rev. Sheet No. 19

Service Classification GP
General Service Primary

BPU No. 14 ELECTRIC - PART III **Superseding 5th Rev. Sheet No. 19**

APPLICABLE TO USE OF SERVICE FOR: Service Classification GP is available for general service purposes for commercial and industrial Customers.

CHARACTER OF SERVICE: Single or three-phase service at primary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy, Capacity and Reconciliation Charges as provided in Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing).**
2) **Transmission Charge: $0.009860** per KWH for all KWH

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge: $ 64.79** per month
2) **Distribution Charge:**

KW Charge: (Demand Charge)
$ 6.81 per maximum KW during June through September
$ 6.33 per maximum KW during October through May
$ 2.30 per KW Minimum Charge

KVAR Charge: (Kilovolt-Ampere Reactive Charge)
$ 0.44 per KVAR based upon the 15-minute integrated KVAR demand which occurs coincident with the maximum on-peak KW demand in the current billing month (See Part II, Section 5.05)

KWH Charge:
$0.003713 per KWH for all KWH on-peak and off-peak

3) **Non-utility Generation Charge (Rider NGC):**
See Rider NGC for rate per KWH for all KWH on-peak and off-peak
4) **Societal Benefits Charge (Rider SBC)**:
See Rider SBC for rate per KWH for all KWH on-peak and off-peak
5) **CIEP – Standby Fee as provided in Rider CIEP – Standby Fee** (formerly Rider DSSAC)
6) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH on-peak and off-peak
7) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KW for all KW
8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KW for all KW
9) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program
10) **JCP&L COVID-19 Recovery Charge (Rider CRC):**
See Rider CRC for rate per KWH for all KWH on-peak and off-peak
11) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III Original Sheet No. 20

Service Classification GP
General Service Primary

MINIMUM DEMAND CHARGE PER MONTH: The monthly KW Demand Charge under Distribution Charge shall be the greater of 1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or 2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand).

DETERMINATION OF DEMAND: The KW during on-peak hours used for billing purposes shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours each billing month calculated to nearest one-tenth KW. The off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 a.m. to 8 p.m. prevailing time Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The off-peak hours will not be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

DISCONNECTION / RECONNECTION CHARGES: Charges for all disconnections and reconnections shall be based upon actual costs. (See Part II, Section 7.04)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the Customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 21**

Service Classification GP
General Service Primary

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A 48:2-21.41, when electric service is delivered to a Customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the Customer may apply and be eligible for billing under this Special Provision.

Each Customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The Customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The Customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible Customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the Customer's next bill.

JERSEY CENTRAL POWER & LIGHT COMPANY

2nd Rev. Sheet No. 22
BPU No. 14 ELECTRIC - PART III **Superseding 1st Rev. Sheet No. 22**

Service Classification GT
General Service Transmission

APPLICABLE TO USE OF SERVICE FOR: Service Classification GT is available for general service purposes for commercial and industrial Customers.

CHARACTER OF SERVICE: Three-phase service at transmission voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy, Capacity and Reconciliation Charges as provided in Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing).**

2) **Transmission Charge:** **$0.008416** per KWH for all KWH
$0.002662 per KWH for all KWH High Tension Service

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge: $ 271.61** per month

2) **Distribution Charge:**

KW Charge: (Demand Charge)
$ 4.25 per maximum KW
$ 1.13 per KW High Tension Service Credit
$ 2.83 per KW DOD Service Credit

KW Minimum Charge: (Demand Charge)
$ 1.29 per KW Minimum Charge
$ 0.84 per KW DOD Service Credit
$ 0.53 per KW Minimum Charge Credit

KVAR Charge: (Kilovolt-Ampere Reactive Charge)
$ 0.42 per KVAR based upon the 15-minute integrated KVAR demand which occurs coincident with the maximum on-peak KW demand in the current billing month (See Part II, Section 5.05)

KWH Charge:
$0.002833 per KWH for all KWH on-peak and off-peak
$0.001005 per KWH High Tension Service Credit
$0.001841 per KWH DOD Service Credit

3) **Non-utility Generation Charge (Rider NGC):**
See Rider NGC for rate per KWH for all KWH on-peak and off-peak – excluding High Tension Service
See Rider NGC for rate per KWH for all KWH on-peak and off-peak – High Tension Service

4) **Societal Benefits Charge (Rider SBC)**:
See Rider SBC for rate per KWH for all KWH on-peak and off-peak

5) **CIEP – Standby Fee as provided in Rider CIEP – Standby Fee** (formerly Rider DSSAC)

6) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH on-peak and off-peak

JERSEY CENTRAL POWER & LIGHT COMPANY

4th Rev. Sheet No. 23

BPU No. 14 ELECTRIC - PART III **Superseding 3rd Rev. Sheet No. 23**

Service Classification GT
General Service Transmission

7) JCP&L Reliability Plus Charge (Rider RP):
See Rider RP for rate per KW for all KW

8) JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):
See Rider LRAM for rate per KW for all KW

9) Electric Vehicle Charger Rider (Rider EV):
See Rider EV for information about the EV Driven Program

10) JCP&L COVID-19 Recovery Charge (Rider CRC):
See Rider CRC for rate per KWH for all KWH on-peak and off-peak

11) Zero Emission Certificate Recovery Charge (Rider ZEC):
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak

MINIMUM CHARGE PER MONTH: The monthly KW Charge (Demand Charge) under Distribution Charge shall be the greater of 1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or 2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand). When the maximum on-peak demand created in the current and preceding eleven months has not exceeded 3% of the maximum off-peak demand created in the current and preceding eleven months, the KW Minimum Charge specified above shall be reduced by the KW Minimum Charge Credit stated above.

DETERMINATION OF DEMAND: The KW during on-peak hours used for billing purposes shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours each billing month calculated to nearest one-tenth KW. The off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM prevailing time Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The off-peak hours will not be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

DISCONNECTION / RECONNECTION CHARGES: Charges for all disconnections and reconnections shall be based upon actual costs. (See Part II, Section 7.04)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

JERSEY CENTRAL POWER & LIGHT COMPANY

Service Classification GT
General Service Transmission

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 24**

RECONNECTIONS WITHIN 12-MONTH PERIOD: (Continued)
Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the Customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

SPECIAL PROVISIONS:

(a) Commuter Rail Service: Where service is supplied to traction power accounts for a commuter rail system, such accounts shall be conjunctively billed based upon coincident demands. This Special Provision also modifies the DEFINITION OF ON-PEAK AND OFF-PEAK HOURS for Demand Charge purposes only, such that the following Federal Holidays are considered off-peak the entire day: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. In addition, the periods from 8 AM to 10 AM and from 5 PM to 8 PM prevailing time Monday through Friday shall be considered as off-peak for Demand Charge purposes only. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change.

Where traction power is supplied at high tension (230 KV) and such power is being provided during a limited period to supplant power normally supplied by another utility, that limited period shall be excluded for the purpose of determining billing demand.

(b) High Tension Service: Where service is supplied at 230 KV, the determination of KW and KVAR demands shall be modified to refer to 60-minute demands, and the Distribution KW and KWH Charges, except for KW Minimum Charge, shall be reduced by the High Tension Service Credits provided above to reflect the reduced line losses associated with service at this voltage level. Any Customer taking this Special Provision shall not be qualified for Special Provisions (c) and (d) below.

(c) Department of Defense Service: Where service is supplied to the major military installations of the United States Department of Defense at transmission voltages, the Distribution KW Charge, KW Minimum Charge and KWH Charge shall be reduced by the DOD Service Credits provided above.

(d) Closing of GTX Service: Upon the closing of Service Classification GTX effective April 1, 2004, for any GTX Customer as of August 1, 2003 where service is supplied at 230 KV, the monthly billing demand shall be the maximum 60-minute integrated kilowatt demand created during all on-peak and off-peak hours of the billing month and the Distribution KW Charge (Demand Charge) shall be $0.42 per KW ($0.45 per KW including SUT). The Distribution KW Minimum Charge, KVAR Charge and KWH Charge provided above shall not apply, and the Non-utility Generation Charge shall be the lesser of 1) $0.000312 per KWH ($0.000333 per KWH including SUT), or 2) the net of NGC – High Tension Service stated above and an NGC Credit of $0.009844 per KWH ($0.010496 per KWH including SUT), but not less than zero, for all KWH usage. Effective May 1, 2018 and for an initial term of 10 years, the Societal Benefits Charge (Rider SBC) shall include only the Demand Side Factor (Rider DSF) charge.

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 25**

Service Classification GT
General Service Transmission

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A 48:2-21.41, when electric service is delivered to a Customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the Customer may apply and be eligible for billing under this Special Provision.

Each Customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The Customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The Customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible Customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the Customer's next bill.

JERSEY CENTRAL POWER & LIGHT COMPANY

6th Rev. Sheet No. 26
BPU No. 14 ELECTRIC - PART III **Superseding 5th Rev. Sheet No. 26**

Service Classification OL
Outdoor Lighting Service

RESTRICTION: Mercury vapor (MV) area lighting is no longer available for replacement and shall be removed from service when existing MV area lighting fails.

APPLICABLE TO USE OF SERVICE FOR: Service Classification OL is available for outdoor flood and area lighting service operating on a standard illumination schedule of 4200 hours per year, and installed on existing wood distribution poles where secondary facilities exist. This Service is not available for the lighting of public streets and highways. This Service is also not available where, in the Company's judgment, it may be objectionable to others, or where, having been installed, it is objectionable to others.

CHARACTER OF SERVICE: Sodium vapor (SV) flood lighting, high pressure sodium (HPS) and mercury vapor (MV) area lighting for limited period (dusk to dawn) at nominal 120 volts.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

(A) FIXTURE CHARGE:

Nominal Ratings					
Lamp Wattage	Lamp & Ballast Wattage	Billing Month KWH *	HPS Area Lighting	MV Area Lighting	SV Flood Lighting
100	121	42	Not Available	**$2.86**	Not Available
175	211	74	Not Available	**$2.86**	Not Available
70	99	35	**$11.84**	Not Available	Not Available
100	137	48	**$11.84**	Not Available	Not Available
150	176	62	Not Available	Not Available	**$13.90**
250	293	103	Not Available	Not Available	**$14.61**
400	498	174	Not Available	Not Available	**$14.99**

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.053354** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH
7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH

JERSEY CENTRAL POWER & LIGHT COMPANY

4th Rev. Sheet No. 27

Service Classification OL
Outdoor Lighting Service

BPU No. 14 ELECTRIC - PART III **Superseding 3th Rev Sheet No. 27**

TERM OF CONTRACT: One year for each installation and thereafter on a monthly basis. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, plus 3) any additional monthly facility charges, times the remaining months of the contract term. Restoration of Service to lamps before the end of the contract term shall be made at the expense of the Customer. Restoration of Service to lamps which have been disconnected after the contract term has expired shall require a 5 year contract term to be initialized.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

FACILITIES:

(a) Location of Facilities: Fixtures, lamps, controls, poles, hardware, conductors, and other appurtenances necessary for Service under this Service Classification shall be owned and maintained by the Company and must be located where they can be maintained by the use of the Company's standard mechanized equipment. Should Customer desire that Company relocate its outdoor lighting facilities at any time, the relocation expense shall be paid by the Customer.

(b) Additional Facilities: The per Billing Month charges for poles, transformers and spans of wire furnished by the Company for Service under this Service Classification before February 6, 1979 is **$0.77** for poles, **$3.12** for transformers, and **$0.73** for spans of wire. These charges will continue until there is a Customer change, the facilities are no longer exclusively used for service under this Service Classification, or if replacement of those facilities is necessary. For new or replacement facilities provided after that date, the Company may, at its discretion under a 5-year contract term, offer them based on payment options, including: (1) additional monthly charges to be added to the Flat Service Charge: **$7.13** for a 35-foot pole; **$7.99** for a 40-foot pole**,** and **$3.60** for a Secondary Span**;** (2) a single non-refundable contribution determined under Appendix A (refer to Tariff Part II) charges when applicable; or (3) payment of specific charges determined under billing work order unitized costs.

(c) Maintenance of Facilities: Maintenance of facilities furnished by the Company under this Service Classification shall be scheduled during the Company's regular business hours upon notification by the Customer of the need for such service. Maintenance of facilities at times other than during the Company's regular business hours shall be performed at the expense of the Customer.

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge and Zero Emission Certificate Recovery Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Docket Nos. EO18080899, ER20080557, ER20080558 and ER20080559 dated May 21, 2026
Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

6th Rev. Sheet No. 28

BPU No. 14 ELECTRIC - PART III **Superseding 5th Rev. Sheet No. 28**

Service Classification SVL
Sodium Vapor Street Lighting Service

RESTRICTION: Service Classification SVL is currently underling elimination and is no longer offered as a Tariff service, except for the SVL installations of Customers already receiving Service as of June 1, 2024. This exception is applicable solely to the specific premises and class of service of such Customer served as of that date. Additionally, the Company will discontinue the installation of Sodium Vapor Luminaries on the earliest of January 1, 2026, or on the date when the Company is unable to procure Sodium Vapor Luminaries in reasonable quantities and at reasonable prices, as reasonably determined by the Company.

APPLICABLE TO USE OF SERVICE FOR: Service Classification SVL is available for series and multiple circuit street lighting Service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities on streets and roads (and parking areas at the option of the Company) where required by City, Town, County, State or other Municipal or Public Agency or by an incorporated association of local residents.

Sodium vapor conversions of mercury vapor or incandescent street lights shall be scheduled in accordance with the Company's SVL Conversion Program, and may be limited to no more than 5% of the lamps served under this Service Classification at the end of the previous year.

CHARACTER OF SERVICE: Sodium vapor lighting for limited period (dusk to dawn) at secondary voltage.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

(A) FIXTURE CHARGE:

Nominal Ratings					
Lamp Wattage	Lamp & Ballast Wattage	Billing Month KWH *	Company Fixture	Contribution Fixture	Customer Fixture
50	60	21	**$ 6.91**	**$ 1.94**	**$ 0.94**
70	85	30	**$ 6.91**	**$ 1.94**	**$ 0.94**
100	121	42	**$ 6.91**	**$ 1.94**	**$ 0.94**
150	176	62	**$ 6.91**	**$ 1.94**	**$ 0.94**
250	293	103	**$ 8.17**	**$ 1.94**	**$ 0.94**
400	498	174	**$ 8.17**	**$ 1.94**	**$ 0.94**

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.053354** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH
7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH

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BPU No. 14 ELECTRIC - PART III **Original Sheet No. 29**

Service Classification SVL
Sodium Vapor Street Lighting Service

TERM OF CONTRACT: Five years for each Company Fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than five years may be required. Service which is terminated before the end of the contract term (and before the earliest of January 1, 2026 or the date when Company determines it can no longer procure Sodium Vapor Luminaries in reasonable quantities and at reasonable prices) shall be billed the total of 1) the light's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, times the remaining months of the contract term. Restoration of Service to lamps before the end of the contract term shall be made at the expense of the Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

FACILITIES:

(a) Company Fixtures: Company Fixtures refer to all street lighting equipment including brackets and luminaires installed by the Company at its expense in accordance with its standard specifications, and all other equipment necessary in rendering the required Service installed on wood distribution poles or Street Light Poles. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

(b) Contribution Fixtures: Contribution Fixtures refer to Company Fixtures for which installation the Customer has paid the following Contributed Installation Cost. Contribution Fixtures shall be owned, operated, maintained and serviced by the Company.

Contributed Installation Cost: The Contributed Installation Cost, per fixture, shall be equal to the cost shown on Tariff Part II, Appendix A – Exhibit III, for Street Light Luminaire.

(c) Customer Fixtures: Customer fixtures refer to all Customer provided and installed street lighting equipment, including brackets, luminaires, and wire required for connection by the Company to a designated point on the Company's existing distribution facilities. Such fixtures must be contiguous, and installed on Customer provided and installed poles located in areas which allow them to be clearly discernable from non-Customer owned street light facilities. Customer fixtures and poles must be installed in accordance with the current edition of the National Electrical Code, as well as equipment standards established and approved by the Company. Any necessary maintenance, repairs, or replacements to Customer Fixtures or poles, including lamp and control switch replacements, or luminaire cleaning, shall be made by the Customer.

(d) Fixture Service: Fixture Service refers to the lamp replacement and luminaire cleaning by the Company on a scheduled basis as well as non-scheduled fixture maintenance or replacements as may be necessary. Such non-scheduled Fixture Service shall be made, where practicable, within 72 hours of notification. Fixture Service is provided for Company Fixtures and Contribution Fixtures only. Customer Fixtures currently being provided Limited Fixture Service (limited to lamp and control switch replacement plus luminaire cleaning), may continue such Service at the stated Customer Fixture Charge plus **$1.10** per Billing Month. However, Limited Fixture Service is not available for new Customer Fixture installations.

(e) Street Light Poles: Street Light Poles are defined as poles installed for street lighting purposes which are not "standard wood distribution-type poles". These street light poles are typically used for underground distribution applications, and would include aluminum, laminated wood and fiberglass poles. Street Light Poles are installed only upon payment of a non-refundable contribution determined under Appendix A (See Tariff Part II) charges when applicable, or otherwise under fixed-price billing work order costs. Street Light Poles which have previously been installed at the Company's cost shall be billed at the monthly Street Light Pole Charge set forth in Special Provision (b), or the Customer may make a payment equivalent to the current installed cost of a similar pole. Street light poles may be provided on

JERSEY CENTRAL POWER & LIGHT COMPANY

4th Rev. Sheet No. 30

BPU No. 14 ELECTRIC - PART III **Superseding 3rd Rev. Sheet No. 30**

Service Classification SVL
Sodium Vapor Street Lighting Service

(Continued) private property roadways and associated parking areas, such as apartment building and townhouse complexes. Wood distribution-type poles typically required for street light installations served from overhead distribution facilities shall be considered as distribution poles rather than street light poles. When such poles include the mounting of street lighting fixtures provided under this Service Classification, they shall be considered as "fixture-poles" and will be installed, with their associated street lighting wire, without charge to the Customer. "Span-poles", which are installed to carry wire to "fixture-poles", shall be installed with their associated wire only upon payment of a non-refundable contribution determined under Appendix A charges (see Tariff Part II) when applicable, or otherwise under billing work order cost estimates. Both fixture-poles and span-poles are installed only along public roadways, or for the extension of existing street lighting service on municipal or governmental properties.

(f) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the Customer.

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge and Zero Emission Certificate Recovery Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(b) Street Light Pole Charge: Where the Company has installed, at its cost, a pole other than a wood distribution pole for a lamp fixture, a per Billing Month Pole Charge of **$9.20** shall be added to the Fixture Charge specified. Such charge shall not be applicable to a Street Light Pole which has had its installation cost paid for by the Customer.

(c) Reduced Lighting Hours: This Special Provision is restricted to previously installed municipal parking lot lighting where the Customer desires that energy for such lighting be conserved by having the Service inoperative for six hours per night and the Customer reimburses the Company for the cost of any labor and materials required to provide such time control. The Billing Month KWH for lights under this Special Provision will be reduced based on 2010 annual burning hours. The monthly bill shall be the total of 1) the full monthly Fixture Charge plus 2) the reduced Billing Month KWH times all per KWH charges (BGS Energy and Reconciliation Charges, Transmission Charge, Distribution Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge ,JCP&L COVID-19 Recovery Charge and Zero Emission Certificate Recovery Charge), plus 3) a reduced lighting hours adjustment equal to the Billing Month KWH difference between the standard illumination schedule and the reduced lighting hours schedule for the light, times the per KWH Distribution Charge; plus 4) the full monthly JCP&L Reliability Plus Charge.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

6th Rev. Sheet No. 31

BPU No. 14 ELECTRIC - PART III **Superseding 5th Rev. Sheet No. 31**

Service Classification MVL
Mercury Vapor Street Lighting Service

RESTRICTION: Service Classification MVL is in process of elimination and is withdrawn except for the installations of Customers receiving Service hereunder on July 21, 1982, and only for the specific premises and class of service of such Customer served hereunder on such date.

APPLICABLE TO USE OF SERVICE FOR: Series and multiple circuit street lighting service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities on streets and roads where required by City, Town, County, State or other Municipal or Public Agency or by an incorporated association of local residents. At the option of the Company, Service may also be provided for lighting service on streets, roads or parking areas on municipal or private property where supplied directly from the Company's facilities when such Service is contracted for by the owner or agency operating such property.

CHARACTER OF SERVICE: Mercury vapor lighting for limited period (dusk to dawn) at secondary voltage or on constant current series circuits.

RATE PER BILLING MONTH (All charges include Sale and Use Tax as provided in Rider SUT):
(A) FIXTURE CHARGE:

Nominal Ratings					
Lamp Wattage	Lamp & Ballast Wattage	Billing Month KWH *	Company Fixture	Contribution Fixture	Customer Fixture
100	121	42	**$ 4.82**	**$ 1.83**	**$ 0.93**
175	211	74	**$ 4.82**	**$ 1.83**	**$ 0.93**
250	295	103	**$ 4.82**	**$ 1.83**	**$ 0.93**
400	468	164	**$ 5.22**	**$ 1.83**	**$ 0.93**
700	803	281	**$ 6.33**	**$ 1.83**	**$ 0.93**
1000	1135	397	**$ 6.33**	**$ 1.83**	**$ 0.93**

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.053354** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH
7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 32**

Service Classification MVL
Mercury Vapor Street Lighting Service

TERM OF CONTRACT: Five years for each Company Fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than five years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, times the remaining months of the contract term. Restoration of Service to lamps before the end of the contract term shall be made at the expense of the Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

FACILITIES:

(a) Company Fixtures: Company Fixtures refer to all street lighting equipment including brackets and luminaires installed by the Company at its expense in accordance with its standard specifications, and all other equipment necessary in rendering the required Service installed on wood distribution poles or Street Light Poles. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

(b) Contribution Fixtures: Contribution Fixtures refer to Company Fixtures for which installation the Customer has paid the following Contributed Installation Cost. Contribution Fixtures shall be owned, operated, maintained and serviced by the Company. The per Billing Month charges for Contribution Fixtures shall be discontinued only upon payment of a **$35.57** charge per fixture to cover the cost of removal.

Contributed Installation Cost:	**Lamp Wattage**	**Lamp Wattage**	**Lamp Wattage**
	100, 175, & 250	400	700 & 1000
For currently installed fixture:	**$141.33**	**$159.49**	**$210.97**

(c) Customer Fixtures: Customer Fixtures refer to all Customer provided and installed street lighting equipment, including brackets, luminaires, and wire required for connection by the Company to a designated point on the Company's existing distribution facilities. Such fixtures must be contiguous, and installed on Customer provided and installed poles located in areas which allow them to be clearly discernable from non-Customer owned street light facilities. Customer Fixtures and poles must be installed in accordance with the equipment standards established and approved by the Company. Any necessary maintenance, repairs, or replacements to Customer Fixtures or poles, including lamp and control switch replacements, or luminaire cleaning, shall be made by the Customer.

(d) Fixture Service: Fixture Service refers to the lamp replacement and luminaire cleaning by the Company on a scheduled basis as well as non-scheduled fixture maintenance or replacements as may be necessary. Such non-scheduled Fixture Service shall be made, where practicable, within 72 hours of notification. Customer Fixtures currently being provided Limited Fixture Service (limited to lamp and control switch replacement plus luminaire cleaning), may continue such Service at an additional cost of **$0.90** per Billing Month.

JERSEY CENTRAL POWER & LIGHT COMPANY

4th Rev. Sheet No. 33

BPU No. 14 ELECTRIC - PART III **Superseding 3rd Rev. Sheet No. 33**

Service Classification MVL
Mercury Vapor Street Lighting Service

(e) Street Light Poles: Street Light Poles refer to all poles other than wood distribution poles, installed, owned and maintained by the Company for street lighting service. Street Light Poles are provided only upon payment by the Customer for the installation cost of such pole. Street Light Poles which have previously been installed at the Company's cost, shall be billed at the per Billing Month Street Light Pole Charge set forth in Special Provision (b), or the Customer may make a **$345.22** payment to cover the cost of such previous installation.

(f) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the Customer.

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge and Zero Emission Certificate Recovery Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(b) Street Light Pole Charge: Where the Company has installed, at its cost, a pole other than a wood distribution pole for a lamp fixture, a per Billing Month Pole Charge of **$9.20** shall be added to the Fixture Charge specified. Such charge shall not be applicable to a Street Light Pole which has had its installation cost paid for by the Customer.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

6th Rev. Sheet No. 34

BPU No. 14 ELECTRIC - PART III **Superseding 5th Rev. Sheet No. 34**

Service Classification ISL
Incandescent Street Lighting Service

RESTRICTION: Service Classification ISL is in process of elimination and is withdrawn except for the installations of Customers currently receiving Service, and except for fire alarm and police box lamps provided under Special Provision (c). The obsolescence of this Service Classification's facilities further dictates that Service be discontinued to any installation that requires the replacement of a fixture, bracket or street light pole.

APPLICABLE TO USE OF SERVICE FOR: Series and multiple circuit street lighting service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities on streets or roads where required by city, town, county, State or other principal or public agency or by an incorporated association of local residents.

CHARACTER OF SERVICE: Incandescent lighting for limited period (dusk to dawn) at secondary voltage or on constant current series circuits.

RATE PER BILLING MONTH (All Charges include Sales and Use Tax as provided in Rider SUT):

(A) FIXTURE CHARGE:

Nominal Ratings Lamp Wattage	Billing Month KWH *	Company Fixture	Customer Fixture
105	37	**$ 2.04**	**$ 0.93**
205	72	**$ 2.04**	**$ 0.93**
327	114	**$ 2.04**	**$ 0.93**
448	157	**$ 2.04**	**$ 0.93**
690	242	**$ 2.04**	**$ 0.93**
860	301	**$ 2.04**	**$ 0.93**

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.053354** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH
7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 35**

Service Classification ISL
Incandescent Street Lighting Service

TERM OF CONTRACT: Five years for each Company Fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than five years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, times the remaining months of the contract term.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

FACILITIES:
(a) Company Fixtures: Company Fixtures refer to all street lighting equipment including brackets and luminaires installed by the Company at its expense in accordance with its standard specifications, and all other equipment necessary in rendering the required Service, installed on wood distribution poles or Street Light Poles. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

(b) Customer Fixtures: Customer Fixtures refer to all Customer provided and installed street lighting equipment, including brackets, luminaires, and wire required for connection by the Company to a designated point on the Company's existing distribution facilities. Such fixtures must be contiguous, and installed on Customer provided and installed poles located in areas which allow them to be clearly discernable from non-Customer owned street light facilities. Customer Fixtures and poles must be installed in accordance with the equipment standards established and approved by the Company. Any necessary maintenance, repairs, or replacements to Customer Fixtures or poles, including lamp and control switch replacements, or luminaire cleaning, shall be made by the Customer.

(c) Fixture Service: Fixture Service refers to the lamp replacement and luminaire cleaning by the Company on a scheduled basis as well as non-scheduled lamp and control switch replacement as may be necessary. Such non-scheduled Fixture Service shall be made, where practicable, within 72 hours of notification. Customer Fixtures currently being provided limited Fixture Service (limited to lamp and control switch replacement plus luminaire cleaning), may continue such Service at the stated Customer Fixture Charge plus **$1.10** per Billing Month.

(d) Street Light Poles: Street Light Poles refer to all poles, other than wood distribution poles, installed, owned and maintained by the Company for street lighting service. Replacement of Street Light Poles shall be provided only upon payment by the Customer for the current installation cost of such replacement poles except when occasioned and such cost recoverable by a third party.

(e) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the Customer.

JERSEY CENTRAL POWER & LIGHT COMPANY

4th Rev. Sheet No. 36

BPU No. 14 ELECTRIC - PART III **Superseding 3rd Rev. Sheet No. 36**

Service Classification ISL
Incandescent Street Lighting Service

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge and Zero Emission Certificate Recovery Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(b) Fire Alarm and Police Box Lamp Charge: 25 watt lamps serviced by the Company and served from existing secondary facilities will be billed a monthly Fixture Charge of **$1.19** and **$0.34** for lamps with individual time controls operated on a standard illumination schedule, and lamps operated 24 hours per day, respectively. Lamps with individual time controls operated on a standard illumination schedule will have a Billing Month KWH of 9 KWH. Lamps operated 24 hours per day will have a Billing Month KWH of 18 KWH. All per KWH charges (BGS Energy and Reconciliation Charges, Transmission Charge, Distribution Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge and Zero Emission Certificate Recovery Charge) will be billed based on the applicable lamp's Billing Month KWH.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 37**

Service Classification LED
LED Street Lighting Service

APPLICABLE TO USE OF SERVICE FOR: Service Classification LED is available for installation of 12 or more LED (light emitting diode) fixtures per request for series and multiple circuit street lighting Service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities along public streets and roadways, or for the extension of existing street lighting service on municipal or governmental properties (and parking areas at the option of the Company) where required by City, Town, County, State or other Municipal or Public Agency or by an incorporated association of local residents.

CHARACTER OF SERVICE: LED lighting service is for limited period (dusk to dawn). Standard Service shall be supplied from existing lines, using the Company's standard fixtures and other appurtenances on existing wood distribution poles unrestricted as to their use by Company for purposes other than street lighting, on which existing wood distribution poles the required secondary voltage is present. The rating of the fixture in lumens is for identification and is intended to approximate the manufacturer's standard rating.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
(A) FIXTURE CHARGE:

COMPANY FIXTURES: Company Fixtures refer to fixtures installed by the Company in accordance with Standard Service and its specifications at its expense. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

COMPANY FIXTURE

Lamp Wattage	Type	Lumens	Billing Month KWH*	Company Fixture
30	Cobra Head	2400	11	**$ 6.90**
50	Cobra Head	4000	18	**$ 6.86**
90	Cobra Head	7000	32	**$ 7.41**
130	Cobra Head	11500	46	**$ 8.42**
260	Cobra Head	24000	91	**$ 10.71**
50	Acorn	2500	18	**$ 17.55**
90	Acorn	5000	32	**$ 16.94**
50	Colonial	2500	18	**$ 9.85**
90	Colonial	5000	32	**$ 11.85**

CONTRIBUTION FIXTURES: Contribution Fixtures refer to fixtures installed by the Company in accordance with Standard Service and its specifications for which installation the Customer has paid the Contributed Installation Cost. The Company provides two contribution levels for the Contributed Installation Cost, at the Customer's option, that have different corresponding monthly charges. Contribution Fixtures shall be owned, operated, maintained and serviced by the Company. Contribution Fixture service does not include or provide for the replacement of the fixture at failure or end of life. A contribution payment to JCP&L shall not give the Customer any interest in the facilities, the ownership being vested exclusively in JCP&L.

Contributed Installation Cost: The Contributed Installation Cost, per fixture, shall be equal to the cost shown on Tariff Part II, Appendix A – Exhibit III, for Street Light Luminaire, which costs are subject to gross-up for applicable income taxes.

JERSEY CENTRAL POWER & LIGHT COMPANY

6th Rev. Sheet No. 38

Service Classification LED
LED Street Lighting Service

BPU No. 14 ELECTRIC - PART III **Superseding 5th Rev. Sheet No. 38**

CONTRIBUTION FIXTURE (a)

Fixture Wattage	Type	Lumens	Billing Month KWH*	Fixture Charge	Contribution Fixture (a)
30	Cobra Head	2400	11	$ 2.65	$ 358.38
50	Cobra Head	4000	18	$ 2.65	$ 354.88
90	Cobra Head	7000	32	$ 2.65	$ 403.55
130	Cobra Head	11500	46	$ 2.65	$ 492.97
260	Cobra Head	24000	91	$ 2.65	$ 694.22
50	Acorn	2500	18	$ 2.65	$1,295.80
90	Acorn	5000	32	$ 2.65	$1,243.30
50	Colonial	2500	18	$ 2.65	$ 619.38
90	Colonial	5000	32	$ 2.65	$ 793.88

CONTRIBUTION FIXTURE (b)

Fixture Wattage	Type	Lumens	Billing Month KWH*	Fixture Charge	Contribution Fixture (b)
30	Cobra Head	2400	11	$ 4.24	$ 209.20
50	Cobra Head	4000	18	$ 4.24	$ 205.70
90	Cobra Head	7000	32	$ 4.24	$ 254.37
130	Cobra Head	11500	46	$ 4.24	$ 343.79
260	Cobra Head	24000	91	$ 4.24	$ 545.04
50	Acorn	2500	18	$ 4.24	$1,146.62
90	Acorn	5000	32	$ 4.24	$1,094.12
50	Colonial	2500	18	$ 4.24	$ 470.20
90	Colonial	5000	32	$ 4.24	$ 644.70

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the wattage of the fixture, times the fixture's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.053354** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH
7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III Original Sheet No. 39

Service Classification LED
LED Street Lighting Service

TERM OF CONTRACT: Fifteen years for each fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than fifteen years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the fixture's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the fixture's Billing Month KWH, times the remaining months of the contract term.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

MISCELLANEOUS:

Non-Standard Installations: Where the installation of additional facilities, including, but not limited to: poles, wire, transformers, and brackets, is required to provide service to a fixture, Customers shall be responsible for payment of a non-refundable Contribution in Aid of Construction determined under Appendix A charges (see Tariff Part II) when applicable, or otherwise under billing work order costs estimates, which costs are subject to gross-up for applicable income taxes.

(a) Changes in Fixture Wattage, Type or Location: Customers will be required to pay the cost for relocation, changes in fixture wattage, fixture type, color (Kelvin temperature) and conversion from an LED light source to another when the age of the fixture is less than 15 years. These costs will include removal cost less salvage and installation cost of the fixture. Except for relocations, the cost will also include the remaining net book value of the existing fixture and, in the case of Contribution Fixtures, payment of the Contributed Installation Cost.

i) Installation of a new fixture at the same location of the removal of an existing fixture within 12 months will be considered a replacement of the existing fixture and will be subject to charges including the removal cost less salvage for the fixture removed, the installation cost of the new fixture and, if applicable, any Contribution Installation Cost.

ii) LED conversions of sodium vapor, mercury vapor or incandescent fixtures shall be scheduled at the Company's reasonable discretion. JCP&L reserves the right to limit the number of fixtures conversions in any year to no more than 5% of the total fixtures served at the end of the previous year.

(b) Traffic Control: The Municipality will be responsible for providing and paying the costs of police assistance when deemed necessary by local authorities. The Company will provide basic traffic control (flaggers) at no cost to the Municipality. When traffic control (flagging) labor hours exceed construction labor hours (considered non-basic traffic control) the Municipality will be responsible for paying the differential in costs between basic and non-basic traffic control. The Municipality will also be responsible for all fees associated with required permitting.

(c) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the fixture will be zero. Only the monthly Fixture Charge and a seasonal Distribution Charge will be billed (i.e., Basic Generation Service and other Delivery Service charges will not be billed) during such months of disconnection. The seasonal Distribution Charge will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(d) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the Customer.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III Original Sheet No. 40

Service Classification LED
LED Street Lighting Service

MISCELLANEOUS: (Continued)

Retrofitting of existing, non-LED street lighting: Where requested, the following shall be implemented on an interim basis, pending the resolution of the Board's current stakeholder proceeding addressing LED street lighting issues:

Option 1:

Upon failure, which shall be determined in the Company's sole discretion, and at the Customer's direction, which direction shall be set forth in an LED Replacement Agreement, the Company will replace a non-LED streetlight luminaire with an LED streetlight luminaire.

Option 2:

Where Customer requests replacement of existing non-LED streetlight luminaire with an LED streetlight luminaire, prior to its failure, the Customer is responsible for a one-time payment of the estimated average undepreciated luminaire cost (i.e., net book value) of the existing non-LED streetlight luminaire as set forth in the table below, prior to installation of the replacement LED streetlight.

Option 3:

Where Customer requests replacement of existing non-LED streetlight luminaire with an LED streetlight luminaire, prior to its failure, the Customer shall enter into a Payment Agreement with the Company and shall be responsible for payment for the estimated average undepreciated non-LED luminaire cost (i.e., net book value) of the existing non-LED streetlight luminaire in equal payments over a 60-month period, as set forth in the table below. In the event of termination of service under this Schedule, for any reason prior to the expiration of the Payment Agreement, prior to termination of service, the Customer shall pay to the Company any and all amounts due under the Payment Agreement and all costs associated with removal of the LED streetlights.

LED Streetlight – Stranded Costs

	SVL	
	Option #2 One-time Payment	**Option #3 Equal Payment 60-month Period**
Cobra Head	$352	$7.36
Acorn	$861	$18.01
Colonial	$493	$10.31

	MVL	
	Option #2 One-time Payment	**Option #3 Equal Payment 60-month Period**
Cobra Head	$201	$4.21
Acorn	$509	$10.65
Colonial	$287	$6.00

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

3rd Rev. Sheet No. 41

BPU No. 14 ELECTRIC - PART III **Superseding 2nd Rev. Sheet No. 41**

Rider BGS-RSCP
Basic Generation Service – Residential Small Commercial Pricing
(Applicable to Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED)

Effective June 1, 2015, Rider BGS-FP (Basic Generation Service – Fixed Pricing) is renamed Rider BGS-RSCP to comply with the BPU Order dated November 24, 2014 (Docket No. ER14040370).

AVAILABILITY: Rider BGS-RSCP is available to and provides Basic Generation Service (default service) charges applicable to all KWH usage for Full Service Customers taking service at secondary voltages under Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED, except for GS and GST Customers that have a peak load share of 500 KW or greater as of November 1, 2025. Rider BGS-RSCP-eligible GS and GST Customers may elect to take default service under Rider BGS-CIEP no later than the second business day in January of each year. Such election will be effective June 1 of that year and Rider BGS-CIEP will remain the Customer's default service for the entire 12-month period from June 1 through May 31 of the following year. BGS-RSCP-eligible Customers who have elected to take default service under BGS-CIEP may return to BGS-RSCP by notifying the Company no later than the second business day in January of each year. Such notification to return to BGS-RSCP will become effective June 1 of that year.

RATE PER BILLING MONTH: (For service rendered effective June 1, 2026 through May 31, 2027)
1) BGS Energy Charge per KWH: (All charges include Sales and Use Tax as provided in Rider SUT.)

Service Classification	June through September	October through May
RS - first 600 KWH	**$0.128815**	
- all KWH over 600	**$0.138040**	
- all KWH		**$0.141185**
(Excludes off-peak and controlled water heating special provisions)		
RT - all on-peak KWH	**$0.179131**	**$0.175518**
- all off-peak KWH	**$0.093120**	**$0.101190**
RGT - all on-peak KWH	**$0.179131**	
- all off-peak KWH	**$0.093120**	
- all KWH		**$0.141185**
RS and GS Water Heating – all KWH	**$0.129620**	**$0.128175**
(For separately metered off-peak and controlled water heating usage under applicable special provisions)		
GS - all KWH	**$0.124922**	**$0.124319**
(Excludes off-peak and controlled water heating special provisions)		
GST - all on-peak KWH	**$0.163833**	**$0.148051**
- all off-peak KWH	**$0.093842**	**$0.101190**
OL, SVL, MVL, ISL, LED - all KWH	**$0.099023**	**$0.101672**

BGS Energy Charges above reflect costs for energy, generation capacity, ancillary services and related cost.

JERSEY CENTRAL POWER & LIGHT COMPANY

12th Rev. Sheet No. 42
BPU No. 14 ELECTRIC - PART III **Superseding 11th Rev. Sheet No. 42**

Rider BGS-RSCP
Basic Generation Service – Residential Small Commercial Pricing
(Applicable to Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED)

2) BGS Transmission Charge per KWH: As provided in the respective tariff for Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED. Effective September 1, 2019, a RMR surcharge of **$0.000000** per KWH (includes Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage.

Effective **December 15, 2021**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

EL18-680FM715-TEC surcharge of **$0.000000** per KWH

Effective **September 15, 2025**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

TRAILCO-TEC surcharge of **$0.000215** per KWH
ACE-TEC surcharge of **$0.000098** per KWH
PECO-TEC surcharge of **$0.000061** per KWH
Delmarva-TEC surcharge of **$0.000006** per KWH
PEPCO-TEC surcharge of **$0.000011** per KWH
BG&E-TEC surcharge of **$0.000019** per KWH
COMED-TEC surcharge of **$0.000000** Per KWH
Duquesne-TEC surcharge of **$0.000000** Per KWH
NextEra-TEC surcharge of **$0.000006** Per KWH

Effective **July 15, 2026**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

PSEG-TEC surcharge of **$0.002142** per KWH
VEPCO-TEC surcharge of **$0.000441** per KWH
PPL-TEC surcharge of **$0.000525** per KWH
AEP-East-TEC surcharge of **$0.000066** per KWH
MAIT-TEC surcharge of **$0.000162** per KWH
EL05-121-TEC surcharge of **$0.000000** per KWH
SRE-TEC surcharge of **$0.000170** per KWH
NIPSCO-TEC surcharge of **$0.000002** per KWH
SFC-TEC surcharge of **$0.000002** per KWH
Transource-TEC surcharge of **$0.000128** Per KWH
VLT-TEC surcharge of **$0.000011** Per KWH

3) BGS Reconciliation Charge per KWH: $0.004441 (includes Sales and Use Tax as provided in Rider SUT)
The above BGS Reconciliation Charge recovers the difference between the costs for the provision of Basic Generation Service and the revenues from BGS Customers for Basic Generation Service and is subject to quarterly true-ups.

JERSEY CENTRAL POWER & LIGHT COMPANY

3rd Rev. Sheet No. 43
BPU No. 14 ELECTRIC - PART III **Superseding 2nd Rev. Sheet No. 43**

Rider BGS-CIEP
Basic Generation Service – Commercial Industrial Energy Pricing
(Applicable to Service Classifications GP and GT and Certain Customers under Service Classifications GS and GST)

AVAILABILITY: Rider BGS-CIEP is available to and provides Basic Generation Service (default service) charges applicable to all Full Service Customers taking service at primary and transmission voltages under Service Classifications GP and GT and any Full Service Customers taking service at secondary voltages under Service Classifications GS and GST that have a peak load share of 500 KW or greater as of November 1, 2025, or that have elected to take BGS-CIEP service no later than the second business day in January of each year. All BGS-CIEP Customers remain subject to this Rider for the entire 12-month period from June 1 of any given year through May 31 of the following year.

RATE PER BILLING MONTH:
(For service rendered effective June 1, 2026 through May 31, 2027)

1) BGS Energy Charge per KWH: The sum of actual real-time PJM load weighted average Residual Metered Load Aggregate Locational Marginal Price for JCP&L Transmission Zone and ancillary services of **$0.00600** per KWH, times the Losses Multiplier provided below, times 1.06625 multiplier for Sales and Use Tax as provided in Rider SUT.

Losses Multiplier:	GT – High Tension Service	1.005
	GT	1.027
	GP	1.047
	GST	1.103
	GS	1.103

2) BGS Capacity Charge per KW of Generation Obligation: **$0.68000** per KW-day times BGS-CIEP Customer's share of the capacity peak load assigned to the JCP&L Transmission Zone by the PJM Interconnection, L.L.C., as adjusted by PJM assigned capacity related factors, times 1.06625 multiplier for Sales and Use Tax as provided in Rider SUT.

Alternative BGS Capacity Charge per KWH: **$0.052272** (includes Sales and Use Tax as provided in Rider SUT): For customer who operates Direct Current Fast Charging to serve electric vehicles only and who elects this one-time option before June 1, 2026.

3) BGS Transmission Charge per KWH: As provided in the respective tariff for Service Classifications GS, GST, GP and GT. Effective September 1, 2019, a RMR surcharge will be added to the BGS Transmission Charge applicable to all KWH usage, as follows (includes Sales and Use Tax as provided in Rider SUT):

GT – High Tension Service	**$0.000000**
GT	**$0.000000**
GP	**$0.000000**
GS and GST	**$0.000000**

JERSEY CENTRAL POWER & LIGHT COMPANY

12th Rev. Sheet No. 44

BPU No. 14 ELECTRIC - PART III **Superseding 11th Rev. Sheet No. 44**

Rider BGS-CIEP
Basic Generation Service – Commercial Industrial Energy Pricing
(Applicable to Service Classifications GP and GT and Certain Customers under Service Classifications GS and GST)

3) BGS Transmission Charge per KWH: (Continued)

Effective **December 15, 2021**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

	EL18-680Fm715-TEC
GS and GST	**$0.000000**
GP	**$0.000000**
GT	**$0.000000**
GT – High Tension Service	**$0.000000**

Effective **September 15, 2025**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

	TRAILCO-TEC	ACE-TEC	PECO-TEC	Delmarva-TEC
GS and GST	**$0.000215**	**$0.000098**	**$0.000061**	**$0.000006**
GP	**$0.000127**	**$0.000058**	**$0.000036**	**$0.000003**
GT	**$0.000113**	**$0.000051**	**$0.000032**	**$0.000003**
GT – High Tension Service	**$0.000042**	**$0.000019**	**$0.000012**	**$0.000001**

	PEPCO-TEC	BG&E-TEC	COMED-TEC	Duquesne-TEC	NextEra-TEC
GS and GST	**$0.000011**	**$0.000019**	**$0.000000**	**$0.000000**	**$0.000006**
GP	**$0.000006**	**$0.000012**	**$0.000000**	**$0.000000**	**$0.000004**
GT	**$0.000005**	**$0.000011**	**$0.000000**	**$0.000000**	**$0.000003**
GT – High Tension Service	**$0.000002**	**$0.000004**	**$0.000000**	**$0.000000**	**$0.000001**

Effective **July 15, 2026**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

	PSEG-TEC	VEPCO-TEC	PPL-TEC	AEP-East-TEC	MAIT-TEC
GS and GST	**$0.002142**	**$0.000441**	**$0.000525**	**$0.000066**	**0.000162**
GP	**$0.001225**	**$0.000253**	**$0.000300**	**$0.000037**	**0.000093**
GT	**$0.001045**	**$0.000215**	**$0.000256**	**$0.000032**	**0.000079**
GT – High Tension Service	**$0.000331**	**$0.000068**	**$0.000081**	**$0.000011**	**0.000025**

	EL05-121-TEC	SRE-TEC	NIPSCO-TEC	SFC-TEC	Transource-TEC
GS and GST	**$0.000000**	**$0.000170**	**$0.000002**	**$0.000002**	**$0.000128**
GP	**$0.000000**	**$0.000097**	**$0.000001**	**$0.000001**	**$0.000074**
GT	**$0.000000**	**$0.000083**	**$0.000001**	**$0.000001**	**$0.000062**
GT – High Tension Service	**$0.000000**	**$0.000027**	**$0.000000**	**$0.000000**	**$0.000020**

	VLT-TEC
GS and GST	**$0.000011**
GP	**$0.000006**
GT	**$0.000005**
GT – High Tension Service	**$0.000002**

4) BGS Reconciliation Charge per KWH: ($0.002524) (includes Sales and Use Tax as provided in Rider SUT)

The above BGS Reconciliation Charge recovers the difference between the costs for the provision of Basic Generation Service and the revenues from BGS Customers for Basic Generation Service and is subject to quarterly true-ups.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

3rd Rev. Sheet No. 45
Superseding 2nd Rev. Sheet No. 45

Rider CIEP – Standby Fee
Commercial Industrial Energy Pricing Standby Fee
(Applicable to Service Classifications GP and GT and Certain Customers under Service Classifications GS and GST)

Effective June 1, 2007, Rider DSSAC (Default Supply Service Availability Charge) is renamed Rider CIEP – Standby Fee to comply with the BPU Order dated December 22, 2006 (Docket No. EO06020119).

APPLICABILITY: Rider CIEP – Standby Fee provides a charge applicable to all KWH usage of all Full Service Customers or Delivery Service Customers taking service under Service Classifications GP and GT and any Full Service Customer or Delivery Service Customer taking service under Service Classifications GS and GST that has a peak load share of 500 KW or greater as of November 1, 2025, or that has elected to take Basic Generation Service-Commercial Industrial Energy Pricing under Rider-CIEP no later than the second business day in January of each year. This charge is applicable for service rendered from June 1, 2026 through May 31, 2027 to recover costs associated with administrating and maintaining the availability of the hourly-priced default Basic Generation Service for these Customers.

CIEP – Standby Fee per KWH: $0.000150

(**$0.000160** including Sales and Use Tax as provided in Rider SUT)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 46**

Rider NGC
Non-utility Generation Charge

APPLICABILITY: Rider NGC provides a non-utility generation charge ("NGC") applicable to all KWH usage of any Full Service Customer or Delivery Service Customer. Effective September 1, 2004, Rider MTC ("Market Transition Charge") is renamed Rider NGC to comply with the BPU Final Order dated May 17, 2004 (Docket Nos. ER02080506, etc.) that "the MTC shall be discontinued and renamed the NGC" for Customer billing purposes.

Effective August 1, 2003, the Company recovers through the MTC charge, the MTC deferred balance which includes: (1) BPU-approved costs incurred during the transition to a competitive retail market and under-recovered during the period from August 1, 1999 through July 31, 2003; and (2) all BPU-approved costs associated with committed supply energy, capacity and ancillary services, net of all revenues from the sale of the committed supply in the wholesale market (Docket Nos. EX01110754 and EX01050303, etc.) Carrying cost shall be computed on a monthly basis at the applicable BPU-approved interest rate on the average net-of-tax over or under-recovered balance of the MTC, compounded annually.

Effective August 1, 2003, the composite MTC Factor shall be $0.011013 per KWH (excluding SUT), which includes the interim recovery of MTC deferred balance as of July 31, 2003, until the BPU's decision on the securitization of the MTC deferred balance.

Effective June 1, 2005, the composite MTC Factor shall be reduced to $0.010614 per KWH (excluding SUT), which includes the anticipation of the savings to be realized from the securitization of a portion of the MTC deferred balance as of July 31, 2003 ("Deferred BGS Transition Costs") pending the BPU approval. By Order dated June 8, 2006, the BPU approved the securitization of Deferred BGS Transition Costs.

Effective December 6, 2006, the composite MTC/NGC Factor shall be $0.015492 per KWH (excluding SUT), which includes an increase in the NGC Factor of $0.004878 per KWH.

Effective March 1, 2011, the composite MTC/NGC Factor shall be $0.007687 per KWH (excluding SUT), which includes a decrease in the NGC Factor of $0.007805 per KWH.

Effective March 1, 2012, the composite MTC/NGC Factor shall be $0.002839 per KWH (excluding SUT), which includes a decrease in the NGC Factor of $0.004848 per KWH.

Effective February 2, 2015, the composite MTC/NGC Factor shall be $0.003750 per KWH (excluding SUT), which includes an increase in the NGC Factor of $0.000911 per KWH.

Effective September 1, 2016, the composite MTC/NGC Factor shall be $0.005012 per KWH (excluding SUT), which includes an increase in the NGC Factor of $0.001262 per KWH. By Board Order dated May 31, 2017 (Docket No. ER16101046), the Board approved no change to this Factor for the 2015 NGC Filing.

Effective June 10, 2017, the composite MTC/NGC Factor shall be $0.001527 per KWH (excluding SUT), which includes a decrease in the NGC Factor of $0.001548 per KWH and the OC-TBC and OC-MTC-Tax associated with the securitization of Oyster Creek at zero rate. By Board Order dated September 17, 2018 (Docket No. ER17030306), the Board approved no change to this Factor for the 2016 NGC Filing.

Effective November 1, 2018, the composite MTC/NGC Factor shall be $0.000451 per KWH (excluding SUT), which includes a decrease in the NGC Factor of $0.001076 per KWH. By Board Order dated June 12, 2019 (Docket No. ER18090977), the Board approved no change to this Factor for the 2017 NGC Filing.

Effective January 1, 2020, the composite MTC/NGC Factor shall be $0.000105 per KWH (excluding SUT), which includes a decrease in the NGC Factor of $0.000346 per KWH. By Board Order dated December 2, 2020 (Docket No. ER20060473), the Board approved no change to this Factor for the 2019 NGC Filing.

Effective November 15, 2021, the MTC/NGC Factor shall be -$0.000215 per KWH (excluding SUT), with the DB-TBC and DB-MTC-Tax associated with the securitization of Deferred BGS Transition Costs at zero Rate.

JERSEY CENTRAL POWER & LIGHT COMPANY

1st Rev. Sheet No. 47
BPU No. 14 ELECTRIC - PART III **Superseding Original Sheet No. 47**

Rider NGC
Non-utility Generation Charge

For billing purposes, the composite MTC/NGC Factor of -$0.000215 per KWH shall be applied to all KWH usage of any Full Service Customer or Delivery Service Customer as follows:

Voltage Adjusted MTC Charges per KWH (renamed NGC Charges per KWH)		Including SUT
Secondary Voltages	**-$0.000219**	**-$0.000234**
(Applicable to Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED)		
Primary Voltages	**-$0.000208**	**-$0.000222**
(Applicable to Service Classification GP)		
Transmission Voltages	**-$0.000204**	**-$0.000218**
High Tension Service (230 KV)	**-$0.000200**	**-$0.000213**
(Applicable to Service Classification GT)		

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 48**

Rider NGC
Non-utility Generation Charge

Securitization of Oyster Creek

On February 6, 2002, the BPU approved and issued a Bondable Stranded Costs Rate Order ("Oyster Creek Rate Order") (Docket No. EF99080615) authorizing the issuance and sale of up to $320 million aggregate principal amount of transition bonds to recover certain bondable stranded costs related to the investment in the Oyster Creek Nuclear Generating Station, the imposition of a non-bypassable Transition Bond Charge ("OC-TBC") for the recovery of such costs and the related Market Transition Charge-Tax ("OC-MTC-Tax). The bondable stranded costs are defined in the Oyster Creek Rate Order and include: 1) the capital reduction costs, 2) the upfront transaction costs and 3) the ongoing transition bond costs.

Effective June 11, 2002, the MTC included an OC-TBC of $0.001921 per KWH and an OC-MTC-Tax of $0.000505 per KWH (or $0.002036 per KWH and $0.000535 per KWH including SUT, respectively). The OC-TBC and OC-MTC-Tax are governed by the provisions of the Oyster Creek Rate Order and are subject to periodic true-ups, at least annually but not more frequently than quarterly, except monthly true-ups are permitted in the last year before the scheduled maturity of the transition bonds and continuing until final maturity, as provided in the Oyster Creek Rate Order.

On February 28, 2017, a true-up letter was filed with the BPU in accordance with the provisions in the Oyster Creek Rate Order. Effective May 1, 2017 through May 6, 2017, the OC-TBC and OC-MTC-Tax shall be $0.001198 per KWH and $0.000739 per KWH, respectively (or $0.001280 per KWH and $0.000790 per KWH including SUT, respectively). Effective May 7, 2017, the OC-TBC and OC-MTC-Tax shall be at zero.

Securitization of Deferred BGS Transition Costs

By Order dated June 8, 2006, the BPU approved and issued a Bondable Stranded Costs Rate Order ("Deferred BGS Transition Costs Rate Order") (Docket No. ER03020133) authorizing the issuance and sale of $182.4 million aggregate principal amount of transition bonds to recover the Company's net of tax deferred basic generation service transition costs incurred during the transition period from August 1, 1999 through July 31, 2003, the imposition of a non-bypassable Transition Bond Charge ("DB-TBC") for the recovery of such costs and the related Market Transition Charge-Tax ("DB-MTC-Tax"). The bondable stranded costs are defined in the Deferred BGS Transition Costs Rate Order and include: 1) the upfront transaction costs and 2) the ongoing transition bond costs.

Effective August 10, 2006, the NGC included a DB-TBC of $0.001230 per KWH and a DB-MTC-Tax of $0.000572 per KWH (or $0.001316 per KWH and $0.000612 per KWH including SUT, respectively). The DB-TBC and DB-MTC-Tax are governed by the provisions of the Deferred BGS Transition Costs Rate Order and are subject to periodic true-ups, at least annually but not more frequently than quarterly, and continuing until final maturity, as provided in the Deferred BGS Transition Costs Rate Order.

On February 28, 2021, a true-up letter was filed with the BPU in accordance with the provisions in the Deferred BGS Transition Costs Rate Order. Effective May 1, 2021 through May 10, 2021, the DB-TBC and DB-MTC-Tax shall continue to be $0.000735 per KWH and $0.000321 per KWH, respectively (or $0.000784 per KWH and $0.000342 per KWH including SUT, respectively). Effective May 11, 2021, the DB-TBC and DB-MTC-Tax shall be at zero.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 49**

Rider NGC
Non-utility Generation Charge

St. Lawrence Hydroelectric Power

At the November 9, 2004 agenda meeting, the BPU verbally approved, among other things, the Public Power Association of New Jersey ("PPANJ") as Bargaining Agent for the State of New Jersey to renegotiate with the New York Power Authority ("NYPA"), on the allocation of service tariff capacity and associated energy produced at the St. Lawrence/FDR project (In the Matter of the Allocation of St. Lawrence Hydroelectric Power to the State of New Jersey Docket No. EO04101124).

On December 21, 2004, the PPANJ filed with the BPU the following documents associated with the St. Lawrence Hydroelectric Power matter: 1) Agreement for Electric Service Investor Owned Utility Between the PPANJ and JCP&L, PSE&G, Rockland Electric and Atlantic City Electric Company; 2) Agreement Governing Administration of NYPA Power ("Administration Agreement"); and 3) PPANJ for State of New Jersey Service Tariff Capacity and Associated Energy.

Pursuant to the Administration Agreement, the Company, as Nominal Recipient of the Investor-Owned Electric Utilities' share of St. Lawrence/FDR project, is responsible to deliver and distribute the capacity and associated energy as Basic Generation Service to residential Customers as designated by the BPU. In addition, the Company is responsible to distribute to each of the Investor-Owned Electric Utilities the Net Economic Benefits calculated according to the Rate Schedule attached to the Administration Agreement. Each of the Investor-Owned Electric Utilities shall allocate the Net Economic Benefits distributed to it to its residential Customers through the Investor-Owned Electric Utility's applicable clause through which it recovers non-utility generation costs, or other appropriate rate mechanism if no such clause exists, in a manner that ensures that such benefits flow exclusively to residential Customers.

The Company, in its role as Nominal Recipient of the St. Lawrence/FDR project, advises the Investor-Owned Electric Utilities of their respective allocation of the Net Economic Benefits for the period started January 1, 2019 through January 31, 2020. JCP&L's share of the Net Economic Benefits totaled $137,272.61.

Effective June 1, 2020 through May 31, 2021, a St. Lawrence Hydroelectric Power **credit** of **$0.000015** per KWH **($0.000016** per KWH including SUT) will be combined with the Secondary Voltages Adjusted NGC Charge applicable to Service Classifications RS, RT and RGT. Such combined NGC Charge shall be applied to all KWH usage of any Full Service or Delivery Service residential Customers.

Effective February 1, 2020, St. Lawrence Allocation shall be exclusively assigned to the municipally owned utilities and rural electric cooperative in New Jersey. The Company ceases to receive any Net Economic Benefits of St. Lawrence Project's allocation.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

4th Rev. Sheet No. 50
Superseding 3rd Rev. Sheet No. 50

Rider SBC
Societal Benefits Charge

APPLICABILITY: Rider SBC provides a charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer. The charges that may be included in calculating the SBC include demand side management costs (Rider DSF), manufactured gas plant remediation costs (Rider RAC), uncollectible costs (Rider UNC), and universal service fund costs (Rider USF), in accordance with the New Jersey Electric Discount and Energy Competition Act. The current SBC includes the following charges per KWH:

		Including SUT
Rider DSF	**$0.003280**	**$0.003497**
Rider RAC	**$0.000806**	**$0.000859**
Rider UNC	**$0.000352**	**$0.000375**
Rider USF	**$0.004228**	**$0.004508**

Carrying costs on unamortized balances of demand side management costs, nuclear decommissioning costs, manufactured gas plant remediation costs, uncollectible costs and universal service fund costs shall be calculated in accordance with the terms of Rider DSF, Rider RAC, Rider UNC and Rider USF, respectively.

Effective July 15, 2026, the SBC shall be applied to all KWH usage for billing purposes as follows:

		Including SUT
Total SBC:	**$0.008666**	**$0.009239**

Beginning January 1, 2011, with the exception of universal service fund costs component, all over- and under-recoveries of individual SBC components are to be applied to under- or over-recoveries of other SBC components as of each December 31.

JERSEY CENTRAL POWER & LIGHT COMPANY

1st Rev. Sheet No. 51
BPU No. 14 ELECTRIC - PART III **Superseding Original Sheet No. 51**

Rider DSF
Demand Side Factor

APPLICABILITY: Rider DSF provides a charge for costs associated with New Jersey Clean Energy Program. The DSF is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

DSF = $0.003280 per KWH ($0.003497 per KWH including SUT)

Demand Side Factor costs include carrying costs on any unamortized balances of such costs at the applicable interest approved by the BPU in its Final Order dated May 17, 2004 (Dockets Nos. ER02080506, et al.), such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 52**

Reserved for Future Use

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

1st Rev. Sheet No. 53
Superseding Original Sheet No. 53

Rider RAC
Remediation Adjustment Clause

APPLICABILITY: Rider RAC determines a Remediation Adjustment in accordance with the formula set forth below. The factor is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

The calculated RAC rate shall be prepared by the Company and filed with the BPU annually by the end of December with a requested effective date of June 1 of the subsequent year. Rider RAC provides for the recovery of manufactured gas plant remediation costs (net of insurance and other recoveries) over rolling seven year periods, including carrying costs on the unamortized balance. Carrying cost is calculated on a monthly basis at an interest rate equal to the rate on seven-year constant maturity Treasuries, as shown in the Federal Reserve Statistical Release on or closest to January 1 of each year, plus sixty basis points, compounded annually as of January 1 of each year.

CALCULATION OF THE REMEDIATION ADJUSTMENT CLAUSE FACTOR:

1) By using the following formula:

RAC = Recoverable Cost / Sales

2) Where the terms are defined as follows:

RAC = The Remediation Adjustment Clause factor in cents per KWH to be applied to all applicable retail KWH sales.

Recoverable Cost = Manufactured Gas Plant remediation expenses (net of insurance and other recoveries) amortized over rolling seven year periods. The cost includes carrying costs on any unamortized balance of remediation costs, net of associated deferred tax balance, at an annual interest rate stated above.

Sales = The Company's forecasted retail KWH sales.

3) Effective July 15, 2026, the RAC computation is as follows ($ Millions):

RAC = $15.454 / 19,185,264 MWH = $0.000806 per KWH
($0.000859 per KWH including SUT)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

1st Rev. Sheet No. 54
Superseding Original. Sheet No. 54

Rider UNC
Uncollectible Accounts Charge

APPLICABILITY: Rider UNC provides a charge for costs associated with uncollectible accounts recorded in FERC account 904 (Uncollectible Accounts). The UNC is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

UNC = $0.000352 per KWH ($0.000375 per KWH including SUT)

Uncollectible costs include carrying costs on any unamortized balances of such costs at the applicable interest rate approved by the BPU in its Final Order dated May 17, 2004 (Docket Nos. ER02080506, et al.). Such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

JERSEY CENTRAL POWER & LIGHT COMPANY

2nd Rev. Sheet No. 55
BPU No. 14 ELECTRIC - PART III **Superseding 1st Rev. Sheet No. 55**

Rider USF
Universal Service Fund Costs Recovery

APPLICABILITY: Rider USF provides a charge for costs associated with the state-mandated Universal Service Fund ("USF") to assist certain Customers as defined by the BPU. The USF is included in the Societal Benefits Charge and is applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

Effective October 1, 2025, the USF provided below consists of an USF rate of $0.003496 per KWH and a Lifeline rate of $0.000732 per KWH ($0.003728 per KWH and $0.000780 per KWH including SUT, respectively), pursuant to the BPU Order dated September 25, 2025 (Docket No. ER25060371).

USF = $0.004228 per KWH ($0.004508 per KWH including SUT)

Universal Service Fund costs shall accrue interest on any over or under recovered balances of such costs at the interest rate based on a two-year constant maturity Treasuries as published in the Federal Reserve Statistical Release on the first day of each month (or the closest day thereafter on which rates are published), plus sixty basis points, but shall not exceed the Company's overall rate of return as approved by the BPU. Such interest rate shall be reset each month. The interest calculation shall be based on the net of tax beginning and end average monthly balance, consistent with the methodology in the Board's Final Order dated May 17, 2004 (Docket No. ER02080506 et al.), accrue monthly with an annual roll-in at the end of each reconciliation period.

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 56**

Rider QFS
Cogeneration and Small Power Production Service

AVAILABILITY: Rider QFS specifies the conditions under which the Company will purchase electricity from a "Qualifying Facility" ("QF") to the extent required to do so by 18 C.F.R. §292.309, applicable orders from the Federal Energy Regulatory Commission ("FERC"), including Order No. 872, 172 FERC ¶ 61, 041, and under Section 210 of the Public Utilities Regulatory Policies Act of 1978. When required as aforesaid, Rider QFS is available to Customers taking service under Service Classifications GS, GST, GP and GT. QF installations must conform to, and are responsible for all costs associated with, the Company's General Interconnect Requirements for Customer's Generation, according to any applicable installation specifications. (See Part II, Section 10)

QF INSTALLATIONS WITH MORE THAN 1000 KW GENERATING CAPACITY

Such installations shall negotiate with the Company for specific contract arrangements to determine the price, term and conditions to delivered energy and capacity, where applicable; provided however, that in no event shall payments to the QF installation under this tariff exceed the revenues the Company receives from PJM (or its successor), net of PJM penalties and charges. Such contracts are subject to BPU approval.

QF INSTALLATIONS WITH 1000 KW OR LESS GENERATING CAPACITY

Service Charge: $40.00 monthly

Energy Payment: Based on actual real-time PJM load weighted average Residual Metered Load Aggregate Locational Marginal Price (LMP) for the JCP&L Transmission Zone at the time when the QF installation delivers energy to the Company.

Capacity Payment: Deliveries from a QF installation that qualify as a PJM Capacity Resource may receive capacity payments when the installed capacity of the QF installation exceeds 100 kW and meets the reliability criteria set forth in PJM Manual 18 (See www.pjm.com), as it may change from time to time. The Capacity Payment, if and as applicable, will be equal to the capacity revenues that the Company receives from PJM for selling such capacity into the Reliability Pricing Model (RPM) capacity auction prior to delivery, adjusted for all other PJM penalties and charges assessed to the Company by PJM arising from, among other things, non-performance or unavailability of the QF installation. QF installations requesting capacity payments must execute an agreement with the Company authorizing the Company to offer such capacity into the PJM market, including terms and conditions of such sale, and including any required security. Any losses experienced by the Company resulting from a QF installation's failure to perform shall be recovered under its Non-utility Generation Charge.

Energy Payment and Capacity Payment, if any, net of Service Charge, shall be determined monthly on an after-the-fact basis, and made within 90 days of the QF meter reading date.

METERING COSTS: QF Customers shall pay all metering equipment and related costs as required by the Company and/or by PJM.

INTERCONNECTION COSTS: QF Customers shall pay interconnection costs (see Part II, Section 4.05) and any line extension costs required to interconnect the QF to the Company's facilities.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 57**

Rider QFS
Cogeneration and Small Power Production Service

LIMITATION ON ENERGY PURCHASES: The Company may refuse to purchase energy from a QF when:

(a) The Company's distribution or transmission circuits are loaded to capacity and further energy would cause an overload. Such refusal to purchase may occur on an instantaneous basis.

(b) An emergency occurs on that part of the Company's system interconnected with the QF such that there would be no means of delivering the energy to the remainder of the Company's system. Such refusal to purchase may also occur on an instantaneous basis.

(c) Customer has failed to provide documentation of QF certification with F.E.R.C. as required by the Company.

(d) Customer has an account arrearage.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 58**

Rider STB
Standby Service
(Applicable to Service Classifications GS, GST, GP and GT)

AVAILABILITY: Rider STB specifies the conditions under which Customers with qualifying cogeneration or small power production facilities may obtain Standby Service under this Rider when such facilities are used to meet the Customer's load requirements. The terms of this Rider shall not be available in any month, however, when the Customer's Generation Availability (GA) for the current month does not exceed 50%.

STANDBY DEMAND CHARGE: The terms of this Rider: 1) modify the Determination of Demand and waive the Minimum Demand Charge of the applicable service classification; and 2) impose a Standby Demand Charge determined in accordance with the following calculations and definitions:

SDC=>[(DR*BD)+(SR*<MM or AG)] or [SR*CD]

Which means that the Standby Demand Charge is equal to the greater of:
(1) DR times BD, plus SR times lesser of MM or AG; or
(2) SR times CD

DEFINITIONS:

BD = Billing Demand KW
= >[MM - AG] or [0]
Which means that the Billing Demand is equal to MM - AG, but not less than zero

MM = Maximum Monthly facility on-peak KW load
Which is the maximum coincident 15-minute on-peak load supplied by the Customer's generation plus (or minus) the load delivered by (or furnished to) the Company.

AG = Annual Average Generation on-peak
= Current and preceding eleven months average of [on-peak KWH produced / (260 hours - SM)]
Which means taking the average of each monthly on-peak Average Generation from the current and preceding eleven months. Average Generation is calculated by taking the monthly on-peak KWH produced / (260 hours – SM)

DR = Demand Rate per KW of applicable service classification

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 59**

Rider STB
Standby Service
(Applicable to Service Classifications GS, GST, GP and GT)

SR = Standby Rate per KW (including SUT)
= **$4.14** for Service Classifications GS & GST
= **$2.37** for Service Classifications GP
= **$1.10** for Service Classifications GT

CR = Capacity Rating of generation facility

CD = Contract Demand
= <[CR] or [>(estimated MM) or (>MM most recent 12 months)]
Which means that the Contract Demand is equal to the lesser of:
(1) CR; or
(2) the greater of: (a) estimated MM; or (b) highest MM of most recent 12 months

GA = Generation Availability
= AG / CD

SM = Scheduled maintenance hours
Applicable only for Customers receiving service under this rider as of February 25, 1993. The number of such hours may be reduced up to the amount of mutually agreed upon scheduled maintenance hours, but are not to exceed the amount actually incurred. A maximum of two 2-week periods may be allowed per year during the billing months of April, May, June, October, November or December and must be scheduled 6-months in advance. Each maintenance period may occur only during a single billing period.

260 hours = Average monthly on-peak hours
= 52 weeks x 5 days x 12 on-peak hours ÷12 months

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 60**

Rider CBT
Corporation Business Tax

APPLICABILITY: In accordance with P.L. 1997, c. 162 (the "energy tax reform statute"), provision for the New Jersey Corporation Business Tax (CBT) as it applies to non-production related revenues has been included in all rate schedules. The energy tax reform statute exempts the following Customers from the CBT provision, and when billed to such Customers, the rates otherwise applicable under this tariff shall be reduced by the provision for the CBT (and related New Jersey Sales and Use Tax) included therein:

1. Franchised providers of utility services (gas, electricity, water, waste water and telecommunications services provided by local exchange carriers) within the State of New Jersey.

2. Cogenerators in operation, or which have filed an application for an operating permit or a construction permit and a certificate of operation in order to comply with air quality standards under P.L 1954, c. 212 (C.26:2C-1 et seq.) with the New Jersey Department of Environmental Protection, on or before March 10, 1997.

3. Special contract Customers for whom a Customer-specific tax classification was approved by a written Order of the New Jersey Board of Public Utilities prior to January 1, 1998.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 61**

Rider SUT
Sales and Use Tax

APPLICABILITY: In accordance with P.L. 1997, c. 162 (the "energy tax reform statute"), as amended by P.L. 2016, c. 57, provision for the New Jersey Sales and Use Tax ("SUT") has been included in all charges applicable under this tariff by multiplying the charges that would apply before application of the SUT by the factor 1.06625.

A. The energy tax reform statute exempts the following Customers from the SUT provision, and when billed to such Customers, the charges otherwise applicable under this tariff shall be reduced by the provision for the SUT included therein:

1. Franchised providers of utility services (gas, electricity, water, waste water and telecommunications services provided by local exchange carriers) within the State of New Jersey.
2. Cogenerators in operation, or which have filed an application for an operating permit or a construction permit and a certificate of operation in order to comply with air quality standards under P.L 1954, c. 212 (C.26:2C-1 et seq.) with the New Jersey Department of Environmental Protection, on or before March 10, 1997.
3. Special contract Customers for which a Customer-specific tax classification was approved by a written Order of the New Jersey Board of Public Utilities prior to January 1, 1998.
4. Agencies or instrumentalities of the federal government.
5. International organizations of which the United States of America is a member.

B. The Business Retention and Relocation Assistance Act (P.L. 2004, c. 65) and subsequent amendment (P.L. 2005, c. 374) exempts the following Customers from the SUT provision, and when billed to such Customers, the charges otherwise applicable shall be reduced by the provision for the SUT included therein:

1. A qualified business that employs at least 250 people within an enterprise zone, at least 50% of whom are directly employed in a manufacturing process, for the exclusive use or consumption of such business within an enterprise zone, and
2. A group of two or more persons: (a) each of which is a qualified business that are all located within a single redevelopment area adopted pursuant to the “Local Redevelopment and Housing Law,” P.L.1992, c.79 (C.40A:12A-1 et seq.); (b) that collectively employ at least 250 people within an enterprise zone, at least 50% of whom are directly employed in a manufacturing process; (c) are each engaged in a vertically integrated business, evidenced by the manufacture and distribution of a product or family of products that, when taken together, are primarily used, packaged and sold as a single product; and (d) collectively use the energy and utility service for the exclusive use or consumption of each of the persons that comprise a group within an enterprise zone.
3. A business facility located within a county that is designated for the 50% tax exemption under section 1 of P.L. 1993, c. 373 (C.54:32B-8.45) provided that the business certifies that it employs at least 50 people at that facility, at least 50% of whom are directly employed in a manufacturing process, and provided that the energy and utility services are consumed exclusively at that facility.

A business that meets the requirements in B.1., B.2. or B.3. above shall not be provided the exemption described in this section until it has complied with such requirements for obtaining the exemption as may be provided pursuant to P.L.1983, c.303 (C.52:27H-60 et seq.) and P.L.1966, c.30 (C.54:32B-1 et seq.) and the Company has received a sales tax exemption letter issued by the New Jersey Department of Treasury, Division of Taxation.

JERSEY CENTRAL POWER & LIGHT COMPANY

1st Rev. Sheet No. 62

BPU No. 14 ELECTRIC - PART III **Superseding Original Sheet No. 62**

Rider RRC
RGGI Recovery Charge

APPLICABILITY: Rider RRC provides a charge for the costs associated with demand response/energy efficiency/renewable energy programs directed by the BPU as detailed below. The RGGI Recovery Charge (RRC) is applicable to all KWH usage of any Full Service Customer or Delivery Service Customer, as follows

For service rendered effective January 1, 2025:

RRC = $0.004435 per KWH ($0.004729 per KWH including SUT)

The above RRC provides recovery for the followings:

Solar Renewable Energy Certificates Financing Program (SREC I & II)

Pursuant to BPU Orders dated March 27, 2009 and September 16, 2009 (Docket No. EO08090840) approving an SREC-based financing program (SREC I), pursuant to BPU Order dated December 18, 2013 (Docket No. EO12080750) approving the SREC II, and pursuant to BPU Order dated December 20, 2019 (Docket No. ER19070806) approving the Stipulation of Settlement, the Company shall include an SREC I & II Rate of **$0.000007** per kWh (**$0.000007** per kWh including SUT) in RRC effective January 1, 2024.

Transition Renewable Energy Certificate Incentive Program (TREC Program)

On December 6, 2019, the Board issued an Order in Docket No. QO19010068 ("December 6, 2019 Order"), establishing a transition renewable energy certificate ("TREC") program to be implemented upon the attainment of 5.1% of the retail electric sales in the State being from solar. Solar projects that become operational after the State's attainment of the 5.1% milestone but prior to the implementation of a successor solar program will be eligible to participate in the TREC Program, as determined by the Board. The December 6, 2019 Order required the New Jersey Electric Distribution Companies ("EDCs") to purchase all TRECs generated and authorized the EDCs to recover their reasonable and prudent costs incurred for the purchase of TRECs and the fees charged by a TREC Administrator (generally, "TREC Program Costs"). The December 6, 2019 Order further provided that "[r]ecovery shall be based on each EDC's proportionate share of retail electric sales."

The TREC Rate recovers JCP&L's proportional share of TREC Program Costs, including, but not limited to, those costs associated with the purchase of TRECs, fees charged by the TREC Administrator, and any additional costs or expenses incurred by JCP&L as a result of the Company's participation in or implementation of the TREC program.

The TREC Rate for all Customer classes is **$0.001965** per kWh (**$0.002095** per kWh including SUT), effective January 1, 2024.

Solar Successor Incentive Program (SuSI Program)

On July 28, 2021, the Board issued an order establishing the Solar Successor Incentive ("SuSI") program ("SuSI Order") pursuant to the New Jersey Clean Energy Act and the Solar Act of 2021. The SuSI Order established a new renewable energy certificate, SREC-IIs, and required that the New Jersey Electric Distribution Companies ("EDCs") purchase all SREC-IIs generated and authorized the EDCs to recover their reasonable and prudent costs for SREC-II procurement and SREC-II Administrator fees (generally, "SuSI Program Costs"). The SuSI Order further provided that "[r]ecovery shall be based on each EDC's proportionate share of retail electric sales."

The SuSI Rate recovers JCP&L's proportional share of SuSI Program Costs, including, but not limited to, those costs associated with the purchase of SREC-IIs, fees charged by the SREC-II Administrator, and any additional costs or expenses incurred by JCP&L as a result of the Company's participation in or implementation of the SuSI program.

The SuSI Rate for all Customer classes is **$0.000254**/kWh (**$0.000271**/kWh including SUT), effective January 1, 2024.

JERSEY CENTRAL POWER & LIGHT COMPANY

1st Rev. Sheet No. 63
BPU No. 14 ELECTRIC - PART III Superseding Original Sheet No. 63

Rider RRC
RGGI Recovery Charge

Community Solar Pilot Program (CSP)

Pursuant to N.J.S.A. 48:3-87.11, the Board established a Community Solar Pilot Program. The CSP Rate recovers JCP&L's costs and expenses associated with its implementation of and compliance with the Community Solar Pilot Program, including, but not limited to, recovery of the full value of the cost of community solar credits issued to participating customers, the cost of modifying the Company's systems to implement billing changes for community solar, and incremental administrative costs associated with JCP&L's implementation of and compliance with the Community Solar Pilot Program, to the extent not otherwise recovered in rates. The CSP Rate for all customers classes **$0.000000**/kWh **($0.000000**/kWH including SUT), effective August 1, 2023.

Energy Efficiency and Conservation Program (EE&C)

Pursuant to the BPU Order dated June 10, 2020 directing New Jersey's electric and natural gas companies to establish programs that reduce the use of electricity and natural gas within their territories and the BPU Order dated April 27, 2021 approving the Stipulation of Settlement, the Company shall include a EE&C Charge in RRC effective July 1, 2021. The EE&C Charge provides for recovery of revenue requirements associated with Energy Efficiency and Peak Demand Reduction Programs as approved by the BPU.

Effective January 1, 2024, EE&C rate for service classification is as follows:

EE&C = $0.000929 per KWH ($0.000991 per KWH including SUT)

Energy Efficiency and Conservation Program (EE&C2) – Second Triennium

Pursuant to the BPU Order dated July 26, 2023 directing New Jersey's electric and natural gas companies to propose second triennium programs that reduce the use of electricity and natural gas within their territories and the BPU Order dated October 30, 2024 approving the Stipulation of Settlement, the Company shall include an EE&C2 Charge in RRC effective January 1, 2025. The EE&C2 Charge provides for recovery of revenue requirements associated with Energy Efficiency, Peak Demand Reduction, and Building Decarbonization Programs as approved by the BPU.

Effective January 1, 2025, EE&C2 rate for service classification is as follows:

EE&C2 = $0.001280 per KWH ($0.001365 per KWH including SUT)

The Company will submit to the BPU annually an application to recover the revenue requirements for the forthcoming Program Year starting July 1st of each year and ending June 30th of the following year, except for Program Year 4, which runs from January 1, 2025 through June 30, 2025, pursuant to the BPU Order dated October 25, 2023. Pursuant to the BPU Order dated October 30, 2024, the revenue requirements will include a return of and on EE&C program investments and a reconciliation of actual revenues with actual costs.

The RRC costs shall accrue interest on any over or under recovered balances of such costs at the interest rate based on a two-year constant maturity Treasuries as published in the Federal Reserve Statistical Release on the first day of each month (or the closest day thereafter on which rates are published), plus sixty basis points, but shall not exceed the Company's overall rate of return as approved by the BPU. Such interest rate shall be reset each month. The interest calculation shall be based on the net of tax beginning and end average monthly balance, consistent with the methodology in the Board's Final Order dated May 17, 2004 (Docket No. ER02080506 et al.), compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

The Company will make annual filings to true-up the RRC on or before February 1 of each calendar year and will request rate changes, if any, to be implemented on July 1 of the filing year.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 64**

Rider ZEC
Zero Emission Certificate Recovery Charge

APPLICABILITY: The Zero Emission Certificate Recovery Chare ("Rider ZEC" or "ZEC Charge") provides a charge for the recovery of costs associated with the Zero Emission Certificate Program directed by the Board of Public Utilities ("BPU" or "Board") as detailed below. The ZEC Charge is applicable to all kWh usage of any Full Service Customer or Delivery Service Customer.

Per KWH		Including SUT
ZEC Charge	$0.000000	$0.000000
ZEC Reconciliation Charge	($0.004000)	($0.004265)
Total ZEC Charge	**($0.004000)**	**($0.004265)**

Pursuant to the BPU's Zero Emission Certificate Charge Order dated November 19, 2018 in Docket No. EO18091002, the Board approved the implementation of a non-bypassable, irrevocable ZEC Charge of $0.004000 per KWH for all customers. The ZEC Charge reflects the emission avoidance benefits of the continued operation of selected nuclear plants as determined in L. 2018, c.16 (the "ZEC Law"). The ZEC Charge has been set at the rate specified in the ZEC Law and may be adjusted periodically by the Board, in accordance with the methodology provided for in the ZEC law.

In accordance with the ZEC Law, the proceeds of the ZEC Charge will be placed in a separate account, which amount the Company may use for general corporate purposes, with interest applied at the Company's short-term borrowing rate as calculated each month, and will be used solely to purchase ZECs and to reimburse the Board for its reasonable, verifiable costs incurred to implement the ZEC program. Refunds will be provided to the customers served under each of the Company's rate schedules in proportion to the ZEC Charge revenues contributed by the rate schedule.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 65**

Rider EGCC
Electric Generation/Capacity Cost
(Applicable to Service Classifications RS, RT and RGT)

APPLICABILITY: The Electric Generation/Capacity Cost Rider ("Rider EGCC") provides for a bill credit and charge to mitigate the increase in generation supply cost during July and August 2025 to all Full Service and Delivery Service residential customers under Service Classification RS, RT and RGT.

Bill Credit/Charge Per Billing Month (includes Sales and Use Tax as provided in Rider SUT)

	Electric Generation/Capacity Cost Deferral
July and August of 2025 - Credit	$30

	Electric Generation/Capacity Cost Deferral Recovery
September 2025 to February 2026 - Charge	$10

The Rider EGCC deferred balance shall be tracked every month without carrying charges. The balance of the EGCC regulatory asset as of March 1, 2026 will be rolled into the Non-Utility Generation Charge (NGC) Rider clause balance for recovery.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 66**

Rider RP
JCP&L Reliability Plus Charge

APPLICABILITY: Rider RP provides for full and timely recovery of revenue requirements associated with reliability infrastructure investment projects subject to the Infrastructure Investment and Recovery regulations pursuant to N.J.A.C. 14:3-2A.1 *et seq.* and as approved by the BPU Order dated May 8, 2019 in Docket No. EO18070728.

The JCP&L Reliability Plus (RP) Charge is applicable to Service Classifications RS (Residential Service), RT (Residential Time-of-Day), RGT (Residential Geothermal & Heat Pump), GS (General Service Secondary), GST (General Service Secondary Time-of-Day), GP (General Service Primary), GT (General Service Transmission), OL (Outdoor Lighting), SVL (Sodium Vapor Street Lighting), MVL (Mercury Vapor Street Lighting), ISL (Incandescent Street Lighting) and LED (LED Street Lighting) and for all usage (KWH, KW or per Fixture) of any Full Service Customer or Delivery Service Customer, as follows:

Service Classification	RP Charge (Including SUT)	
RS	$0.000000	per KWH
RT/RGT	$0.000000	per KWH
GS	$0.000000	per KWH
GST	$0.00	per KW
GP	$0.00	per KW
GT	$0.00	per KW
Lighting (OL, SVL, MVL, SVL and LED)	$0.00	per Fixture

The Company will make periodic filings to reset the RP Charges. The initial recovery period will include actual capital investments with in-service dates between June 1, 2019 and November 30, 2019 and will be filed no later than September 15, 2019 with an effective date on or before March 1, 2020. All subsequent filings will adhere to the Company's recovery periods as approved in the above referenced BPU Order and in accordance with N.J.A.C. 14:3-2A.1 *et seq.*

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

3rd Rev. Sheet No. 67
Superseding 2nd Rev. Sheet No. 67

Rider LRAM
JCP&L Lost Revenue Adjustment Mechanism Charge

APPLICABILITY: The Lost Revenue Adjustment Mechanism Charge ("Rider LRAM" or "LRAM Charge") provides for recovery of the revenue impact of sales losses demonstrated to have resulted from the Company's Energy Efficiency and Peak Demand Reduction Programs, subject to regulations pursuant to N.J.S.A. 48:3-98. 1(a)(1) and as approved by the BPU Order.

The JCP&L LRAM Charge is applicable to Service Classifications RS (Residential Service), RT (Residential Time-of-Day), RGT (Residential Geothermal & Heat Pump), GS (General Service Secondary), GST (General Service Secondary Time-of-Day), GP (General Service Primary), GT (General Service Transmission), OL (Outdoor Lighting), SVL (Sodium Vapor Street Lighting), MVL (Mercury Vapor Street Lighting), ISL (Incandescent Street Lighting) and LED (LED Street Lighting) and for all usage (KWH and KW) of any Full Service Customer or Delivery Service Customer, as follows:

LRAM Charge effective February 1, 2026

Service Classification	LRAM Charge (Including SUT)	
RS	$0.000971	per KWH
RT/RGT	$0.000934	per KWH
GS	$0.001001	per KWH
GST	$0.29	per KW
GP	$0.21	per KW
GT	$0.12	per KW
Lighting (OL, SVL, MVL, SVL and LED)	$0.003781	per KWH

The Company will submit to the BPU as soon as practicable after the data becomes available for each year to recover the lost distribution revenue the Company's Energy Efficiency and Peak Demand Reduction Programs for the preceding year ended June 30th. The lost distribution revenue in each filing will be considered verified once the underlying energy savings have been verified through the Evaluation Measurement & Verification process undertaken by the Company's independent evaluator, subject to BPU review. Any adjustment of the amount of savings used to determine lost revenue recovery resulting from the verification process, but not completed by the time of filing, will be included in the following year's reconciliation. Within each rate filing, there will be a reconciliation of actual revenues received compared to the approved LRAM amortization, including carrying costs. The applicable carrying cost is calculated on a monthly basis at an interest rate equal to the rate on two-year constant maturity Treasuries, as show in the Federal Reserve Statistical Release on or closest to January 1 of each year, plus sixty basis points, compounded annually as of January 1 of each year. All subsequent filings will adhere to the Company's recovery periods as approved by the Board.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 68**

Rider EV
ELECTRIC VEHICLE CHARGER RIDER

The EV Driven Program ("Program") is comprised of four (4) subprograms to incentivize EV adoption throughout the JCP&L service territory, and thereby to support the attainment of the State's goals for EV adoption and the reduction of greenhouse gas ("GHG") emissions. These subprograms include: 1) Residential Customer Sub-program; 2) Mixed-Use Commercial Sub-program; 3) Direct Current ("DC") Fast Charger ("DCFC") Public Charging Subprogram; and 4) Consumer Education and Outreach initiative. All Program incentives and Program initiatives contained within this rider are subject to the Terms established by JCP&L, available at http://www.jcp-l.com/evdriven, and are subject to modification by the Company.

The Program will commence on July 15, 2022 and will terminate on July 15, 2026, or earlier if the budgeted funds for the Program, or any individual subprogram, are exhausted. The Company does reserve the right to extend the Program with BPU approval.

1) Electric Vehicle Charger Off-Peak Credit

APPLICABILITY: Available to new and existing Residential and Multi-Family Customers being served on Service Classification RS, RT, RGT, GS who install a Company-qualified smart Electric Vehicle ("EV") Level 2 ("L2") charger ("Eligible Customer"). This provision within Rider EV is voluntary and offers qualified Customers the opportunity to receive a bill credit by charging an EV battery with a Company-qualified smart EV L2 charger during off-peak hours. Customers must agree to share and communicate the charging data from their smart EV L2 charger via remote access with the Company to receive the bill credit. Customers are not required to receive their generation supply through Basic Generation Service to be eligible for this Rider. This Rider is limited to 2,000 eligible residential and 75 eligible multi-family Customers on a first-come, first-serve basis. Only Customers whose application is accepted by the Company will receive the Off-Peak Credit.

RATE: Eligible Customers that qualify for this provision within this Rider will receive a credit of 2 cents per Kilowatt-hour ("kWh") for Net Off-Peak kWh Usage at their smart EV L2 charger. Net Off-Peak kWh Usage is calculated as kWh usage recorded by the Customer's smart EV Level 2 charger during off-peak hours less kWh usage recorded by the Customer's smart EV L2 charger during on-peak hours. Net Off-Peak kWh Usage must be a positive value for the Customer to receive a credit. In the event off-peak kWh less on-peak kWh is less than zero, the Net Off-Peak kWh Usage shall be considered zero for the measurement period. JCP&L will provide the on-bill credits[1] to residential Customers on a quarterly basis, which bill credits will terminate when the budget has been exhausted or the Program has terminated. Quarterly off-peak bill credits for eligible non-residential Customers will be paid via off-bill credit. For net metering Customers, the Net Off-Peak kWh Usage shall not be greater than the Customers metered and billed kWh during any billing month.

On-peak hours are Monday through Friday from 6:00 AM to 11:00 PM, Eastern Standard Time. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The Company may also selectively stagger the on-peak hours up to one hour in either direction when required to alleviate local distribution system peaking within high-density areas. The off-peak hours will not, however, be less than 7 hours daily.

TERM: Month to month basis. This provision within this Rider will be available until the earlier of the Company modifying the Off-Peak Credit program or July 15, 2026.

[1] Customer credits will accrue until such time as on-bill credit functionality is fully deployed by the Company. Payment of a Customer's accrued credits will occur after full deployment of on-bill credit functionality by the Company.

JERSEY CENTRAL POWER & LIGHT COMPANY

1st Rev. Sheet 69
BPU No. 14 ELECTRIC - PART III Superseding Original Sheet 69

Rider EV (CONT.)
ELECTRIC VEHICLE CHARGER RIDER

1a) Residential BGS EV TOU Credit

APPLICABILITY: Available to new and existing Residential Customers taking service under Service Classification RS, RT, or RGT who install a Company-qualified smart Electric Vehicle ("EV") Level 2 ("L2") charger ("Eligible Customer") and subscribe for generation service under Rider BGS-RSCP. The Residential BGS EV TOU Credit is in addition to the bill credit provided to eligible Customers under Rider EV Electric Vehicle Charger Off-Peak Credit. Customers are required to receive their generation supply through Basic Generation Service to be eligible for this bill credit. Only Customers whose application for the bill credit is accepted by the Company and who meet the requirements under this tariff will receive the Residential BGS EV TOU Credit. Customers who are participating in the Rider EV Electric Vehicle Charger Off-Peak Credit will automatically qualify for the Residential BGS EV TOU Credit.

RATE: Eligible Customers that qualify for this provision within provision 1a. of this Rider will receive a credit of 2 cents per Kilowatt-hour ("kWh") for Net Off-Peak kWh Usage at their smart EV L2 charger. For net metering Customers, the Net Off-Peak kWh Usage shall not be greater than the Customers metered and billed kWh during any billing month.

TERM: Month to month basis. This provision within this Rider will be available until the earlier of the Company modifying the Residential BGS EV TOU Credit program or the earlier of one (1) year following the effective date of an Order in BPU Docket No. EO21030630 or December 31, 2027.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 70**

Rider EV (CONT.)
ELECTRIC VEHICLE CHARGER RIDER

2) Customer Make-Ready Incentive:

APPLICABILITY: Provides incentives for the Make-Ready Work on the Customer-side of the meter necessary to enable the installation of a Company-qualified EV Charger. The available make-ready incentives do not include the cost of the charger. Available to all Eligible Customers located in the territory served by the Company. Eligible Customers must install a Company-qualified EV L2 charger or Direct Current Fast Charger ("DCFC"), subject to the limitations outlined below and the Program Terms established by the Company and available at www.jcp-l.com/evdriven.

The Company will provide an incentive to Customers served under Schedule RS, RT, RGT, GS, GST, GP, and GT who install a Company-qualified smart EV Level 2 charger or DCFC after the commencement date of the Program. The smart EV L2 charger or DCFC must be connected after the Company meter and must be owned by the Customer receiving the incentive. The smart EV L2 charger for other than residential and multi-family applications and DCFC applications must be publicly-accessible charging ports. In accordance with Board's Order approving the Program in BPU Docket No. EO21030630, "publicly-accessible charging" means a charger located on public land, a community location, or travel corridor. Such chargers are owned and operated by site owner, property manager or management company, EVSE Infrastructure Company, or, in limited cases, an EDC, that is accessible to the public 24 hours a day, seven days a week; however, generic parking restrictions or requirements, such as in a commercial garage, or emergency restrictions, including construction, street cleaning, etc., are not applicable. Such chargers may charge the EV owner a fee for charging; such fees will be clearly displayed to the user. Customers are not required to receive their generation supply through Basic Generation Service to be eligible for the incentive. A list of qualifying smart EV L2 chargers is available on the Company's website at www.jcp-l.com/evdriven.

In order to qualify for the Company incentive, the Customer must submit an application with all necessary supporting documentation within 30 days of installation (including copies of receipts and/or invoices of the smart EV L2 charger or DCFC purchase and installation costs) and agree to share and communicate the charging data from the smart EV L2 charger or DCFC with the Company. The Customer is responsible for maintenance and enabling the smart capabilities of the EV L2 charger or DCFC. Once the Company receives the Customer's completed application and confirms that the Customer's smart EV L2 charger or DCFC has been installed and is available for service and capable of remote communication, and approves the application, the Company shall issue the applicable incentive. The program only applies to eligible smart EV L2 chargers and DCFCs installed on or after July 15, 2022. Customer Make-Ready Incentives will be paid in an amount, not to exceed the amount stated in the table below for new service to EV chargers for each subprogram, based on the actual documented cost of the make-ready work, excluding the cost of the charger:

Sub-Program	Customer Make-Ready Incentive (up to $ amount)
Residential Customer Sub-program	$1,500
Public/Community based Component	$6,700
Workplace Component	$5,000
Multi-family Component	$6,700
Multi-family in Overburdened Communities	$8,375
DCFC Public Charging Sub-Program	$25,000

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 71**

Rider EV (CONT.)
ELECTRIC VEHICLE CHARGER RIDER

3) Utility Make-Ready Work:

All applicants must advance the cost of any Utility Make-Ready Work to ensure that: 1) the utility service is adequate to support EV charging; 2) any service upgrade is for the purpose of supporting EV charging; and 3) the Customer follows through with the charger installation. The Company will be responsible for any utility upgrades to its facilities necessary to meet the adequate character and capacity of its electric service requirements to the Customer at the Company's reasonable discretion and subject to the BPU's notification and approval requirements. Utility Make-Ready Incentives for new service to EV chargers for each Sub-program will be paid in an amount, not to exceed the amount stated in the table below for each subprogram, based on the actual cost of the Utility Make-Ready Work.

Sub-Program	Amount of Utility Make Ready Incentive (up to $ amount)
Residential Customer Sub-program	$5,500
Public/Community based Component	$11,100
Workplace Component	$11,100
Multi-family Component	$11,100
DCFC Public Charging Sub-Program	$50,500

4) Multifamily EV Charging Residential Parity Rate

AVAILABILITY: Available to new and existing all Company-qualified Level 2 Electric Vehicle Charging Stations located at Multifamily Dwellings ("Multifamily Level 2 Electric Vehicle Charging Station") at a separately metered premise from the metering at the multifamily complex.

RATE: Electric service shall be billed at a rate equivalent to that which would be billed under the Service Classification RS – Residential Service, pursuant to the BPU Order in Docket QO20050357**.**

TERM: Month to month basis. This provision will be available until July 15, 2026, or earlier if the budgeted funds for the Program, or any individual subprogram, are exhausted.

5) DCFC Public Charging Subprogram - Distribution Demand Charge Discount

AVAILABILITY: Available to new and existing Customers participating in the DCFC Public Charging Sub-Program of JCP&L's BPU-approved EV Driven Program. Such Customers will be eligible for a kW distribution demand charge discount related to the DCFC EV charging ports, which will be separately metered from other electric load at the site, and served on Rate Classification GS, GST, GP, or GT.

RATE: The discount will be provided for the distribution demand charge portion of the bill and will be provided as an off-bill payment on a quarterly basis. The kW distribution demand charge discount will be as follows for each program year:

Program Year	% Discount
1	50%
2	50%
3	25%
4	25%

Program Year is defined as the date of initial implementation for 12 months. All bill credits will be terminated when the EV Driven Budget for Demand Charge discount has been exhausted or the Program has been terminated, whichever comes first.

TERM: Month to month basis. This provision will be available until the budget has been exhausted or the Program has terminated, whichever occurs first.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III **Original Sheet No. 72**

Rider CRC
JCP&L COVID-19 Recovery Charge

APPLICABILITY: The COVID-19 Recovery Charge ("Rider CRC" or "CRC Charge") provides for recovery of the regulatory asset established by the Company, as authorized by the New Jersey Board of Public Utilities in BPU Docket No. AO20060471, for its net incremental COVID-19-related costs.

The CRC Charge is applicable to all kWh usage of any Full Service Customer or Delivery Service Customer.

Effective May 1, 2025, the CRC Charge for all service classifications is as follows:

CRC = $0.000336 per KWH ($0.000358 per KWH including SUT)

The CRC deferred balance shall accrue interest on any over or under recovered balances based on the applicable interest rate for five-year constant maturity Treasuries as published in the Federal Reserve Statistical Release on the first day of each month (or the closest day thereafter on which rates are published), plus sixty basis points, but shall not exceed the Company's overall rate of return as approved by the BPU. Such interest rate shall be reset annually. The interest calculation shall be based on the net of tax beginning and ending average monthly balance, consistent with the methodology approved in the Board's Final Order dated May 17, 2004 (Docket No. ER02080506 et al.), and shall be compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

On an annual basis, JCP&L will submit a filing to the New Jersey Board of Public Utilities seeking review and reconciliation of the deferred balance in its COVID-19-related regulatory asset and adjustment of the CRC Charge, as appropriate.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU NO. 15 ELECTRIC ORIGINAL TITLE SHEET

TARIFF for SERVICE

Part I

General Information

Part II

Standard Terms and Conditions

Issued: **Effective:**

Filed pursuant to Order of Board of Public Utilities
Docket No. dated

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART I **Original Sheet No. 1**

PART I
GENERAL INFORMATION
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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART I **Original Sheet No. 2**

General Information

A - Service Tariff: This tariff for Service ("Tariff") of Jersey Central Power & Light Company, ("Company"), is filed with the Board of Public Utilities of New Jersey ("BPU") pursuant to NJAC 14:3-1.3. The Standard Terms and Conditions set forth in Part II of this Tariff state the conditions under which Service is rendered, and govern the Company's provision of Full Service, Delivery Service and/or other Services to the extent applicable. The Service Classifications and Riders contained in Part III of this Tariff state the basis for computing the charges to Customers for Service. Except where specifically modified by written contract, all applicable provisions of this Tariff constitute, or are a part of, each service contract, express or implied, and both the Customer and the Company shall be bound thereby.

B - Revision of Tariff: The Company may at any time, and in any manner permitted by law and the applicable rules and regulations of the BPU, supplement, terminate, change, or modify this Tariff or any part thereof.

C - Exchange of Information: The Company will, at the Customer's request, explain the provisions of its Tariff and inform the Customer as to the conditions under which Service can be obtained from the Company's system. It is the responsibility of the Customer or his agent, before making his initial electrical installation or planning material changes in an existing installation, to obtain from the Company information regarding the characteristics of available Service, its designation of the point of attachment of the service connection and meter location, and such other information as may be necessary to assure that the Customer's installation will be compatible with the facilities and Service the Company will supply.

D - Statements by Agents: No representative of the Company has authority to modify any provision contained in this Tariff or bind the Company by any promise or representation contrary thereto.

E - Agreements and Contracts: Standard agreements to provide Service shall be in accordance with Parts II and III of this Tariff. As a condition for establishing, continuing, or resuming the provision of Service in a situation where the Company incurs or will incur greater than normal investment cost or operating expense in order to meet the Customer's special or unusual Service requirements, or to protect the Company's system from undue disturbance of voltage regulation or other adverse effects, and in order to avoid undue discrimination, the Company may require an agreement for a longer term than specified in the applicable Service Classification, may require a contribution in aid of construction and may establish such minimum charges and facilities charges as may be equitable under the circumstances.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART I Original Sheet No. 3

General Information

F – Definitions: The following terms are herein defined for general reference to assist in their application in Parts II and III of this Tariff.

(1) Alternative Electric Supplier: Any person, corporation or other entity, other than the Company, that has applied for and received an electric power supplier license from the BPU.

(2) Applicant: Any person, corporation or other entity that (a) desires to receive from the Company electric generation or any other Service provided for in this Tariff, (b) complies completely with all Company requirements for obtaining electric generation or any other Service provided for in this Tariff, (c) has filed and is awaiting Company approval of its application for Service, and (d) is not yet actually receiving from the Company any Service provided for in this Tariff. An Applicant shall become a Customer for purposes of this Tariff only after it actually starts receiving the applicable Service from the Company under this Tariff.

(3) Beneficiary: The person, corporation or the entity financially benefiting from the service.

(4) Billing Month: Generally, that calendar month in which the majority of the Company's meters are read for the purpose of establishing the electric service usage of Customers for their prior 26 to 35 day period.

(5) Connected Load: The sum of the input ratings of all electric-using devices located on the Customer's premises and which are or can be, by the insertion of a fuse, closing of a switch, or any similar method, connected simultaneously to the Company's Service. Although the manufacturer's nameplate rating may be used to determine the input rating of any particular device, the Company may instead determine the input rating of any device by test.

(6) Contract Capacity: That electrical capacity which the Customer specifies is needed to supply the Customer's requirements for Service and which the Company agrees to furnish through either Full Service or Delivery Service.

(7) Contract Location: Each metering point shall be considered a contract location and shall be metered and billed under a separate service contract. In cases where unmetered service is provided, the Point of Delivery shall be considered a contract location.

(8) Customer: Any person, partnership, association, corporation, or agency of municipal, county, state, or federal government receiving any Service rendered by the Company under this Tariff at a Contract Location. The term "Customer" shall also include Applicant when, in the Company's opinion, the specific provision of this Tariff was intended to be so inclusive. Any Customer receiving Delivery Service shall simultaneously be a customer of an Alternative Electric Supplier.

(9) Delivery Service: The provision of electric distribution and other services by the Company to Customers under this Tariff who purchase their electric generation service from Alternative Electric Suppliers.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART I Original Sheet No. 4

General Information

(10) End User: A person who receives, uses or consumes service. An end user may or may not be a Customer as defined herein.

(11) Full Service: The provision of electric distribution and other services by the Company to Customers under this Tariff who purchase their electric generation service from the Company.

(12) Line Extension: This term applies to those overhead or underground facilities for the distribution or transmission of electrical energy to serve new Customers or the enlarged load of existing Customers which are constructed by the Company as a specific project (a) on a public highway and/or (b) on a right-of-way over private or public land to serve one or more Customers. Such an extension may be an addition to and/or upgrade of existing facilities or a new installation of facilities. A line extension originates at the pole or point at which it is connected to the existing facilities or where such upgraded facilities are required and it extends to and includes (a) the most remote pole or point from which a "Service Drop" or "Underground Service Connection" is installed, or (b) to the point at which a "Service Lateral" originates.

(13) Point of Delivery: The point at which the Customer receives Service and from which point inward, with respect to the premises served, the Customer assumes responsibility and liability for the presence or use of electricity in the Customer's installation.

(14) Residence: A structure or portion of a structure intended for use as sleeping quarters by a person or persons, and containing cooking and sanitary facilities.

Auxiliary Residential Purposes: Electric loads used on the premises in conjunction with the operation, use, and maintenance of an individual Residence. Such loads may include yard lighting, swimming pool pumps and heaters, saunas, driveway heaters, household workshops, yard maintenance equipment, and garages or outbuildings when used in conjunction with the operation, use, or maintenance of the Residence.

Multiple Residential Structure: A structure containing more than one Residence and having no direct access between them except from the outside or a common hall.

Group Residential Structure: A structure containing a Residence and five or more sleeping quarters intended for rental purposes, and not qualifying as a Multiple Residential Structure.

Individual Residential Structure: A structure containing a Residence and not qualifying as a Multiple Residential Structure or a Group Residential Structure.

Incidental Non-Residential Purposes: Non-Residential loads totaling 10 kW or less and which are less than 30% of the Residential and/or Auxiliary Residential connected load it is metered with.

Non-Residential Purposes: Electric loads which do not qualify under "residential purposes" or "auxiliary residential purposes." Such loads shall include but are not limited to, ceramic kilns, electric welders, greenhouses, and loads used for farming, business, professional, avocation, or animal housing purposes.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART I **Original Sheet No. 5**

General Information

(15) Service: The term "Service" (generally upper case), as used in this Tariff, references any electricity, or access to electricity, that is provided by the Company pursuant to this Tariff, or anything related to the provision of electricity, or access to electricity, provided or rendered by the Company pursuant to this Tariff. Note that the word "service" (generally lower case) is also used from time to time in this Tariff to reference services rendered by entities other than the Company (such as Alternative Electric Suppliers). The distinction between the Company's Services and other entities' services is apparent from the context, and the use of upper and lower case is intended to aid the reader in taking note of the distinction.

(16) Service Connection: The conductors and equipment for delivering Service from the Company's supply system to the service entrance on the Customer's premises. If overhead, such Service Connection, also known as a "Service Drop," terminates at a fixture or fixtures installed on the Customer's building or structure at a location designated by the Company which will provide the required clearance of the Service Drop conductors with respect to intervening objects or surfaces. An underground Service Connection is the equivalent of the overhead Service Connection and terminates either at the Customer's over-current protective device on the inside of the first foundation wall adjacent to the street on which the Company's mains are situated or at the meter base installed as part of the “Service Entrance”. If the Company's primary or transmission delivery system is directly connected to the Customer's facilities, such as through transformation or circuit breaking facilities which constitute the service connection, the Point of Delivery shall be the point of connection between the Customer's facilities and the Company's facilities, which is usually identified in a written contract that provides for such direct connection. In other instances, the Point of Delivery is as specified in the definition of "Service Entrance."

(17) Service Drop: A Company-owned overhead Service Connection.

(18) Service Entrance or Entrance Facilities: In general, the conductors or accessory equipment by which electricity is carried from the Service Connection to the supply side of the devices protecting the Customer's circuits. If the Service Entrance is owned by the Customer, it is referred to as "Customer's Entrance Facilities" and the Point of Delivery is the junction of the Service Connection conductors with the Service Entrance. If the Service Entrance is owned by the Company, it is referred to as "Company's Service Entrance" and the Point of Delivery is at the supply side of the devices protecting the Customer's circuits. The metering devices are not included as part of the Service Entrance**.**

(19) Service Lateral: The electrical facilities constituting a branch from the Company's system, installed on private property to serve a single Customer. A Service Lateral may be either overhead or underground. If overhead, the Service Lateral originates at the pole or point at which connection is made to the existing system or line extension and extends to the pole or other aerial support where the Service Drop originates. When a secondary underground Service Lateral is owned, installed, and maintained by the Customer, it shall consist of the specified conduit and cable between its connection with the Company's system and the premises where the Service is to be used. A non-secondary overhead or underground Service Lateral may provide a circuit connection to Company-owned or Customer-owned transformers set in a vault or on a pad on the Customer's premises.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART I Original Sheet No. 6

General Information

(20) Standard Transmission Retail Service: Standard retail service at transmission voltage includes a switch, the last span, network integration, and retail metering. In certain cases where the transmission service is extended from a substation or switching station, a breaker may provide disconnect capability, in which case a switch may not be required.

(21) Standby Service: Service that the Customer may receive or may request that the Company furnish in the event of a breakdown, shutdown, failure, or other impairment of a generator on the Customer's premises, from which the Customer normally receives all or a portion of his energy requirements.

(22) Summary Billing: A Service whereby the Company will add together the charges for multiple Full Service accounts maintained by one Customer and provide the Customer with a single bill.

(23) Tampering: Tampering shall mean connecting or causing to be connected by wire or any other device with the wires, cables or conductors of the Company, or connecting, disconnecting or shunting the meters, cables, conductors or other equipment of the Company, without the Company's permission. (See Part II, Sections 5.03, 6.04, 6.05, 6.06, 6.07, 6.08 and 7.03) (See N.J.S.A. 2C:20-8)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART I Original Sheet No. 7

General Information

G - Municipalities Served: The following list designates those municipalities in which the Company serves the public through its distribution facilities.

BURLINGTON COUNTY

Chesterfield Twp.
New Hanover Twp.
North Hanover Twp.
Pemberton Boro
Pemberton Twp.
Southampton Twp.
Springfield Twp.
Woodland Twp.
Wrightstown Boro

ESSEX COUNTY
Livingston Twp.
Maplewood Twp.
Millburn Twp.

HUNTERDON COUNTY
Alexandria Twp.
Bethlehem Twp.
Bloomsbury Boro
Califon Boro
Clinton, Town of
Clinton Twp.
Delaware Twp.
East Amwell Twp.
Flemington Boro
Franklin Twp.
Frenchtown Boro
Glen Gardner Boro
Hampton Boro
High Bridge Boro
Holland Twp.
Kingwood Twp.
Lambertville, City of
Lebanon Boro
Lebanon Twp.
Milford Boro
Raritan Twp.
Readington Twp.
Stockton Boro
Tewksbury Twp.
Union Twp.
West Amwell Twp.

MERCER COUNTY
East Windsor Twp.
Hightstown Boro
Hopewell Twp.
Washington Twp.
West Windsor Twp.

MIDDLESEX COUNTY
Cranbury Twp.
East Brunswick Twp.
Helmetta Boro
Jamesburg Boro
Monroe Twp.
Old Bridge Twp.
Sayreville Boro
South Amboy, City of
South Brunswick Twp.
Spotswood Boro

MONMOUTH COUNTY
Aberdeen Twp.
Allenhurst Boro
Asbury Park, City of
Atlantic Highlands Boro
Avon-by-the Sea Boro
Belmar Boro
Bradley Beach Boro
Brielle Boro
Colts Neck Twp.
Deal Boro
Eatontown Boro
Englishtown Boro
Fair Haven Boro
Farmingdale Boro
Freehold Boro
Freehold Twp.
Hazlet Twp.
Highlands Boro
Holmdel Twp.
Howell Twp.
Interlaken Boro
Keansburg Boro
Keyport Boro

MONMOUTH COUNTY (Continued)
Lake Como Boro
Little Silver Boro
Loch Arbour, Village of
Long Branch, City of
Manalapan Twp.
Manasquan Boro
Marlboro Twp.
Matawan Boro
Middletown Twp.
Millstone Twp.
Monmouth Beach Boro
Neptune City Boro
Neptune Twp.
Oceanport Boro
Ocean Twp.
Red Bank Boro
Roosevelt Boro
Rumson Boro
Sea Bright Boro
Sea Girt Boro
Shrewsbury Boro
Shrewsbury Twp.
Spring Lake Boro
Spring Lake Heights Boro
Tinton Falls Boro
Union Beach Boro
Upper Freehold Twp.
Wall Twp.
West Long Branch Boro

MORRIS COUNTY
Boonton, Town of
Boonton Twp.
Butler Boro
Chatham Boro
Chatham Twp.
Chester Boro
Chester Twp.
Denville Twp.
Dover, Town of
East Hanover Twp.

Issued: **Effective:**

Filed pursuant to Order of Board of Public Utilities
Docket No. dated

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART I **Original Sheet No. 8**

General Information

MORRIS COUNTY
(Continued)
Florham Park Boro
Hanover Twp.
Harding Twp.
Jefferson Twp.
Kinnelon Boro
Lincoln Park Boro
Long Hill Twp.
Madison Boro
Mendham Boro
Mendham Twp.
Mine Hill Twp.
Montville Twp.
Morris Twp.
Morristown, Town of
Morris Plans Boro
Mountain Lakes Boro
Mt. Arlington Boro
Mt. Olive Twp.
Netcong Boro
Parsippany-Troy Hills Twp.
Pequannock Twp.
Randolph Twp.
Riverdale Boro
Rockaway Boro
Rockaway Twp
Roxbury Twp.
Victory Gardens Boro
Washington Twp.
Wharton Boro

OCEAN COUNTY
Barnegat Twp.
Bay Head Boro
Beachwood Boro
Berkeley Twp.
Brick Twp.
Dover Twp.
Island Heights Boro
Jackson Twp.
Lacey Twp.
Lakehurst Boro
Lakewood Twp.
Lavallette Boro
Manchester Twp.

OCEAN COUNTY
(Continued)
Mantoloking Boro
Ocean Twp.
Ocean Gate Boro
Pine Beach Boro
Plumsted Twp.
Point Pleasant Boro
Point Pleasant Beach Boro
Seaside Heights Boro
Seaside Park Boro
South Toms River

PASSAIC COUNTY
Bloomingdale Boro
Pompton Lakes Boro
Ringwood Boro
Wanaque Boro
Wayne Twp.
West Milford Twp.

SOMERSET COUNTY
Bedminster Twp.
Bernards Twp.
Bernardsville Boro
Branchburg Twp.
Bridgewater Twp.
Far Hills Boro
Green Brook Twp.
Hillsborough Twp.
Peapack-Gladstone Boro
Warren Twp.
Watchung Boro

SUSSEX COUNTY
Andover Boro
Andover Twp.
Branchville Boro
Byram Twp.
Frankford Twp.
Franklin Boro
Fredon Twp.
Green Twp.
Hamburg Boro
Hampton Twp.
Hardyston Twp.

SUSSEX COUNTY
(Continued)
Hopatcong Boro
Lafayette Twp.
Montague Twp.
Newton, Town of
Ogdensburg Boro
Sandyston Twp.
Sparta Twp.
Stanhope Boro
Stillwater Twp.
Sussex Boro
Vernon Twp.
Walpack Twp.
Wantage Twp.

UNION COUNTY
Berkeley Heights Twp.
Mountainside Boro
New Providence Boro
Springfield Twp.
Summit, City of

WARREN COUNTY
Allamuchy Twp.
Alpha Boro
Belvidere, Town of
Blairstown Twp.
Franklin Twp.
Frelinghuysen Twp.
Greenwich Twp.
Hackettstown, Town of
Hardwick Twp.
Harmony Twp.
Hope Twp.
Independence Twp.
Knowlton Twp.
Liberty Twp.
Lopatcong Twp.
Mansfield Twp.
Oxford Twp.
Phillipsburg, Town of
Pohatcong Twp.
Washington Boro
Washington Twp.
White Twp

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Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART I **Original Sheet No. 9**

General Information

H – Customer Contact Information:

Emergency / Power Outage Reporting	1-888-544-4877
General Customer Service	1-800-662-3115
Payment Options	1-800-962-0383
Telecommunications Relay Service (TRS) for the Hearing Impaired	711

Morristown General Office
300 Madison Avenue, Morristown, NJ 07962-1911 1-973-401-8200

Customer Billing Questions or Complaints
JCP&L341 White Pond Dr., FEHQ-B1, Akron, OH 44320-1119

Website:
http://www.firstenergycorp.com

Northern Region Business Offices:

Morristown	300 Madison Avenue, Morristown, NJ 07962	**ALL**
Hopatcong	175 Center Street, Landing, NJ 07850	**TELEPHONE**
Phillipsburg	400 Lincoln Street, Phillipsburg, NJ 08865	**INQUIRIES**
		PLEASE USE
Central Region Business Offices:		**CUSTOMER**
Allenhurst	300 Main Street, Allenhurst, NJ 07711	**CONTACT**
Toms River	25 Adafre Avenue, Toms River, NJ 08753	**INFORMATION**
Old Bridge	1345 Englishtown Road, Old Bridge, NJ 08857	**ABOVE**

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 1**

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BPU No. 15 ELECTRIC - PART II **Original Sheet No. 2**

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Section 1 - Service Availability

NOTE: Unless specifically stated otherwise, Part II of the Company's Tariff (Standard Terms and Conditions) generally describes the responsibilities of and obligations between Customers and the Company. Specific standards governing the relationship between Customers and the Alternative Electric Supplier and between the Alternative Electric Supplier and the Company have been set forth by the BPU and are noted with references to such BPU Order(s) where applicable to the Company's Tariff.

1.01 Characteristics of Service: The standard electrical supply service provided by the Company is alternating current with a nominal frequency of 60 hertz. Not all types of service listed below are available at all locations, and service voltages other than secondary may be specified by the Company under special conditions such as may relate to the location, size, or type of load. The Company may specify the voltage, phase, and minimum and maximum load that it will supply at any particular voltage. The Company will furnish transformation facilities for secondary service up to a maximum of 300 KVA pole-mounted or 2500 KVA pad-mounted per contract location. Contract locations requiring in excess of these limits may, at the Company's discretion, be provided untransformed service, in which case the Customer shall install, own, operate, and maintain the necessary transformation and associated facilities, except metering, in accordance with Company service requirements. Subject to the foregoing limitations, the types of service available with their nominal voltages are:

Secondary Service:

Single-phase	2 wire	120 volts
Single-phase	3 wire	120/240 volts
Single-phase	3 wire	120/208Y volts
Three-phase	4 wire	120/240 volts
Three-phase	4 wire	120/208Y volts
Three-phase	4 wire	277/480Y volts

Primary Service:

Single-phase	2 wire	2400 volts
Single-phase	2 wire	4800 volts
Three-phase	3 wire	2400 volts
Three-phase	4 wire	2400/4160Y volts
Three-phase	3 wire	4800 volts
Single-phase	2 wire	7200 volts
Three-phase	4 wire	7200/12470Y volts
Three-phase	4 wire	7620/13200Y volts
Three-phase	3 wire	13200 volts
Three-phase	4 wire	19900/34500Y volts

Transmission Service:

Three-phase	3 wire	34500 volts
Three-phase	3 wire	115000 volts
Three-phase	3 wire	230000 volts

The Company must always be consulted regarding the type of Service to be supplied.

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BPU No. 15 ELECTRIC - PART II **Original Sheet No. 6**

Section 1 - Service Availability

1.02 Single Point of Delivery: The Company will designate the Point of Delivery and meter location. Service under a particular Service Classification will be supplied to each building or contract location through only one set of Service Connection conductors and metering equipment, except where the Service Classification may require otherwise or where, for economy, engineering, or operating considerations or by reason of applicable codes or governmental regulations, the installation of more than one Service Connection is necessary. Such duplicate or auxiliary delivery sources shall be furnished by separate contract under the applicable Service Classification and special provision. Service so delivered shall be used only at the premises where the Service is connected.

1.03 Compliance with Service Classification: Service provided by the Company shall not be used for purposes other than those recognized within the applicable Service Classification or pursuant to any special provisions under which the Customer is being served. When the use of Service is not in compliance with the terms of any such special provisions or Service Classification, the Customer shall be transferred to and billed under the applicable schedule of charges or disconnected from Service as provided for in this Tariff. (Also see 4.07 and 7.03)

1.04 Residential Purposes: Electric loads required for the operation and use of an individual residence. Such loads may include that for lighting, cooking, appliance operation and water pumping as well as space and water heating. Also see Part I, Section F, Definition (14) for definitions of residence and residential structures.

1.05 Resale of Service: Customers shall not resell Service for profit. Customers who distribute electric energy from their Point of Delivery to other occupants of the premises may install metering at their own expense to determine the energy usage and amount owed to the customer for energy usage at those sub-locations. Where the use of the premises is basically residential, such meters of sub-locations will be permitted only for those buildings constructed prior to January 1, 1978, which are co-operative or condominium residential apartment buildings, or are publicly financed or government-owned. A reasonable administrative charge may be made by the customer to the other occupants for determining and billing them for their energy usage.

For multiple occupancy residential buildings constructed after January 1, 1978, separate metering owned and installed by the Company is required for each dwelling unit as provided in the New Jersey Uniform Construction Code.

1.06 Unusual Conditions: The Company, at its sole discretion, may discontinue or refuse to provide Service to loads which might adversely affect the normal operation of facilities of the Company or its Customers. Service to such loads may be provided where the Customer, at its own expense, has installed corrective equipment in accordance with general or individual non-discriminatory requirements and specifications of the Company. The Company may also discontinue or refuse to supply service to loads so installed or connected that cause an unbalance greater than 10% exists between the phases of the Customer's service. Customers should contact the Company prior to purchasing or connecting motors or other equipment to determine the maximum allowable inrush current and/or to determine the suitability of the equipment to the Company's system. (Also see Section 4.05)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 7**

Section 1 - Service Availability

1.07 Curtailable Load Limitation: The curtailable load of all Customers provided for under this Tariff shall not exceed 2.5% of the Company's annual peak load in the preceding calendar year.

1.08 Multiple Services for Transmission Customers: Service will be supplied to several delivery points at the same or different voltages as mutually agreed, providing that such delivery points are connected together by interconnecting lines and transformation facilities which are either owned, operated, and maintained by the Customer, or owned, operated, and maintained wholly or in part by the Company, upon payment to the Company of a monthly charge of 1.5% of the original cost of such facilities as are provided by the Company. Such interconnection by mutual agreement may be operated either normally closed or open, and in either case shall be changed only by or at the direction of the Company for emergency and maintenance purposes. Where such interconnection is available, each separate delivery point will be individually metered, and billing shall be based on the sum of the highest coincident demands and the sum of the kilowatt-hours registered at the individual metering points after correcting for transformation losses. Such meter registrations are not measured at transmission voltage.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 8**

Section 2 - Service Applications, Agreements & Contracts

2.01 Application and Connection: All Applicants seeking to receive any type of Service from the Company under this Tariff shall contact the Company and specifically request the type and nature of Service. An Applicant for any Service under this Tariff may be required to sign an application or contract for Service. However, the Company may, in its sole discretion, accept an oral application from an Applicant. Applicants for Service shall supply to the Company all information deemed necessary by the Company from time to time to provide such Service including, but not limited to, connected electrical load, types of electrical equipment, and the mode of operation of the electrical equipment.

Upon the receipt of Service, the Applicant shall become a Customer of the Company. At any time, the Customer shall inform the Company in advance of any proposed additions to (or decreases in) the Customer's Connected Load.

Whenever Service is initiated to any Customer in any particular location or resumed after discontinuance at the request of the Customer, a Service Charge shall be made as specified in Part III of the Tariff.

If a Delivery Service Customer, for whatever reason, receives electric supply from the Company, that Customer will be considered a Full Service Customer beginning with the date on which such electric supply is furnished to the Customer by the Company.

2.02 Forms and Information: The Company will, upon request, explain the provisions of its Tariff and the conditions under which Service can be obtained. It is the responsibility of any Applicant for new or modified Service to obtain from the Company information regarding the characteristics of available Service, the Point of Delivery of Service, its designation of the point of Service Connection and meter location, and such other information as may be necessary to assure that the Customer's installation will be compatible with the facilities and Service the Company will provide before making the initial electrical installation or planning material changes in an existing installation. The Company will furnish such application and contract forms as may be appropriate. The Applicant shall supply all of the information called for by such forms.

2.03 Selection of Service Classification: The Company will assist in the selection of the Customer's applicable Service Classification. In furnishing such assistance, the Company assumes no responsibility whatsoever. If for any reason the Customer fails to make a selection, the Company will assign a Service Classification based upon facts at hand at the time Service is furnished. A Customer may, upon written notice to the Company, elect to change and to receive Service under any other applicable Service Classification or special provision. The Company will bill the Customer under the Service Classification so selected for Service delivered from the date of the next scheduled meter reading, but the Company may refuse to permit any further change in selection of Service Classification or special provision during the next twelve months, except as may be permissible under Section 1.03.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 9**

Section 2 - Service Applications, Agreements & Contracts

2.04 Modification or Rejection of Application: The Company may place limitations on the amount and character of Service it will provide, or may refuse to provide Service to new Customers or to any additional load of existing Customers, if it is not able to obtain, install, operate, or maintain the necessary equipment and facilities to provide such Service. The Company, after proper notice, may refuse to initiate Service or may discontinue Service to an Applicant, or to a Customer who is a member of the household or is a business associate, or landlord, of a former Customer then indebted to the Company for Services provided by the Company at any location, if the Company has reason to believe that substantially the same household or business will or does occupy the premises to be or being served and that the purpose of the present or earlier application is or was to circumvent payment of such indebtedness. However, if the household or business is not the same, the Company can only transfer the outstanding balance of amounts owed to the Company for Services provided by the Company to the former Customer of record for Service rendered at the prior location.

2.05 Contract by Use of Service: Receipt and use of Service provided by the Company shall render the recipient a Customer of the Company. If such Service is provided and accepted, or used in the absence of a written agreement for Service approved by the Company, such recipient shall be deemed to have entered into an agreement with the Company, the furnishing, receipt, and use of such Service shall be subject to the provisions of this Tariff and such Customer shall be charged for such Service in accordance with the applicable Service Classification.

2.06 Term of Contract: The term of contract is stated in the applicable Service Classification or in a written agreement. Customers shall give notice of intention to terminate Service to a responsible agent of the Company in accordance with the requirements of any applicable Service Classification or written agreement and, in any event, reasonably in advance of intended Service termination or change in Customer identity. Termination of Service on notice from the Customer, or for any other reason permitted by this Tariff prior to the completion of a contract for Service, shall not relieve the Customer from payment of the charges for the unexpired portion of the term and the same shall be due and payable immediately.

2.07 Unauthorized Use: Unauthorized connection to the Company's facilities, or the use of Service (either metered or unmetered) without Company authorization may be terminated by the Company without notice. The use of Service without notice to the Company shall render the End User or Beneficiary liable for any amount due for Service provided to the premises since the last reading of the meter as shown by the Company's records or for unmetered Service used since the last billing.

2.08 Statements by Agents: No representative of the Company has authority to modify any provision contained in this Tariff or bind the Company by any promise or representation contrary thereto, and the Company shall not be bound thereby.

2.09 Special Agreements: As a condition for establishing, continuing, or resuming the provision of Service in a situation where the Company incurs or will incur greater than normal investment cost or operating expense in order to meet the Customer's special or unusual Service requirements or to protect the Company's system from undue disturbance of voltage regulation or other adverse effects and in order to avoid undue discrimination, the Company may require an agreement for a longer term than specified in the applicable Service Classification, may require a contribution in aid of construction, and may establish such minimum charges and facilities charges as may be equitable under the circumstances. (Also see Section 4.05).

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II Original Sheet No. 10

Section 3 - Billings, Payments, Credit Deposits & Metering

3.01 Measurement of Electricity Consumption: The Service provided to the Customer will be measured separately for each Point of Delivery by metering. Bills will be based upon the registration of such metering equipment except as may be otherwise provided in this Tariff. Such registration shall be conclusive as measuring the quantity of Service received by the Customer except when (i) the metering equipment fails to register or is determined to be registering outside the limits of accuracy prescribed by the BPU, or (ii) the electric service registered on such meter was delivered outside the tenant-Customer's premises without the tenant-Customer's permission (N.J.A.C. 14:3-7.8). In some instances the Company may, at its sole discretion, allow for unmetered Service. (Also see Sections 3.15 and 3.16)

3.02 Separate Billing for Each Installation: Service provided through each meter shall be billed separately in accordance with this Tariff. Conjunctive billing, which is the combination of the quantities of energy, demand, or other billing elements of two or more meters or Services into respective single quantities for the purpose of billing as if the bill were for a single meter or Service, will not be permitted except where more than one meter has been installed for Company operating reasons. (Also see Sections 1.02 and 3.15)

3.03 Meter Reading and Billing Period: Unless otherwise specified, the charges for Service are stated on a monthly basis. Meters are read on a regular schedule, as nearly as practicable every 30 days. The term "month" as used in this Tariff, generally means the period between any two consecutive regularly scheduled meter readings. The term "billing period" usually refers to the interval of time elapsing between two consecutive meter readings, but it may mean other time intervals, either actual or estimated, taken or made for the purpose of computing the amount due to the Company from the Customer. Bills to Customers will normally be rendered monthly, but the Company may, in its sole discretion, read meters and render bills generally, or to limited groups of Customers, on other than a monthly basis for either experimental purposes or as a regular procedure, after giving reasonable notice to the affected Customers and to the BPU. In such event the monthly charges stated in the applicable service classification shall be prorated to conform to the new billing period. (See NJAC 14:3-7.4)

3.04 Prorating of Monthly Charges: All bills for periods other than 26 to 35 days inclusive will be computed by prorating the monthly charges provided in the applicable service classifications on the basis of the relationship between the number of days in the billing period and 30 days.

3.05 Estimated Bills: Where the Company has not obtained a reading of the meter it may submit a bill for the minimum charge, or estimate the amount of Service provided and submit an estimated bill. Such bill is subject to adjustment on the basis of the actual Service provided as established by the next actual meter reading, or for any unusual circumstances known to have affected the amount of Service provided.

The Company reserves the right to discontinue Service when a meter reading has not been obtained for eight months or more and after written notice is sent to the Customer per NJAC 14:3-7.2. The Company will use all reasonable means to obtain a meter reading before discontinuing Service. (Also see Section 7.03 and NJAC 14:3-3A.1)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 11**

Section 3 - Billings, Payments, Credit Deposits & Metering

3.06 Billing Adjustments: An adjustment of charges due to the Company for Services provided by the Company will be made if a meter is found to be registering as fast; more than two percent. The adjustment will be made corresponding to the percentage error as found in the meter covering the entire period which the meter registered inaccurately, provided such a period can be determined. If such period cannot be determined, a correction shall be applied to ½ of the total amount of billing affected since the most recent prior meter test. No adjustment shall be made for a period greater than the time during which the Customer has received service through the meter in question. Billing adjustments will be in accordance with N.J.A.C. 14:3-4.6 and shall not be for a period of more than six years prior to the time the reason for the adjustment became known to the Company.

3.07 Billing of Charges in Tariff: Unless otherwise designated, the charges set forth in this Tariff shall apply to Service rendered on and after the effective date specified in the applicable Service Classification.

3.08 Payment of Bills: Bills for Service provided by the Company are payable when rendered and are due within fifteen days of the mailing date of the bill or as otherwise prescribed by regulation NJAC 14:3-3A.3. They can be paid at any business office of the Company, to any duly authorized collector or collection agency, by mail, or by electronic funds transfer. If a bill is not paid by the date indicated on the bill, the Company, on not less than ten days written notice, may discontinue service to the Customer after 27 days following rendition of the bill or as otherwise prescribed by regulation. (See NJAC 14:3-3A.3)

Whenever a residential Customer advises the Company that the Customer wishes to discuss a deferred payment agreement because of a present inability to pay a total outstanding bill and/or a security deposit, the Company will make a good faith effort to provide the Customer with a reasonable deferred payment agreement. Either prior to or after the discontinuance of service for non-payment, a residential Customer may be required to pay a down payment of not more than 25% of the total outstanding bill due at the time of the agreement. Deferred payment agreements which extend more than two months must be in writing. The Company is not required to offer or enter into more than one deferred payment agreement in a 12-month period, but the Company may, in its sole discretion, elect to offer more than one such agreement in the same 12-month period. If the Customer defaults on any of the terms of the agreements, the Company may discontinue service after providing the Customer with a notice of discontinuance. (See NJAC 14:3-7.7)

A Customer's failure to receive a bill shall not relieve the Customer of any of the Customer's obligations hereunder.

Where a non-residential Customer requests a deferred payment agreement, the agreement shall be limited to a period of no more than three months, and the Customer may be required to make a partial payment at the time of entering into the deferred payment agreement. The amount of the partial payment shall be no more than one half of the amount past due and owing at that time. The existence of a deferred payment agreement does not relieve the Customer of applicable monthly late payment charges. (See Section 3.19)

3.09 Guarantee of Payment: Where the credit of an Applicant for Service is impaired or not established, or where the credit of a Customer has become impaired, a money deposit or other guarantee satisfactory to the Company may be required as security for the payment of bills for Service before the Company will commence or continue Service. If a residential Customer's Service has been terminated for non-payment of bills, the Company may not condition restoration of Service on payment of a deposit unless said deposit had been included as a charge on prior bills, or prior notice to the Customer had been given. (See NJAC 14:3-3.4)

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Section 3 - Billings, Payments, Credit Deposits & Metering

3.10 Amount of Credit Deposit: The deposit from the Customer shall be not less than twice the estimated or actual bill for a single billing period at the applicable rate. In the case of a Customer taking Service for less than 30 days, a credit deposit may be required in an amount equal to the estimated bill for such temporary period. The Company will issue a receipt to each Customer making a deposit. (See NJAC 14:3-3.4)

3.11 Interest on Credit Deposit: All money deposits under Section 3.09 shall bear simple interest payable at the rate and in the manner specified under NJAC 14:3-3.5(d). Deposits shall cease to bear interest upon termination of Service.

3.12 Return of Credit Deposit: Upon termination of Service and payment in full of all unpaid bills for Service, the Company will return the deposit plus accrued interest, or will deduct from the deposit and interest all amounts due and return the difference, if any, to the depositor. The Company shall have a reasonable time in which to read meters and to ascertain that the obligations of the Customer have been fully performed before being required to return any deposit. The credit deposit is not a floating credit available to be used by the Customer for the payment of interim bills for service, but the Company may apply the deposit and any accrued interest against any unpaid bills and require the Customer, as a condition on continuing Service, to restore the deposit to an amount, determined in accordance with the principles set forth in Sections 3.09 and 3.10, sufficient to secure the payment of future bills. Residential Customer accounts will be reviewed at least once every year and non-residential Customer accounts at least once every two years. Should such review indicate that the Customer has established satisfactory credit with the Company, the credit deposit plus accrued interest, if any, will be returned to the depositor. Such return of a credit deposit shall not serve to waive the Company's right to re-establish the credit deposit as required herein above. The Company may require surrender of the receipt issued when the deposit was made, or in lieu thereof, proof of identity before returning the deposit or any part thereof. (See NJAC 14:3-3.5)

3.13 Final Bill: A Customer intending to discontinue Service shall give the Company reasonable notice thereof and arrange for the reading of the meter. Where the Customer is discontinuing all Service, the reading shall be regarded as a final reading and the Company will read the meter within forty-eight hours of receipt of such notice unless a holiday or a weekend intervenes or the Customer desires otherwise. If, because of conditions occasioned by the Customer, or by reason of compliance with the Customer's request, the final reading of the meter must be obtained outside of regular business hours, the Customer will be subject to the service charges specified in the applicable Service Classification within this Tariff.

Whether or not the Customer gives notice of discontinuance, the Customer shall be liable for Service delivered to the premises until the final reading of the meter can be obtained by the Company. Where the Customer is discontinuing all Service, the bill for Service rendered until the final meter reading, plus all other charges due and any applicable minimum charge for the unexpired term of a contract, is due and payable immediately upon presentation. Where the Service in question is unmetered, a final bill shall be rendered upon discontinuance of Service.

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Section 3 - Billings, Payments, Credit Deposits & Metering

3.14 Taxes on Contributions in Aid of Construction and Customer Advances or Deposits: Any contribution in aid of construction ("CIAC"), Customer advance or deposit, or other like amount received from Customers which shall constitute taxable income as defined by the Internal Revenue Service may be increased to include a payment equal to the applicable current taxes incurred by the Company as a result of receiving such monies, less the net present value of future tax benefits related to the tax depreciation guideline-life applicable to the property constructed with such monies, which for transmission or distribution items shall be taken to be 20 years. The discount rate to be used for such present value calculation will be the Company's last allowed overall rate of return.

3.15 Unmetered Service: Where the Customer's equipment is of such a character and its operation is so conducted that the Customer's use of service at the Point of Delivery is substantially invariable over the period Service is supplied, thus permitting accurate determination of billing quantities by calculation based on the electrical characteristics of such equipment, the Company may omit the installation of metering equipment and, with the consent of the Customer, use the respective quantities, so determined, for billing purposes under the applicable Service Classification. The Customer shall not make any change whatever in the equipment or mode of operation thereof, Service to which is billed in the foregoing manner, without first obtaining the Company's consent in writing. If the Customer changes equipment or mode of operation, any Service to such changed equipment or operation shall be deemed unauthorized use and shall be subject to discontinuance as provided elsewhere in this Tariff.

3.16 Non-measurable Loads: Customers with equipment which creates unusual fluctuations, which cannot be measured by standard metering facilities, shall have the maximum 15-minute demand, monthly KWH, and reactive component calculated for such equipment, and added to any such measured quantities for the Customer's remaining load for billing purposes under the applicable Service Classification.

3.17 Equal Payment Plan for Individual Residential Dwelling Units: The Company may, upon request by a residential Full Service Customer, determine a payment plan of twelve equal monthly payments for the Customer. Monthly payments required under this plan may be revised by the Company one time during the payment plan period as rate changes or special conditions warrant. If actual charges are more or less than the estimated amounts, billing adjustments necessary to provide for the payment of the actual charges due for Service rendered under this plan shall be made in the twelfth month of the plan, or in the event the Equal Payment Plan is terminated, on the next bill. The Company may terminate this plan at any time as to any Customer if any monthly bill rendered to such Customer under this plan is unpaid when the next monthly bill is rendered. (See NJAC 14:3-7.5)

3.18 Returned Payment Charge: A charge of $22 will be assessed against a Customer's account when a check or an electronic payment or other form of funds transfer, which has been issued to the Company, is returned by the bank as uncollectible, or otherwise dishonored by the bank from which the funds were drawn.

JERSEY CENTRAL POWER & LIGHT COMPANY

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Section 3 - Billings, Payments, Credit Deposits & Metering

3.19 Monthly Late Payment Charge: Upon the non-receipt of payment for services provided by the Company or an Alternative Electric Supplier by a Customer receiving Service under Service Classifications GS, GST, GP, GT, SVL, MVL, ISL and LED and receiving a bill for such service rendered by the Company, as opposed to a consolidated bill rendered by an Alternative Electric Supplier, except for government entities, a Late Payment Charge at the rate of 1.5% per monthly billing period shall be applied. This charge will be applied to all amounts previously billed, including any unpaid late payment charge amounts applied to previous bills, which are not received by the Company when the next regular bill is calculated. The amount of the Late Payment Charge to be added to the unpaid balance shall be determined by multiplying the unpaid balance by the monthly Late Payment Charge rate of 1.5%. (See NJAC 14:3-7.1)

3.20 Delinquent Charge: For Customers receiving Service under Service Classifications RS, RT, RGT, GS and GST, a field collection charge will be applied for each collection visit made by the Company to the Customer's premises, except Customers who qualify for protection under the standards set forth in the NJAC 14:3-3A.5 as detailed in the Stipulation of Final Settlement (Docket No. ER95120633).

3.21 Summary Billing: Upon a Customer's request and the Company's approval, a Customer with multiple accounts may receive Summary Billing, in which the billing information for the multiple accounts is reported on a single statement, for the convenience of the Customer. Summary Billing shall not be permitted for any delinquent accounts, and shall be permitted only in those cases where meter reading dates and due dates of the multiple accounts allow for Summary Billing without adversely affecting the timely payment of bills and where summary billing does not have an adverse financial impact on the Company. The Company may, in its sole discretion, discontinue Summary Billing, or charge Customers an additional amount for Summary Billing to offset any actual or potential adverse financial impact on the Company. A single due date for accounts that are billed in summary shall be established by the Company and provided to the Customer. Summary Billing shall not commence unless and until the Customer agrees to the due date established for such Summary Billing.

3.22 Special Billing: The Company shall consider all requests from Customers to deviate from the Company's standard billing practices and procedures, including those described in this Tariff. The Company may, in its sole discretion, agree to provide special billing to a Customer, subject to, a payment by the Customer of all costs associated with the Company providing such special billing.

3.23 Metering: The Company shall maintain, install and operate meters and related equipment as necessary to measure and record the Customer's consumption and usage of all services provided under this Tariff. The Company may, in its sole discretion, install such meters and related equipment (including, but not limited to, telemetering equipment) it deems reasonable and appropriate to provide service to Customers under this Tariff. The Company may, in its sole and exclusive discretion, install such special metering as may be requested by a Customer, subject to the Customer paying all of the Company's material, labor, overheads and administrative and general expenses relating to such facilities.

The Company shall conduct inspections and tests of its meters in accordance with prudent electric practices and as otherwise prescribed by the BPU.

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Section 3 - Billings, Payments, Credit Deposits & Metering

3.23 Metering: (Continued)

If requested by the Customer, the Company may, in its sole discretion, elect to provide kilowatt-hour pulses and/or time pulses from the Company's metering equipment. All costs for providing the meter pulses shall be paid by the Customer. If a Customer's consumption of kilowatts and/or kilowatt-hours increases as a result of interruptions or deficiencies in the supply of pulses for any reason, the Company shall not be responsible or liable, for damages or otherwise, for resulting increases in the Customer's bill.

If requested by a Customer, the Company may, in its sole discretion, elect to provide metering to a service location other than what is presently installed or otherwise proposed to be installed by the Company at that location. All costs for special metering facilities provided by the Company, including, but not limited to, all material, labor, overheads and administrative and general expenses, shall be billed to and paid by the Customer.

3.24 Advanced Metering Opt-Out

Any Full Service Customer or Delivery Service Customer who declines to have an AMI meter installed when notified, requests the transmitter of an AMI meter be disabled or requests an AMI meter be removed for a digital non-AMI meter, will be classified as having opted-out of AMI metering and shall be subject to the following terms:

1.) Monthly Meter Reading – A monthly fee of $26.84 shall apply to any Customer who: refuses to allow the Company to install an AMI meter; requests that the transmitter of an AMI meter be disabled; or requests that an AMI meter be removed.

2.) Meter Replacements – Customers shall be charged a one-time fee of $44.46 for the replacement of an AMI meter with a non-AMI meter. The replacement meter will be manually read. This fee will also apply to any Customer who elects to participate in AMI metering after requesting the removal of such meter.

3.) Access to Premises – Customers who Opt-out of AMI metering must provide reasonable access for meter reading and meter maintenance that free of safety hazard to Customers, the public or the utility personnel or facilities If the Customer fails to provide access for two months in a twelve-month period, then the Customer will be required to: (a) relocate their metering equipment to an external location, at the Customer’s expense; or (b) permit the Company to reinstall an AMI meter or enable the AMI meter transmitter feature.

Customers who are taking service under a time differentiated rate, billed with time dependent rates or are involved in net metered generation will not have the option to opt out of having a smart meter.

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Section 4 - Supply and Use of Service

4.01 Continuity of Service: The Company will use reasonable diligence to maintain a regular and uninterrupted provision of Service, but should the Service be interrupted, curtailed, suspended, or discontinued by the Company for any of the reasons set forth in Section 7 of these Standard Terms and Conditions, or should the Service be interrupted, curtailed, deficient, defective, or fail by reason of any natural disaster, accident, act of a third party, strike, legal process, governmental interference or by reason of compliance in good faith with any governmental order or directive, notwithstanding that such order or directive subsequently may be held to be invalid, or other causes whatsoever beyond its control, the Company shall not be liable for any loss or damage, direct or consequential, resulting from any such suspension, discontinuance, interruption, curtailment, deficiency, defect, or failure. The Company will not be responsible for any damage or injury arising from the presence or the use of Service provided to the Customer by the Company after it passes from the Company's facilities to the Point of Delivery, unless such damage or injury is caused by the sole negligence or willful misconduct of the Company. Any damage or injury arising from occurrences or circumstances beyond the Company's reasonable control, or from its conformance with standard electric industry system design or operation practices, shall be conclusively deemed not to result from the negligence of the Company. Due to the sensitive nature of computers and other electric and electronically controlled equipment, Customers, especially three-phase Customers, are advised to and should provide protection against such variations in power and voltage supply.

Pursuant to P.L. 2023, C. 156, the Company shall not be liable for any damage to person or property attributable to a meter collar adapter installation and operation on Company facilities.

4.02 Temporary Service: Service for a temporary or short term period will be provided and billed under the applicable Service Classification when the Company's available installed facilities are of adequate capacity to render such Service, provided the Customer pays in advance the estimated net cost of installing and removing all facilities provided to furnish such Service. If the total period of temporary Service is less than one month, the total billing for such period shall not be less than the stated monthly minimum of the applicable Service Classification. At the option of the Company, bills for temporary Service may be prorated and rendered at periodic intervals of less than one month and are due and payable upon presentation. The Company's specifications for the Customer's installation are available from the Company upon request.

4.03 Transformation Facilities for Transmission Customers: Where, for the mutual convenience of the Company and Customer, the transformation equipment at a delivery point is utilized by both parties, the Company will provide such facility at a monthly charge of 1.5% of the prorated cost. The prorated cost shall be (1) the product of (a) the highest 15-minute demand (rounded to the next highest 100 KW) established by the Customer on such commonly-used transformation facility since Service was originally established, and (b) the Company's book cost of such commonly-used transformer substation less those items of equipment devoted solely to uses other than supplying the Customer, (2) divided by the maximum capability of the transformation equipment when operating under load conditions. In the event that the transformer bank's maximum capability is altered, either by changes in the transformers, the transformer cooling equipment, or in the characteristics of the Customer's load, item (2) above shall be redetermined to reflect the changed conditions.

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Section 4 - Supply and Use of Service

4.04 Emergency Curtailment of Service: The Company may curtail or discontinue the provision of Service to any Customer, upon reasonable notice if possible, in the event it becomes necessary to do so in case of emergencies or in compliance with an order or directive of Federal, State, or municipal authorities. The Company may interrupt Service to any Customer or Customers in an emergency threatening the integrity of its system or to aid in the restoration of Service if, in its sole judgment, such action will alleviate the emergency condition and enable it to continue or restore Service consistent with the public welfare. (Also see Sections 4.01 and 7.02) In the event of an actual or threatened restriction of fuel supplies available to its system or the systems to which it is directly or indirectly connected, the Company may curtail or interrupt Service or reduce voltage to any Customer or Customers if, in its sole judgment, such action will prevent or alleviate the emergency condition. (See NJAC 14:3-3A.1)

4.05 Special Company Facilities: At the Customer's request, or as required, subject to approval by the Company, the Company will furnish and install on its system, special, substitute, or additional facilities to meet the Customer's special or additional requirements or to protect the Company's system from disturbance of standard voltage regulation that otherwise would be caused by the operation of Customer's equipment. When the Company furnishes facilities not normally supplied or when the estimated or actual cost of such special substitute or additional facilities exceeds the estimated cost of the standard facilities that normally would be supplied by the Company without special charge, either (a) the Customer shall pay in a manner to be agreed upon a facilities charge annually amounting to 18% of such additional cost, or (b) by mutual agreement the Customer may pay an amount equivalent to such additional cost, plus applicable taxes. However, alternative (a) shall not be available unless the facilities are such as are commonly and usually transferred from place to place for use in the Company's system or are reasonably capable of reuse. The Customer may also be subject to other monthly or special charges in order to meet their special needs.

4.06 Single Source of Energy Supply: No Customer may maintain or operate any source of electric energy on his premises or at his contract location in a manner whereby such source may become interconnected with the Company's facilities without the prior written approval of the Company. Such prior approval may be conditioned, among other things, on the installation and operation by the Customer at the Customer's cost and expense of such switches and/or protective devices as the Company may deem necessary to prevent injury to persons or damage to property of either the Customer or the Company. Such approved interconnection may be maintained only at the appropriate rates and charges as provided in this Tariff.

4.07 Changes in Customer's Installation: The Customer, prior to making any material increase or decrease in Connected Load, demand, or other conditions of use of Service or change of purpose, arrangement, or characteristics of electrical equipment, shall notify the Company of such intention so that the Company may determine if any changes in its distribution facilities or in the Point of Delivery will be required in order that safe, adequate, and proper Service may be supplied to the Customer under the proposed changed conditions. Prior to starting any work, the Customer or his agent shall submit for the Company's approval sufficient copies as required of the plans of such proposed installations, together with a list of the principal apparatus to be used. The Company will advise the Customer if any feature of the proposed changed conditions would be incompatible with such Service. (Also see Section 5.06) Such proposed changes in the Customer's Service conditions shall not be made effective until they have been approved by the Company.

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Section 4 - Supply and Use of Service

4.08 Customer's Liability to Company: Failure of the Customer to give prior notice of changes in conditions as described in Section 4.07 shall render the Customer responsible and liable for any personal injury and any property damage caused by the changed conditions, including damage to the Company's property and injury to its employees. In those cases where the Customer's bill is based on the connected load, failure to give notice of changes therein will not relieve the Customer from liability for payment of proper charges for Service based upon such changed conditions from the date such change first occurred, nor entitle the Customer to a refund or adjustment if the charges billed exceed the amount that would normally be applicable under the changed conditions.

4.09 Request for Relocation of, or Work on, Company Facilities: When the Company is requested to relocate or work on its facilities and such relocation or work is for the purpose of enabling the Customer to work on or maintain his electrical facilities or building, or perform work or construction safely in the vicinity of Company equipment, the Customer shall pay to the Company, in advance of any relocation or work by the Company, the estimated cost to be incurred by the Company in performing such relocation or work. For work of a routine nature frequently performed within the Company's service area, the Company may specify a flat fee based upon the average costs of performing such work. (Also see Sections 6.04, 6.06, and 6.08)

4.10 Liability for Supply or Use of Electric Service: The Company will not be responsible for the use, care, condition, quality or handling of the Service delivered to the Customer after same passes beyond the point at which the Company's service facilities connect to the Customer's wires and facilities. The Customer shall hold the Company harmless from any claims, suits or liability arising, accruing, or resulting from the supply to, or use of Service by, the Customer.

4.11 Relocation of Meters or Service Equipment: Where meter locations are changed from indoor to outdoor, the Company may permit feeding back from the new meter location to the original Service Entrance. When an existing Service Entrance is to be changed, the old Service shall remain active and properly metered until the old Service is disconnected and the new Service is reconnected. When it is impractical to comply with this requirement, the Company must be contacted and arrangements made to accomplish the changeover. Metered and unmetered conductors will not be permitted in the same conduit or raceway, except in special cases where Company approval has been obtained.

4.12 Liability for Acts of Alternative Electric Suppliers: The Company shall have no liability or responsibility whatsoever to the Customer for any agreement, act or omission of, or in any way related to, the Customer's Alternative Electric Supplier.

4.13 Meter Collars: Pursuant to P.L. 2023, C. 156, the Company shall authorize the installation and operation of a meter collar adapter, as that device is defined by law, and approved by the Company, whether owned by a residential customer, by the Company, or by a third-party, provided that the following criteria are met: (1) the meter collar adapter is qualified to be connected to the supply side of the service disconnect pursuant to the applicable provisions of the National Electric Code; (2) the meter collar adapter is approved or listed by a nationally recognized testing laboratory and is suitable, according to the device's approval or listing documentation, for use in meter sockets that are rated up to 200 amperes; (3) the meter collar adapter is certified to meet all applicable standards, as determined by a nationally recognized testing laboratory; (4) the meter collar adapter does not impede access to the sealed meter socket compartment or the pull section of the service section of the Company's electric meter or switchboard, as applicable; (5) the specific model of meter collar adapter is approved by the Company for installation, as publicly noticed, including notice on the Company's website; and (6) Customers will be directly responsible for any and all costs associated with meter collars.

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Section 5 - Customer's Installation

5.01 General Requirements: The Customer's installation must conform to the Company's specifications and all requirements of municipal and State authorities and regulations set forth in the National Electric Code in effect at the time of such installation. The Company will, however, install and maintain facilities on the Customer's premises at the Customer's cost when the Company determines such installation and maintenance to be necessary or more convenient for the delivery of Service and there is mutual agreement as to the installation and maintenance cost. Where for engineering or operating reasons it is necessary or desirable to install a substation, transformers, capacitors, control, protective or other equipment on the Customer's premises in order to supply the Service required by the Customer, the Customer shall provide a suitable place and housing for such facilities. The Company's specifications for the Customer's installation are available from the Company upon request.

5.02 Service Entrance: The Customer's Service Entrance facilities shall extend from the Point of Delivery specified by the Company to an approved entrance switch cabinet located on the Customer's premises. With the exception of metering equipment and related facilities furnished by the Company, all of the facilities necessary to conduct electricity from the Point of Delivery to the Customer's circuits shall be installed, owned, and maintained by the Customer. The Customer must provide and install an approved service head and assure all fittings used in the Service Entrance provide a water-tight connection. At least three feet of wire must be left for the connection to the Service Drop on all services. (Specifications for service installations will be furnished by the Company upon request.)

5.03 Inspection and Acceptance: The Company may refuse to connect with any Customer's installation or to make additions or alterations to the Company's Service Connection when such installation is not in accordance with the National Electrical Code, or with the Company's requirements, or where a certificate approving such installations has not been issued by an electrical inspection authority certified by the New Jersey Department of Community Affairs for the area in which the installation is located, or by a City or County Inspection Authority having exclusive authority to make electrical inspection in such area. (See NJAC 14:3-8.3(g) and (h))

5.04 Special Customer Facilities: The Customer shall furnish at his own expense any special facilities necessary to meet his particular requirements for Service at other than the standard conditions specified under the provisions of the applicable Service Classification. (Also see Section 5.05)

5.05 Regulation of Power Factor: The Company shall have the right to require the Customer to maintain a power factor in the range of 87% to 100% coincident with the Customer's maximum on-peak monthly demand and to provide, at its sole expense, any corrective equipment necessary in order to do so. The Company may inspect the Customer's installed equipment and/or place instruments on the premises of the Customer in order to determine compliance with this requirement, as deemed appropriate by the Company. The installation by the Company of corrective devices necessary for compliance with this provision, shall, as deemed appropriate by the Company, be billed to the Customer under the provisions of Section 4.05. The Company is under no obligation to serve, or to continue to serve, a Customer who does not maintain a power factor acceptable to the Company. (Also see Sections 5.01 and 5.04)

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Section 5 - Customer's Installation

5.06 Change in Point of Delivery: In the event that the Company shall be required by any governmental authority to relocate its distribution facilities or to place any portion of them underground, the Customer shall at its own expense make such changes in its Service Entrance and/or in its underground Service Connection as may be necessary in order to conform to the new Point of Delivery specified by the Company. Any change requested by the Customer in the location of the existing Point of Delivery, if approved by the Company, will be at the expense of the Customer.

5.07 Liability for Customer's Installation: The Company will not be liable for damages to or injuries sustained by the Customer or others, or by the equipment or property of Customer or others, by reason of the condition, character, or operation of the Customer's wiring or equipment, or the wiring or equipment of others.

5.08 Meter Sockets and Current Transformer Cabinets: Upon the Company's designation of a Point of Delivery at which its Service line will terminate, the Customer shall provide, at its sole cost and expense, a place suitable to the Company for the installation of metering and all other electric facilities needed for the provision of electric energy by the Company or an Alternative Electric Supplier. It shall be the Customer's responsibility to furnish, install, and maintain self-contained meter sockets and current transformer cabinets in accordance with Company specifications which are available upon request.

5.09 Restricted Off-Peak Water Heater Specifications: Service supplied under Service Classification RS - Residential Service, Special Provision (a), or Service Classification GS - General Service Secondary, Special Provision (d), must conform to the following requirements as well as any other applicable conditions of Service:

(a) The minimum capacity of the water heater should not be less than 50 gallons.
(b) Should the water heater have two non-inductive heating elements, each shall be controlled by its own thermostat and both shall be electrically interlocked to prevent simultaneous operation, with the upper heating element located to heat the top one-quarter of the tank volume and the lower element located to heat the entire tank.
(c) The upper heating element may be wired to operate during the on-peak as well as off-peak periods, whereas the lower element, or single element (in a one-element water heater), may operate only during the off-peak periods.
(d) The wattage of each heating element shall not be in excess of 30 watts per gallon of tank volume, rounded to the nearest 500 watts.
(e) Service to water heaters will be supplied at single-phase 208 or 240 volts, depending on the voltage available. For the supply of equipment with one tank or a combination of tanks in excess of 250 gallons or in excess of 7500 watts, the Company must be consulted for installation specifications.

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Section 5 - Customer's Installation

5.10 Restricted Controlled Water Heating Specifications: Service supplied under Service Classification RS - Residential Service, Special Provision (b), or under Service Classification GS - General Service Secondary, Special Provision (e), must conform to the following requirements as well as any other applicable conditions of Service:

(a) The water heater shall have two non-inductive heating elements, each controlled by its own thermostat and electrically interlocked to prevent simultaneous operation.
(b) The upper heating element shall be located to heat the top one-quarter of the tank volume and the lower element located to heat the entire tank.
(c) The wattage of each element shall not be in excess of 35 watts per gallon of tank volume rounded to the nearest 500 watts for water heater of 40 gallons or more.
(d) Thirty-gallon water heaters may contain either one or two heating elements, with an element size not to exceed 1500 watts.

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Section 6 - Company's Equipment on Customer's Premises

6.01 Ownership, Maintenance and Removal: The Company shall furnish, install and maintain the meters, related equipment and facilities necessary for Service unless otherwise stated. All facilities and equipment supplied by the Company shall remain exclusively its property. The Company may remove such facilities and equipment from the premises of the Customer after termination of Service.

6.02 Customer's Responsibility: Under certain circumstances, it may be necessary for the Company to install equipment on the Customer's premises. This equipment may be placed in vaults, manholes, hand-holes, outdoor substations on concrete pads, etc. These Customer-owned facilities must be constructed in accordance with all applicable codes and to the Company's specifications. Prior to starting work, the Customer or his agent shall submit for the Company's approval plans of such proposed installations, together with a list of the principal apparatus to be used. The Customer shall be responsible for the protection and safe-keeping of the facilities and equipment of the Company while on the Customer's premises and shall not permit access thereto except by duly authorized governmental officials and representatives of the Company. The Customer should notify the Company immediately if any question arises as to the authority or credentials of any person claiming to be a governmental official or a Company representative. Any malfunction or defect in the Company's equipment observed by the Customer should be reported to the Company immediately. (See Section 6.04)

6.03 Access to Customer's Premises: The Company shall have the right to construct, operate, modify, replace and/or maintain any and all facilities it deems necessary to render Service to the Customer and adjoining Customers upon, over, across and/or under lands owned or controlled by the Customer. The Company shall have the right of reasonable access to all property furnished by the Company, at all reasonable times for the purpose of inspection of any premises incident to the rendering of service, reading meters, or inspecting, testing, or repairing its facilities used in connection with providing the Service, or for the removal of its property. The Company shall have the right to enter upon the lands owned or occupied by the Customer for the purpose of moving, removing, replacing, altering, accessing, servicing or maintaining any structures, fixtures, equipment, instruments, meters or other property owned by the Company, above or beneath such lands, and shall have the right to trim, cut, move, clear or destroy any trees, shrubs, plants or other growth on such lands as necessary to keep or prevent same from endangering or interfering with the Company's structures, fixtures, equipment, instruments, meters or other property, or with the providing of safe, adequate and reliable Service. The Customer shall obtain, or cause to be obtained, all permits needed by the Company for access to the Company's facilities. Access to the Company's facilities shall not be given except to authorized employees of the Company or duly authorized governmental officials. During an alleged diversion of Service, it is the Company's responsibility to obtain access to the Company’s equipment in accordance with NJAC 14:3-3.6 and 6.8. (See Section 7.03)

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Section 6 - Company's Equipment on Customer's Premises

6.04 Tampering: In the event it is established that the Company's wires, meters, meter seals, switch boxes, or other equipment (including, but not limited to, revenue protection locks, meters and other devices) on the Customer's premises have been tampered with, the Customer shall be required to bear all of the costs incurred by the Company including, but not limited to, the following: (a) investigations, (b) inspections, (c) costs of prosecution including legal fees, and (d) installation of any protective equipment deemed necessary by the Company. Furthermore, where tampering with the Company's or Customer's facilities results in incorrect measurement of the Service, the Customer shall pay for such Service as the Company may estimate from available information to have been used on the premises but not registered by the Company's meter or meters. Tampering with the Company's facilities is punishable by fine and/or imprisonment under New Jersey law. (See NJAC 14:3-7.8)

6.05 Payment for Repairs or Loss: The Customer shall pay the Company for any damage to or any loss of Company's property located on the Customer's premises caused by the act or negligence of the Customer or his agents, servants, licensees or invitees or due to the Customer's failure to comply with the applicable provisions of this Tariff.

6.06 Service Disconnection and Meter Removal Authorized: A licensed electrician or an electrical contractor, upon notifying the Company, will be authorized to disconnect and permanently reconnect a single-phase secondary overhead service, or to remove a meter that is 200 amps or less. Disconnections or meter removals performed by persons other than authorized licensed electricians, authorized electrical contractors, or authorized Company personnel are prohibited and shall constitute tampering. (See Sections 6.07 and 6.08)

6.07 Reconnection of Service or Replacement of Meter: The Company shall have sole authority to reconnect a service or replace a meter. However, upon contacting the Company, a licensed electrician or electrical contractor may be authorized to reconnect a service or reinstall the meter upon completion of his work as provided in Section 6.06. (See Section 4.09)

6.08 Sealing of Meters and Devices: It is the practice of the Company to seal all meters, meter collar adapters approved by the Company (pursuant to P.L. 2023 c. 156), Service Entrance switches, wiring troughs, or cabinets connected ahead of meters or instrument transformers. When Service is introduced prior to the completion of the wiring, or where Service is discontinued, the Company or its designated agent may seal all Service equipment. No one except an authorized employee of the Company is permitted to remove a Company seal or padlock, except an authorized licensed electrician or authorized electrical contractor as provided in Section 6.06 upon notifying the Company. Sealing of meters and/or devices by persons other than authorized licensed electricians, authorized electrical contractors, or authorized Company personnel or its designated agents is prohibited and shall constitute tampering. (See Section 6.06).

6.09 Power Disturbance Protection Service: The Company shall offer to provide the following to Customers which request power disturbance protection: (a) diagnostic services to identify the probable cause of electrical disturbance, (b) engineering analysis and design to develop a power conditioning solution, (c) electrical system modification and/or power conditioning equipment installation, and (d) maintenance of the power conditioning systems. Charges for such Service shall be not less than the actual cost to provide such Service. The Company shall not be liable for damage or injury arising from the improper use of power disturbance protection/conditioned power service, systems or equipment, or for any costs or damages attributable to injury or the loss of the Customer's business, production or facilities resulting from the failure of power disturbance protection/conditioned power service, systems or equipment.

JERSEY CENTRAL POWER & LIGHT COMPANY

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Section 7 - Suspension or Discontinuance of Service

7.01 Work on Company's Facilities: The Company may, upon reasonable notice when it can be reasonably given, suspend, curtail, or interrupt Service to a Customer for the purpose of making repairs, changes, or improvements to or in any of its facilities either on or off the Customer's premises.

7.02 Compliance with Governmental Orders: The Company may curtail, discontinue, or take appropriate action with respect to Service, either generally or as to a particular Customer, as may be required by compliance in good faith with any governmental order or directive, and shall not be subject to any liability, penalty, or payment, or be liable for direct or consequential damages by reason thereof, notwithstanding that such instruction, order or directive subsequently may be held to be invalid or in error. Verbal or written orders of police, fire, public health, or similar officers, acting in the performance of their duties, shall be deemed to come within the scope of this subsection. (See Sections 4.01 and 4.04)

7.03 Customer Acts or Omissions: The Company may, upon giving reasonable notice to the Customer when it can be reasonably given, suspend or discontinue Service and remove the Company's equipment from the Customer's premises for any of the following acts or omissions:

(a) Non-payment of any valid bill due from the Customer or the Customer's resident spouse for Service furnished by the Company at any present or previous location. However, non-payment for business Service shall not be a reason for discontinuance of residential Service, except in cases of diversion of Service. (See Section 3.08)
(b) Tampering with any of the Company's facilities. (See Section 6.04)
(c) Fraudulent representation or application in relation to the use of Service. (See Section 1.03)
(d) Moving from the premises, unless the Customer has requested the Company to continue Service at the Customer's expense. (See Section 2.06)
(e) Resale, transfer, or delivering any part of the Service supplied by the Company to others without the Company's permission. (See Section 1.05)
(f) Refusal or failure to make or increase an advance payment or credit deposit as provided for in this Tariff. (See Section 3.09)
(g) Refusal or failure to contract for Service when reasonably required by the Company to do so. (See Section 2)
(h) Connecting and operating equipment so as to produce disturbing effects on the Company's system or Service to other Customers. (See Section 1.06)
(i) Refusal or failure to comply with any provisions of this Tariff.
(j) Where, in the Company's opinion, the condition of the Customer's installation presents a hazard to life or property.
(k) Refusal or failure to correct any faulty or hazardous condition of the Customer's installation.
(l) Refusal of reasonable access to Customer's premises for necessary purposes in connection with rendering of Service, including meter installation, reading or testing, or the maintenance or removal of the Company's property.

Failure by the Company to exercise its rights shall not be deemed a waiver thereof. (See NJAC 14:3-3A.1)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 25**

Section 7 - Suspension or Discontinuance of Service

7.04 Reconnection of Service: When Service has been discontinued by reason of any act or omission or default of the Customer, the Company will not restore service to the Customer's premises until the Customer has made proper application therefor and has rectified the condition or conditions that caused the discontinuance. It is further required that the Customer shall have paid all amounts due as provided in this Tariff including the Service Charge of the applicable Service Classification to reimburse the Company in part for the cost of special handling of the account and of the special costs associated with the disconnection and reconnection of Service.

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Section 8 - Service Connections

8.01 General: This Section governs situations in which the Company's distribution lines and facilities are of adequate capacity to serve the Customer's load and are located adjacent to the Customer's premises. In these situations, the connection between the Company's system and the Customer's installation shall be made by the Company and established in accordance with the provisions of this Section.

8.02 Overhead Service Connection: The Company will install, connect, and maintain at its own cost and expense not more than one Service Drop for each contract location. The Company shall not be required to install a Service Drop where its length would exceed the safe distance over which a single span of Service Drop conductors can be placed.

8.03 Underground Secondary Service Connection (other than a manhole duct system) to Serve an Individual Residential Customer/Applicant: (a) A residential Customer or Applicant electing an underground Service Connection instead of an overhead Service Connection can elect to install such connection at his/her own cost and expense in accordance with the Company's specifications for such construction. At the Customer's option, the Company will install and connect such underground Service Connection, upon the Customer making a non-refundable contribution, as described in (b) below. In either case, the Company will assume ownership and responsibility for maintenance, including replacement when appropriate, at the Company's expense, of the underground Service Connection upon connection to the Company's system (subject to receipt of requisite easements, rights of way or the like, at no cost to the Company). In addition, at the Customer's option, the Company will assume ownership and responsibility for maintenance, including replacement when appropriate, at the Company's expense, of all private residential underground Service Connections installed prior to the date of this tariff sheet (subject to receipt of requisite easements, rights of way or the like, at no cost to the Company). In connection with any Company work performed under this Section 8.03, whether on Company-owned or Customer-owned facilities, the Company must first be granted the right by the Customer to trim or remove vegetation and to remove structures or other obstructions that interfere with such work and the Company will not be responsible for the costs of repair, replacement or restoration thereof.

(b) The non-refundable contribution will be equal to the predetermined unit cost differential of furnishing such facilities underground instead of overhead. If the Customer provides the trench, the underground Service Connection charge will be credited accordingly.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 27**

Section 8 - Service Connections

8.04 Underground Distribution Service Connection to Serve a Non-Residential Customer: Where a non-residential Customer or Applicant elects such underground Service Connection instead of an overhead Service Connection, or where an overhead or secondary network system is not available, the Customer or Applicant, or the Company at the Customer or Applicant's discretion, must install such connection at the Customer or Applicant's own cost and expense in accordance with the Company's specifications for such construction. The Service Connection will be made by the Company, and shall be owned and maintained, and when necessary, relocated in accordance with the Company's specifications, by Customer at the Customer's own cost and expense.

8.05 Underground Distribution Service Connection (other than a manhole duct system) in Residential Subdivision: Where distribution circuits have been extended underground pursuant to Tariff Part II, Section 10, the Service Connection shall be installed underground as part of the entire electrical system for the development upon payment of the applicable charges computed in accordance with Appendix A of these Standard Terms and Conditions.

8.06 Conventional Underground Service Connection (Secondary Network System): If a Customer's or Applicant's facility is located in a designated network system, one conventional underground Service Connection to each contract location will be provided by the Company without cost to the Customer which shall terminate at a point not more than 30 feet distant from the curb, measured at right angles to the curb, nearest the point of connection to the Customer's facilities, provided, however, that the Company will not supply a Service Connection in whole or in part under or within a building except that portion extending through the building wall. When the required length of Service Connection exceeds the foregoing, the Customer shall have the option of terminating his facilities at either (1) a splice box acceptable to the Company installed, owned, and maintained by the Customer at a point within the distance limit described above, or (2) at the discretion of the Company, in the nearest available splice box or manhole provided in and as part of the Company's normal underground distribution system. All connections between the Customer's and Company's facilities shall be made by the Company.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 28**

Section 9 - General Interconnect Requirements for On-Site Generation

9.01 The following requirements and standards for connection of generating facilities located on Customer's premises to the Company system shall be met to assure the integrity and safe operation of the Company system with no deterioration to the quality and reliability of service to other Customers. The operation of the generation facility should be done in a competent manner, such that the Company system as a whole is protected.

9.02 All small power producers or cogenerators shall make application to the Company for approval to interconnect their facilities with the Company system.

9.03 The Company shall require the following as part of the application:

(a) Plans and specifications of the proposed installation.
(b) Single line diagram and details of the proposed protection schemes.
(c) Instruction manuals for all protective components.
(d) Component specification and internal wiring diagrams of protective components if not provided in instruction manuals.
(e) Generator data required to analyze fault contributions and load current flows including, but not limited to, equivalent impedances and time constants.
(f) All protective equipment's ratings if not provided in instruction manuals.
(g) Evidence of insurance satisfactory to the Company.
(h) An agreement to indemnify and hold harmless the Company from any and all liability or claim thereof for damage to property, including property of the Company and injury or death to persons resulting from or caused by the presence, operation, maintenance or removal of such installation.

9.04 The Company shall within 30 days from the receipt of all required data from the Applicant either approve or reject in writing the application for connection to the Company system. Rejection of an application shall state with specificity the reasons for such rejection. Connection to the Company system will be permitted only upon obtaining the formal approval of the Company. The Company may require the execution of a formal application form and/or interconnection agreement by the Customer.

9.05 The installation of the generation facilities must be in compliance with the requirements of the National Electrical Code and all applicable local, State and federal codes or regulations. The installation shall be undertaken and completed in a workmanlike manner, and shall meet or exceed industry acceptance standards of good practice. The provisions of the National Electrical Safety Code and the standards of the Institute of Electrical and Electronics Engineers, National Electrical Manufacturers Association and the American National Standards Institute shall be observed to the extent that they are applicable. Prior to connection, the Company must be provided with evidence that electrical inspection by an authorized inspection agency indicates that the above items were completed in a manner satisfactory to the Company.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 29**

Section 9 - General Interconnect Requirements for On-Site Generation

9.06 The generation facility shall have the following characteristics:

(a) Interconnection voltage shall be compatible and consistent with the system to which the Company determines the-generation facility is to be connected.
(b) The generation facility shall produce 60 Hertz sinusoidal output compatible with the Company system to which the facility is to be connected.
(c) The generation facility must provide and maintain automatic synchronization with the Company system to which it is to be connected.
(d) The break point between the generation facilities producing single-phase or three-phase output shall be in accordance with existing Company motor specifications or as otherwise specified by the Company.
(e) At no time shall the operation of the facility result in excessive harmonic distortion of the Company wave form. Total harmonic distortion greater than 5% shall be deemed excessive and shall result in disconnection of the facility from the Company system.
(f) The installation of power factor correction ("PFC") capacitors at the facility may be required under conditions to be determined by the Company when necessary to assure the quality and reliability of service to other Customers. The cost of PFC capacitors shall be borne by the Customer.
(g) The cost of supplying and installing 15-minute integrated generation output metering, and any other special facilities or devices occasioned by the generation facility which the Company may deem necessary on its system, such as telemetry and control equipment, shall be borne by the Customer.

9.07 The Customer shall provide automatic disconnecting devices with appropriate control devices which will isolate the facility from the Company system within a time period specified by the Company for, but not necessarily limited to, the following conditions:

(a) A fault on the Customer's equipment.
(b) A fault on the Company system.
(c) A de-energized Company line to which the Customer is connected.
(d) An abnormal operating voltage or frequency.
(e) Failure of automatic synchronization with the Company system.
(f) Loss of a phase or improper phase sequence.
(g) Total harmonic content in excess of 5%.
(h) Abnormal power factor.

The devices shall be so designed and constructed to prevent reconnection of the facility to the Company system until the cause of disconnection is corrected.

9.08 The Company shall reserve the right to specify settings of all isolation devices which are part of the generation facility.

JERSEY CENTRAL POWER & LIGHT COMPANY

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Section 9 - General Interconnect Requirements for On-Site Generation

9.09 The Company shall require initial inspection and testing as well as subsequent inspection and testing of the facility's isolation and fault protection systems at the Customer's expense on an annual basis. Maintenance of these systems must be performed and documented by the Customer at specified intervals to the satisfaction of the Company. The Company shall reserve the right to disconnect the Customer and/or the generation equipment from the Company system for failure to comply with these inspections, testing and maintenance requirements.

9.10 The Customer is solely responsible for providing adequate protection for the equipment located on the Customer's side of the interconnection system. This protection shall include, but not be limited to, negative phase sequence voltage on three-phase systems.

9.11 The Customer shall provide a Company-controlled disconnecting device providing a visible break on the Company side of the interconnection system. The Company shall require that this device accept a Company-provided padlock. The Company may also require manual operation of the device when required. The Company shall require this device to be labeled "Cogeneration Disconnection Switch" and located outside the facility such that 24-hour access is possible.

9.12 The Customer shall agree to grant access to the Company's authorized representative during any reasonable hours to install, inspect and maintain the Company's metering equipment.

9.13 The Customer must satisfy, and shall be subject to, all terms and conditions of the Company's Tariff for Service.

9.14 No wind generator, tower structure or device shall be installed at a location where, in the event of failure, it can fall in such a manner as to contact, land upon, or interfere with any Company lines or equipment.

9.15 The Customer shall maintain or cause to be maintained the generator and its associated structures, wiring and devices in a safe and proper operating condition so that the installation continues to meet all the requirements contained herein.

9.16 When and if any controversy arises as to the interpretation and application of these requirements and standards, the matter may be referred to the BPU for determination.

9.17 The Company reserves the right to modify or replace the Customer's service meter to prevent reverse registration from the Customer's generation facility. Customers desiring to sell power to the Company should refer to Rider QFS - Cogeneration and Small Power Production Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II Original Sheet No. 31

Section 10 – Extension of Company Facilities (NJAC 14:3-8)

10.01 General Information: Where a line extension is necessary to provide Service to a Customer or Applicant or group of Customers, and where the request is for an extension of Company facilities to serve new customers, or where the request is for an expansion, upgrade, improvement, or other installation of plant and/or facilities by an Applicant, the procedures set forth in this Section 10 shall be utilized as a guide to determine the extent of any refundable deposit or non-refundable contribution, which may be required from the Customer or Applicant pursuant to NJAC 14:3-8. The Company shall not be precluded from entering into a mutually favorable agreement with the Customer or Applicant when it is deemed that a portion of the investment is for purposes of system improvement. This Section 10 does not apply to installation of special facilities or back-up systems which are not normally supplied by the Company. When such facilities or back-up systems are requested by the Customer, Section 4.05 shall be applicable.

For purposes of this Section 10, the following defined terms are exclusively for use in connection with this Section. Other definitions, as provided in Part I of the Company's Tariff for Service, may also be applicable to any Applicant under this Section and, where appropriate, should be used in conjunction with these terms.

The term "Applicant" means a person or an entity that requests Extension Service from the Company. An Applicant may or may not be the End User or Customer of the Company.

The term "Extension Service" refers to the construction or installation of electric distribution plant and/or facilities by the Company used to convey Service from existing or new plant and/or facilities (and includes the new plant and/or facilities themselves) to a structure or property for which the Applicant has requested Service in response to (i) an application for Extension Service from an Applicant to serve new customer(s) and/or (ii) an application for Extension Service requesting expansion, upgrade, improvement, or other installation of plant and/or facilities to serve existing customer(s). The Extension Service begins at existing plant and/or facilities and ends at the point of connection to or with the Service Connection, and includes the meter.

The term "Extension Cost" refers to the cost of construction and installation of the Extension Service based on the Company's "standard least cost design" criteria, using the Company's unitized or actual cost for materials and labor (both internal and external) employed in the design, construction, and/or installation of the Extension Service, including, but not limited to, Service Connection (subject to Section 8), metering-related costs, and including overheads directly attributable to the work, and the loading factors, such as those for mapping and design. Extension Costs may be apportioned based upon load depending on factors such as the Applicant's needs as compared to the Company's need to enhance or improve reliability, or the needs of other Applicant(s) who may be using the same facilities.

The term "refundable deposit" pertains to the non-interest bearing monies, which must be increased in accordance with Part II, Section 3.14 to provide for the associated income tax liability, that the Applicant must advance prior to the start of construction. The entire refundable deposit amount is subject to refund as set forth herein. Any portion of the refundable deposit remaining after the tenth year of service, as provided in this Section 10, is no longer subject to refund, and becomes the property of the Company. In no event shall more than the original refundable deposit be refunded.

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BPU No. 15 ELECTRIC - PART II **Original Sheet No. 32**

Section 10 – Extension of Company Facilities (NJAC 14:3-8)

10.01 General Information: (Continued)

A “non-refundable contribution," which the Applicant must pay in full prior to construction, becomes the property of the Company and is not subject to refund. All non-refundable contributions must be increased in accordance with Part II, Section 3.14 to provide for the associated income tax liability.

The term "distribution revenues" utilized in this Section 10, as defined by the BPU, shall mean the total revenue, plus related sales and use tax, collected by a regulated entity from a Customer, minus basic generation service charges, plus sales and use tax on the basic generation service charges, and, unless included with basic generation service charges, transmission charges derived from Federal Energy Regulatory Commission (FERC) approved transmission charges, plus sales and use tax on the transmission charges, assessed in accordance with the Company’s Tariff for Service. This definition refers to the total amount of Delivery Service charges (which include Sales and Use Tax) from Customer (s), as provided in the applicable rate schedule in Part III of the Company’s Tariff for Service.

The term "underground distribution" refers to buried distribution conductors with associated above-grade equipment.

The term "conventional underground" refers to a secondary network installed in a complete manhole and duct system with all equipment below grade level and is generally located in central sections of the more urban communities.

The term “standard least cost design” refers to the Company’s design criteria for an overhead extension of its facilities, which is based upon then-existing Company specifications as contained in the Company’s Construction Standards, Material Specifications, and Distribution Engineering Practices. These standards are developed in compliance with the current edition of the National Electrical Safety Code in order to provide reliable electric service in a cost-effective manner.

The term “alternate design” refers to an Applicant’s request for Extension Service in a particular manner that exceeds the Company’s “standard least cost design” criteria, including, but not limited to, underground requirements and the removal of existing facilities. An example of an “alternate design” requested by an Applicant would be the installation of a pad-mounted transformer adjacent to a parking lot behind a building, rather than at the front corner closest to the Company’s existing distribution circuit. The difference in cost between the “alternate design” and the “standard least cost design” shall, in all cases, be paid in full by the Applicant as a non-refundable contribution.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 33**

Section 10 – Extension of Company Facilities (NJAC 14:3-8)

10.02 Rights-of-Way: The Company shall not be required to extend or relocate its facilities for the purpose of rendering Extension Service to Applicants until rights-of-way or easements satisfactory to the Company have been obtained from government agencies and property owners to permit the installation, operation, and maintenance of the Company's lines and facilities. In connection with granting to, or obtaining for, the Company, without charge, such rights-of-way or easements as necessary for the Company's lines and facilities to be placed upon, over, across, or under property as necessary to provide the Extension Service, Applicants requiring Extension Service shall perform all initial vegetation clearance and trimming. The Company shall also be granted the right to trim or remove vegetation and to remove structures or other obstructions that might subsequently interfere with such lines and facilities, the right of access and entry without notice for Company agents and equipment necessary in the exercise of privileges under the grant, and the right to use and extend the Company's lines and facilities, and install additional lines and facilities, as deemed necessary by the Company in order to provide Service to other Customers. Any right-of-way or permit fees, either initial or recurring, or charges in connection with rights-of-way for providing Extension Service to an Applicant, shall be paid for by the Applicant.

10.03 Extension Service to the Boundary of a Subdivision (Residential and Non-Residential): Such an extension shall normally be provided overhead on public right-of-way and/or private property based upon the Company's standard least cost design criteria, but shall not be provided underground on public right-of-way unless required of, or approved by, the Company.

If the Applicant requests Extension Service that exceeds the Company's standard least cost design criteria, and the Company approves the request, the Applicant shall be required to make a non-refundable contribution equal to the additional cost of the alternate design.

The Company may require a refundable deposit of the Extension Cost, prior to construction, to be refunded as provided in Sections 10.04 or 10.05, as applicable.

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Section 10 – Extension of Company Facilities (NJAC 14:3-8)

10.04 Extension Service within a Residential Subdivision: Such an extension shall not be provided overhead. It shall be provided underground based upon the Company's underground design criteria, on public right-of-way and/or private property. This Section is applicable only for new, predominantly residential areas where all the applicable provisions of the Standard Terms and Conditions of this Tariff and any applicable provisions of the New Jersey Administrative Code (NJAC) are complied with.

The Applicant shall make a non-refundable contribution for the construction cost differences between the overhead and the underground design in accordance with Appendix A of Part II of this Tariff.

If the Applicant has not obtained sale contracts for at least 20% of the total units, the Company may require a refundable deposit equal to the Extension Cost using the total unitized cost for the equivalent overhead construction.

Any refundable deposit received from the Applicant will be refunded as follows: One year after the first connection of a completed premise occupied by a bona fide owner or a responsible tenant who has entered into a contract with the Company for Service, the Company will refund a sum equal to ten times total actual distribution revenues from all such bona fide owner(s) or responsible tenant(s) during such contract year, up to (but not in excess of) the refundable deposit amount. Refunds in subsequent years, for up to nine additional years after the first year, will be equal to ten times the positive difference after subtracting: 1) the highest total actual distribution revenues that was used for calculating the refund in any previous year, from 2) the total actual distribution revenues from all such bona fide owners or responsible tenants during each such subsequent year, up to (but not in excess of) the remaining refundable deposit amount.

10.05 Extension Service to Serve Non-Residential Customers (including within Non-Residential Subdivisions), Multi-unit Residential Apartment Buildings, and Three-Phase Individual Residential Customers: Such an extension will be provided overhead based upon the Company's standard least cost design criteria, but may be provided underground as an alternate design, but shall not be provided underground on public right-of-way, unless required of, or approved by, the Company. When Extension Service is provided underground pursuant to this Section 10.05, the Applicant, or the Company at the Applicant's discretion (and at the Applicant's own cost and expense consistent with Section 10.01), shall provide all trenching and backfill in accordance with the Company's specifications.

If the Applicant requests Extension Service that exceeds the Company's standard least cost design criteria, and the Company approves the request, the Applicant shall be required to make a non-refundable contribution equal to the additional cost of the alternate design.

The Company may require a refundable deposit equal to the Extension Cost. The refundable deposit under this Section 10.05 shall be eligible for refund, up to (but not in excess of) the refundable deposit amount, as follows: At the end of the first year, the Company will refund from the refundable deposit an amount equal to ten times the total actual distribution revenues billed during that period. At the end of each subsequent year, for an additional nine years, a refund will be equal to ten times the positive difference after subtracting: 1) the highest total actual distribution revenues that was used for calculating the refund in any previous year, from 2) the total actual distribution revenues billed during each such subsequent year, up to (but not in excess of) the remaining refundable deposit amount.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II Original Sheet No. 35

Section 10 – Extension of Company Facilities (NJAC 14:3-8)

10.06 Extension Service to Serve a Single-Phase, Individual Residential Customer: Such an extension shall be provided overhead based upon the Company's standard least cost design criteria, and may be provided underground as an alternate design, but shall not be provided underground on a public right-of-way. When Extension Service is provided underground pursuant to this Section 10.06, the Applicant shall be required to provide all trenching and backfill in accordance with the Company's specifications.

The difference in cost between the alternate design and the Company's standard least cost design shall be paid in full by the Applicant as a non-refundable contribution.

When provided overhead on a public right-of-way, the Extension Service will be provided without charge or deposit requirement. When provided overhead on private property, the Extension Service will be provided without charge when the Extension Cost, based on the distance measured from the property line to the dwelling location, does not exceed ten times the estimated annual distribution revenues. A refundable deposit may be required from the Applicant for any Extension Cost in excess of ten times the estimated annual distribution revenues.

The refundable deposit under this Section 10.06 shall be eligible for refund, up to (but not in excess of) the refundable deposit amount, as follows: At the end of the first year, the Company will refund from the refundable deposit an amount equal to ten times the total actual distribution revenues billed during that period, less the estimated annual distribution revenues (used as the basis for the initial refundable deposit calculation). At the end of each subsequent year, for an additional nine years, a refund will be equal to ten times the positive difference after subtracting: 1) the highest total actual distribution revenues used for calculating the refund in any previous year, from 2) the total actual distribution revenues billed during each subsequent year, up to (but not in excess of) the remaining refundable deposit amount.

10.07 Extension Service within Conventional Underground Area: Such an extension for 600 volt systems necessary on public right-of-way shall be installed without charge or deposit requirement. Such extensions shall not be provided on private property or for other than 600 volt systems.

10.08 Extension Service Initiation: The Company shall not commence construction of the Extension Service until (a) it has received and accepted an application for service; (b) the Applicant has completely executed appropriate contracts for Service, including, but not limited to, Extension Service as set forth in this Section 10; (c) the Applicant has paid any and all associated Extension Costs or other charges, whether by way of a refundable deposit or a nonrefundable contribution as applicable; and (d) the Applicant requesting the Extension Service has furnished to the Company satisfactory rights-of-way over, across, through, in and/or on property that are acceptable to the Company and necessary for the construction, maintenance and operation of the Extension Service.

10.09 Grading Requirements: The Applicant shall perform or arrange and pay for all Company-directed rough grading in accordance with the Company's specifications for underground lines and facilities as said specifications shall be modified by the Company from time to time. The Company's specifications are available from the Company upon request.

10.10 Exceptions: No deviations from the Company's standard construction practices shall be permitted without the Company's approval. Any Company-approved deviations from said construction practices shall be at the Applicant's sole expense.

10.11 Extension of Company Facilities for Retail Transmission Services: The standard transmission retail service is a refundable cost under JCP&L's line extension policy. All other costs associated with transmission voltage distribution that serves a single retail customer line extension are considered to exceed the Company's standard least cost design criteria, and if the Company approves the request, the Applicant shall be required to make a non-refundable contribution for the additional cost by which the extension cost for a transmission voltage radial distribution line extension that serves a single retail customer exceeds the cost of standard transmission retail service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 36**

Section 11 – Third Party Supplier Standards

11.01 Tariff Governs: The Company's BPU-approved Third Party Supplier Agreement and Customer Account Services Master Service Agreement will be governed by reference to this Tariff for Service.

11.02 Uniform Agreement: The Company shall offer the same BPU-approved Third Party Supplier Agreement and Customer Account Services Master Service Agreement to all licensed entities that seek to serve as Alternative Electric Suppliers in the Company's service area by providing electric generation service to Customers located therein.

11.03 Procedure for Agreement Modification: Modifications of the Supplier Fees and Charges contained in the Company's Third Party Supplier Agreement shall be made in accordance with applicable BPU Orders, including the BPU Order dated August 17, 1999 (Docket No. EO97070460). Other modifications to the Company's Third Party Supplier Agreement must be approved by the BPU in accordance with the standards set forth in the aforementioned Order, as follows, or as otherwise directed by the BPU.

The Company shall file a written request for BPU approval of intended modifications (the "Request") with the Board. The date of filing shall be referenced herein as the "Filing Date." A copy of the filing shall simultaneously be provided, by regular mail, facsimile, hand delivery, or electronic means, to the Division of the Ratepayer Advocate, Public Service Electric and Gas, Conectiv, Rockland Electric, and to all BPU-licensed Alternative Electric Suppliers (using a list of addresses for the Alternative Electric Suppliers that shall be maintained by the BPU and made available to the Company). The mode(s) of transmission shall be selected to effectuate actual delivery of the copies within 48 hours of filing with the Board.

Should the Ratepayer Advocate or any BPU-licensed Alternative Electric Supplier wish to contest the Request, the contesting entity must file its reasons for contesting the Request, in writing, with the BPU and simultaneously serve copies thereof upon the Company and the Ratepayer Advocate. This must be done within 17 days of the Filing Date. Service upon the Company shall be made by way of the Company representative who filed the Request.

Within 45 days of the Filing Date, the BPU may issue a Suspension Order stating that the Request requires further study. Such determination would put the Request on hold, pending future action by the Board.

If the BPU does not take action on the Request within 45 days of the Filing Date, the Company may implement the intended modifications, although the BPU retains the authority to make a determination on the Request in the future.

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Section 12 – Net Metering Installations

[Please Note the use of lower case "customer" or "customers" tracks the form of usage in the applicable Board regulations, and is included within the meaning of the term Customer as defined in this Tariff.]

12.01 General: For the purpose of this Section of the Tariff for Service a Customer-generator is an electricity customer such as an industrial, commercial or residential customer that generates electricity using Class 1 renewable resources as defined in NJAC 14:8-1.2 on the customer's side of the meter. Net metering, as defined in Section 12.02 below, provides for the billing or crediting, as applicable, of energy usage by measuring the difference between the amount of electricity delivered by the Company to a Customer-generator, as defined in Section 12.02 below, in a given Billing Month and the electricity delivered by a Customer-generator into the Company distribution system. The Company reserves the right to select and supply the type of meter(s) that will enable the net metering of electricity as described above.

The Customer generator shall be responsible for all interconnection costs as defined in NJAC 14:8-5.7 et seq., which shall be in addition to any other charges applicable to meet service requirements. For customers eligible for Net Metering the term usage as applied in Section 2.05 shall mean net usage as determined by Net Metering. It is the Customer-generator's responsibility to know all of the rules associated with the provision of net metering service.

12.02 Limitations and Qualifications for Net Metering: "Net metering" means a system of metering and billing for electricity in which the Company 1) credits a customer-generator at the full retail rate for each kilowatt-hour produced by a Class 1 renewable energy system installed on the customer-generator's side of the electric revenue meter, up to the total amount of electricity used by that customer-generator during an annualized period determined under NJAC 14:8-4.3 and 2) compensates the customer-generator at the end of the annualized period determined under NJAC 14:8-4.3 for any remaining credits, at a rate equal to the avoided cost of wholesale power. To qualify for Net Metering, a Customer-generator must generate Class 1 renewable energy as defined in NJAC 14:8-1.2. The Company will offer net metering to any customer that generates Class 1 renewable electricity on the customer's side of the meter provided that the generating capacity of the Customer-generator's facility does not exceed the amount of electricity supplied by the Company over an Annualized period (as defined in NJAC 14:8-4.3).

12.03 Limitations and Qualifications for Aggregated Net Metering (N.J.S.A. 48:3-87e(4)) and (N.J.A.C 14:8-7): To qualify for Aggregated Net Metering a customer must be: a state entity, school district, county, county agency, county authority, municipality, municipal agency, or municipal authority that has multiple facilities with metered accounts to be known collectively as the "Aggregated Meters." The Aggregated Meters must be: located within the Company's territory; served under the same rate schedule; all served by either Basic Generation Service or by the same Third Party Supplier; and located within the customer's territorial jurisdiction or, for a State entity, located within 5 miles of one another. One of the Aggregated Meters must operate a Class 1 solar electric power generation system using a net metered account as defined in Section 12.02, Limitations and Qualifications for Net Metering, except for the annualized electric generation capability limitation. The Qualified Customer-Generator must be located on property owned by the customer. The size of the Qualified Customer-Generator for Aggregated Net Metering is defined in Section 12.03.a, Customer-Generator Sizing Qualifications for Aggregated Net Metering.

a) **Customer-Generator Sizing Qualifications for Aggregated Net Metering:** The annualized electric generation capability of the customer's solar generating system, located at the net metered location cannot exceed the amount of electricity supplied by the electric power supplier or basic generation service provider to all of the Aggregated Meters over an annualized period. The Aggregated Meters used to determine the maximum annualized electric generation capability of the customer's solar generating system may not be used to determine the maximum annualized electric generation capability of other aggregated net metered facilities nor become a Qualified Customer-Generator as defined in Section 12.02, Limitations and Qualifications for Net Metering.

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Section 12 – Net Metering Installations

12.03 Limitations and Qualifications for Aggregated Net Metering (N.J.S.A. 48:3-87e(4)) and (N.J.A.C 14:8-7): (Continued)

b) **Billing for Aggregated Net Metering**: The Qualified Customer-Generator will be billed as defined in Section 12.07, Net Metering Billing. However, Section 12.06, Net Metering Billing will not apply to the other Aggregated Meters and those meters will continue to be billed at the full retail rate pursuant to the applicable rate schedules.

c) **Incremental Costs Associated with Aggregated Net Metering:** All incremental costs incurred by the Company resulting from the implementation of Aggregated Net Metering shall be recovered from Aggregated Net Metering customers.

12.04 Limitations and Qualifications for Remote Net Metering (BPU Docket No. QO18070697, Order dated September 17, 2018):

The Clean Energy Act, P.L. 2018, Chapter 17, Section 6 required the BPU to establish an application and approval process to facilitate Remote Net Metering in which a public entity certified to act as a host customer with a solar electric energy project may allocate credits to other public entities within the same electric public utility service territory. To qualify for Remote Net Metering a customer must be a public entity, which is a State entity, school district, county, county agency, county authority, municipality, municipal agency, municipal authority or public university that has completed the BPU-approved application process and received BPU approval for certification as a participant eligible to receive Remote Net Metering credits. A host customer is a public entity that proposes to host a solar electric generation facility on its property. The entities designated to receive credits are considered to be receiving customers that are public entities located in the same electric distribution company ("EDC") territory as the host customer. Both the host customer and the receiving customer must be a customer of record of JCP&L, and there may be no more than 10 receiving customer accounts per host.

Eligible public entities must follow the established application and approval process to certify public entities to act as a host customer for Remote Net Metering, requiring submittal of the BPU-approved form of "Public Entity Certification Agreement" used by the host customers and receiving customers which shall be fully executed and provided to the Company, reviewed by the Staff of the BPU and approved by the BPU prior to the application of any Remote Net Metering credits. The Public Entity Certification Agreement is available on the New Jersey Clean Energy Program website as well as the Company's website in the section dedicated to information regarding net metering and interconnection processes. The standard form "Public Entity Certification Agreement" must be fully executed by the host customer and each receiving customer, be accompanied by the BPU-approved standard form of Interconnection Application (Part 1) as used for all net metered projects and be delivered to both BPU Staff and the Company. The Company and BPU Staff will review the Public Entity Certification Agreement for administrative completeness. Within 10 days, the Company will provide its input to BPU Staff, whereupon BPU Staff will issue a notice of its findings to the contact person listed on the form. Following the issuance of a notice of administrative completeness, the Company will have 20 business days to review the application for eligibility and feasibility, including the proposed system size and all account information and make a recommendation to BPU Staff to approve or deny. In the case of a recommendation of denial, the Company will provide to BPU Staff a description of the deficiencies and potential means to correct the deficiencies. BPU Staff will present the fully executed "Public Entity Certification Agreement" and Part 1 of the Interconnection application to the BPU with a recommendation for approval or denial.

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Section 12 – Net Metering Installations

Host Customer Solar Electric Generator Sizing for Remote Net Metering: The size of a host customer's solar electric generation facility shall be limited to the installed capacity that can produce electricity on an annual basis in an amount not to exceed the total average usage of the host customer's electric accounts with the Company. The host customer is not required to use more than one account for purposes of sizing the solar electric generation facility. However, the solar facility must be located on property containing at least one Company electric meter for the host customer. The host customer is required to identify which account(s) to use to calculate the total average usage for the previous 12 months of consumption in kWhs. The total quantity of annual, historic consumed kWh will be divided by (i) the number of accounts, if more than one account is used, and (ii) 1,200 annual kWh per kilowatt ("kWdc") to arrive at the maximum capacity for the solar electric generation facility in kWs.

Billing and Credits for Remote Net Metering: No more than 10 receiving accounts may be party to a Public Entity Certification Agreement and not less than 10% of the solar electric generating facility output may be allocated to an individual receiving account. The terms and conditions of the Public Entity Certification Agreement, including all designated receiving accounts and their associated percentage of output allocations, shall be fixed throughout the annualized period with the exception of a once per annum opportunity to reallocate upon BPU Staff's approval of a revision to a Public Entity Certification Agreement, which is re-executed with all parties' approval, including the Company. The host customer shall agree to the installation of a revenue grade production meter at its expense as specified by the Company, to record the solar generation at the host site. On a monthly basis, the Company shall use the metered kWh data produced by the solar electric generation facility on the host customer property to calculate the credits due to receiving customers. The monthly output will be allocated to receiving customers according to the percentage allotments indicated on the Public Entity Certification Agreement. The value of a Remote Net Metering credit will reflect a rough approximation of the generation, transmission and distribution value of a kWh produced by the solar electric generation facility. Each credited kWh for a receiving customer shall offset the variable kWh charges of a receiving customer(s) except for the SBC charge. No fixed, demand ($/kW), customer or SBC charges shall be offset by a remote net metering credit. On a monthly basis, the Company will credit an apportioned amount of kWh output from the solar facility in the form of kWh to be deducted from the kWh consumed by the receiving customers according to the percentage allotments indicated on the Public Entity Certification Agreement. The apportioned amount of solar electricity generated in kWh, the gross amount of electricity consumed and the net amount of kWh after credit allocation will be identified on the monthly electric bills of the designated receiving customer account. The receiving customers will be charged the SBC amounts attributable to the apportioned credit kWh. The application of an annualized period as currently used in the net metering rules at N.J.A.C. 14:8-4.2 shall apply to remote net metering. Any excess generation for an individual receiving customer account after a monthly credit allocation shall be carried over to the next month within the annualized period. If an individual receiving customer account holds credits at the end of an annualized period, the account shall be trued up consistent with current net metering practice, with excess kWh compensated at the average annual LMP in the Company's transmission zone.

Remote Net Metering customers shall be responsible for all interconnection costs as described in Section 12.01

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Section 12 – Net Metering Installations

12.05 Installation Standards: A Customer-generator shall comply with the requirements of the Company which are set forth in detail in the Application/Agreement Parts 1 and 2 for Level 1 Projects or the Interconnection Application and Agreement for Level 2 or Level 3 Projects both of which are approved by the New Jersey Office of Clean Energy and available at www.firstenergycorp.com. In addition, the Customer-generator shall be responsible for meeting all applicable safety and power quality standards as set forth below.

The Customer-generator's facility shall comply with all applicable safety and power quality standards specified by the National Electrical Code, Institute of Electrical and Electronics Engineers, and accredited testing institutions, such as Underwriters Laboratories. The Customer-generator's facility should be constructed and installed in accordance with the State of New Jersey Uniform Construction Code requirements for electrical installations, UL 1741 and the IEEE Standard 1547. Net Metering systems served by network distribution systems, shall comply with standards established by the Company and approved by the BPU in addition to the aforementioned applicable safety and power quality standards and all other requirements in NJAC 14:8-5.2 et seq

12.06 Initiation of Service: Prior to interconnecting with the Company's distribution system the Customer-generator is required to provide the Company with an Interconnection Application/Agreement Parts 1 and 2 for Level 1 projects or an Interconnection Application and Agreement for Level 2 or Level 3 Projects and must also pay all appropriate charges as detailed in these applications. Additionally, the Company may, at its option, inspect the interconnection prior to the initiation of Net Metering service.

Initiation of service will become effective on the Customer-generator's first regularly scheduled meter reading date that is at least twenty (20) days after the Customer-generator elects to take service under or to be billed under or in accordance with this provision, by executing an Interconnection Application, but in no case prior to the installation of the necessary meter(s), and shall terminate at a regularly scheduled meter reading date that is at least twenty (20) days following the receipt by the Company of Customer-generator's notification of termination or from the date that the Company determines that the customer-generator is no longer eligible for net metering service pursuant to NJAC 14:8-4.1 et seq.

12.07 Net Metering Billing: In any Billing Month during an Annualized period, where the amount of electricity delivered by the Customer-generator plus any kilowatt-hour credits held over from the previous Billing Month or Billing Months exceeds the electricity supplied by the Customer-generator's electric supplier or basic generation service provider, as applicable, the excess kilowatt-hours shall be credited to the Customer-generator in the next Billing Month during the Annualized period. At the end of the Annualized period, the Customer-generator will be compensated for any remaining credits by the Customer-generator's electric supplier or basic generation service provider, as applicable, at the avoided cost of wholesale power (as defined at NJAC 14:8-4.2).

A Customer-generator shall have a one-time opportunity to select a Billing Month as the start of the Customer-generator's Annualized period. This selection will become effective on the first regularly scheduled meter reading date that is at least twenty (20) days after the Customer-generator notifies the Company of the Customer-generator's selection under the one-time opportunity provided in NJAC 14:8-4.3 (f) – (j).

In the event that a Customer-generator changes suppliers, the electric power supplier or basic generation service provider with whom service is terminating shall treat the end of the service period as if it were the end of the Annualized period and shall compensate the Customer-generator for any remaining credits at the avoided cost of wholesale power.

12.08 Program Availability: The Company may be authorized by the BPU to cease offering net metering whenever the total rated generating capacity owned and operated by Customer-generators on a Statewide basis equals 5.8 percent of total annual kilowatt-hour sales in the State.

Issued: **Effective:**

Filed pursuant to Order of Board of Public Utilities
Docket No. dated

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

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Section 13 – Community Solar Energy Program

[Please Note the use of lower case "customer" or "customers" tracks the form of usage in the applicable Board regulations, and is included within the meaning of the term Customer as defined in this Tariff.]

13.01 General:

The Community Solar Energy Program is open to customers of all rate classes, with the exception of lighting customers, who subscribe to community solar projects that are approved by the BPU. Community solar projects and customer subscribers to those approved projects must meet the following minimum requirements, and the full requirements defined in N.J.A.C. 14:8-9.1, *et seq.*, in accordance with N.J.S.A. 48:3-87.11. The program provides for the participation of customers of the Company in all rate classes as subscribers to BPU-approved community solar projects that are located within the service territory of the Company, but may be remotely located from the subscriber's electric service address, and receive a credit on their utility bills in accordance with their participation share. The program is open only to new facilities that have not commenced commercial operation prior to conditional registration of the project with the BPU. The application and criteria for selection of community solar projects is managed by the BPU. Only projects that are selected by the BPU will be eligible to participate in the Program. The capacity limit for individual community solar projects is set at a maximum of five MWs per project, measured as the sum of the nameplate capacity in DC rating of all PV panels comprising the community solar facility. Each community solar project must be equipped with at least one utility grade meter to facilitate the recording of solar generation underlying the bill credit process.

13.02 Selected Definitions (N.J.A.C. 14:8-9.2):

"Community solar energy project," "community solar project," or "project" refers to a community solar project approved by the BPU for participation in the Program, including, but not limited to, the community solar facility, project participants, and subscribers.

"Community solar subscriber organization" or "subscriber organization" means the entity, duly registered with the BPU that works to acquire original subscribers for the community solar project and/or acquires replacement subscribers over the lifetime of the community solar project and/or manages subscriptions for a community solar project. The community solar subscriber organization may or may not be, in whole, in part, or not at all, organized by the community solar developer, community solar owner, or community solar operator.

"Community solar subscriber" or "subscriber" refers to any person or entity who participates in a community solar project by means of the purchase or payment for a portion of the capacity and/or energy produced by a community solar facility. One electric meter denotes one subscriber.

"Community solar subscription" or "subscription" refers to an agreement to participate in a community solar project, by which the subscriber receives a bill credit for a portion of the community solar capacity and/or energy produced by a community solar facility. A subscription may be measured as capacity in kW and/or energy in kWh, ownership of a panel or panels in a community solar facility, ownership of a share of a community solar project, or a fixed and/or variable monthly payment to the project operator.

Section 13 – Community Solar Energy Program

13.03 Subscription Requirements:

Community solar project subscriptions shall not exceed 100 percent of the subscriber's historic annual usage, calculated over the past 12 months, available at the time of the application. In cases where a 12-month history is not available, the community solar subscriber organization shall estimate, in a commercially reasonable manner, a subscriber's load based on available history. The minimum number of participating subscribers for each community solar project shall be set at 10 subscribers with no maximum number of participating subscribers for each community solar project. No single subscriber shall subscribe to more than 40 percent of a community solar project's total annual net energy. Subscriptions are portable, provided that the subscriber remains within the original Company service territory as the community solar project to which they are subscribed. Appropriate notice of the change in residence and/or location must be provided to the Company, no later than 30 days after the effective date of the change in residence and/or location. In cases of relocation, subscribers are entitled to one revision per move to their subscription size to account for a change in average consumption. Subscriptions may be sold or transferred back to the project owner or community solar subscriber organization by subscribers as specified in their subscription agreements. Subscribers may not sell or transfer a subscription to another party other than the project owner or community solar subscriber organization. A subscriber may not participate in more than one community solar project. It is the responsibility of the subscriber organization to verify that their subscribers are not already subscribed to another community solar project. The Company shall establish, in coordination with BPU staff, a standardized process by which community solar subscriber organizations can submit on a monthly basis the list of subscribers for a community solar project, and their respective participation shares. The Company shall apply the community solar bill credit to subscribers' utility bills in proportion to each subscriber's participation share, in conformance with the bill credit calculation method described below.

Additional details regarding JCP&L's subscription process may be found on the Company's website at www.firstenergycorp.com/supplierservices/nj/nj-solar-program.html

13.04 Community Solar Bill Credits

Participating subscriber customers will receive a dollar-based bill credit for their subscribed percentage of the monthly kilowatt-hour output of the community solar project in proportion to the subscriber's share of the community solar project as indicated on the most recent list received from the subscriber organization. The monthly dollar credit on the subscriber's bill will be the equivalent of their subscription percentage of the community solar project monthly kilowatt-hour generation amount applied to all kilowatt-hour charges on the subscriber's bill, excluding all fixed and non-by-passable charges and SUT. The non-bypassable charges are the fixed monthly customer charge, all kW demand charges (if applicable), the SBC charge, the NGC charge and the ZEC charge. The value of the bill credit shall be set at the weighted class average retail rate for their respective service classification. The bill credit for CIEP eligible customers will be set at the average hourly energy price. Customers served by a third-party supplier will have their credit based upon the BGS rate. For affordable multi-family housing that measures electricity usage with a master meter and is billed on a commercial rate class, the value of the bill credit shall be set at the current pre-Sales and Use Tax retail rate inclusive of supply, delivery, and demand charges. For purposes of the calculation of the bill credit, demand charges shall represent the demand charges paid by all multi-family housing units billed on a commercial rate schedule served by an EDC over the previous energy year divided by the kilowatt-hours used by such units over the previous energy year. The subscriber's bill credit will be used to offset the subscriber's total bill up to the amount of actual metered consumption. The calculation of the value of the bill credit shall remain as described above and shall remain in effect for the life of the project, defined as no more than 20 years from the date of commercial operation of the project or the period until the project is decommissioned, whichever comes first, in addition to any modifications subsequently ordered by the BPU. The community solar bill credit will be specifically identified as the community solar bill credit in a separate line on the subscribers' utility bills. All residential subscribers will be billed through utility consolidated billing, which incorporates the community solar credit and the subscription charge directly on a subscriber's utility bill. The Company will charge subscriber organizations a utility administrative fee of no more than one percent of the subscription charge to cover the costs of implementing and administering consolidated billing.

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Section 13 – Community Solar Energy Program

13.04 Community Solar Bill Credits (Continued)

An annualized period shall be established for each subscriber. The annualized period shall begin on the day a subscriber first earns a community solar bill credit based on the delivery of energy, and continues for a period of 12 months, until the subscription ends, or until the subscriber's Company account is closed, whichever occurs earlier. The Company may sync up the monthly billing period of subscribers and projects, by modifying, with due notice given, the monthly billing period for subscribers upon their first month of participation in the community solar project. Excess credits above the level of the metered monthly consumption shall carry over from monthly billing period to monthly billing period, with the balance of credits accumulating until the earlier of either the end of the annualized period, the closure of the subscriber's Company account, or the end of the subscriber's community solar subscription. At the end of the annualized period and/or when a subscriber's Company account is closed and/or at the end of the subscriber's community solar subscription, any excess net bill credits greater than the sum of all appropriate billable charges shall be compensated at the Company's average LMP of the JCP&L transmission zone. The excess compensation must be returned to the subscriber by bill credit, wire transfer, or check. If a subscriber receives net excess credits for each of the two previous consecutive years, the subscriber organization must resize the subscriber's subscription size to ensure it does not exceed 100 percent of historic annual usage, calculated over the past 12 months, available at the time of the reassessment.

Any generation delivered to the grid that has not been allocated to a subscriber may be "banked" by the project operator in a dedicated project Company account for an initial 12-month period after commercial operation. The banked credits may be distributed by the project operator to any new or existing subscriber during that 12-month period or the subsequent 12-month period, in conformance with subscription requirements set forth at N.J.A.C. 14:8-9.6. At the end of the 24-month period and thereafter, any unallocated generation credits shall be compensated at the EDC's avoided cost of wholesale power, as defined at N.J.A.C. 14:8-4.2, which is the Company's average LMP of the JCP&L transmission zone. Subscribers must have an active electric account within the Company's service territory of the community solar project to which they are subscribed. Subscribers must agree to a remote read smart meter upon EDC request, purchased and installed at EDC cost.

The Company will utilize a standardized process for sharing subscriber information between subscriber organizations and the Company by which subscriber organizations can submit the lists of subscribers. Subscriber organizations shall send to the Company a list of subscribers to the project with all appropriate subscriber information, no later than 60 days prior to the first monthly billing period for the community solar project. Additionally, subscriber organizations shall send an updated list to the Company once per month.

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Section 14 – Energy Efficiency Program

The following are the charges applicable to customers who must comply with the public bidding requirements set forth in the Local Public Contracts Law at N.J.S.A. 40A:11-5(1)(f), the Public Schools Contracts Law at N.J.S.A. 18A:18A-5(a)(7), and the County College Contracts Law at N.J.S.A. 18A:64A - 25.5(a)(8) for the measures listed below, provided to customers under the following select energy efficiency programs offered by the Company.

Direct Install - For Public Entities only

Lighting Services

Labor per fixture for interior and exterior applications, as per prevailing wages:

- Remove Fixture – up to $400
- LED Lamp replacements with Direct Line or Ballast - up to $385
- LED Fixture Replacement - up to $550
- Lighting Controls - up to $785

Lighting Systems and Materials at cost plus mark-up

Other Energy Efficiency Services

Non-lighting (*e.g.*, HVAC, controls) at cost plus mark-up, proposals will depend on specifications and site conditions.

Pricing on lighting labor by fixture type, as well as mark-ups on lighting systems and materials and non-lighting materials and labor, will be filed with the BPU annually; public entities may request pricing details on a confidential basis.

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BPU No. 15 ELECTRIC - PART II **Original Sheet No. 45**

Appendix A - Unit Costs of Underground Construction Single Family Developments

Appendix A - Residential Electric Underground Extensions
The Applicant shall pay the Company the amount determined from the following table:

A. Base Charges

1. Single Family	Average Front Footage Per Lot <= 125 Ft	126-225 Ft	226-325 Ft	>= 326Ft
Nonrefundable charge per building lot				
• With Applicant providing all trenching and road crossing conduits	$566	$685	$804	$1,447
Refundable deposit based on equivalent overhead construction	$911	$1,822	$2,733	$4,555

2. Lots requiring 1Φ primary extension
   - Without primary enclosure $2,034.44
   - With primary enclosure $5,509.18

3. Duplex-family buildings, mobile homes, multiple occupancy buildings, three-phase high capacity extensions, lots requiring primary extensions thereon, excess transformer capacity above 8.5 KVA, etc. — Charge to be based on differential cost according to unit costs specified in Exhibits I through III

B. Additional Charges

1. Street Lights - LED
   - 16 foot Fiberglass pole with colonial post top luminaire……$ 699.00
   - 30 foot fiberglass pole with Cobra Head……$1,336.00
   - 12 foot 9 inch ornate fiberglass pole with acorn style post top luminaire……$2,280.00

2. Multi-Phase Construction $3.56 per foot I/O cable

3. Pavement cutting and restoration, rock removal, blasting, difficult digging, and special backfill — At actual low bid cost with option of Applicant to contract for as limited by NJAC

Note: All charges are subject to taxes as provided in Section 3.14.

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Appendix A - Exhibit I - Unit Costs of Underground Construction Single-Phase 15 kV

Item	Unit	Total Cost
1. Primary cable 1/0 aluminum	per foot	$ 4.45
2. Secondary cable 3/0 aluminum	per foot	3.08
350 MCM aluminum	per foot	5.66
500 MCM aluminum	per foot	7.29
750 MCM aluminum	per foot	10.03
3. Service - 200 amp and below	per foot	3.08
50 feet complete	each	585.29
4. Primary termination - branch	each	1,714.07
5. Primary junction enclosure - branch	each	3,474.74
6. Secondary enclosure	each	1,213.18
7. Conduit - 3 inch PVC	per foot	5.09
Conduit - 4 inch PVC	per foot	5.92
8. Street light cable - # 12 cu. duplex	per foot	3.47
9. Transformers - including fiberglass pad		
25 kVa – single-phase	each	4,002.05
50 kVa – single-phase	each	4,629.83
75 kVa – single-phase	each	5,661.07
100 kVa – single-phase	each	5,893.59
167 kVa – single-phase	each	7,084.06
25 kVa – single-phase Dual Voltage	each	4,107.66
50 kVa – single-phase Dual Voltage	each	4,793.08
100 kVa – single-phase Dual Voltage	each	6,080.26
10. Street light poles		
16 foot post top fiberglass pole	each	698.55
30 foot fiberglass pole	each	1336.09
12 foot 9 inch ornate fiberglass pole	each	2279.84
11. Primary splice – # 2 aluminum	each	266.15

Note: All charges are subject to taxes as provided in Section 3.14.

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Appendix A - Exhibit II - Unit Costs of Underground Construction Three-Phase 15 kV

Item		Unit	Total Cost
1.	Primary cable – three-phase main feeder	per foot	$ 27.92
2.	Secondary cable - 4-wire 350 MCM aluminum	per foot	9.14
3.	Service cable - 4-wire 350 MCM aluminum	per foot	9.71
4.	Primary termination - main		
	# 2 aluminum three-phase	each	4,249.21
	1000 MCM aluminum three-phase	each	6,031.42
5.	Primary junction - main	each	5773.51
6.	Primary switch - main		
	PMH-9	each	37,652.35
	PMH-10	each	31,156.25
	PMH-11	each	34,528.03
	PMH-12	each	37,461.42
7.	Conduit - 5 inch PVC	per foot	7.09
	- 6 inch PVC	per foot	9.35
8.	Transformers - including concrete pad		
	75 kVa three-phase	each	11,765.10
	150 kVa three-phase	each	13,206.88
	300 kVa three-phase	each	20,516.84
	500 kVa three-phase	each	23,355.02
9.	Primary splice – 15 kV three-phase cable	each	513.63

Note: All charges are subject to taxes as provided in Section 3.14.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 48**

Appendix A - Exhibit III - Unit Costs of Overhead Construction Single and Three-Phase 15 kV

Item	Unit	Total Cost
1. Pole line (including 40 foot poles, anchors & guys)	per foot	$ 6.45*
2. Primary wire		
Single-phase – branch	per foot	3.02
Three-phase – main	per foot	14.96
3. Primary wire - neutral	per foot	2.85
4. Secondary cable		
Three-wire	per foot	6.11
Four-wire	per foot	7.77
5. Service		
Single-phase	each	273.82
Single–phase - 200 amp and below	per foot	2.75
Three-phase – up to 200 amp	per foot	4.06
Three-phase – over 200 amp	per foot	5.50
6. Transformers		
25 kVa – single-phase	each	2,360.84
50 kVa – single-phase	each	3,043.68
75 kVa – single-phase	each	4,101.69
100 kVa – single-phase	each	5,243.08
167 kVa – single-phase	each	5,705.44
3- 25 kVa – three-phase	each	6,623.24
3- 50 kVa – three-phase	each	8,671.76
3- 75 kVa – three-phase	each	12,314.46
3-100 kVa – three-phase	each	15,738.63
3-167 kVa – three-phase	each	17,125.71

Pole line cost to be used = $6.45 / 2 = $3.24

Note: All charges are subject to taxes as provided in Section 3.14.

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Docket No. dated

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART II **Original Sheet No. 49**

Appendix A - Exhibit III - Unit Costs of Overhead Construction Single and Three-Phase 15 kV

Item	Unit	Total Cost
8. Street light luminaire – LED – Contributions		
Monthly Contribution Fixture charge of $3.12		
30 W Cobra Head	each	$ 358.38
50 W Cobra Head	each	354.88
90 W Cobra Head	each	403.55
130 W Cobra Head	each	492.97
260 W Cobra Head	each	694.22
50 W Acorn	each	1,295.80
90 W Acorn	each	1,243.30
50 W Colonial	each	619.38
90 W Colonial	each	793.88
Monthly Contribution Fixture charge of $4.99		
30 W Cobra Head	each	209.20
50 W Cobra Head	each	205.70
90 W Cobra Head	each	254.37
130 W Cobra Head	each	343.79
260 W Cobra Head	each	545.04
50 W Acorn	each	1,146.62
90 W Acorn	each	1,094.12
50 W Colonial	each	470.20
90 W Colonial	each	644.70

Note: All charges are subject to taxes as provided in Section 3.14.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU NO. 15 ELECTRIC ORIGINAL TITLE SHEET

TARIFF for SERVICE

Part III

Service Classifications and Riders

Issued: **Effective:**

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 1**

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III

Original Sheet No. 2

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 3**

Service Classification RS
Residential Service

APPLICABLE TO USE OF SERVICE FOR: Service Classification RS is available for: (a) Individual Residential Structures; (b) separately metered residences in Multiple Residential Structures; (c) incidental use for non-residential purposes when included along with the residence; and/or (d) Auxiliary Residential Purposes whether metered separately from the residence or not.

This Service Classification is optional for Customers which elect to be billed hereunder rather than under Service Classification RT. (Also see Part II, Section 2.03)

CHARACTER OF SERVICE: Single-phase service, with limited applications of three-phase service, at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)

2) **Transmission Charge: $0.017244** per KWH for all KWH including Water Heating

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge: $ 5.83** per month
Supplemental Customer Charge: $ 3.05 per month Off-Peak/Controlled Water Heating

2) **Distribution Charge:**

June through September:
$0.028210 per KWH for the first 600 KWH (except Water Heating)
$0.107143 per KWH for all KWH over 600 KWH (except Water Heating)

October through May:
$0.045584 per KWH for all KWH (except Water Heating)

Water Heating Service:
$0.030162 per KWH for all KWH for Off-Peak Water Heating
$0.039727 per KWH for all KWH for Controlled Water Heating

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 4**

Service Classification RS
Residential Service

3) Non-utility Generation Charge (Rider NGC): (See Rider NGC for any applicable St. Lawrence Hydroelectric Power credit)
See Rider NGC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

4) Societal Benefits Charge (Rider SBC):
See Rider SBC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

5) RGGI Recovery Charge (Rider RRC):
See Rider RRC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

6) JCP&L Reliability Plus Charge (Rider RP):
See Rider RP for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

7) JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):
See Rider LRAM for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

8) Electric Vehicle Charger Rider (Rider EV):
See Rider EV for information about the EV Driven Program

9) JCP&L COVID-19 Recovery Charge (Rider CRC):
See Rider CRC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

10) Zero Emission Certificate Recovery Charge (Rider ZEC):
See Rider ZEC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

11) Tax Adjustment Clause (Rider TXA)
See Rider TXA for rate per Customer and KWH for all KWH including Off-Peak/Controlled Water Heating

12) Storm Recovery Charge (Rider SRC):
See Rider SRC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied, a contract of one year or more may be required.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the Customer or because of a default by the Customer, of **$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **$35.00** shall be applicable for each collection visit made to the Customer's premises. (See Part II, Section 3.20)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III Original Sheet No. 5

Service Classification RS
Residential Service

SPECIAL PROVISIONS:

(a) Restricted Off-Peak Water Heating Service: Locations currently receiving service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications, shall be billed a Supplemental Customer Charge, and shall have the KWH used during the off-peak hours of 8 PM to 8 AM Eastern Standard Time measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.09)

(b) Restricted Controlled Water Heating Service: Locations currently receiving service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications and have the operation of both upper and lower elements restricted by Company control devices to the hours of 11 PM to 4 PM Eastern Standard Time, shall be billed a Supplemental Customer Charge, and shall have the KWH used during those hours measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.10)

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 6**

Service Classification RT
Residential Time-of-Day Service

APPLICABLE TO USE OF SERVICE FOR: Service Classification RT is available for: (a) Individual Residential Structures; (b) separately metered residences in Multiple Residential Structures; (c) incidental use for non-residential purposes when included along with the residence; and/or (d) Auxiliary Residential Purposes whether metered separately from the residence or not.

This Service Classification is optional for Customers which elect to be billed hereunder rather than under Service Classification RS. (Also see Part II, Section 2.03)

CHARACTER OF SERVICE: Single-phase service, with limited applications of three-phase service, at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)

2) **Transmission Charge: $0.017244** per KWH for all KWH on-peak and off-peak

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge: $ 8.28** per month
Solar Water Heating Credit: $ 2.08 per month

2) **Distribution Charge:**
$0.085025 per KWH for all KWH on-peak for June through September
$0.062455 per KWH for all KWH on-peak for October through May
$0.039718 per KWH for all KWH off-peak

3) **Non-utility Generation Charge (Rider NGC): (See Rider NGC for any applicable St. Lawrence Hydroelectric Power credit)**
See Rider NGC for rate per KWH for all KWH on-peak and off-peak

4) **Societal Benefits Charge (Rider SBC):**
See Rider SBC for rate per KWH for all KWH on-peak and off-peak

5) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH on-peak and off-peak

6) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KWH for all KWH on-peak and off-peak

7) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KWH for all KWH on-peak and off-peak

8) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

9) **JCP&L COVID-19 Recovery Charge (Rider CRC):**
See Rider CRC for rate per KWH for all KWH on-peak and off-peak

10) **Zero Emission Certificate Recovery Charge (Rider ZEC)**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 7**

Service Classification RT
Residential Time-of-Day Service

11) **Tax Adjustment Clause (Rider TXA):**
See Rider TXA for rate per Customer and KWH for all KWH on-peak and off-peak

12) Storm Recovery Charge (Rider SRC)
See Rider SRC for rate per KWH for all KWH on-peak and off-peak

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM Eastern Standard Time, Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The Company may also selectively stagger the on-peak hours up to one hour in either direction when required to alleviate local distribution system peaking within high density areas. The off-peak hours will not, however, be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied, contracts of one year or more may be required.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the Customer or because of a default by the Customer, of **$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **$35.00** shall be applicable for each collection visit made to the Customer's premises. (See Part II, Section 3.20)

SPECIAL PROVISION: Solar Water Heating Systems: For Customers who install a solar water heating system with electric backup, the monthly Customer Charge shall be reduced by the credit provided above.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 8**

Service Classification RGT
Residential Geothermal & Heat Pump Service

APPLICABLE TO USE OF SERVICE FOR: Service Classification RGT is available for residential Customers residing in individual residential structures, or in separately metered residences in multiple-unit residential structures, who have one of the following types of electric space heating systems as the primary source of heat for such structure or unit and which system meets the corresponding energy efficiency criterion:

Geothermal Systems with Energy Efficiency Ratio (EER) of 13.0 or greater;
Heat Pump Systems with Seasonal Energy Efficiency Ratio (SEER) of 11.0 or greater, and a Heating Season Performance Factor (HSPF) which meets the then current Federal HSPF standards;
Room Unit Heat Pump Systems with Energy Efficiency Ratio (EER) of 9.5 or greater.

Service Classification RGT is not available for Customers residing in individual residential structures, or in separately metered residences in multiple-unit residential structures, which have an electric resistance heating system as the primary source of space heating for such structure or unit.

CHARACTER OF SERVICE: Single-phase service, with limited applications of three-phase service, at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)

2) **Transmission Charge:**
$0.017244 per KWH for all KWH on-peak and off-peak for June through September
$0.017244 per KWH for all KWH for October through May

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge: $ 8.28** per month

2) **Distribution Charge:**

June through September:
$0.085025 per KWH for all KWH on-peak
$0.039718 per KWH for all KWH off-peak

October through May:
$0.045584 per KWH for all KWH

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 9**

Service Classification RGT
Residential Geothermal & Heat Pump Service

3) Non-utility Generation Charge (Rider NGC): (See Rider NGC for any applicable St. Lawrence Hydroelectric Power credit)
See Rider NGC per KWH for all KWH on-peak and off-peak

4) Societal Benefits Charge (Rider SBC):
See Rider SBC per KWH for all KWH on-peak and off-peak

5) RGGI Recovery Charge (Rider RRC):
See Rider RRC for rate per KWH for all KWH on-peak and off-peak

6) JCP&L Reliability Plus Charge (Rider RP):
See Rider RP for rate per KWH for all KWH on-peak and off-peak

7) JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):
See Rider LRAM for rate per KWH for all KWH on-peak and off-peak

8) Electric Vehicle Charger Rider (Rider EV):
See Rider EV for information about the EV Driven Program

9) JCP&L COVID-19 Recovery Charge (Rider CRC):
See Rider CRC for rate per KWH for all KWH on-peak and off-peak

10) Zero Emission Certificate Recovery Charge (Rider ZEC)
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak

11) Tax Adjustment Clause (Rider TXA):
See Rider TXA for rate per Customer and KWH for all KWH on-peak and off-peak

12) Storm Recovery Charge (Rider SRC)
See Rider SRC for rate per KWH for all KWH on-peak and off-peak

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM Eastern Standard Time, Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The Company may also selectively stagger the on-peak hours up to one hour in either direction when required to alleviate local distribution system peaking within high-density areas. The off-peak hours will not, however, be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied, contracts of one year or more may be required.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the Customer or because of a default by the Customer, of **$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **$35.00** shall be applicable for each collection visit made to the Customer's premises. (See Part II, Section 3.20)

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 10**

Service Classification GS
General Service Secondary

APPLICABLE TO USE OF SERVICE FOR: Service Classification GS is available for general service purposes at secondary voltages not included under Service Classifications RS, RT, RGT or GST.

CHARACTER OF SERVICE: Single or three-phase service at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly BGS-FP) **or Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing)**

2) **Transmission Charge:**
$0.017244 per KWH for all KWH including Water Heating

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge:** **$ 6.34** per month single-phase
$22.75 per month three-phase

Supplemental Customer Charge: **$ 3.05** per month Off-Peak/Controlled Water Heating
$ 5.19 per month Day/Night Service
$23.64 per month Traffic Signal Service

2) **Distribution Charge:**

KW Charge: (Demand Charge)
$ 12.27 per maximum KW during June through September, in excess of 10 KW
$ 11.43 per maximum KW during October through May, in excess of 10 KW
$ 5.57 per KW Minimum Charge, in excess of 10 KW

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 11**

Service Classification GS
General Service Secondary

KWH Charge:
June through September (excluding Water Heating and Traffic Signal Service):
$0.102665 per KWH for all KWH up to 1000 KWH
$0.008210 per KWH for all KWH over 1000 KWH

October through May (excluding Water Heating and Traffic Signal Service):
$0.094994 per KWH for all KWH up to 1000 KWH
$0.008210 per KWH for all KWH over 1000 KWH

Water Heating Service:
$0.030162 per KWH for all KWH Off-Peak Water Heating
$0.039727 per KWH for all KWH Controlled Water Heating

Traffic Signal Service:
$0.021515 per KWH for all KWH

Religious House of Worship Credit:
$0.052340 per KWH for all KWH up to 1000 KWH

3) **Non-utility Generation Charge (Rider NGC):**
See Rider NGC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

4) **Societal Benefits Charge (Rider SBC):**
See Rider SBC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

5) **CIEP – Standby Fee as provided in Rider CIEP – Standby Fee** (formerly Rider DSSAC)

6) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

7) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and traffic Signal Service)

8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and traffic Signal Service)

9) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

10) **JCP&L COVID-19 Recovery Charge (Rider CRC):**
See Rider CRC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

11) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

12) **Tax Adjustment Clause (Rider TXA):**
See Rider TXA for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

13) **Storm Recovery Charge (Rider SRC)**
See Rider SRC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 12**

Service Classification GS
General Service Secondary

MINIMUM DEMAND CHARGE PER MONTH: The monthly KW Demand Charge under Distribution Charge shall be the greater of 1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or 2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand).

DETERMINATION OF DEMAND: The KW used for billing purposes shall be the maximum 15-minute integrated kilowatt demand during each billing month calculated to the nearest one-tenth KW. In instances where the Company has determined that the demand will not exceed 10 KW, and has therefore elected to not install a demand meter, the demand shall be considered less than 10 KW for billing purposes. Where Service is rendered under Special Provision (a), the on-peak demand shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours of 8 AM to 8 PM prevailing time, Monday through Friday each billing month, while the off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the Customer or because of a default by the Customer, of **$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **$35.00** shall be applicable for each collection visit made to the Customer's premises. (See Part II, Section 3.20)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the Customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 13**

Service Classification GS
General Service Secondary

SPECIAL PROVISIONS:

(a) Day/Night Service: Customers who normally operate in such manner that their maximum demands do not occur during the Company's on-peak period and elect to receive Service under this Special Provision shall have their monthly demand charge under this Service Classification based upon the greater of: (a) the maximum on-peak demand created during the month; or (b) 40 percent of the maximum off-peak demand created during the month. For the monthly KW Minimum Charge calculation, the Customer's demand will be based on the greater of: (a) the maximum on-peak demand created during the current and preceding eleven months; or (b) 40 percent of the maximum off-peak demand created during the current and preceding eleven months (but not less than the Contract Demand). Customers served under this Special Provision shall be billed an additional Supplemental Customer Charge provided above.

(b) Restricted Commercial and Industrial Space Heating Service: Customers served as of February 6, 1979, who have 1) electricity as the sole primary source of energy for space heating the entire structure(s) as well as for lighting, power, cooking, refrigeration, water heating, and similar purposes except for incidental special applications or purposes where electrical energy cannot reasonably be used; 2) the sum of the connected loads for lighting, space heating, cooking, and water heating exceed 50% of the total connected load; and 3) at least 50% of the total electrical load is located in a structure(s) heated by electricity; shall have the monthly KW Minimum Charge calculation modified such that the Customer's demand will be based on the highest demand established in the summer billing months only.

(c) Traffic Signal Service: Customers receiving service for traffic signal installations shall be billed an additional monthly Supplemental Customer Charge and the KWH Charges provided above.

(d) Restricted Off-Peak Water Heating Service: Locations currently receiving Service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications, shall be billed a Supplemental Customer Charge, and shall have the KWH used during the off-peak hours of 8 PM to 8 AM Eastern Standard Time measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.09)

(e) Restricted Controlled Water Heating Service: Locations currently receiving Service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications and have the operation of both upper and lower elements restricted by Company control devices to the hours of 11 PM to 4 PM Eastern Standard Time, shall be billed a Supplemental Customer Charge, and shall have the KWH used during those hours measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.10)

(f) Religious Houses of Worship Service: When electric service is supplied to a Customer where the primary use of service is for public religious services and the Customer applies for and is eligible for such Service, the Customer's monthly Distribution Charge will be subject to a KWH Credit provided above for the first 1000 KWH usage per month. The Customer will be required to sign an Application for Religious Houses of Worship Service certifying eligibility. Upon request by Company, the Customer shall furnish satisfactory proof of eligibility for Service under this Special Provision.

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III Original Sheet No. 14

Service Classification GS
General Service Secondary

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A 48:2-21.41, when electric service is delivered to a Customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the Customer may apply and be eligible for billing under this Special Provision.

Each Customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The Customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The Customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible Customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the Customer's next bill.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 15**

Service Classification GST
General Service Secondary Time-Of-Day

APPLICABLE TO USE OF SERVICE FOR: Service Classification GST is available for general Service purposes for commercial and industrial Customers establishing demands in excess of 750 KW in two consecutive months during the current 24-month period. Customers which were served under this Service Classification as part of its previous experimental implementation may continue such Service until voluntarily transferring to Service Classification GS.

CHARACTER OF SERVICE: Single or three-phase service at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP) **or Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing)**

2) **Transmission Charge: $0.017244** per KWH for all KWH on-peak and off-peak

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge:** **$ 55.08** per month single-phase
$ 78.59 per month three-phase

2) **Distribution Charge:**

KW Charge: (Demand Charge)
$ 13.29 per maximum KW during June through September
$ 12.42 per maximum KW during October through May
$ 5.80 per KW Minimum Charge

KWH Charge:
$0.007107 per KWH for all KWH on-peak
$0.007107 per KWH for all KWH off-peak

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 16**

Service Classification GST
General Service Secondary Time-Of-Day

3) **Non-utility Generation Charge (Rider NGC):**
See Rider NGC for rate per KWH for all KWH on-peak and off-peak

4) **Societal Benefits Charge (Rider SBC)**:
See Rider SBC for rate per KWH for all KWH on-peak and off-peak

5) **CIEP – Standby Fee as provided in Rider CIEP – Standby Fee** (formerly Rider DSSAC)

6) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH on-peak and off-peak

7) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KW for all KW

8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KW for all KW

9) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

10) **JCP&L COVID-19 Recovery Charge (Rider CRC):**
See Rider CRC for rate per KWH for all KWH on-peak and off-peak

11) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak

12) **Tax Adjustment Clause (Rider TXA):**
See Rider TXA for rate per KWH for all KWH on-peak and off-peak

13) **Storm Recovery Charge (Rider SRC):**
See Rider SRC for rate per KWH for all KWH on-peak and off-peak

MINIMUM DEMAND CHARGE PER MONTH: The monthly KW Demand Charge under Distribution Charge shall be the greater of 1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or 2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand).

DETERMINATION OF DEMAND: The KW during on-peak hours used for billing purposes shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours each billing month calculated to nearest one-tenth KW. The off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM prevailing time Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The off-peak hours will not be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 17**

Service Classification GST
General Service Secondary Time-Of-Day

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the Customer or because of a default by the Customer, of **$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the Customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

DELINQUENT CHARGE: A Field Collection Charge of **$35.00** shall be applicable for each collection visit made to the Customer's premises. (See Part II, Section 3.20)

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 18**

Service Classification GST
General Service Secondary Time-Of-Day

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A 48:2-21.41, when electric service is delivered to a Customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the Customer may apply and be eligible for billing under this Special Provision.

Each Customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The Customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The Customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible Customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the Customer's next bill.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 19**

Service Classification GP
General Service Primary

APPLICABLE TO USE OF SERVICE FOR: Service Classification GP is available for general service purposes for commercial and industrial Customers.

CHARACTER OF SERVICE: Single or three-phase service at primary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy, Capacity and Reconciliation Charges as provided in Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing).**
2) **Transmission Charge: $0.009860** per KWH for all KWH

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge: $ 87.44** per month
2) **Distribution Charge:**
   KW Charge: (Demand Charge)
   $ 9.19 per maximum KW during June through September
   $ 8.55 per maximum KW during October through May
   $ 3.11 per KW Minimum Charge
   KVAR Charge: (Kilovolt-Ampere Reactive Charge)
   $ 0.59 per KVAR based upon the 15-minute integrated KVAR demand which occurs coincident with the maximum on-peak KW demand in the current billing month (See Part II, Section 5.05)
   KWH Charge:
   $0.005012 per KWH for all KWH on-peak and off-peak
3) **Non-utility Generation Charge (Rider NGC):**
   See Rider NGC for rate per KWH for all KWH on-peak and off-peak
4) **Societal Benefits Charge (Rider SBC)**:
   See Rider SBC for rate per KWH for all KWH on-peak and off-peak
5) **CIEP – Standby Fee as provided in Rider CIEP – Standby Fee** (formerly Rider DSSAC)
6) **RGGI Recovery Charge (Rider RRC):**
   See Rider RRC for rate per KWH for all KWH on-peak and off-peak
7) **JCP&L Reliability Plus Charge (Rider RP):**
   See Rider RP for rate per KW for all KW
8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
   See Rider LRAM for rate per KW for all KW
9) **Electric Vehicle Charger Rider (Rider EV):**
   See Rider EV for information about the EV Driven Program
10) **JCP&L COVID-19 Recovery Charge (Rider CRC):**
   See Rider CRC for rate per KWH for all KWH on-peak and off-peak
11) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
   See Rider ZEC for rate per KWH for all KWH on-peak and off-peak
12) **Tax Adjustment Clause (Rider TXA):**
   See Rider TXA for rate per KWH for all KWH on-peak and off-peak
13) **Storm Recovery Charge (Rider SRC):**
   See Rider SRC for rate per KWH for all KWH on-peak and off-peak

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 20**

Service Classification GP
General Service Primary

MINIMUM DEMAND CHARGE PER MONTH: The monthly KW Demand Charge under Distribution Charge shall be the greater of 1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or 2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand).

DETERMINATION OF DEMAND: The KW during on-peak hours used for billing purposes shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours each billing month calculated to nearest one-tenth KW. The off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 a.m. to 8 p.m. prevailing time Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The off-peak hours will not be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

DISCONNECTION / RECONNECTION CHARGES: Charges for all disconnections and reconnections shall be based upon actual costs. (See Part II, Section 7.04)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the Customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 21**

Service Classification GP
General Service Primary

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A 48:2-21.41, when electric service is delivered to a Customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the Customer may apply and be eligible for billing under this Special Provision.

Each Customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The Customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The Customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible Customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the Customer's next bill.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 22**

Service Classification GT
General Service Transmission

APPLICABLE TO USE OF SERVICE FOR: Service Classification GT is available for general service purposes for commercial and industrial Customers.

CHARACTER OF SERVICE: Three-phase service at transmission voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy, Capacity and Reconciliation Charges as provided in Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing).**

2) **Transmission Charge: $0.008416** per KWH for all KWH
$0.002662 per KWH for all KWH High Tension Service

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

1) **Customer Charge: $ 271.61** per month

2) **Distribution Charge:**

KW Charge: (Demand Charge)
$ 4.25 per maximum KW
$ 1.13 per KW High Tension Service Credit
$ 2.83 per KW DOD Service Credit

KW Minimum Charge: (Demand Charge)
$ 1.29 per KW Minimum Charge
$ 0.84 per KW DOD Service Credit
$ 0.53 per KW Minimum Charge Credit

KVAR Charge: (Kilovolt-Ampere Reactive Charge)
$ 0.42 per KVAR based upon the 15-minute integrated KVAR demand which occurs coincident with the maximum on-peak KW demand in the current billing month (See Part II, Section 5.05)

KWH Charge:
$0.002833 per KWH for all KWH on-peak and off-peak
$0.001005 per KWH High Tension Service Credit
$0.001841 per KWH DOD Service Credit

3) **Non-utility Generation Charge (Rider NGC):**
See Rider NGC for rate per KWH for all KWH on-peak and off-peak – excluding High Tension Service
See Rider NGC for rate per KWH for all KWH on-peak and off-peak – High Tension Service

4) **Societal Benefits Charge (Rider SBC)**:
See Rider SBC for rate per KWH for all KWH on-peak and off-peak
5) **CIEP – Standby Fee as provided in Rider CIEP – Standby Fee** (formerly Rider DSSAC)
6) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH on-peak and off-peak

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Issued: **Effective:**

Filed pursuant to Orders of Board of Public Utilities
Docket No. **dated**

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 23**

Service Classification GT
General Service Transmission

7) JCP&L Reliability Plus Charge (Rider RP):
See Rider RP for rate per KW for all KW

8) JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):
See Rider LRAM for rate per KW for all KW

9) Electric Vehicle Charger Rider (Rider EV):
See Rider EV for information about the EV Driven Program

10) JCP&L COVID-19 Recovery Charge (Rider CRC):
See Rider CRC for rate per KWH for all KWH on-peak and off-peak

11) Zero Emission Certificate Recovery Charge (Rider ZEC):
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak

10) Tax Adjustment Clause (Rider TXA):
See Rider TXA for rate per KWH for all KWH on-peak and off-peak

11) Storm Recovery Charge (Rider SRC):
See Rider SRC for rate per KWH for all KWH on-peak and off-peak

MINIMUM CHARGE PER MONTH: The monthly KW Charge (Demand Charge) under Distribution Charge shall be the greater of 1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or 2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand). When the maximum on-peak demand created in the current and preceding eleven months has not exceeded 3% of the maximum off-peak demand created in the current and preceding eleven months, the KW Minimum Charge specified above shall be reduced by the KW Minimum Charge Credit stated above.

DETERMINATION OF DEMAND: The KW during on-peak hours used for billing purposes shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours each billing month calculated to nearest one-tenth KW. The off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM prevailing time Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The off-peak hours will not be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **$14.00** shall be applicable for initiating service to a Customer under any Service Classification (see Part II, Section 2.01). A **$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

DISCONNECTION / RECONNECTION CHARGES: Charges for all disconnections and reconnections shall be based upon actual costs. (See Part II, Section 7.04)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 24**

Service Classification GT
General Service Transmission

RECONNECTIONS WITHIN 12-MONTH PERIOD: (Continued)
Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the Customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

SPECIAL PROVISIONS:

(a) Commuter Rail Service: Where service is supplied to traction power accounts for a commuter rail system, such accounts shall be conjunctively billed based upon coincident demands. This Special Provision also modifies the DEFINITION OF ON-PEAK AND OFF-PEAK HOURS for Demand Charge purposes only, such that the following Federal Holidays are considered off-peak the entire day: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. In addition, the periods from 8 AM to 10 AM and from 5 PM to 8 PM prevailing time Monday through Friday shall be considered as off-peak for Demand Charge purposes only. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change.

Where traction power is supplied at high tension (230 KV) and such power is being provided during a limited period to supplant power normally supplied by another utility, that limited period shall be excluded for the purpose of determining billing demand.

(b) High Tension Service: Where service is supplied at 230 KV, the determination of KW and KVAR demands shall be modified to refer to 60-minute demands, and the Distribution KW and KWH Charges, except for KW Minimum Charge, shall be reduced by the High Tension Service Credits provided above to reflect the reduced line losses associated with service at this voltage level. Any Customer taking this Special Provision shall not be qualified for Special Provisions (c) and (d) below.

(c) Department of Defense Service: Where service is supplied to the major military installations of the United States Department of Defense at transmission voltages, the Distribution KW Charge, KW Minimum Charge and KWH Charge shall be reduced by the DOD Service Credits provided above.

(d) Closing of GTX Service: Upon the closing of Service Classification GTX effective April 1, 2004, for any GTX Customer as of August 1, 2003 where service is supplied at 230 KV, the monthly billing demand shall be the maximum 60-minute integrated kilowatt demand created during all on-peak and off-peak hours of the billing month and the Distribution KW Charge (Demand Charge) shall be $0.57 per KW ($0.61 per KW including SUT). The Distribution KW Minimum Charge, KVAR Charge and KWH Charge provided above shall not apply, and the Non-utility Generation Charge shall be the lesser of 1) $0.000312 per KWH ($0.000333 per KWH including SUT), or 2) the net of NGC – High Tension Service stated above and an NGC Credit of $0.009844 per KWH ($0.010496 per KWH including SUT), but not less than zero, for all KWH usage. Effective May 1, 2018 and for an initial term of 10 years, the Societal Benefits Charge (Rider SBC) shall include only the Demand Side Factor (Rider DSF) charge.

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 25**

Service Classification GT
General Service Transmission

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A 48:2-21.41, when electric service is delivered to a Customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the Customer may apply and be eligible for billing under this Special Provision.

Each Customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The Customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The Customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible Customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the Customer's next bill.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 26**

Service Classification OL
Outdoor Lighting Service

RESTRICTION: Mercury vapor (MV) area, high pressure sodium (HPS) area, and sodium vapor (SV) flood lighting are no longer available for replacement and shall be removed from service when such existing lighting fails, including, without limitation, for MV area lighting, when a lamp fails, and for HPS area and SV flood lighting, when a lamp fails and the Company determines, in its sole discretion, that suitable replacement HPS or SV lamps, as applicable, are no longer available of sufficient quality, in sufficient quantity, or at reasonable cost. When MV area, HPS area, or SV flood lighting is removed from service, the Customer may request service under Service Classification OL LED, LED Outdoor Lighting Service, subject to the terms and conditions thereof.

APPLICABLE TO USE OF SERVICE FOR: Service Classification OL is available for outdoor flood and area lighting service operating on a standard illumination schedule of 4200 hours per year, and installed on existing wood distribution poles where secondary facilities exist. This Service is not available for the lighting of public streets and highways. This Service is also not available where, in the Company's judgment, it may be objectionable to others, or where, having been installed, it is objectionable to others.

CHARACTER OF SERVICE: SV flood lighting, HPS and MV area lighting for limited period (dusk to dawn) at nominal 120 volts.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
(A) FIXTURE CHARGE: Normal Ratings

Lamp Wattage	Lamp & Ballast Wattage	Billing Month KWH *	HPS Area Lighting	MV Area Lighting	SV Flood Lighting
100	121	42	Not Available	**$3.36**	Not Available
175	211	74	Not Available	**$3.36**	Not Available
70	99	35	**$13.90**	Not Available	Not Available
100	137	48	**$13.90**	Not Available	Not Available
150	176	62	Not Available	Not Available	**$16.33**
250	293	103	Not Available	Not Available	**$17.17**
400	498	174	Not Available	Not Available	**$17.61**

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.062736** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH
7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH
9) **Tax Adjustment Clause (Rider TXA): See Rider TXA for rate** per KWH
10) **Storm Recovery Charge (Rider SRC): See Rider SRC for rate** per KWH

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BPU No. 15 ELECTRIC - PART III **Original Sheet No. 27**

Service Classification OL
Outdoor Lighting Service

TERM OF CONTRACT: One year for each installation and thereafter on a monthly basis. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, plus 3) any additional monthly facility charges, times the remaining months of the contract term. Restoration of Service to MV lamps shall not be made when an MV lamp fails. Restoration of Service to HPS or SV lamps before the end of the contract term shall be made at the expense of the Customer, provided that the Company has determined, in its sole discretion, that suitable replacement HPS or SV lamps, as applicable, are available of sufficient quality, in sufficient quantity, and at reasonable cost..

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

FACILITIES:

(a) Location of Facilities: Fixtures, lamps, controls, poles, hardware, conductors, and other appurtenances necessary for Service under this Service Classification shall be owned and maintained by the Company and must be located where they can be maintained by the use of the Company's standard mechanized equipment. Should Customer desire that Company relocate its outdoor lighting facilities at any time, the relocation expense shall be paid by the Customer.

(b) Additional Facilities: The per Billing Month charges for poles, transformers and spans of wire furnished by the Company for Service under this Service Classification before February 6, 1979 is **$0.91** for poles, **$3.67** for transformers, and **$0.85** for spans of wire. These charges will continue until there is a Customer change, the facilities are no longer exclusively used for service under this Service Classification, or if replacement of those facilities is necessary. For new or replacement facilities provided after that date, the Company may, at its discretion under a 5-year contract term, offer them based on payment options, including: (1) additional monthly charges to be added to the Flat Service Charge: **$8.38** for a 35-foot pole; **$9.38** for a 40-foot pole**,** and **$4.23** for a Secondary Span**;** (2) a single non-refundable contribution determined under Appendix A (refer to Tariff Part II) charges when applicable; or (3) payment of specific charges determined under billing work order unitized costs.

(c) Maintenance of Facilities: Maintenance of facilities furnished by the Company under this Service Classification shall be scheduled during the Company's regular business hours upon notification by the Customer of the need for such service. Maintenance of facilities at times other than during the Company's regular business hours shall be performed at the expense of the Customer.

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge, Zero Emission Certificate Recovery Charge. and Storm Recovery Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge, Tax Adjustment Clause and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge and Tax Adjustment Clause will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 28**

Service Classification OL LED
LED Outdoor Lighting Service

APPLICABLE TO USE OF SERVICE FOR: Service Classification OL LED is available for outdoor flood and area lighting service operating on a standard illumination schedule of 4200 hours per year, and installed on existing wood distribution poles where secondary facilities exist. This Service is not available for the lighting of public streets and highways. This Service is also not available where, in the Company's judgment, it may be objectionable to others, or where, having been installed, it is objectionable to others.

CHARACTER OF SERVICE: Light Emitting Diode (LED) lighting for limited period (dusk to dawn) at nominal 120 volts.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

(A) FIXTURE CHARGE:

Nominal Ratings Lamp Wattage	Light Emitting Diode (LED)	Lumens*	Billing Month KWH *	Company Fixture
30	Area	2400	11	**$ 10.46**
50	Area	4000	18	**$ 10.47**
90	Flood	7000	32	**$ 13.29**
130	Flood	11500	46	**$ 14.36**
260	Flood	24000	91	**$ 15.46**

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH. Stated lumen ratings are base lumen ratings. Lumen ratings are subject to change depending on advances in LED technology.

(C) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.062736** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH
7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH
9) **Tax Adjustment Clause (Rider TXA): See Rider TXA for rate** per KWH
10) **Storm Recover Charge (Rider SRC): See Rider SRC for rate** per KWH

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 29**

Service Classification OL LED
LED Outdoor Lighting Service

TERM OF CONTRACT: Three year for each installation and thereafter on a monthly basis, Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, plus 3) any additional monthly facility charges, times the remaining months of the contract term. Restoration of Service to lamps before the end of the contract term shall be made at the expense of the Customer. Restoration of Service to lamps which have been disconnected after the contract term has expired shall require a 5 year contract term to be initialized.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

FACILITIES:

(c) Location of Facilities: Fixtures, lamps, controls, poles, hardware, conductors, and other appurtenances necessary for Service under this Service Classification shall be owned and maintained by the Company and must be located where they can be maintained by the use of the Company's standard mechanized equipment. Should Customer desire that Company relocate its outdoor lighting facilities at any time, the relocation expense shall be paid by the Customer.

(d) Additional Facilities: When needed, the Customer will be responsible for the cost of any additional facilities (i.e., other than the fixture), including, but not limited to the fixture pole, wire or bracket (arm), when not existing.

(e) Maintenance of Facilities: Maintenance of facilities furnished by the Company under this Service Classification shall be scheduled during the Company's regular business hours upon notification by the Customer of the need for such service. Maintenance of facilities at times other than during the Company's regular business hours shall be performed at the expense of the Customer.

(f) Traffic Control: The Customer will be responsible for providing and paying the costs of police assistance when deemed necessary by local authorities. The Company will provide basic traffic control (flaggers) at no cost to the Customer. When traffic control (flagging) labor hours exceed construction labor hours (considered non-basic traffic control) the Customer will be responsible for paying the differential in costs between basic and non-basic traffic control. The Municipality will also be responsible for all fees associated with required permitting.

MISCELLANEOUS:

Retrofitting of existing, non-LED lighting: Where requested, the following shall be implemented:

Option 1:

Upon failure, which shall be determined in the Company's sole discretion, and at the Customer's direction, which direction shall be set forth in an OL-LED Replacement Agreement, the Company will replace a non-LED luminaire with an LED luminaire, at no cost to the Customer.

Option 2:

Where Customer requests replacement of existing non-LED luminaire with an LED luminaire, prior to its failure, the Customer is responsible for a one-time payment of the estimated average undepreciated luminaire cost (i.e., net book value) of the existing non-LED luminaire as set forth in the table below, prior to installation of the replacement LED luminaire.

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Service Classification OL LED
LED Outdoor Lighting Service

MISCELLANEOUS: (Continued)

Option 3:

Where Customer requests replacement of existing non-LED luminaire with an LED luminaire, prior to its failure, the Customer shall enter into a Payment Agreement with the Company and shall be responsible for payment for the estimated average undepreciated non-LED luminaire cost (i.e., net book value) of the existing non-LED luminaire in equal payments over a 60-month period, as set forth in the table below. In the event of termination of service under this Schedule, for any reason prior to the expiration of the Payment Agreement, prior to termination of service, the Customer shall pay to the Company any and all amounts due under the Payment Agreement and all costs associated with removal of the LED luminaire.

	HPS	
	Option #2	**Option #3**
	One-time Payment	**Equal Payment 60-month Period**
OL-LED Area	$573	$11.93
	MV	
	Option #2	**Option #3**
	One-time Payment	**Equal Payment 60-month Period**
OL-LED Area	$573	$11.93
	SV	
	Option #2	**Option #3**
	One-time Payment	**Equal Payment 60-month Period**
OL-LED Flood	$790	$16.45

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge, Zero Emission Certificate Recovery Charge and Storm Recovery Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge, Tax Adjustment Clause and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge and Tax Adjustment Clause will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 31**

Service Classification SVL
Sodium Vapor Street Lighting Service

RESTRICTION: Service Classification Sodium Vapor Lighting (SVL) is currently undergoing elimination and is no longer offered as a Tariff service, except for the SVL installations of Customers already receiving Service as of June 1, 2024. This exception is applicable solely to the specific premises and class of service of such Customer served as of that date. The Company discontinued the installation of sodium vapor (SV) luminaires on January 1, 2026. For all existing Company Fixture or Contribution Fixture installations that continue to receive Service, the Company shall cease providing Service if the Company determines, in its sole discretion, that either (a) any non-lamp component has failed or (b) a lamp has failed and suitable replacement lamps are no longer available of sufficient quality, in sufficient quantity, or at reasonable cost. When an SVL installation is removed from Service, the Customer may request Service under Service Classification LED, LED Streetlighting Service, subject to the terms and conditions thereof.

APPLICABLE TO USE OF SERVICE FOR: Service Classification SVL is available for series and multiple circuit street lighting Service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities on streets and roads (and parking areas at the option of the Company) where required by City, Town, County, State or other Municipal or Public Agency or by an incorporated association of local residents.

Sodium vapor conversions of mercury vapor or incandescent street lights shall be scheduled in accordance with the Company's SVL Conversion Program, and may be limited to no more than 5% of the lamps served under this Service Classification at the end of the previous year.

CHARACTER OF SERVICE: Sodium vapor lighting for limited period (dusk to dawn) at secondary voltage.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

(A) FIXTURE CHARGE:

Nominal Ratings					
Lamp Wattage	Lamp & Ballast Wattage	Billing Month KWH *	Company Fixture	Contribution Fixture	Customer Fixture
50	60	21	**$ 8.11**	**$ 2.28**	**$ 1.10**
70	85	30	**$ 8.11**	**$ 2.28**	**$ 1.10**
100	121	42	**$ 8.11**	**$ 2.28**	**$ 1.10**
150	176	62	**$ 8.11**	**$ 2.28**	**$ 1.10**
250	293	103	**$ 9.60**	**$ 2.28**	**$ 1.10**
400	498	174	**$ 9.60**	**$ 2.28**	**$ 1.10**

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.062736** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH

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Service Classification SVL
Sodium Vapor Street Lighting Service

7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH
9) **Tax Adjustment Clause (Rider TXA): See Rider TXA for rate** per KWH
10) **Storm Recovery Charge (Rider SRC): See Rider SRC for rate** per KWH

TERM OF CONTRACT: Five years for each Company Fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than five years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, times the remaining months of the contract term. Restoration of Service to lamps before the end of the contract term shall be made at the expense of the Customer, provided that the Company has determined, in its sole discretion, that suitable replacement lamps are available of sufficient quality, in sufficient quantity, and at reasonable cost.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

FACILITIES:

(a) Company Fixtures: Company Fixtures refer to all street lighting equipment including brackets and luminaires installed by the Company at its expense in accordance with its standard specifications, and all other equipment necessary in rendering the required Service installed on wood distribution poles or Street Light Poles. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

(b) Contribution Fixtures: Contribution Fixtures refer to Company Fixtures for which installation the Customer has paid the following Contributed Installation Cost. Contribution Fixtures shall be owned, operated, maintained and serviced by the Company.

Contributed Installation Cost: The Contributed Installation Cost, per fixture, shall be equal to the cost shown on Tariff Part II, Appendix A – Exhibit III, for Street Light Luminaire.

(c) Customer Fixtures: Customer fixtures refer to all Customer provided and installed street lighting equipment, including brackets, luminaires, and wire required for connection by the Company to a designated point on the Company's existing distribution facilities. Such fixtures must be contiguous, and installed on Customer provided and installed poles located in areas which allow them to be clearly discernable from non-Customer owned street light facilities. Customer fixtures and poles must be installed in accordance with the current edition of the National Electrical Code, as well as equipment standards established and approved by the Company. Any necessary maintenance, repairs, or replacements to Customer Fixtures or poles, including lamp and control switch replacements, or luminaire cleaning, shall be made by the Customer.

(d) Fixture Service: Fixture Service refers to the lamp replacement and luminaire cleaning by the Company on a scheduled basis as well as non-scheduled fixture maintenance or replacements as may be necessary. Such non-scheduled Fixture Service shall be made, where practicable, within 72 hours of notification. Fixture Service is provided for Company Fixtures and Contribution Fixtures only. The Company shall cease providing Fixture Service and remove an installation from Service if the Company determines, in its sole discretion, that either (a) any non-lamp component has failed or (b) a lamp has failed and suitable replacement lamps are no longer available of sufficient quality, in sufficient quantity, or at reasonable cost. Limited Fixture Service (limited to lamp and control switch replacement plus luminaire cleaning) is no longer available for Customer Fixture installations.

(e) Street Light Poles: Street Light Poles are defined as poles installed for street lighting purposes which are not "standard wood distribution-type poles". These street light poles are typically used for underground distribution applications, and would include aluminum, laminated wood and fiberglass poles. Street Light Poles are installed only upon payment of a non-refundable contribution determined under Appendix A (See Tariff Part II) charges when applicable, or otherwise under fixed-price billing work order costs. Street Light Poles which have previously been installed at the Company's cost shall be billed

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Service Classification SVL
Sodium Vapor Street Lighting Service

(Continued) at the monthly Street Light Pole Charge set forth in Special Provision (b), or the Customer may make a payment equivalent to the current installed cost of a similar pole. Street light poles may be provided on private property roadways and associated parking areas, such as apartment building and townhouse complexes. Wood distribution-type poles typically required for street light installations served from overhead distribution facilities shall be considered as distribution poles rather than street light poles. When such poles include the mounting of street lighting fixtures provided under this Service Classification, they shall be considered as "fixture-poles" and will be installed, with their associated street lighting wire, without charge to the Customer. "Span-poles", which are installed to carry wire to "fixture-poles", shall be installed with their associated wire only upon payment of a non-refundable contribution determined under Appendix A charges (see Tariff Part II) when applicable, or otherwise under billing work order cost estimates. Both fixture-poles and span-poles are installed only along public roadways, or for the extension of existing street lighting service on municipal or governmental properties.

(f) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the Customer.

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge, Zero Emission Certificate Recovery Charge and Storm Recovery Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge, Tax Adjustment Clause and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge and Tax Adjustment Clause will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(b) Street Light Pole Charge: Where the Company has installed, at its cost, a pole other than a wood distribution pole for a lamp fixture, a per Billing Month Pole Charge of **$10.81** shall be added to the Fixture Charge specified. Such charge shall not be applicable to a Street Light Pole which has had its installation cost paid for by the Customer.

(c) Reduced Lighting Hours: This Special Provision is restricted to previously installed municipal parking lot lighting where the Customer desires that energy for such lighting be conserved by having the Service inoperative for six hours per night and the Customer reimburses the Company for the cost of any labor and materials required to provide such time control. The Billing Month KWH for lights under this Special Provision will be reduced based on 2010 annual burning hours. The monthly bill shall be the total of 1) the full monthly Fixture Charge plus 2) the reduced Billing Month KWH times all per KWH charges (BGS Energy and Reconciliation Charges, Transmission Charge, Distribution Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge ,JCP&L COVID-19 Recovery Charge. Zero Emission Certificate Recovery Charge, Tax Adjustment Clause and Storm Recovery Charge), plus 3) a reduced lighting hours adjustment equal to the Billing Month KWH difference between the standard illumination schedule and the reduced lighting hours schedule for the light, times the per KWH Distribution Charge; plus 4) the full monthly JCP&L Reliability Plus Charge.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 34**

Service Classification MVL
Mercury Vapor Street Lighting Service

RESTRICTION: Service Classification Mercury Vapor Lighting (MVL) is in process of elimination and is withdrawn except for the installations of Customers receiving Service hereunder on July 21, 1982, and only for the specific premises and class of service of such Customer served hereunder on such date. For all existing Company Fixture or Contribution Fixture installations that continue to receive Service, the Company shall cease providing Service if the Company determines, in its sole discretion, that any component has failed, including, without limitation, the lamp. When an MVL installation is removed from Service, the Customer may request Service under Service Classification LED, LED Streetlighting Service, subject to the terms and conditions thereof.

APPLICABLE TO USE OF SERVICE FOR: Series and multiple circuit street lighting service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities on streets and roads where required by City, Town, County, State or other Municipal or Public Agency or by an incorporated association of local residents. At the option of the Company, Service may also be provided for lighting service on streets, roads or parking areas on municipal or private property where supplied directly from the Company's facilities when such Service is contracted for by the owner or agency operating such property.

CHARACTER OF SERVICE: Mercury vapor lighting for limited period (dusk to dawn) at secondary voltage or on constant current series circuits.

RATE PER BILLING MONTH (All charges include Sale and Use Tax as provided in Rider SUT):
(A) FIXTURE CHARGE: Nominal Ratings

Lamp Wattage	Lamp & Ballast Wattage	Billing Month KWH *	Company Fixture	Contribution Fixture	Customer Fixture
100	121	42	**$ 5.66**	**$ 2.15**	**$ 1.09**
175	211	74	**$ 5.66**	**$ 2.15**	**$ 1.09**
250	295	103	**$ 5.66**	**$ 2.15**	**$ 1.09**
400	468	164	**$ 6.14**	**$ 2.15**	**$ 1.09**
700	803	281	**$ 7.44**	**$ 2.15**	**$ 1.09**
1000	1135	397	**$ 7.44**	**$ 2.15**	**$ 1.09**

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.062736** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH
7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 35**

Service Classification MVL
Mercury Vapor Street Lighting Service

9) Tax Adjustment Clause (Rider TXA): See Rider TXA for rate per KWH
10) Storm Recovery Charge (Rider SRC): See Rider SRC for rate per KWH

TERM OF CONTRACT: Five years for each Company Fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than five years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, times the remaining months of the contract term.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

FACILITIES:

(a) Company Fixtures: Company Fixtures refer to all street lighting equipment including brackets and luminaires installed by the Company at its expense in accordance with its standard specifications, and all other equipment necessary in rendering the required Service installed on wood distribution poles or Street Light Poles. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

(b) Contribution Fixtures: Contribution Fixtures refer to Company Fixtures for which installation the Customer has paid the following Contributed Installation Cost. Contribution Fixtures shall be owned, operated, maintained and serviced by the Company. The per Billing Month charges for Contribution Fixtures shall be discontinued only upon payment of a **$35.57** charge per fixture to cover the cost of removal.

Contributed Installation Cost:	**Lamp Wattage**	**Lamp Wattage**	**Lamp Wattage**
	100, 175, & 250	400	700 & 1000
For currently installed fixture:	**$141.33**	**$159.49**	**$210.97**

(c) Customer Fixtures: Customer Fixtures refer to all Customer provided and installed street lighting equipment, including brackets, luminaires, and wire required for connection by the Company to a designated point on the Company's existing distribution facilities. Such fixtures must be contiguous, and installed on Customer provided and installed poles located in areas which allow them to be clearly discernable from non-Customer owned street light facilities. Customer Fixtures and poles must be installed in accordance with the equipment standards established and approved by the Company. Any necessary maintenance, repairs, or replacements to Customer Fixtures or poles, including lamp and control switch replacements, or luminaire cleaning, shall be made by the Customer.

(d) Fixture Service: Fixture Service refers to the lamp replacement and luminaire cleaning by the Company on a scheduled basis as well as non-scheduled fixture maintenance or replacements as may be necessary. Such non-scheduled Fixture Service shall be made, where practicable, within 72 hours of notification. Fixture Service is provided for Company Fixtures and Contribution Fixtures only. The Company shall cease providing Fixture Service and remove an installation from Service if the Company determines, in its sole discretion, that any component has failed, including, without limitation, a lamp. Limited Fixture Service (limited to lamp and control switch replacement plus luminaire cleaning) is no longer available for existing Customer Fixture installations.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 36**

Service Classification MVL
Mercury Vapor Street Lighting Service

(e) Street Light Poles: Street Light Poles refer to all poles other than wood distribution poles, installed, owned and maintained by the Company for street lighting service. Street Light Poles are provided only upon payment by the Customer for the installation cost of such pole. Street Light Poles which have previously been installed at the Company's cost, shall be billed at the per Billing Month Street Light Pole Charge set forth in Special Provision (b), or the Customer may make a **$345.22** payment to cover the cost of such previous installation.

(f) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the Customer.

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge. Zero Emission Certificate Recovery Charge and Storm Recovery Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge , Tax Adjustment Clause and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge and Tax Adjustment Clause will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(b) Street Light Pole Charge: Where the Company has installed, at its cost, a pole other than a wood distribution pole for a lamp fixture, a per Billing Month Pole Charge of **$10.81** shall be added to the Fixture Charge specified. Such charge shall not be applicable to a Street Light Pole which has had its installation cost paid for by the Customer.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 37**

Service Classification ISL
Incandescent Street Lighting Service

RESTRICTION: Service Classification Incandescent Street Lighting (ISL) is in process of elimination and is withdrawn except for the installations of Customers currently receiving Service, and except for fire alarm and police box lamps provided under Special Provision (b). The obsolescence of this Service Classification's facilities further dictates that Service be discontinued to any installation that requires the replacement of any component, including the fixture, lamp, bracket or street light pole. When an ISL installation is removed from Service, the Customer may request Service under Service Classification LED, LED Streetlighting Service, subject to the terms and conditions thereof.

APPLICABLE TO USE OF SERVICE FOR: Series and multiple circuit street lighting service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities on streets or roads where required by city, town, county, State or other principal or public agency or by an incorporated association of local residents.

CHARACTER OF SERVICE: Incandescent lighting for limited period (dusk to dawn) at secondary voltage or on constant current series circuits.

RATE PER BILLING MONTH (All Charges include Sales and Use Tax as provided in Rider SUT):

(A) FIXTURE CHARGE:

Nominal Ratings Lamp Wattage	Billing Month KWH *	Company Fixture	Customer Fixture
105	37	**$ 2.39**	**$ 1.09**
205	72	**$ 2.39**	**$ 1.09**
327	114	**$ 2.39**	**$ 1.09**
448	157	**$ 2.39**	**$ 1.09**
690	242	**$ 2.39**	**$ 1.09**
860	301	**$ 2.39**	**$ 1.09**

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.062736** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH
7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III Original Sheet No. 38

Service Classification ISL
Incandescent Street Lighting Service

9) **Tax Adjustment Clause (Rider TXA): See Rider TXA for rate** per KWH
10) **Storm Recovery Charge (Rider SRC): See Rider SRC for rate** per KWH

TERM OF CONTRACT: Five years for each Company Fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than five years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, times the remaining months of the contract term.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

FACILITIES:
(a) Company Fixtures: Company Fixtures refer to all street lighting equipment including brackets and luminaires installed by the Company at its expense in accordance with its standard specifications, and all other equipment necessary in rendering the required Service, installed on wood distribution poles or Street Light Poles. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

(b) Customer Fixtures: Customer Fixtures refer to all Customer provided and installed street lighting equipment, including brackets, luminaires, and wire required for connection by the Company to a designated point on the Company's existing distribution facilities. Such fixtures must be contiguous, and installed on Customer provided and installed poles located in areas which allow them to be clearly discernable from non-Customer owned street light facilities. Customer Fixtures and poles must be installed in accordance with the equipment standards established and approved by the Company. Any necessary maintenance, repairs, or replacements to Customer Fixtures or poles, including lamp and control switch replacements, or luminaire cleaning, shall be made by the Customer.

(c) Fixture Service: Fixture Service refers to the lamp replacement and luminaire cleaning by the Company on a scheduled basis as well as non-scheduled lamp and control switch replacement as may be necessary. Such non-scheduled Fixture Service shall be made, where practicable, within 72 hours of notification. Fixture Service is provided for Company Fixtures only. The Company shall cease providing Fixture Service and remove an installation from Service if the Company determines, in its sole discretion, that any component has failed, including, without limitation, a lamp. Limited Fixture Service (limited to lamp and control switch replacement plus luminaire cleaning), is no longer available for existing Customer Fixture installations.

(d) Street Light Poles: Street Light Poles refer to all poles, other than wood distribution poles, installed, owned and maintained by the Company for street lighting service. Replacement of Street Light Poles shall be provided only upon payment by the Customer for the current installation cost of such replacement poles except when occasioned and such cost recoverable by a third party.

(e) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the Customer.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 39**

Service Classification ISL
Incandescent Street Lighting Service

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge, Zero Emission Certificate Recovery Charge and Storm Recovery Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge, Tax Adjustment Clause and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge and Tax Adjustment will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(b) Fire Alarm and Police Box Lamp Charge: 25 watt lamps serviced by the Company and served from existing secondary facilities will be billed a monthly Fixture Charge of **$1.41** and **$0.41** for lamps with individual time controls operated on a standard illumination schedule, and lamps operated 24 hours per day, respectively. Lamps with individual time controls operated on a standard illumination schedule will have a Billing Month KWH of 9 KWH. Lamps operated 24 hours per day will have a Billing Month KWH of 18 KWH. All per KWH charges (BGS Energy and Reconciliation Charges, Transmission Charge, Distribution Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, JCP&L Lost Revenue Adjustment Mechanism Charge, JCP&L COVID-19 Recovery Charge , Zero Emission Certificate Recovery Charge), Tax Adjustment Clause and Storm Recovery Charge will be billed based on the applicable lamp's Billing Month KWH.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 40**

Service Classification LED
LED Street Lighting Service

APPLICABLE TO USE OF SERVICE FOR: Service Classification LED is available for installation of LED (light emitting diode) fixtures per request for series and multiple circuit street lighting Service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities along public streets and roadways, or for the extension of existing street lighting service on municipal or governmental properties (and parking areas at the option of the Company) where required by City, Town, County, State or other Municipal or Public Agency or by an incorporated association of local residents.

CHARACTER OF SERVICE: LED lighting service is for limited period (dusk to dawn). Standard Service shall be supplied from existing lines, using the Company's standard fixtures and other appurtenances on existing wood distribution poles unrestricted as to their use by Company for purposes other than street lighting, on which existing wood distribution poles the required secondary voltage is present. The rating of the fixture in lumens is for identification and is intended to approximate the manufacturer's standard rating.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
(A) FIXTURE CHARGE:

COMPANY FIXTURES: Company Fixtures refer to fixtures installed by the Company in accordance with Standard Service and its specifications at its expense. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

COMPANY FIXTURE

Lamp Wattage	Type	Lumens*	Billing Month KWH*	Company Fixture
30	Cobra Head	2400	11	**$ 8.10**
50	Cobra Head	4000	18	**$ 8.05**
90	Cobra Head	7000	32	**$ 8.71**
130	Cobra Head	11500	46	**$ 9.89**
260	Cobra Head	24000	91	**$ 12.58**
50	Acorn	2500	18	**$ 20.62**
90	Acorn	5000	32	**$ 19.91**
50	Colonial	2500	18	**$ 11.58**
90	Colonial	5000	32	**$ 13.91**

CONTRIBUTION FIXTURES: Contribution Fixtures refer to fixtures installed by the Company in accordance with Standard Service and its specifications for which installation the Customer has paid the Contributed Installation Cost. The Company provides two contribution levels for the Contributed Installation Cost, at the Customer's option, that have different corresponding monthly charges. Contribution Fixtures shall be owned, operated, maintained and serviced by the Company. Contribution Fixture service does not include or provide for the replacement of the fixture at failure or end of life. A contribution payment to JCP&L shall not give the Customer any interest in the facilities, the ownership being vested exclusively in JCP&L.

Contributed Installation Cost: The Contributed Installation Cost, per fixture, shall be equal to the cost shown on Tariff Part II, Appendix A – Exhibit III, for Street Light Luminaire, which costs are subject to gross-up for applicable income taxes.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 41**

Service Classification LED
LED Street Lighting Service

CONTRIBUTION FIXTURE (a)

Fixture Wattage	Type	Lumens*	Billing Month KWH*	Fixture Charge	Contribution Fixture (a)
30	Cobra Head	2400	11	$ 3.12	$ 358.38
50	Cobra Head	4000	18	$ 3.12	$ 354.88
90	Cobra Head	7000	32	$ 3.12	$ 403.55
130	Cobra Head	11500	46	$ 3.12	$ 492.97
260	Cobra Head	24000	91	$ 3.12	$ 694.22
50	Acorn	2500	18	$ 3.12	$1,295.80
90	Acorn	5000	32	$ 3.12	$1,243.30
50	Colonial	2500	18	$ 3.12	$ 619.38
90	Colonial	5000	32	$ 3.12	$ 793.88

CONTRIBUTION FIXTURE (b)

Fixture Wattage	Type	Lumens*	Billing Month KWH*	Fixture Charge	Contribution Fixture (b)
30	Cobra Head	2400	11	$ 4.99	$ 209.20
50	Cobra Head	4000	18	$ 4.99	$ 205.70
90	Cobra Head	7000	32	$ 4.99	$ 254.37
130	Cobra Head	11500	46	$ 4.99	$ 343.79
260	Cobra Head	24000	91	$ 4.99	$ 545.04
50	Acorn	2500	18	$ 4.99	$1,146.62
90	Acorn	5000	32	$ 4.99	$1,094.12
50	Colonial	2500	18	$ 4.99	$ 470.20
90	Colonial	5000	32	$ 4.99	$ 644.70

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the wattage of the fixture, times the fixture's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH. Lumen ratings are subject to change depending on advances in LED technology.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
2) **Transmission Charge: $0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

1) **Distribution Charge: $0.062736** per KWH
2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate** per KWH
3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate** per KWH
4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate** per KWH
5) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate** per Fixture
6) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate** per KWH
7) **JCP&L COVID-19 Recovery Charge (Rider CRC): See Rider CRC for rate** per KWH
8) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate** per KWH
9) **Tax Adjustment Clause (Rider TXA): See Rider TXA for rate** per KWH
10) **Storm Recovery Charge (Rider SRC): See Rider SRC for rate** per KWH

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III Original Sheet No. 42

Service Classification LED
LED Street Lighting Service

TERM OF CONTRACT: Fifteen years for each fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than fifteen years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the fixture's monthly Fixture Charge, plus 2) the per KWH Distribution Charge applicable to the fixture's Billing Month KWH, times the remaining months of the contract term.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

MISCELLANEOUS:
Non-Standard Installations: Where the installation of additional facilities, including, but not limited to: poles, wire, transformers, and brackets, is required to provide service to a fixture, Customers shall be responsible for payment of a non-refundable Contribution in Aid of Construction determined under Appendix A charges (see Tariff Part II) when applicable, or otherwise under billing work order costs estimates, which costs are subject to gross-up for applicable income taxes.

(a) Changes in Fixture Wattage, Type or Location: Customers will be required to pay the cost for relocation, changes in fixture wattage, fixture type, color (Kelvin temperature) and conversion from an LED light source to another when the age of the fixture is less than 15 years. These costs will include removal cost less salvage and installation cost of the fixture. Except for relocations, the cost will also include the remaining net book value of the existing fixture and, in the case of Contribution Fixtures, payment of the Contributed Installation Cost.

i) Installation of a new fixture at the same location of the removal of an existing fixture within 12 months will be considered a replacement of the existing fixture and will be subject to charges including the removal cost less salvage for the fixture removed, the installation cost of the new fixture and, if applicable, any Contribution Installation Cost.

ii) LED conversions of sodium vapor, mercury vapor or incandescent fixtures shall be scheduled at the Company's reasonable discretion. JCP&L reserves the right to limit the number of fixtures conversions in any year to no more than 5% of the total fixtures served at the end of the previous year.

(b) Traffic Control: The Municipality will be responsible for providing and paying the costs of police assistance when deemed necessary by local authorities. The Company will provide basic traffic control (flaggers) at no cost to the Municipality. When traffic control (flagging) labor hours exceed construction labor hours (considered non-basic traffic control) the Municipality will be responsible for paying the differential in costs between basic and non-basic traffic control. The Municipality will also be responsible for all fees associated with required permitting.

(c) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the Customer. During such months of disconnection, the Billing Month KWH for the fixture will be zero. Only the monthly Fixture Charge, Tax Adjustment Clause and a seasonal Distribution Charge will be billed (i.e., Basic Generation Service and other Delivery Service charges will not be billed) during such months of disconnection. The seasonal Distribution Charge and Tax Adjustment Clause will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(d) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the Customer.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 43**

Service Classification LED
LED Street Lighting Service

MISCELLANEOUS: (Continued)

Retrofitting of existing, non-LED street lighting: Where requested, the following shall be implemented on an interim basis, pending the resolution of the Board's current stakeholder proceeding addressing LED street lighting issues:

Option 1:

Upon failure, which shall be determined in the Company's sole discretion, and at the Customer's direction, which direction shall be set forth in an LED Replacement Agreement, the Company will replace a non-LED streetlight luminaire with an LED streetlight luminaire.

Option 2:

Where Customer requests replacement of existing non-LED streetlight luminaire with an LED streetlight luminaire, prior to its failure, the Customer is responsible for a one-time payment of the estimated average undepreciated luminaire cost (i.e., net book value) of the existing non-LED streetlight luminaire as set forth in the table below, prior to installation of the replacement LED streetlight.

Option 3:

Where Customer requests replacement of existing non-LED streetlight luminaire with an LED streetlight luminaire, prior to its failure, the Customer shall enter into a Payment Agreement with the Company and shall be responsible for payment for the estimated average undepreciated non-LED luminaire cost (i.e., net book value) of the existing non-LED streetlight luminaire in equal payments over a 60-month period, as set forth in the table below. In the event of termination of service under this Schedule, for any reason prior to the expiration of the Payment Agreement, prior to termination of service, the Customer shall pay to the Company any and all amounts due under the Payment Agreement and all costs associated with removal of the LED streetlights.

LED Streetlight – Stranded Costs

	SVL	
	Option #2 One-time Payment	**Option #3 Equal Payment 60-month Period**
Cobra Head	$352	$7.36
Acorn	$861	$18.01
Colonial	$493	$10.31

	MVL	
	Option #2 One-time Payment	**Option #3 Equal Payment 60-month Period**
Cobra Head	$201	$4.21
Acorn	$509	$10.65
Colonial	$287	$6.00

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 44**

Rider BGS-RSCP
Basic Generation Service – Residential Small Commercial Pricing
(Applicable to Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED)

Effective June 1, 2015, Rider BGS-FP (Basic Generation Service – Fixed Pricing) is renamed Rider BGS-RSCP to comply with the BPU Order dated November 24, 2014 (Docket No. ER14040370).

AVAILABILITY: Rider BGS-RSCP is available to and provides Basic Generation Service (default service) charges applicable to all KWH usage for Full Service Customers taking service at secondary voltages under Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED, except for GS and GST Customers that have a peak load share of 500 KW or greater as of November 1, 2025. Rider BGS-RSCP-eligible GS and GST Customers may elect to take default service under Rider BGS-CIEP no later than the second business day in January of each year. Such election will be effective June 1 of that year and Rider BGS-CIEP will remain the Customer's default service for the entire 12-month period from June 1 through May 31 of the following year. BGS-RSCP-eligible Customers who have elected to take default service under BGS-CIEP may return to BGS-RSCP by notifying the Company no later than the second business day in January of each year. Such notification to return to BGS-RSCP will become effective June 1 of that year.

RATE PER BILLING MONTH: (For service rendered effective June 1, 2026 through May 31, 2027)
1) BGS Energy Charge per KWH: (All charges include Sales and Use Tax as provided in Rider SUT.)

Service Classification	June through September	October through May
RS - first 600 KWH	**$0.128815**	
- all KWH over 600	**$0.138040**	
- all KWH		**$0.141185**
(Excludes off-peak and controlled water heating special provisions)		
RT - all on-peak KWH	**$0.179131**	**$0.175518**
- all off-peak KWH	**$0.093120**	**$0.101190**
RGT - all on-peak KWH	**$0.179131**	
- all off-peak KWH	**$0.093120**	
- all KWH		**$0.141185**
RS and GS Water Heating – all KWH	**$0.129620**	**$0.128175**
(For separately metered off-peak and controlled water heating usage under applicable special provisions)		
GS - all KWH	**$0.124922**	**$0.124319**
(Excludes off-peak and controlled water heating special provisions)		
GST - all on-peak KWH	**$0.163833**	**$0.148051**
- all off-peak KWH	**$0.093842**	**$0.101190**
OL, SVL, MVL, ISL, LED - all KWH	**$0.099023**	**$0.101672**

BGS Energy Charges above reflect costs for energy, generation capacity, ancillary services and related cost.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 45**

Rider BGS-RSCP
Basic Generation Service – Residential Small Commercial Pricing
(Applicable to Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED)

2) BGS Transmission Charge per KWH: As provided in the respective tariff for Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED. Effective September 1, 2019, a RMR surcharge of **$0.000000** per KWH (includes Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage.

Effective **December 15, 2021**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

EL18-680FM715-TEC surcharge of **$0.000000** per KWH

Effective **September 15, 2025**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

TRAILCO-TEC surcharge of **$0.000215** per KWH
ACE-TEC surcharge of **$0.000098** per KWH
PECO-TEC surcharge of **$0.000061** per KWH
Delmarva-TEC surcharge of **$0.000006** per KWH
PEPCO-TEC surcharge of **$0.000011** per KWH
BG&E-TEC surcharge of **$0.000019** per KWH
COMED-TEC surcharge of **$0.000000** Per KWH
Duquesne-TEC surcharge of **$0.000000** Per KWH
NextEra-TEC surcharge of **$0.000006** Per KWH

Effective **July 15, 2026**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

PSEG-TEC surcharge of **$0.002142** per KWH
VEPCO-TEC surcharge of **$0.000441** per KWH
PPL-TEC surcharge of **$0.000525** per KWH
AEP-East-TEC surcharge of **$0.000066** per KWH
MAIT-TEC surcharge of **$0.000162** per KWH
EL05-121-TEC surcharge of **$0.000000** per KWH
SRE-TEC surcharge of **$0.000170** per KWH
NIPSCO-TEC surcharge of **$0.000002** per KWH
SFC-TEC surcharge of **$0.000002** per KWH
Transource-TEC surcharge of **$0.000128** Per KWH
VLT-TEC surcharge of **$0.000011** Per KWH

3) BGS Reconciliation Charge per KWH: $0.004441 (includes Sales and Use Tax as provided in Rider SUT)
The above BGS Reconciliation Charge recovers the difference between the costs for the provision of Basic Generation Service and the revenues from BGS Customers for Basic Generation Service and is subject to quarterly true-ups.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 46**

Rider BGS-CIEP
Basic Generation Service – Commercial Industrial Energy Pricing
(Applicable to Service Classifications GP and GT and Certain Customers under Service Classifications GS and GST)

AVAILABILITY: Rider BGS-CIEP is available to and provides Basic Generation Service (default service) charges applicable to all Full Service Customers taking service at primary and transmission voltages under Service Classifications GP and GT and any Full Service Customers taking service at secondary voltages under Service Classifications GS and GST that have a peak load share of 500 KW or greater as of November 1, 2025, or that have elected to take BGS-CIEP service no later than the second business day in January of each year. All BGS-CIEP Customers remain subject to this Rider for the entire 12-month period from June 1 of any given year through May 31 of the following year.

RATE PER BILLING MONTH:
(For service rendered effective June 1, 2026 through May 31, 2027)

1) BGS Energy Charge per KWH: The sum of actual real-time PJM load weighted average Residual Metered Load Aggregate Locational Marginal Price for JCP&L Transmission Zone and ancillary services of **$0.00600** per KWH, times the Losses Multiplier provided below, times 1.06625 multiplier for Sales and Use Tax as provided in Rider SUT.

Losses Multiplier:	GT – High Tension Service	1.005
	GT	1.027
	GP	1.047
	GST	1.103
	GS	1.103

2) BGS Capacity Charge per KW of Generation Obligation: $0.68000 per KW-day times BGS-CIEP Customer's share of the capacity peak load assigned to the JCP&L Transmission Zone by the PJM Interconnection, L.L.C., as adjusted by PJM assigned capacity related factors, times 1.06625 multiplier for Sales and Use Tax as provided in Rider SUT.

Alternative BGS Capacity Charge per KWH: $0.052272 (includes Sales and Use Tax as provided in Rider SUT): For customer who operates Direct Current Fast Charging to serve electric vehicles only and who elects this one-time option before June 1, 2026.

3) BGS Transmission Charge per KWH: As provided in the respective tariff for Service Classifications GS, GST, GP and GT. Effective September 1, 2019, a RMR surcharge will be added to the BGS Transmission Charge applicable to all KWH usage, as follows (includes Sales and Use Tax as provided in Rider SUT):

GT – High Tension Service	**$0.000000**
GT	**$0.000000**
GP	**$0.000000**
GS and GST	**$0.000000**

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 47**

Rider BGS-CIEP
Basic Generation Service – Commercial Industrial Energy Pricing
(Applicable to Service Classifications GP and GT and Certain Customers under Service Classifications GS and GST)

3) BGS Transmission Charge per KWH: (Continued)

Effective **December 15, 2021**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

	EL18-680Fm715-TEC
GS and GST	**$0.000000**
GP	**$0.000000**
GT	**$0.000000**
GT – High Tension Service	**$0.000000**

Effective **September 15, 2025**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

	TRAILCO-TEC	ACE-TEC	PECO-TEC	Delmarva-TEC	
GS and GST	**$0.000215**	**$0.000098**	**$0.000061**	**$0.000006**	
GP	**$0.000127**	**$0.000058**	**$0.000036**	**$0.000003**	
GT	**$0.000113**	**$0.000051**	**$0.000032**	**$0.000003**	
GT – High Tension Service	**$0.000042**	**$0.000019**	**$0.000012**	**$0.000001**	
	PEPCO-TEC	BG&E-TEC	COMED-TEC	Duquesne-TEC	NextEra-TEC
GS and GST	**$0.000011**	**$0.000019**	**$0.000000**	**$0.000000**	**$0.000006**
GP	**$0.000006**	**$0.000012**	**$0.000000**	**$0.000000**	**$0.000004**
GT	**$0.000005**	**$0.000011**	**$0.000000**	**$0.000000**	**$0.000003**
GT – High Tension Service	**$0.000002**	**$0.000004**	**$0.000000**	**$0.000000**	**$0.000001**

Effective **July 15, 2026**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

	PSEG-TEC	VEPCO-TEC	PPL-TEC	AEP-East-TEC	MAIT-TEC
GS and GST	**$0.002142**	**$0.000441**	**$0.000525**	**$0.000066**	**0.000162**
GP	**$0.001225**	**$0.000253**	**$0.000300**	**$0.000037**	**0.000093**
GT	**$0.001045**	**$0.000215**	**$0.000256**	**$0.000032**	**0.000079**
GT – High Tension Service	**$0.000331**	**$0.000068**	**$0.000081**	**$0.000011**	**0.000025**
	EL05-121-TEC	SRE-TEC	NIPSCO-TEC	SFC-TEC	Transource-TEC
GS and GST	**$0.000000**	**$0.000170**	**$0.000002**	**$0.000002**	**$0.000128**
GP	**$0.000000**	**$0.000097**	**$0.000001**	**$0.000001**	**$0.000074**
GT	**$0.000000**	**$0.000083**	**$0.000001**	**$0.000001**	**$0.000062**
GT – High Tension Service	**$0.000000**	**$0.000027**	**$0.000000**	**$0.000000**	**$0.000020**

	VLT-TEC
GS and GST	**$0.000011**
GP	**$0.000006**
GT	**$0.000005**
GT – High Tension Service	**$0.000002**

4) BGS Reconciliation Charge per KWH: ($0.002524) (includes Sales and Use Tax as provided in Rider SUT)

The above BGS Reconciliation Charge recovers the difference between the costs for the provision of Basic Generation Service and the revenues from BGS Customers for Basic Generation Service and is subject to quarterly true-ups.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 48**

Rider CIEP – Standby Fee
Commercial Industrial Energy Pricing Standby Fee
(Applicable to Service Classifications GP and GT and Certain Customers under Service Classifications GS and GST)

Effective June 1, 2007, Rider DSSAC (Default Supply Service Availability Charge) is renamed Rider CIEP – Standby Fee to comply with the BPU Order dated December 22, 2006 (Docket No. EO06020119).

APPLICABILITY: Rider CIEP – Standby Fee provides a charge applicable to all KWH usage of all Full Service Customers or Delivery Service Customers taking service under Service Classifications GP and GT and any Full Service Customer or Delivery Service Customer taking service under Service Classifications GS and GST that has a peak load share of 500 KW or greater as of November 1, 2025, or that has elected to take Basic Generation Service-Commercial Industrial Energy Pricing under Rider-CIEP no later than the second business day in January of each year. This charge is applicable for service rendered from June 1, 2026 through May 31, 2027 to recover costs associated with administrating and maintaining the availability of the hourly-priced default Basic Generation Service for these Customers.

CIEP – Standby Fee per KWH: $0.000150

(**$0.000160** including Sales and Use Tax as provided in Rider SUT)

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 49**

Rider NGC
Non-utility Generation Charge

APPLICABILITY: Rider NGC provides a non-utility generation charge ("NGC") applicable to all KWH usage of any Full Service Customer or Delivery Service Customer. Effective September 1, 2004, Rider MTC ("Market Transition Charge") is renamed Rider NGC to comply with the BPU Final Order dated May 17, 2004 (Docket Nos. ER02080506, etc.) that "the MTC shall be discontinued and renamed the NGC" for Customer billing purposes.

Effective August 1, 2003, the Company recovers through the MTC charge, the MTC deferred balance which includes: (1) BPU-approved costs incurred during the transition to a competitive retail market and under-recovered during the period from August 1, 1999 through July 31, 2003; and (2) all BPU-approved costs associated with committed supply energy, capacity and ancillary services, net of all revenues from the sale of the committed supply in the wholesale market (Docket Nos. EX01110754 and EX01050303, etc.) Carrying cost shall be computed on a monthly basis at the applicable BPU-approved interest rate on the average net-of-tax over or under-recovered balance of the MTC, compounded annually.

Effective August 1, 2003, the composite MTC Factor shall be $0.011013 per KWH (excluding SUT), which includes the interim recovery of MTC deferred balance as of July 31, 2003, until the BPU's decision on the securitization of the MTC deferred balance.

Effective June 1, 2005, the composite MTC Factor shall be reduced to $0.010614 per KWH (excluding SUT), which includes the anticipation of the savings to be realized from the securitization of a portion of the MTC deferred balance as of July 31, 2003 ("Deferred BGS Transition Costs") pending the BPU approval. By Order dated June 8, 2006, the BPU approved the securitization of Deferred BGS Transition Costs.

Effective December 6, 2006, the composite MTC/NGC Factor shall be $0.015492 per KWH (excluding SUT), which includes an increase in the NGC Factor of $0.004878 per KWH.

Effective March 1, 2011, the composite MTC/NGC Factor shall be $0.007687 per KWH (excluding SUT), which includes a decrease in the NGC Factor of $0.007805 per KWH.

Effective March 1, 2012, the composite MTC/NGC Factor shall be $0.002839 per KWH (excluding SUT), which includes a decrease in the NGC Factor of $0.004848 per KWH.

Effective February 2, 2015, the composite MTC/NGC Factor shall be $0.003750 per KWH (excluding SUT), which includes an increase in the NGC Factor of $0.000911 per KWH.

Effective September 1, 2016, the composite MTC/NGC Factor shall be $0.005012 per KWH (excluding SUT), which includes an increase in the NGC Factor of $0.001262 per KWH. By Board Order dated May 31, 2017 (Docket No. ER16101046), the Board approved no change to this Factor for the 2015 NGC Filing.

Effective June 10, 2017, the composite MTC/NGC Factor shall be $0.001527 per KWH (excluding SUT), which includes a decrease in the NGC Factor of $0.001548 per KWH and the OC-TBC and OC-MTC-Tax associated with the securitization of Oyster Creek at zero rate. By Board Order dated September 17, 2018 (Docket No. ER17030306), the Board approved no change to this Factor for the 2016 NGC Filing.

Effective November 1, 2018, the composite MTC/NGC Factor shall be $0.000451 per KWH (excluding SUT), which includes a decrease in the NGC Factor of $0.001076 per KWH. By Board Order dated June 12, 2019 (Docket No. ER18090977), the Board approved no change to this Factor for the 2017 NGC Filing.

Effective January 1, 2020, the composite MTC/NGC Factor shall be $0.000105 per KWH (excluding SUT), which includes a decrease in the NGC Factor of $0.000346 per KWH. By Board Order dated December 2, 2020 (Docket No. ER20060473), the Board approved no change to this Factor for the 2019 NGC Filing.

Effective November 15, 2021, the MTC/NGC Factor shall be -$0.000215 per KWH (excluding SUT), with the DB-TBC and DB-MTC-Tax associated with the securitization of Deferred BGS Transition Costs at zero Rate.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Superseding Original Sheet No. 50**

Rider NGC
Non-utility Generation Charge

For billing purposes, the composite MTC/NGC Factor of -$0.000215 per KWH shall be applied to all KWH usage of any Full Service Customer or Delivery Service Customer as follows:

Voltage Adjusted MTC Charges per KWH (renamed NGC Charges per KWH)		Including SUT
Secondary Voltages	**-$0.000219**	**-$0.000234**
(Applicable to Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED)		
Primary Voltages	**-$0.000208**	**-$0.000222**
(Applicable to Service Classification GP)		
Transmission Voltages	**-$0.000204**	**-$0.000218**
High Tension Service (230 KV)	**-$0.000200**	**-$0.000213**
(Applicable to Service Classification GT)		

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 51**

Rider NGC
Non-utility Generation Charge

Securitization of Oyster Creek

On February 6, 2002, the BPU approved and issued a Bondable Stranded Costs Rate Order ("Oyster Creek Rate Order") (Docket No. EF99080615) authorizing the issuance and sale of up to $320 million aggregate principal amount of transition bonds to recover certain bondable stranded costs related to the investment in the Oyster Creek Nuclear Generating Station, the imposition of a non-bypassable Transition Bond Charge ("OC-TBC") for the recovery of such costs and the related Market Transition Charge-Tax ("OC-MTC-Tax). The bondable stranded costs are defined in the Oyster Creek Rate Order and include: 1) the capital reduction costs, 2) the upfront transaction costs and 3) the ongoing transition bond costs.

Effective June 11, 2002, the MTC included an OC-TBC of $0.001921 per KWH and an OC-MTC-Tax of $0.000505 per KWH (or $0.002036 per KWH and $0.000535 per KWH including SUT, respectively). The OC-TBC and OC-MTC-Tax are governed by the provisions of the Oyster Creek Rate Order and are subject to periodic true-ups, at least annually but not more frequently than quarterly, except monthly true-ups are permitted in the last year before the scheduled maturity of the transition bonds and continuing until final maturity, as provided in the Oyster Creek Rate Order.

On February 28, 2017, a true-up letter was filed with the BPU in accordance with the provisions in the Oyster Creek Rate Order. Effective May 1, 2017 through May 6, 2017, the OC-TBC and OC-MTC-Tax shall be $0.001198 per KWH and $0.000739 per KWH, respectively (or $0.001280 per KWH and $0.000790 per KWH including SUT, respectively). Effective May 7, 2017, the OC-TBC and OC-MTC-Tax shall be at zero.

Securitization of Deferred BGS Transition Costs

By Order dated June 8, 2006, the BPU approved and issued a Bondable Stranded Costs Rate Order ("Deferred BGS Transition Costs Rate Order") (Docket No. ER03020133) authorizing the issuance and sale of $182.4 million aggregate principal amount of transition bonds to recover the Company's net of tax deferred basic generation service transition costs incurred during the transition period from August 1, 1999 through July 31, 2003, the imposition of a non-bypassable Transition Bond Charge ("DB-TBC") for the recovery of such costs and the related Market Transition Charge-Tax ("DB-MTC-Tax"). The bondable stranded costs are defined in the Deferred BGS Transition Costs Rate Order and include: 1) the upfront transaction costs and 2) the ongoing transition bond costs.

Effective August 10, 2006, the NGC included a DB-TBC of $0.001230 per KWH and a DB-MTC-Tax of $0.000572 per KWH (or $0.001316 per KWH and $0.000612 per KWH including SUT, respectively). The DB-TBC and DB-MTC-Tax are governed by the provisions of the Deferred BGS Transition Costs Rate Order and are subject to periodic true-ups, at least annually but not more frequently than quarterly, and continuing until final maturity, as provided in the Deferred BGS Transition Costs Rate Order.

On February 28, 2021, a true-up letter was filed with the BPU in accordance with the provisions in the Deferred BGS Transition Costs Rate Order. Effective May 1, 2021 through May 10, 2021, the DB-TBC and DB-MTC-Tax shall continue to be $0.000735 per KWH and $0.000321 per KWH, respectively (or $0.000784 per KWH and $0.000342 per KWH including SUT, respectively). Effective May 11, 2021, the DB-TBC and DB-MTC-Tax shall be at zero.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III Original Sheet No. 52

Rider NGC
Non-utility Generation Charge

St. Lawrence Hydroelectric Power

At the November 9, 2004 agenda meeting, the BPU verbally approved, among other things, the Public Power Association of New Jersey ("PPANJ") as Bargaining Agent for the State of New Jersey to renegotiate with the New York Power Authority ("NYPA"), on the allocation of service tariff capacity and associated energy produced at the St. Lawrence/FDR project (In the Matter of the Allocation of St. Lawrence Hydroelectric Power to the State of New Jersey Docket No. EO04101124).

On December 21, 2004, the PPANJ filed with the BPU the following documents associated with the St. Lawrence Hydroelectric Power matter: 1) Agreement for Electric Service Investor Owned Utility Between the PPANJ and JCP&L, PSE&G, Rockland Electric and Atlantic City Electric Company; 2) Agreement Governing Administration of NYPA Power ("Administration Agreement"); and 3) PPANJ for State of New Jersey Service Tariff Capacity and Associated Energy.

Pursuant to the Administration Agreement, the Company, as Nominal Recipient of the Investor-Owned Electric Utilities' share of St. Lawrence/FDR project, is responsible to deliver and distribute the capacity and associated energy as Basic Generation Service to residential Customers as designated by the BPU. In addition, the Company is responsible to distribute to each of the Investor-Owned Electric Utilities the Net Economic Benefits calculated according to the Rate Schedule attached to the Administration Agreement. Each of the Investor-Owned Electric Utilities shall allocate the Net Economic Benefits distributed to it to its residential Customers through the Investor-Owned Electric Utility's applicable clause through which it recovers non-utility generation costs, or other appropriate rate mechanism if no such clause exists, in a manner that ensures that such benefits flow exclusively to residential Customers.

The Company, in its role as Nominal Recipient of the St. Lawrence/FDR project, advises the Investor-Owned Electric Utilities of their respective allocation of the Net Economic Benefits for the period started January 1, 2019 through January 31, 2020. JCP&L's share of the Net Economic Benefits totaled $137,272.61.

Effective June 1, 2020 through May 31, 2021, a St. Lawrence Hydroelectric Power **credit** of **$0.000015** per KWH **($0.000016** per KWH including SUT) will be combined with the Secondary Voltages Adjusted NGC Charge applicable to Service Classifications RS, RT and RGT. Such combined NGC Charge shall be applied to all KWH usage of any Full Service or Delivery Service residential Customers.

Effective February 1, 2020, St. Lawrence Allocation shall be exclusively assigned to the municipally owned utilities and rural electric cooperative in New Jersey. The Company ceases to receive any Net Economic Benefits of St. Lawrence Project's allocation.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 53**

Rider SBC
Societal Benefits Charge

APPLICABILITY: Rider SBC provides a charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer. The charges that may be included in calculating the SBC include demand side management costs (Rider DSF), manufactured gas plant remediation costs (Rider RAC), uncollectible costs (Rider UNC), and universal service fund costs (Rider USF), in accordance with the New Jersey Electric Discount and Energy Competition Act. The current SBC includes the following charges per KWH:

		Including SUT
Rider DSF	**$0.003280**	**$0.003497**
Rider RAC	**$0.000806**	**$0.000859**
Rider UNC	**$0.000352**	**$0.000375**
Rider USF	**$0.004228**	**$0.004508**

Carrying costs on unamortized balances of demand side management costs, nuclear decommissioning costs, manufactured gas plant remediation costs, uncollectible costs and universal service fund costs shall be calculated in accordance with the terms of Rider DSF, Rider RAC, Rider UNC and Rider USF, respectively.

Effective July 15, 2026, the SBC shall be applied to all KWH usage for billing purposes as follows:

		Including SUT
Total SBC:	**$0.008666**	**$0.009239**

Beginning January 1, 2011, with the exception of universal service fund costs component, all over- and under-recoveries of individual SBC components are to be applied to under- or over-recoveries of other SBC components as of each December 31.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 54**

Rider DSF
Demand Side Factor

APPLICABILITY: Rider DSF provides a charge for costs associated with New Jersey Clean Energy Program. The DSF is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

DSF = $0.003280 per KWH ($0.003497 per KWH including SUT)

Demand Side Factor costs include carrying costs on any unamortized balances of such costs at the applicable interest approved by the BPU in its Final Order dated May 17, 2004 (Dockets Nos. ER02080506, et al.), such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 55**

Rider RAC
Remediation Adjustment Clause

APPLICABILITY: Rider RAC determines a Remediation Adjustment in accordance with the formula set forth below. The factor is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

The calculated RAC rate shall be prepared by the Company and filed with the BPU annually by the end of December with a requested effective date of June 1 of the subsequent year. Rider RAC provides for the recovery of manufactured gas plant remediation costs (net of insurance and other recoveries) over rolling seven year periods, including carrying costs on the unamortized balance. Carrying cost is calculated on a monthly basis at an interest rate equal to the rate on seven-year constant maturity Treasuries, as shown in the Federal Reserve Statistical Release on or closest to January 1 of each year, plus sixty basis points, compounded annually as of January 1 of each year.

CALCULATION OF THE REMEDIATION ADJUSTMENT CLAUSE FACTOR:

1) By using the following formula:

   RAC = Recoverable Cost / Sales

2) Where the terms are defined as follows:

   RAC = The Remediation Adjustment Clause factor in cents per KWH to be applied to all applicable retail KWH sales.

   Recoverable Cost = Manufactured Gas Plant remediation expenses (net of insurance and other recoveries) amortized over rolling seven year periods. The cost includes carrying costs on any unamortized balance of remediation costs, net of associated deferred tax balance, at an annual interest rate stated above.

   Sales = The Company's forecasted retail KWH sales.

3) Effective July 15, 2026, the RAC computation is as follows ($ Millions):

   RAC = $15.454 / 19,185,264 MWH = $0.000806 per KWH
   ($0.000859 per KWH including SUT)

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original. Sheet No. 56**

Rider UNC
Uncollectible Accounts Charge

APPLICABILITY: Rider UNC provides a charge for costs associated with uncollectible accounts recorded in FERC account 904 (Uncollectible Accounts). The UNC is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

UNC = $0.000352 per KWH ($0.000375 per KWH including SUT)

Uncollectible costs include carrying costs on any unamortized balances of such costs at the applicable interest rate approved by the BPU in its Final Order dated May 17, 2004 (Docket Nos. ER02080506, et al.). Such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 57**

Rider USF
Universal Service Fund Costs Recovery

APPLICABILITY: Rider USF provides a charge for costs associated with the state-mandated Universal Service Fund ("USF") to assist certain Customers as defined by the BPU. The USF is included in the Societal Benefits Charge and is applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

Effective October 1, 2025, the USF provided below consists of an USF rate of $0.003496 per KWH and a Lifeline rate of $0.000732 per KWH ($0.003728 per KWH and $0.000780 per KWH including SUT, respectively), pursuant to the BPU Order dated September 25, 2025 (Docket No. ER25060371).

USF = $0.004228 per KWH ($0.004508 per KWH including SUT)

Universal Service Fund costs shall accrue interest on any over or under recovered balances of such costs at the interest rate based on a two-year constant maturity Treasuries as published in the Federal Reserve Statistical Release on the first day of each month (or the closest day thereafter on which rates are published), plus sixty basis points, but shall not exceed the Company's overall rate of return as approved by the BPU. Such interest rate shall be reset each month. The interest calculation shall be based on the net of tax beginning and end average monthly balance, consistent with the methodology in the Board's Final Order dated May 17, 2004 (Docket No. ER02080506 et al.), accrue monthly with an annual roll-in at the end of each reconciliation period.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 58**

Rider QFS
Cogeneration and Small Power Production Service

AVAILABILITY: Rider QFS specifies the conditions under which the Company will purchase electricity from a "Qualifying Facility" ("QF") to the extent required to do so by 18 C.F.R. §292.309, applicable orders from the Federal Energy Regulatory Commission ("FERC"), including Order No. 872, 172 FERC ¶ 61, 041, and under Section 210 of the Public Utilities Regulatory Policies Act of 1978. When required as aforesaid, Rider QFS is available to Customers taking service under Service Classifications GS, GST, GP and GT. QF installations must conform to, and are responsible for all costs associated with, the Company's General Interconnect Requirements for Customer's Generation, according to any applicable installation specifications. (See Part II, Section 10)

QF INSTALLATIONS WITH MORE THAN 1000 KW GENERATING CAPACITY

Such installations shall negotiate with the Company for specific contract arrangements to determine the price, term and conditions to delivered energy and capacity, where applicable; provided however, that in no event shall payments to the QF installation under this tariff exceed the revenues the Company receives from PJM (or its successor), net of PJM penalties and charges. Such contracts are subject to BPU approval.

QF INSTALLATIONS WITH 1000 KW OR LESS GENERATING CAPACITY

Service Charge: $40.00 monthly

Energy Payment: Based on actual real-time PJM load weighted average Residual Metered Load Aggregate Locational Marginal Price (LMP) for the JCP&L Transmission Zone at the time when the QF installation delivers energy to the Company.

Capacity Payment: Deliveries from a QF installation that qualify as a PJM Capacity Resource may receive capacity payments when the installed capacity of the QF installation exceeds 100 kW and meets the reliability criteria set forth in PJM Manual 18 (See www.pjm.com), as it may change from time to time. The Capacity Payment, if and as applicable, will be equal to the capacity revenues that the Company receives from PJM for selling such capacity into the Reliability Pricing Model (RPM) capacity auction prior to delivery, adjusted for all other PJM penalties and charges assessed to the Company by PJM arising from, among other things, non-performance or unavailability of the QF installation. QF installations requesting capacity payments must execute an agreement with the Company authorizing the Company to offer such capacity into the PJM market, including terms and conditions of such sale, and including any required security. Any losses experienced by the Company resulting from a QF installation's failure to perform shall be recovered under its Non-utility Generation Charge.

Energy Payment and Capacity Payment, if any, net of Service Charge, shall be determined monthly on an after-the-fact basis, and made within 90 days of the QF meter reading date.

METERING COSTS: QF Customers shall pay all metering equipment and related costs as required by the Company and/or by PJM.

INTERCONNECTION COSTS: QF Customers shall pay interconnection costs (see Part II, Section 4.05) and any line extension costs required to interconnect the QF to the Company's facilities.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 59**

Rider QFS
Cogeneration and Small Power Production Service

LIMITATION ON ENERGY PURCHASES: The Company may refuse to purchase energy from a QF when:

(a) The Company's distribution or transmission circuits are loaded to capacity and further energy would cause an overload. Such refusal to purchase may occur on an instantaneous basis.

(b) An emergency occurs on that part of the Company's system interconnected with the QF such that there would be no means of delivering the energy to the remainder of the Company's system. Such refusal to purchase may also occur on an instantaneous basis.

(c) Customer has failed to provide documentation of QF certification with F.E.R.C. as required by the Company.

(d) Customer has an account arrearage.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 60**

Rider STB
Standby Service
(Applicable to Service Classifications GS, GST, GP and GT)

AVAILABILITY: Rider STB specifies the conditions under which Customers with qualifying cogeneration or small power production facilities may obtain Standby Service under this Rider when such facilities are used to meet the Customer's load requirements. The terms of this Rider shall not be available in any month, however, when the Customer's Generation Availability (GA) for the current month does not exceed 50%.

STANDBY DEMAND CHARGE: The terms of this Rider: 1) modify the Determination of Demand and waive the Minimum Demand Charge of the applicable service classification; and 2) impose a Standby Demand Charge determined in accordance with the following calculations and definitions:

SDC=>[(DR*BD)+(SR*<MM or AG)] or [SR*CD]

Which means that the Standby Demand Charge is equal to the greater of:
(1) DR times BD, plus SR times lesser of MM or AG; or
(2) SR times CD

DEFINITIONS:

BD = Billing Demand KW
= >[MM - AG] or [0]
Which means that the Billing Demand is equal to MM - AG, but not less than zero

MM = Maximum Monthly facility on-peak KW load
Which is the maximum coincident 15-minute on-peak load supplied by the Customer's generation plus (or minus) the load delivered by (or furnished to) the Company.

AG = Annual Average Generation on-peak
= Current and preceding eleven months average of [on-peak KWH produced / (260 hours - SM)]
Which means taking the average of each monthly on-peak Average Generation from the current and preceding eleven months. Average Generation is calculated by taking the monthly on-peak KWH produced / (260 hours – SM)

DR = Demand Rate per KW of applicable service classification

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 61**

Rider STB
Standby Service
(Applicable to Service Classifications GS, GST, GP and GT)

SR = Standby Rate per KW (including SUT)
= **$5.64** for Service Classifications GS & GST
= **$3.20** for Service Classifications GP
= **$1.10** for Service Classifications GT

CR = Capacity Rating of generation facility

CD = Contract Demand
= <[CR] or [>(estimated MM) or (>MM most recent 12 months)]
Which means that the Contract Demand is equal to the lesser of:
(1) CR; or
(2) the greater of: (a) estimated MM; or (b) highest MM of most recent 12 months

GA = Generation Availability
= AG / CD

SM = Scheduled maintenance hours
Applicable only for Customers receiving service under this rider as of February 25, 1993. The number of such hours may be reduced up to the amount of mutually agreed upon scheduled maintenance hours, but are not to exceed the amount actually incurred. A maximum of two 2-week periods may be allowed per year during the billing months of April, May, June, October, November or December and must be scheduled 6-months in advance. Each maintenance period may occur only during a single billing period.

260 hours = Average monthly on-peak hours
= 52 weeks x 5 days x 12 on-peak hours ÷12 months

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 62**

Rider CBT
Corporation Business Tax

APPLICABILITY: In accordance with P.L. 1997, c. 162 (the "energy tax reform statute"), provision for the New Jersey Corporation Business Tax (CBT) as it applies to non-production related revenues has been included in all rate schedules. The energy tax reform statute exempts the following Customers from the CBT provision, and when billed to such Customers, the rates otherwise applicable under this tariff shall be reduced by the provision for the CBT (and related New Jersey Sales and Use Tax) included therein:

1. Franchised providers of utility services (gas, electricity, water, waste water and telecommunications services provided by local exchange carriers) within the State of New Jersey.

2. Cogenerators in operation, or which have filed an application for an operating permit or a construction permit and a certificate of operation in order to comply with air quality standards under P.L 1954, c. 212 (C.26:2C-1 et seq.) with the New Jersey Department of Environmental Protection, on or before March 10, 1997.

3. Special contract Customers for whom a Customer-specific tax classification was approved by a written Order of the New Jersey Board of Public Utilities prior to January 1, 1998.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 63**

Rider SUT
Sales and Use Tax

APPLICABILITY: In accordance with P.L. 1997, c. 162 (the "energy tax reform statute"), as amended by P.L. 2016, c. 57, provision for the New Jersey Sales and Use Tax ("SUT") has been included in all charges applicable under this tariff by multiplying the charges that would apply before application of the SUT by the factor 1.06625.

A. The energy tax reform statute exempts the following Customers from the SUT provision, and when billed to such Customers, the charges otherwise applicable under this tariff shall be reduced by the provision for the SUT included therein:

1. Franchised providers of utility services (gas, electricity, water, waste water and telecommunications services provided by local exchange carriers) within the State of New Jersey.
2. Cogenerators in operation, or which have filed an application for an operating permit or a construction permit and a certificate of operation in order to comply with air quality standards under P.L 1954, c. 212 (C.26:2C-1 et seq.) with the New Jersey Department of Environmental Protection, on or before March 10, 1997.
3. Special contract Customers for which a Customer-specific tax classification was approved by a written Order of the New Jersey Board of Public Utilities prior to January 1, 1998.
4. Agencies or instrumentalities of the federal government.
5. International organizations of which the United States of America is a member.

B. The Business Retention and Relocation Assistance Act (P.L. 2004, c. 65) and subsequent amendment (P.L. 2005, c. 374) exempts the following Customers from the SUT provision, and when billed to such Customers, the charges otherwise applicable shall be reduced by the provision for the SUT included therein:

1. A qualified business that employs at least 250 people within an enterprise zone, at least 50% of whom are directly employed in a manufacturing process, for the exclusive use or consumption of such business within an enterprise zone, and
2. A group of two or more persons: (a) each of which is a qualified business that are all located within a single redevelopment area adopted pursuant to the “Local Redevelopment and Housing Law,” P.L.1992, c.79 (C.40A:12A-1 et seq.); (b) that collectively employ at least 250 people within an enterprise zone, at least 50% of whom are directly employed in a manufacturing process; (c) are each engaged in a vertically integrated business, evidenced by the manufacture and distribution of a product or family of products that, when taken together, are primarily used, packaged and sold as a single product; and (d) collectively use the energy and utility service for the exclusive use or consumption of each of the persons that comprise a group within an enterprise zone.
3. A business facility located within a county that is designated for the 50% tax exemption under section 1 of P.L. 1993, c. 373 (C.54:32B-8.45) provided that the business certifies that it employs at least 50 people at that facility, at least 50% of whom are directly employed in a manufacturing process, and provided that the energy and utility services are consumed exclusively at that facility.

A business that meets the requirements in B.1., B.2. or B.3. above shall not be provided the exemption described in this section until it has complied with such requirements for obtaining the exemption as may be provided pursuant to P.L.1983, c.303 (C.52:27H-60 et seq.) and P.L.1966, c.30 (C.54:32B-1 et seq.) and the Company has received a sales tax exemption letter issued by the New Jersey Department of Treasury, Division of Taxation.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 64**

Rider RRC
RGGI Recovery Charge

APPLICABILITY: Rider RRC provides a charge for the costs associated with demand response/energy efficiency/renewable energy programs directed by the BPU as detailed below. The RGGI Recovery Charge (RRC) is applicable to all KWH usage of any Full Service Customer or Delivery Service Customer, as follows

For service rendered effective January 1, 2025:

RRC = $0.004435 per KWH ($0.004729 per KWH including SUT)

The above RRC provides recovery for the followings:

Solar Renewable Energy Certificates Financing Program (SREC I & II)

Pursuant to BPU Orders dated March 27, 2009 and September 16, 2009 (Docket No. EO08090840) approving an SREC-based financing program (SREC I), pursuant to BPU Order dated December 18, 2013 (Docket No. EO12080750) approving the SREC II, and pursuant to BPU Order dated December 20, 2019 (Docket No. ER19070806) approving the Stipulation of Settlement, the Company shall include an SREC I & II Rate of **$0.000007** per kWh (**$0.000007** per kWh including SUT) in RRC effective January 1, 2024.

Transition Renewable Energy Certificate Incentive Program (TREC Program)

On December 6, 2019, the Board issued an Order in Docket No. QO19010068 ("December 6, 2019 Order"), establishing a transition renewable energy certificate ("TREC") program to be implemented upon the attainment of 5.1% of the retail electric sales in the State being from solar. Solar projects that become operational after the State's attainment of the 5.1% milestone but prior to the implementation of a successor solar program will be eligible to participate in the TREC Program, as determined by the Board. The December 6, 2019 Order required the New Jersey Electric Distribution Companies ("EDCs") to purchase all TRECs generated and authorized the EDCs to recover their reasonable and prudent costs incurred for the purchase of TRECs and the fees charged by a TREC Administrator (generally, "TREC Program Costs"). The December 6, 2019 Order further provided that "[r]ecovery shall be based on each EDC's proportionate share of retail electric sales."

The TREC Rate recovers JCP&L's proportional share of TREC Program Costs, including, but not limited to, those costs associated with the purchase of TRECs, fees charged by the TREC Administrator, and any additional costs or expenses incurred by JCP&L as a result of the Company's participation in or implementation of the TREC program.

The TREC Rate for all Customer classes is **$0.001965** per kWh (**$0.002095** per kWh including SUT), effective January 1, 2024.

Solar Successor Incentive Program (SuSI Program)

On July 28, 2021, the Board issued an order establishing the Solar Successor Incentive ("SuSI") program ("SuSI Order") pursuant to the New Jersey Clean Energy Act and the Solar Act of 2021. The SuSI Order established a new renewable energy certificate, SREC-IIs, and required that the New Jersey Electric Distribution Companies ("EDCs") purchase all SREC-IIs generated and authorized the EDCs to recover their reasonable and prudent costs for SREC-II procurement and SREC-II Administrator fees (generally, "SuSI Program Costs"). The SuSI Order further provided that "[r]ecovery shall be based on each EDC's proportionate share of retail electric sales."

The SuSI Rate recovers JCP&L's proportional share of SuSI Program Costs, including, but not limited to, those costs associated with the purchase of SREC-IIs, fees charged by the SREC-II Administrator, and any additional costs or expenses incurred by JCP&L as a result of the Company's participation in or implementation of the SuSI program.

The SuSI Rate for all Customer classes is **$0.000254**/kWh (**$0.000271**/kWh including SUT), effective January 1, 2024.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 65**

Rider RRC
RGGI Recovery Charge

Community Solar Pilot Program (CSP)
Pursuant to N.J.S.A. 48:3-87.11, the Board established a Community Solar Pilot Program. The CSP Rate recovers JCP&L's costs and expenses associated with its implementation of and compliance with the Community Solar Pilot Program, including, but not limited to, recovery of the full value of the cost of community solar credits issued to participating customers, the cost of modifying the Company's systems to implement billing changes for community solar, and incremental administrative costs associated with JCP&L's implementation of and compliance with the Community Solar Pilot Program, to the extent not otherwise recovered in rates. The CSP Rate for all customers classes **$0.000000**/kWh **($0.000000**/kWH including SUT), effective August 1, 2023.

Energy Efficiency and Conservation Program (EE&C)
Pursuant to the BPU Order dated June 10, 2020 directing New Jersey's electric and natural gas companies to establish programs that reduce the use of electricity and natural gas within their territories and the BPU Order dated April 27, 2021 approving the Stipulation of Settlement, the Company shall include a EE&C Charge in RRC effective July 1, 2021. The EE&C Charge provides for recovery of revenue requirements associated with Energy Efficiency and Peak Demand Reduction Programs as approved by the BPU.

Effective January 1, 2024, EE&C rate for service classification is as follows:
EE&C = $0.000929 per KWH ($0.000991 per KWH including SUT)

Energy Efficiency and Conservation Program (EE&C2) – Second Triennium
Pursuant to the BPU Order dated July 26, 2023 directing New Jersey's electric and natural gas companies to propose second triennium programs that reduce the use of electricity and natural gas within their territories and the BPU Order dated October 30, 2024 approving the Stipulation of Settlement, the Company shall include an EE&C2 Charge in RRC effective January 1, 2025. The EE&C2 Charge provides for recovery of revenue requirements associated with Energy Efficiency, Peak Demand Reduction, and Building Decarbonization Programs as approved by the BPU.

Effective January 1, 2025, EE&C2 rate for service classification is as follows:
EE&C2 = $0.001280 per KWH ($0.001365 per KWH including SUT)

The Company will submit to the BPU annually an application to recover the revenue requirements for the forthcoming Program Year starting July 1st of each year and ending June 30th of the following year, except for Program Year 4, which runs from January 1, 2025 through June 30, 2025, pursuant to the BPU Order dated October 25, 2023. Pursuant to the BPU Order dated October 30, 2024, the revenue requirements will include a return of and on EE&C program investments and a reconciliation of actual revenues with actual costs.

The RRC costs shall accrue interest on any over or under recovered balances of such costs at the interest rate based on a two-year constant maturity Treasuries as published in the Federal Reserve Statistical Release on the first day of each month (or the closest day thereafter on which rates are published), plus sixty basis points, but shall not exceed the Company's overall rate of return as approved by the BPU. Such interest rate shall be reset each month. The interest calculation shall be based on the net of tax beginning and end average monthly balance, consistent with the methodology in the Board's Final Order dated May 17, 2004 (Docket No. ER02080506 et al.), compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

The Company will make annual filings to true-up the RRC on or before February 1 of each calendar year and will request rate changes, if any, to be implemented on July 1 of the filing year.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 66**

Rider ZEC
Zero Emission Certificate Recovery Charge

APPLICABILITY: The Zero Emission Certificate Recovery Chare ("Rider ZEC" or "ZEC Charge") provides a charge for the recovery of costs associated with the Zero Emission Certificate Program directed by the Board of Public Utilities ("BPU" or "Board") as detailed below. The ZEC Charge is applicable to all kWh usage of any Full Service Customer or Delivery Service Customer.

Per KWH		Including SUT
ZEC Charge	$0.000000	$0.000000
ZEC Reconciliation Charge	($0.004000)	($0.004265)
Total ZEC Charge	(**$0.004000)**	**($0.004265)**

Pursuant to the BPU's Zero Emission Certificate Charge Order dated November 19, 2018 in Docket No. EO18091002, the Board approved the implementation of a non-bypassable, irrevocable ZEC Charge of $0.004000 per KWH for all customers. The ZEC Charge reflects the emission avoidance benefits of the continued operation of selected nuclear plants as determined in L. 2018, c.16 (the "ZEC Law"). The ZEC Charge has been set at the rate specified in the ZEC Law and may be adjusted periodically by the Board, in accordance with the methodology provided for in the ZEC law.

In accordance with the ZEC Law, the proceeds of the ZEC Charge will be placed in a separate account, which amount the Company may use for general corporate purposes, with interest applied at the Company's short-term borrowing rate as calculated each month, and will be used solely to purchase ZECs and to reimburse the Board for its reasonable, verifiable costs incurred to implement the ZEC program. Refunds will be provided to the customers served under each of the Company's rate schedules in proportion to the ZEC Charge revenues contributed by the rate schedule.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 67**

Rider EGCC
Electric Generation/Capacity Cost
(Applicable to Service Classifications RS, RT and RGT)

APPLICABILITY: The Electric Generation/Capacity Cost Rider ("Rider EGCC") provides for a bill credit and charge to mitigate the increase in generation supply cost during July and August 2025 to all Full Service and Delivery Service residential customers under Service Classification RS, RT and RGT.

Bill Credit/Charge Per Billing Month (includes Sales and Use Tax as provided in Rider SUT)

	Electric Generation/Capacity Cost Deferral
July and August of 2025 - Credit	$30

	Electric Generation/Capacity Cost Deferral Recovery
September 2025 to February 2026 - Charge	$10

The Rider EGCC deferred balance shall be tracked every month without carrying charges. The balance of the EGCC regulatory asset as of March 1, 2026 will be rolled into the Non-Utility Generation Charge (NGC) Rider clause balance for recovery.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 68**

Rider RP
JCP&L Reliability Plus Charge

APPLICABILITY: Rider RP provides for full and timely recovery of revenue requirements associated with reliability infrastructure investment projects subject to the Infrastructure Investment and Recovery regulations pursuant to N.J.A.C. 14:3-2A.1 *et seq.* and as approved by the BPU Order dated May 8, 2019 in Docket No. EO18070728.

The JCP&L Reliability Plus (RP) Charge is applicable to Service Classifications RS (Residential Service), RT (Residential Time-of-Day), RGT (Residential Geothermal & Heat Pump), GS (General Service Secondary), GST (General Service Secondary Time-of-Day), GP (General Service Primary), GT (General Service Transmission), OL (Outdoor Lighting), SVL (Sodium Vapor Street Lighting), MVL (Mercury Vapor Street Lighting), ISL (Incandescent Street Lighting) and LED (LED Street Lighting) and for all usage (KWH, KW or per Fixture) of any Full Service Customer or Delivery Service Customer, as follows:

Service Classification	RP Charge (Including SUT)	
RS	$0.000000	per KWH
RT/RGT	$0.000000	per KWH
GS	$0.000000	per KWH
GST	$0.00	per KW
GP	$0.00	per KW
GT	$0.00	per KW
Lighting (OL, SVL, MVL, SVL and LED)	$0.00	per Fixture

The Company will make periodic filings to reset the RP Charges. The initial recovery period will include actual capital investments with in-service dates between June 1, 2019 and November 30, 2019 and will be filed no later than September 15, 2019 with an effective date on or before March 1, 2020. All subsequent filings will adhere to the Company's recovery periods as approved in the above referenced BPU Order and in accordance with N.J.A.C. 14:3-2A.1 *et seq.*

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 69**

Rider LRAM
JCP&L Lost Revenue Adjustment Mechanism Charge

APPLICABILITY: The Lost Revenue Adjustment Mechanism Charge ("Rider LRAM" or "LRAM Charge") provides for recovery of the revenue impact of sales losses demonstrated to have resulted from the Company's Energy Efficiency and Peak Demand Reduction Programs, subject to regulations pursuant to N.J.S.A. 48:3-98. 1(a)(1) and as approved by the BPU Order.

The JCP&L LRAM Charge is applicable to Service Classifications RS (Residential Service), RT (Residential Time-of-Day), RGT (Residential Geothermal & Heat Pump), GS (General Service Secondary), GST (General Service Secondary Time-of-Day), GP (General Service Primary), GT (General Service Transmission), OL (Outdoor Lighting), SVL (Sodium Vapor Street Lighting), MVL (Mercury Vapor Street Lighting), ISL (Incandescent Street Lighting) and LED (LED Street Lighting) and for all usage (KWH and KW) of any Full Service Customer or Delivery Service Customer, as follows:

LRAM Charge effective February 1, 2026

Service Classification	LRAM Charge (Including SUT)	
RS	$0.000971	per KWH
RT/RGT	$0.000934	per KWH
GS	$0.001001	per KWH
GST	$0.29	per KW
GP	$0.21	per KW
GT	$0.12	per KW
Lighting (OL, SVL, MVL, SVL and LED)	$0.003781	per KWH

The Company will submit to the BPU as soon as practicable after the data becomes available for each year to recover the lost distribution revenue the Company's Energy Efficiency and Peak Demand Reduction Programs for the preceding year ended June 30th. The lost distribution revenue in each filing will be considered verified once the underlying energy savings have been verified through the Evaluation Measurement & Verification process undertaken by the Company's independent evaluator, subject to BPU review. Any adjustment of the amount of savings used to determine lost revenue recovery resulting from the verification process, but not completed by the time of filing, will be included in the following year's reconciliation. Within each rate filing, there will be a reconciliation of actual revenues received compared to the approved LRAM amortization, including carrying costs. The applicable carrying cost is calculated on a monthly basis at an interest rate equal to the rate on two-year constant maturity Treasuries, as show in the Federal Reserve Statistical Release on or closest to January 1 of each year, plus sixty basis points, compounded annually as of January 1 of each year. All subsequent filings will adhere to the Company's recovery periods as approved by the Board.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 70**

Rider EV
ELECTRIC VEHICLE CHARGER RIDER

The EV Driven Program ("Program") is comprised of four (4) subprograms to incentivize EV adoption throughout the JCP&L service territory, and thereby to support the attainment of the State's goals for EV adoption and the reduction of greenhouse gas ("GHG") emissions. These subprograms include: 1) Residential Customer Sub-program; 2) Mixed-Use Commercial Sub-program; 3) Direct Current ("DC") Fast Charger ("DCFC") Public Charging Subprogram; and 4) Consumer Education and Outreach initiative. All Program incentives and Program initiatives contained within this rider are subject to the Terms established by JCP&L, available at http://www.jcp-l.com/evdriven, and are subject to modification by the Company.

The Program will commence on July 15, 2022 and will terminate on July 15, 2026, or earlier if the budgeted funds for the Program, or any individual subprogram, are exhausted. The Company does reserve the right to extend the Program with BPU approval.

1) Electric Vehicle Charger Off-Peak Credit

APPLICABILITY: Available to new and existing Residential and Multi-Family Customers being served on Service Classification RS, RT, RGT, GS who install a Company-qualified smart Electric Vehicle ("EV") Level 2 ("L2") charger ("Eligible Customer"). This provision within Rider EV is voluntary and offers qualified Customers the opportunity to receive a bill credit by charging an EV battery with a Company-qualified smart EV L2 charger during off-peak hours. Customers must agree to share and communicate the charging data from their smart EV L2 charger via remote access with the Company to receive the bill credit. Customers are not required to receive their generation supply through Basic Generation Service to be eligible for this Rider. This Rider is limited to 2,000 eligible residential and 75 eligible multi-family Customers on a first-come, first-serve basis. Only Customers whose application is accepted by the Company will receive the Off-Peak Credit.

RATE: Eligible Customers that qualify for this provision within this Rider will receive a credit of 2 cents per Kilowatt-hour ("kWh") for Net Off-Peak kWh Usage at their smart EV L2 charger. Net Off-Peak kWh Usage is calculated as kWh usage recorded by the Customer's smart EV Level 2 charger during off-peak hours less kWh usage recorded by the Customer's smart EV L2 charger during on-peak hours. Net Off-Peak kWh Usage must be a positive value for the Customer to receive a credit. In the event off-peak kWh less on-peak kWh is less than zero, the Net Off-Peak kWh Usage shall be considered zero for the measurement period. JCP&L will provide the on-bill credits[1] to residential Customers on a quarterly basis, which bill credits will terminate when the budget has been exhausted or the Program has terminated. Quarterly off-peak bill credits for eligible non-residential Customers will be paid via off-bill credit. For net metering Customers, the Net Off-Peak kWh Usage shall not be greater than the Customers metered and billed kWh during any billing month.

On-peak hours are Monday through Friday from 6:00 AM to 11:00 PM, Eastern Standard Time. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The Company may also selectively stagger the on-peak hours up to one hour in either direction when required to alleviate local distribution system peaking within high-density areas. The off-peak hours will not, however, be less than 7 hours daily.

TERM: Month to month basis. This provision within this Rider will be available until the earlier of the Company modifying the Off-Peak Credit program or July 15, 2026.

[1] Customer credits will accrue until such time as on-bill credit functionality is fully deployed by the Company. Payment of a Customer's accrued credits will occur after full deployment of on-bill credit functionality by the Company.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet 71**

Rider EV (CONT.)
ELECTRIC VEHICLE CHARGER RIDER

1a) Residential BGS EV TOU Credit

APPLICABILITY: Available to new and existing Residential Customers taking service under Service Classification RS, RT, or RGT who install a Company-qualified smart Electric Vehicle ("EV") Level 2 ("L2") charger ("Eligible Customer") and subscribe for generation service under Rider BGS-RSCP. The Residential BGS EV TOU Credit is in addition to the bill credit provided to eligible Customers under Rider EV Electric Vehicle Charger Off-Peak Credit. Customers are required to receive their generation supply through Basic Generation Service to be eligible for this bill credit. Only Customers whose application for the bill credit is accepted by the Company and who meet the requirements under this tariff will receive the Residential BGS EV TOU Credit. Customers who are participating in the Rider EV Electric Vehicle Charger Off-Peak Credit will automatically qualify for the Residential BGS EV TOU Credit.

RATE: Eligible Customers that qualify for this provision within provision 1a. of this Rider will receive a credit of 2 cents per Kilowatt-hour ("kWh") for Net Off-Peak kWh Usage at their smart EV L2 charger. For net metering Customers, the Net Off-Peak kWh Usage shall not be greater than the Customers metered and billed kWh during any billing month.

TERM: Month to month basis. This provision within this Rider will be available until the earlier of the Company modifying the Residential BGS EV TOU Credit program or the earlier of one (1) year following the effective date of an Order in BPU Docket No. EO21030630 or December 31, 2027.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 72**

Rider EV (CONT.)
ELECTRIC VEHICLE CHARGER RIDER

2) Customer Make-Ready Incentive:

APPLICABILITY: Provides incentives for the Make-Ready Work on the Customer-side of the meter necessary to enable the installation of a Company-qualified EV Charger. The available make-ready incentives do not include the cost of the charger. Available to all Eligible Customers located in the territory served by the Company. Eligible Customers must install a Company-qualified EV L2 charger or Direct Current Fast Charger ("DCFC"), subject to the limitations outlined below and the Program Terms established by the Company and available at www.jcp-l.com/evdriven.

The Company will provide an incentive to Customers served under Schedule RS, RT, RGT, GS, GST, GP, and GT who install a Company-qualified smart EV Level 2 charger or DCFC after the commencement date of the Program. The smart EV L2 charger or DCFC must be connected after the Company meter and must be owned by the Customer receiving the incentive. The smart EV L2 charger for other than residential and multi-family applications and DCFC applications must be publicly-accessible charging ports. In accordance with Board's Order approving the Program in BPU Docket No. EO21030630, "publicly-accessible charging" means a charger located on public land, a community location, or travel corridor. Such chargers are owned and operated by site owner, property manager or management company, EVSE Infrastructure Company, or, in limited cases, an EDC, that is accessible to the public 24 hours a day, seven days a week; however, generic parking restrictions or requirements, such as in a commercial garage, or emergency restrictions, including construction, street cleaning, etc., are not applicable. Such chargers may charge the EV owner a fee for charging; such fees will be clearly displayed to the user. Customers are not required to receive their generation supply through Basic Generation Service to be eligible for the incentive. A list of qualifying smart EV L2 chargers is available on the Company's website at www.jcp-l.com/evdriven.

In order to qualify for the Company incentive, the Customer must submit an application with all necessary supporting documentation within 30 days of installation (including copies of receipts and/or invoices of the smart EV L2 charger or DCFC purchase and installation costs) and agree to share and communicate the charging data from the smart EV L2 charger or DCFC with the Company. The Customer is responsible for maintenance and enabling the smart capabilities of the EV L2 charger or DCFC. Once the Company receives the Customer's completed application and confirms that the Customer's smart EV L2 charger or DCFC has been installed and is available for service and capable of remote communication, and approves the application, the Company shall issue the applicable incentive. The program only applies to eligible smart EV L2 chargers and DCFCs installed on or after July 15, 2022. Customer Make-Ready Incentives will be paid in an amount, not to exceed the amount stated in the table below for new service to EV chargers for each subprogram, based on the actual documented cost of the make-ready work, excluding the cost of the charger:

Sub-Program	Customer Make-Ready Incentive (up to $ amount)
Residential Customer Sub-program	$1,500
Public/Community based Component	$6,700
Workplace Component	$5,000
Multi-family Component	$6,700
Multi-family in Overburdened Communities	$8,375
DCFC Public Charging Sub-Program	$25,000

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 73**

Rider EV (CONT.)
ELECTRIC VEHICLE CHARGER RIDER

3) Utility Make-Ready Work:

All applicants must advance the cost of any Utility Make-Ready Work to ensure that: 1) the utility service is adequate to support EV charging; 2) any service upgrade is for the purpose of supporting EV charging; and 3) the Customer follows through with the charger installation. The Company will be responsible for any utility upgrades to its facilities necessary to meet the adequate character and capacity of its electric service requirements to the Customer at the Company's reasonable discretion and subject to the BPU's notification and approval requirements. Utility Make-Ready Incentives for new service to EV chargers for each Sub-program will be paid in an amount, not to exceed the amount stated in the table below for each subprogram, based on the actual cost of the Utility Make-Ready Work.

Sub-Program	Amount of Utility Make Ready Incentive (up to $ amount)
Residential Customer Sub-program	$5,500
Public/Community based Component	$11,100
Workplace Component	$11,100
Multi-family Component	$11,100
DCFC Public Charging Sub-Program	$50,500

4) Multifamily EV Charging Residential Parity Rate

AVAILABILITY: Available to new and existing all Company-qualified Level 2 Electric Vehicle Charging Stations located at Multifamily Dwellings ("Multifamily Level 2 Electric Vehicle Charging Station") at a separately metered premise from the metering at the multifamily complex.

RATE: Electric service shall be billed at a rate equivalent to that which would be billed under the Service Classification RS – Residential Service, pursuant to the BPU Order in Docket QO20050357**.**

TERM: Month to month basis. This provision will be available until July 15, 2026, or earlier if the budgeted funds for the Program, or any individual subprogram, are exhausted.

5) DCFC Public Charging Subprogram - Distribution Demand Charge Discount

AVAILABILITY: Available to new and existing Customers participating in the DCFC Public Charging Sub-Program of JCP&L's BPU-approved EV Driven Program. Such Customers will be eligible for a kW distribution demand charge discount related to the DCFC EV charging ports, which will be separately metered from other electric load at the site, and served on Rate Classification GS, GST, GP, or GT.

RATE: The discount will be provided for the distribution demand charge portion of the bill and will be provided as an off-bill payment on a quarterly basis. The kW distribution demand charge discount will be as follows for each program year:

Program Year	% Discount
1	50%
2	50%
3	25%
4	25%

Program Year is defined as the date of initial implementation for 12 months. All bill credits will be terminated when the EV Driven Budget for Demand Charge discount has been exhausted or the Program has been terminated, whichever comes first.

TERM: Month to month basis. This provision will be available until the budget has been exhausted or the Program has terminated, whichever occurs first.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 74**

Rider CRC
JCP&L Covid-19 Recovery Charge

APPLICABILITY: The COVID-19 Recovery Charge ("Rider CRC" or "CRC Charge") provides for recovery of the regulatory asset established by the Company, as authorized by the New Jersey Board of Public Utilities in BPU Docket No. AO20060471, for its net incremental COVID-19-related costs.

The CRC Charge is applicable to all kWh usage of any Full Service Customer or Delivery Service Customer.

Effective May 1, 2025, the CRC Charge for all service classifications is as follows:

CRC = $0.000336 per KWH ($0.000358 per KWH including SUT)

The CRC deferred balance shall accrue interest on any over or under recovered balances based on the applicable interest rate for five-year constant maturity Treasuries as published in the Federal Reserve Statistical Release on the first day of each month (or the closest day thereafter on which rates are published), plus sixty basis points, but shall not exceed the Company's overall rate of return as approved by the BPU. Such interest rate shall be reset annually. The interest calculation shall be based on the net of tax beginning and ending average monthly balance, consistent with the methodology approved in the Board's Final Order dated May 17, 2004 (Docket No. ER02080506 et al.), and shall be compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

On an annual basis, JCP&L will submit a filing to the New Jersey Board of Public Utilities seeking review and reconciliation of the deferred balance in its COVID-19-related regulatory asset and adjustment of the CRC Charge, as appropriate.

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 75**

Rider TXA
Tax Adjustment Clause

APPLICABILITY: The Tax Adjustment Clause ("Rider TXA" or "TXA Charge") provides federal deferred tax benefits related to historical federal repairs tax deductions as well as spent nuclear fuel disposal overcollection balance to offset distribution rate increase during calendar year 2027 to any Full Service and Delivery Service Customers.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

Service Classification	**Rider TXA Credit**
RS	
Customer Charge:	($1.56)
Supplemental Customer Charge:	($0.82)
Summer first 600 kWh	($0.008028) per KWH
Summer 600 kWh above	($0.027333) per KWH
Winter	($0.012523) per KWH
Off-Peak Water Heating	($0.008096) per KWH
Controlled Water Heating	($0.010663) per KWH
RT	
Customer Charge:	($0.21)
Solar Water Heating Credit:	$0.05
Summer On-Peak	($0.024996) per KWH
Winter On-Peak	($0.018361) per KWH
Off-Peak	($0.011677) per KWH
RGT	
Customer Charge:	($0.21)
Summer On-Peak	($0.024996) per KWH
Summer Off-Peak	($0.011677) per KWH
Winter	($0.012523) per KWH
GS	($0.014537) per KWH
GST	($0.012630) per KWH
GP	($0.007192) per KWH
GT	($0.000000) per KWH
GT Provision (d)	($0.16) per KW
Lighting (OL, OL-LED, SVL, MVL, ISL, LED)	($0.033065) per KWH

Rider TXA will use deferral accounting to reconcile the revenue offset annually starting March 31, 2028. Interest will be applied to over- and under-recovered balances at the two-year constant maturity Treasury rate plus sixty basis points.

Issued: **Effective:**

Filed pursuant to Order of Board of Public Utilities
Docket No. dated

Issued by William Douglas Mokoid, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 15 ELECTRIC - PART III **Original Sheet No. 76**

Rider SRC
Storm Recovery Charge

APPLICABILITY: Rider SRC provides a charge for the recovery of the amortization of the deferred operations and maintenance (O&M) costs associated with the major storms and small storms through June 30, 2026. The Storm Recovery Charge (SRC) is applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

SRC = $0.002871 per KWH ($0.003061 per KWH including SUT)

The SRC rate shall include carrying costs on the unamortized balance of the deferred O&M costs associated with the storm costs through June 30, 2026. Such carrying costs shall be calculated on a monthly basis at an interest rate equal to the rate on ten-year constant maturity Treasuries, as shown in the Federal Reserve Statistical Release on or closest to January 1 of each year, plus sixty basis points, compounded annually as of January 1 of each year.

The calculated SRC rate shall be prepared by the Company and filed with the BPU annually by October 15 with a requested effective date of April 1 of the following year. The first such filing shall be made by October 15, 2028, with actual and projected data for the 12-month period ending March 31, 2029.

Jersey Central Power & Light Company
Summary of Distribution Revenue Requirement Changes and Classified Revenue Requirements

	TOTAL	RS	RT	GS	GST	GP	GT	LTG
REVENUE EXISTING	**$723,625,441**	**$401,426,379**	**$6,936,794**	**$235,102,144**	**$11,484,290**	**$28,390,141**	**$19,549,140**	**$20,736,554**
PROPOSED REVENUE CHANGE ($)	**$253,040,938**	**$147,279,618**	**$2,425,693**	**$85,500,153**	**$4,176,519**	**$9,927,606**	**$105,719**	**$3,625,631**
PROPOSED REVENUE CHANGE (%)	**34.97%**							
PROPOSED REVENUE	**$976,666,380**	**$548,705,997**	**$9,362,487**	**$320,602,297**	**$15,660,809**	**$38,317,747**	**$19,654,859**	**$24,362,184**
% REVENUE INCREASE PROPOSED BY CLASS		**36.69%**	**34.97%**	**36.37%**	**36.37%**	**34.97%**	**0.54%**	**17.48%**
% OVERALL		104.9%	100.0%	104.0%	104.0%	100.0%	1.5%	50.0%
CURRENT RATE OF RETURN	3.03%	1.58%	5.15%	5.56%	5.22%	9.13%	46.6%	-1.9%
UNITIZED RATE OF RETURN	1.00	0.52	1.70	1.84	1.72	3.01	15.39	-0.64
REQUESTED RATE OF RETURN	7.70%	5.90%	10.48%	11.20%	10.64%	16.84%	47.0%	-0.2%
PROPOSED UNITIZED RATE OF RETURN	1.00	0.77	1.36	1.46	1.38	2.19	6.11	-0.03
CUSTOMER								
DISTRIBUTION TARIFF REVENUE	**$98,400,764**	**$81,264,482**	**$1,187,081**	**$13,173,656**	**$35,451**	**$1,191,359**	**$1,548,736**	**$0**
DEMAND								
DISTRIBUTION TARIFF REVENUE	**$500,860,141**	**$292,134,865**	**$4,129,203**	**$151,299,736**	**$6,851,216**	**$16,239,612**	**$7,150,882**	**$23,054,628**
ENERGY								
DISTRIBUTION TARIFF REVENUE	**$377,405,473**	**$175,306,651**	**$4,046,202**	**$156,128,905**	**$8,774,142**	**$20,886,776**	**$10,955,241**	**$1,307,556**
TOTAL								
DISTRIBUTION TARIFF REVENUE	**$976,666,378**	**$548,705,997**	**$9,362,486**	**$320,602,297**	**$15,660,809**	**$38,317,747**	**$19,654,859**	**$24,362,184**

Jersey Central Power & Light Company
Summary
Proof of Cost of Service Distribution Tariff Revenue to Proposed Distribution Rates

Rate Class		COSS Distribution Tariff Revenue (1) (a)	Proposed Distribution Revenue Charges: Customer (b)	kWh Dist. (c)	Demand (d)	Total (e)=(b)+(c)+(d)	Revenue Delta (f)=(e-(a)	Per kWh Delta
RS	Distribution							
	Customer	$81,264,482	$68,214,052	$13,051,030	$0	$81,265,082		
	Demand	$292,134,865	$0	$292,134,865	$0	$292,134,865		
	Energy	$175,306,651	$0	$175,306,651	$0	$175,306,651		
	Total	$548,705,997	$68,214,052	$480,492,545	$0	$548,706,597	$600	0.0000001
RT & RGT	Distribution							
	Customer	$1,187,081	$1,187,674	-$613	$0	$1,187,061		
	Demand	$4,129,203	$0	$4,129,203	$0	$4,129,203		
	Energy	$4,046,202	$0	$4,046,202	$0	$4,046,202		
	Total	$9,362,486	$1,187,674	$8,174,792	$0	$9,362,466	-$20	-0.0000001
GS	Distribution							
	Customer	$13,173,656	$19,855,130	-$6,681,474	$0	$13,173,656		
	Demand	$151,299,736	$0	-$23,348,735	$174,648,471	$151,299,736		
	Energy	$156,128,905	$0	$156,131,517	$0	$156,131,517		
	Total	$320,602,297	$19,855,130	$126,101,308	$174,648,471	$320,604,909	$2,612	0.0000004
GST	Distribution							
	Customer	$35,451	$150,210	-$114,759	$0	$35,451		
	Demand	$6,851,216	$0	-$6,193,788	$13,045,004	$6,851,216		
	Energy	$8,774,142	$0	$8,773,991	$0	$8,773,991		
	Total	$15,660,809	$150,210	$2,465,444	$13,045,004	$15,660,658	-$151	-0.0000004
GP	Distribution							
	Customer	$1,191,359	$442,510	$748,849	$0	$1,191,359		
	Demand	$16,239,612	$0	-$14,881,343	$31,120,955	$16,239,612		
	Energy	$20,886,776	$0	$20,886,393	$0	$20,886,393		
	Total	$38,317,747	$442,510	$6,753,899	$31,120,955	$38,317,364	-$383	-0.0000003
GT	Distribution							
	Customer	$1,548,736	$547,320	$1,005,390	$0	$1,552,710		
	Demand	$7,150,882	$0	-$7,552,353	$14,932,946	$7,380,593		
	Energy	$10,955,241	$0	$10,718,567	$0	$10,718,567		
	Total	$19,654,859	$544,263	$4,171,604	$14,542,573	$19,651,870	-$2,989	0.0000000
Lighting	Distribution		Fixtures	Misc.	kWh			
	Total	$24,362,184	$17,031,527	$479,678	$6,850,955	$24,362,160	-$24	-0.0000002
Total	Customer	$98,400,764	$90,396,896	$8,008,422	$0	$98,405,318		
	Demand	$477,805,513	$0	$244,287,849	$233,747,376	$478,035,225		
	Energy	$376,097,917	$0	$375,863,321	$0	$375,863,321		
	Lighting Total	$24,362,184	$17,031,527	$479,678	$6,850,955	$24,362,160		
	Total	$976,666,378	$107,428,423	$628,639,270	$240,598,331	$976,666,024	-$354	0.0000001

(1) Source: Exhibit JC-09

Jersey Central Power & Light Company

Summary Proof of Revenues

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Revenue at Proposed Rates Effective 5/6/2027

Rate Class	NGC	Distr.	Transmission	SBC	LRAM	RRC	COVID	ZEC	BGS	Total
RS	-$2,093,129	$548,706,597	$191,019,413	$82,826,691	$8,707,029	$42,388,227	$3,211,374	-$38,230,644	$1,236,664,861	$2,073,200,419
RT/RGT	-$37,605	$9,362,466	$3,431,842	$1,488,059	$150,420	$761,544	$57,695	-$686,849	$20,643,109	$35,170,681
GS	-$1,403,864	$320,604,909	$128,116,974	$55,551,971	$6,019,305	$28,429,840	$2,153,873	-$25,641,344	$748,723,563	$1,262,555,227
GST	-$81,108	$15,660,658	$7,401,947	$3,209,510	$310,882	$1,642,531	$124,440	-$1,481,426	$47,259,593	$74,047,027
GP	-$299,828	$38,317,364	$16,483,327	$12,491,868	$761,667	$6,392,965	$484,337	-$5,765,921	$134,500,976	$203,366,755
GT	-$346,302	$19,651,870	$16,386,621	$15,372,538	$550,503	$8,405,428	$636,803	-$7,580,994	$153,559,977	$206,636,444
Lighting	-$25,485	$24,362,160	$0	$1,008,470	$412,651	$516,105	$39,101	-$465,484	$11,000,193	$36,847,711
Total	-$4,287,321	$976,666,024	$362,840,124	$171,949,107	$16,912,457	$88,536,640	$6,707,623	-$79,852,662	$2,352,352,272	$3,891,824,264

Change in Revenue from Current Rates to Proposed Rates Effective 5/6/2027

Rate Class	NGC	Distr.	Transmission	SBC	LRAM	RRC	COVID	ZEC	BGS	Total
RS	$0	$147,280,218	$0	$0	$0	$0	$0	$0	$0	$147,280,218
RT/RGT	$0	$2,425,672	$0	$0	$0	$0	$0	$0	$0	$2,425,672
GS	$0	$85,502,765	$0	$0	$0	$0	$0	$0	$0	$85,502,765
GST	$0	$4,176,368	$0	$0	$0	$0	$0	$0	$0	$4,176,368
GP	$0	$9,927,223	$0	$0	$0	$0	$0	$0	$0	$9,927,223
GT	$0	$102,730	$0	$0	$0	$0	$0	$0	$0	$102,730
Lighting	$0	$3,625,606	$0	$0	$0	$0	$0	$0	$0	$3,625,606
Total	$0	$253,040,582	$0	$0	$0	$0	$0	$0	$0	$253,040,582

Percentage Change in Revenue from Current Rates to Proposed Rates Effective 5/6/2027

Rate Class	NGC	Distr.	Transmission	SBC	LRAM	RRC	COVID	ZEC	BGS	Total
RS	0.0%	7.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.6%
RT/RGT	0.0%	7.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.4%
GS	0.0%	7.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.3%
GST	0.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.0%
GP	0.0%	5.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.1%
GT	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lighting	0.0%	10.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.9%
Total	0.0%	7.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.0%

Jersey Central Power & Light Company

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Residential Service (RS)

Description of Charge	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
Customer Charges				Customer Charges					
1 Standard Customer Charge	12,456,163	$4.00	$49,824,652	1 Standard Customer Charge	12,456,163	$5.47	$68,135,212	$18,310,560	36.8%
2 Supplemental OPWH {3}	14,741	$2.09	$30,809	2 Supplemental OPWH {3}	14,741	$2.86	$42,160	$11,351	36.8%
3 Supplemental CTWH {3}	12,825	$2.09	$26,804	3 Supplemental CTWH {3}	12,825	$2.86	$36,680	$9,876	36.8%
4 Total Customer Charges	12,456,163		$49,882,265	4 Total Customer Charges	12,456,163		$68,214,052	$18,331,787	36.8%
NGC per kWh Charges				NGC per kWh Charges					
5 Summer kWh 0 - 600	2,025,020,733	-$0.000219	-$443,480	5 Summer kWh 0 - 600	2,025,020,733	-$0.000219	-$443,480	$0	0.0%
6 Summer kWh > 600	1,817,166,782	-$0.000219	-$397,960	6 Summer kWh > 600	1,817,166,782	-$0.000219	-$397,960	$0	0.0%
7 Winter All kWh	5,712,173,860	-$0.000219	-$1,250,966	7 Winter All kWh	5,712,173,860	-$0.000219	-$1,250,966	$0	0.0%
8 Summer OPWH kWh	451,474	-$0.000219	-$99	8 Summer OPWH kWh	451,474	-$0.000219	-$99	$0	0.0%
9 Winter OPWH kWh	1,003,084	-$0.000219	-$220	9 Winter OPWH kWh	1,003,084	-$0.000219	-$220	$0	0.0%
10 Summer CTWH kWh	643,524	-$0.000219	-$141	10 Summer CTWH kWh	643,524	-$0.000219	-$141	$0	0.0%
11 Winter CTWH kWh	1,201,591	-$0.000219	-$263	11 Winter CTWH kWh	1,201,591	-$0.000219	-$263	$0	0.0%
12 Total NGC Charges	9,557,661,049		-$2,093,129	12 Total NGC Charges	9,557,661,049		-$2,093,129	$0	0.0%
SBC per kWh Charges				SBC per kWh Charges					
13 All kWh	9,557,661,049	$0.008666	$82,826,691	13 All kWh	9,557,661,049	$0.008666	$82,826,691	$0	0.0%
Distribution per kWh Charges				Distribution per kWh Charges					
14 Summer kWh 1 to 600	2,025,020,733	$0.018928	$38,329,592	14 Summer kWh 1 to 600	2,025,020,733	$0.026457	$53,575,974	$15,246,382	39.8%
15 Summer kWh > 600	1,817,166,782	$0.074851	$136,016,751	15 Summer kWh > 600	1,817,166,782	$0.100486	$182,599,821	$46,583,070	34.2%
16 Winter kWh - All Non WH kWh	5,712,173,860	$0.031007	$177,117,375	16 Winter kWh - All Non WH kWh	5,712,173,860	$0.042752	$244,206,857	$67,089,482	37.9%
17 Summer OPWH kWh	451,474	$0.020695	$9,343	17 Summer OPWH kWh	451,474	$0.028288	$12,771	$3,428	36.7%
18 Winter OPWH kWh	1,003,084	$0.020695	$20,759	18 Winter OPWH kWh	1,003,084	$0.028288	$28,375	$7,616	36.7%
19 Summer CTWH kWh	643,524	$0.027258	$17,541	19 Summer CTWH kWh	643,524	$0.037259	$23,977	$6,436	36.7%
20 Winter CTWH kWh	1,201,591	$0.027258	$32,753	20 Winter CTWH kWh	1,201,591	$0.037259	$44,770	$12,017	36.7%
21 Total Distribution kWh Charges	9,557,661,049		$351,544,114	21 Total Distribution kWh Charges	9,557,661,049		$480,492,545	$128,948,431	36.7%
BGS per kWh Charges				BGS per kWh Charges					
22 Summer - 0 to 600 kWh	2,025,020,733	$0.120811	$244,644,780	22 Summer - 0 to 600 kWh	2,025,020,733	$0.120811	$244,644,780	$0	0.0%
23 Summer - Over 600 kWh	1,817,166,782	$0.129463	$235,255,863	23 Summer - Over 600 kWh	1,817,166,782	$0.129463	$235,255,863	$0	0.0%
24 Winter-Non-Water Heating kWh	5,712,173,860	$0.132413	$756,366,077	24 Winter-Non-Water Heating kWh	5,712,173,860	$0.132413	$756,366,077	$0	0.0%
25 Summer-OPWH & CTWH kWh	1,094,998	$0.121566	$133,115	25 Summer-OPWH & CTWH kWh	1,094,998	$0.121566	$133,115	$0	0.0%
26 Winter-OPWH & CTWH kWh	2,204,675	$0.120211	$265,026	26 Winter-OPWH & CTWH kWh	2,204,675	$0.120211	$265,026	$0	0.0%
27 Total BGS Charges	9,557,661,049		$1,236,664,861	27 Total BGS Charges	9,557,661,049		$1,236,664,861	$0	0.0%
Transmission per kWh Charges				Transmission per kWh Charges					
28 All Non-Water Heating kWh	9,554,361,376	$0.019986	$190,953,466	28 All Non-Water Heating kWh	9,554,361,376	$0.019986	$190,953,466	$0	0.0%
29 OPWH & CTWH kWh	3,299,673	$0.019986	$65,947	29 OPWH & CTWH kWh	3,299,673	$0.019986	$65,947	$0	0.0%
30 Total Transmission Charges	9,557,661,049		$191,019,413	30 Total Transmission Charges	9,557,661,049		$191,019,413	$0	0.0%
ZEC Recovery Charges				ZEC Recovery Charges					
31 All kWh	9,557,661,049	-$0.004000	-$38,230,644	31 All kWh	9,557,661,049	-$0.004000	-$38,230,644	$0	0.0%
RGGI Recovery Charge				RGGI Recovery Charge					
32 All kWh	9,557,661,049	$0.004435	$42,388,227	32 All kWh	9,557,661,049	$0.004435	$42,388,227	$0	0.0%
Covid Recovery Charges				Covid Recovery Charges					
33 All kWh	9,557,661,049	$0.000336	$3,211,374	33 All kWh	9,557,661,049	$0.000336	$3,211,374	$0	0.0%
LRAM				LRAM					
34 All kWh	9,557,661,049	$0.000911	$8,707,029	34 All kWh	9,557,661,049	$0.000911	$8,707,029	$0	0.0%
35 Total Charges	9,557,661,049		$1,925,920,201	35 Total Charges	9,557,661,049		$2,073,200,419	$147,280,218	7.6%

{1} Rates effective 7/15/2026

{2} Proposed rates effective 5/6/2027

{3} Units are included with line 1 and therefore are not added into the total on line 4.

Jersey Central Power & Light Company

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Residential Time-of-Day Service (RT)

Description of Charge	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
Customer Charges				Customer Charges					
1 Standard Customer Charge	146,944	$7.57	$1,112,368	1 Standard Customer Charge	146,944	$7.77	$1,141,756	$29,388	2.6%
2 Solar Water Heating Credit {3}	1,340	-$1.90	-$2,546	2 Solar Water Heating Credit {3}	1,340	-$1.95	-$2,613	-$67	2.6%
3 Total Customer Charges	146,944		$1,109,822	3 Total Customer Charges	146,944		$1,139,143	$29,321	2.6%
NGC per kWh Charges				NGC per kWh Charges					
4 On-Peak kWh - Summer	19,627,243	-$0.000219	-$4,298	4 On-Peak kWh - Summer	19,627,243	-$0.000219	-$4,298	$0	0.0%
5 On-Peak kWh - Winter	37,563,965	-$0.000219	-$8,227	5 On-Peak kWh - Winter	37,563,965	-$0.000219	-$8,227	$0	0.0%
6 Off-Peak kWh - Summer	28,867,002	-$0.000219	-$6,322	6 Off-Peak kWh - Summer	28,867,002	-$0.000219	-$6,322	$0	0.0%
7 Off-Peak kWh - Winter	71,909,971	-$0.000219	-$15,748	7 Off-Peak kWh - Winter	71,909,971	-$0.000219	-$15,748	$0	0.0%
8 Total NGC Charges	157,968,181		-$34,595	8 Total NGC Charges	157,968,181		-$34,595	$0	0.0%
SBC per kWh Charges				SBC per kWh Charges					
9 All kWh	157,968,181	$0.008666	$1,368,952	9 All kWh	157,968,181	$0.008666	$1,368,952	$0	0.0%
Distribution per kWh Charges				Distribution per kWh Charges					
10 On-Peak kWh - Summer	19,627,243	$0.056299	$1,104,994	10 On-Peak kWh - Summer	19,627,243	$0.079742	$1,565,116	$460,122	41.6%
11 On-Peak kWh - Winter	37,563,965	$0.041354	$1,553,420	11 On-Peak kWh - Winter	37,563,965	$0.058574	$2,200,272	$646,852	41.6%
12 Off-Peak kWh - Summer	28,867,002	$0.026299	$759,173	12 Off-Peak kWh - Summer	28,867,002	$0.037250	$1,075,296	$316,123	41.6%
13 Off-Peak kWh - Winter	71,909,971	$0.026299	$1,891,160	13 Off-Peak kWh - Winter	71,909,971	$0.037250	$2,678,646	$787,486	41.6%
14 Total Distribution kWh Charges	157,968,181		$5,308,747	14 Total Distribution kWh Charges	157,968,181		$7,519,330	$2,210,583	41.6%
BGS per kWh Charges				BGS per kWh Charges					
15 Summer - On Peak kWh	19,627,243	$0.168001	$3,297,396	15 Summer - On Peak kWh	19,627,243	$0.168001	$3,297,396	$0	0.0%
16 Winter - On Peak kWh	37,563,965	$0.164612	$6,183,479	16 Winter - On Peak kWh	37,563,965	$0.164612	$6,183,479	$0	0.0%
17 Summer - Off Peak KWh	28,867,002	$0.087334	$2,521,071	17 Summer - Off Peak KWh	28,867,002	$0.087334	$2,521,071	$0	0.0%
18 Winter - Off Peak kWh	71,909,971	$0.094903	$6,824,472	18 Winter - Off Peak kWh	71,909,971	$0.094903	$6,824,472	$0	0.0%
19 Total BGS Charges	157,968,181		$18,826,418	19 Total BGS Charges	157,968,181		$18,826,418	$0	0.0%
Transmission per kWh Charges				Transmission per kWh Charges					
20 All kWh	157,968,181	$0.019986	$3,157,152	20 All kWh	157,968,181	$0.019986	$3,157,152	$0	0.0%
ZEC Recovery Charges				ZEC Recovery Charges					
21 All kWh	157,968,181	-$0.004000	-$631,873	21 All kWh	157,968,181	-$0.004000	-$631,873	$0	0.0%
RGGI Recovery Charges				RGGI Recovery Charges					
22 All kWh	157,968,181	$0.004435	$700,589	22 All kWh	157,968,181	$0.004435	$700,589	$0	0.0%
Covid Recovery Charges				Covid Recovery Charges					
23 All kWh	157,968,181	$0.000336	$53,077	23 All kWh	157,968,181	$0.000336	$53,077	$0	0.0%
LRAM				LRAM					
24 All kWh	157,968,181	$0.000876	$138,380	24 All kWh	157,968,181	$0.000876	$138,380	$0	0.0%
25 Total Charges	157,968,181		$29,996,669	25 Total Charges	157,968,181		$32,236,573	$2,239,904	7.5%

{1} Rates effective 7/15/2026
{2} Proposed rates effective 5/6/2027
{3} Units are included with line 1 and therefore are not added into the total on line 3.

Jersey Central Power & Light Company

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Residential Geothermal & Heat Pump Service (RGT)

Description of Charge	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
Customer Charges				Customer Charges					
1 Standard Customer Charge	6,246	$7.57	$47,282	1 Standard Customer Charge	6,246	$7.77	$48,531	$1,249	2.6%
NGC per kWh Charges				NGC per kWh Charges					
2 On-Peak Summer kWh	2,091,034	-$0.000219	-$458	2 On-Peak Summer kWh	2,091,034	-$0.000219	-$458	$0	0.0%
3 Off-Peak Summer kWh	1,721,982	-$0.000219	-$377	3 Off-Peak Summer kWh	1,721,982	-$0.000219	-$377	$0	0.0%
4 All Winter kWh	9,931,103	-$0.000219	-$2,175	4 All Winter kWh	9,931,103	-$0.000219	-$2,175	$0	0.0%
5 Total NGC Charge	13,744,119		-$3,010	5 Total NGC Charge	13,744,119		-$3,010	$0	0.0%
SBC per kWh Charges				SBC per kWh Charges					
6 All kWh	13,744,119	$0.008666	$119,107	6 All kWh	13,744,119	$0.008666	$119,107	$0	0.0%
Distribution per kWh Charges				Distribution per kWh Charges					
7 On-Peak Summer kWh	2,091,034	$0.056299	$117,723	7 On-Peak Summer kWh	2,091,034	$0.079742	$166,743	$49,020	41.6%
8 Off-Peak Summer kWh	1,721,982	$0.026299	$45,286	8 Off-Peak Summer kWh	1,721,982	$0.037250	$64,144	$18,858	41.6%
9 All Winter kWh	9,931,103	$0.031007	$307,934	9 All Winter kWh	9,931,103	$0.042752	$424,575	$116,641	37.9%
10 Total Distribution kWh Charges	13,744,119		$470,943	10 Total Distribution kWh Charges	13,744,119		$655,462	$184,519	39.2%
BGS per kWh Charges				BGS per kWh Charges					
11 Summer - On-Peak kWh	2,091,034	$0.168001	$351,296	11 Summer - On-Peak kWh	2,091,034	$0.168001	$351,296	$0	0.0%
12 Summer - Off-Peak kWh	1,721,982	$0.087334	$150,388	12 Summer - Off-Peak kWh	1,721,982	$0.087334	$150,388	$0	0.0%
13 Winter - All kWh	9,931,103	$0.132413	$1,315,007	13 Winter - All kWh	9,931,103	$0.132413	$1,315,007	$0	0.0%
14 Total BGS Charges	13,744,119		$1,816,691	14 Total BGS Charges	13,744,119		$1,816,691	$0	0.0%
Transmission per kWh Charges				Transmission per kWh Charges					
15 Summer - All kWh	3,813,016	$0.019986	$76,207	15 Summer - All kWh	3,813,016	$0.019986	$76,207	$0	0.0%
16 Winter - All kWh	9,931,103	$0.019986	$198,483	16 Winter - All kWh	9,931,103	$0.019986	$198,483	$0	0.0%
17 Total Transmission Charges	13,744,119		$274,690	17 Total Transmission Charges	13,744,119		$274,690	$0	0.0%
ZEC Recovery Charges				ZEC Recovery Charges					
18 All kWh	13,744,119	-$0.004000	-$54,976	18 All kWh	13,744,119	-$0.004000	-$54,976	$0	0.0%
RGGI Recovery Charge				RGGI Recovery Charge					
19 All kWh	13,744,119	$0.004435	$60,955	19 All kWh	13,744,119	$0.004435	$60,955	$0	0.0%
Covid Recovery Charges				Covid Recovery Charges					
20 All kWh	13,744,119	$0.000336	$4,618	20 All kWh	13,744,119	$0.000336	$4,618	$0	0.0%
LRAM				LRAM					
21 All kWh	13,744,119	$0.000876	$12,040	21 All kWh	13,744,119	$0.000876	$12,040	$0	0.0%
22 Total Charges			$2,748,340	22 Total Charges			$2,934,108	$185,768	6.8%

{1} Rates effective 7/15/2026
{2} Proposed rates effective 5/6/2027

Jersey Central Power & Light Company
Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)
General Service Secondary (GS)

Description of Charge	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
Customer Charges				Customer Charges					
1 Single Phase Customer Charge	925,066	$4.36	$4,033,287	1 Single Phase Customer Charge	925,066	$5.95	$5,504,142	$1,470,855	36.5%
2 Three Phase Customer Charge	643,136	$15.65	$10,065,078	2 Three Phase Customer Charge	643,136	$21.34	$13,724,522	$3,659,444	36.4%
3 Supplemental OPWH {3}	157	$2.09	$328	3 Supplemental OPWH {3}	157	$2.86	$449	$121	36.9%
4 Supplemental CTWH {3}	308	$2.09	$644	4 Supplemental CTWH {3}	308	$2.86	$881	$237	36.8%
5 Supplemental Day/Night {3}	18,557	$3.57	$66,248	5 Supplemental Day/Night {3}	18,557	$4.87	$90,373	$24,125	36.4%
6 Supplemental Traffic Signal {3}	24,121	$16.26	$392,207	6 Supplemental Traffic Signal {3}	24,121	$22.17	$534,763	$142,556	36.3%
7 Total Customer Charges	1,568,202		$14,557,792	7 Total Customer Charges	1,568,202		$19,855,130	$5,297,338	36.4%
NGC per kWh Charges				NGC per kWh Charges					
8 First 1,000 kWh Summer	313,671,017	-$0.000219	-$68,694	8 First 1,000 kWh Summer	313,671,017	-$0.000219	-$68,694	$0	0.0%
9 First 1,000 kWh Winter	610,988,724	-$0.000219	-$133,807	9 First 1,000 kWh Winter	610,988,724	-$0.000219	-$133,807	$0	0.0%
10 Over 1,000 kWh Summer	2,003,113,286	-$0.000219	-$438,682	10 Over 1,000 kWh Summer	2,003,113,286	-$0.000219	-$438,682	$0	0.0%
11 Over 1,000 kWh Winter	3,476,173,714	-$0.000219	-$761,282	11 Over 1,000 kWh Winter	3,476,173,714	-$0.000219	-$761,282	$0	0.0%
12 OPWH-kWh Summer	4,452	-$0.000219	-$1	12 OPWH-kWh Summer	4,452	-$0.000219	-$1	$0	0.0%
13 OPWH-kWh Winter	14,786	-$0.000219	-$3	13 OPWH-kWh Winter	14,786	-$0.000219	-$3	$0	0.0%
14 CTWH-kWh Summer	20,104	-$0.000219	-$4	14 CTWH-kWh Summer	20,104	-$0.000219	-$4	$0	0.0%
15 CTWH-kWh Winter	42,466	-$0.000219	-$9	15 CTWH-kWh Winter	42,466	-$0.000219	-$9	$0	0.0%
16 Traffic Signal kWh Summer	2,006,877	-$0.000219	-$440	16 Traffic Signal kWh Summer	2,006,877	-$0.000219	-$440	$0	0.0%
17 Traffic Signal kWh Winter	4,300,497	-$0.000219	-$942	17 Traffic Signal kWh Winter	4,300,497	-$0.000219	-$942	$0	0.0%
18 Total NGC Charges	6,410,335,923		-$1,403,864	18 Total NGC Charges	6,410,335,923		-$1,403,864	$0	0.0%
SBC per kWh Charges				SBC per kWh Charges					
19 All kWh	6,410,335,923	$0.008666	$55,551,971	19 All kWh	6,410,335,923	$0.008666	$55,551,971	$0	0.0%
Distribution per kWh Charges				Distribution per kWh Charges					
20 First 1,000 kWh Summer	313,671,017	$0.070610	$22,148,311	20 First 1,000 kWh Summer	313,671,017	$0.096286	$30,202,128	$8,053,817	36.4%
21 First 1,000 kWh Winter	610,988,724	$0.065334	$39,918,337	21 First 1,000 kWh Winter	610,988,724	$0.089092	$54,434,207	$14,515,870	36.4%
22 Over 1,000 kWh Summer	2,003,113,286	$0.005647	$11,311,581	22 Over 1,000 kWh Summer	2,003,113,286	$0.007700	$15,423,972	$4,112,391	36.4%
23 Over 1,000 kWh Winter	3,476,173,714	$0.005647	$19,629,953	23 Over 1,000 kWh Winter	3,476,173,714	$0.007700	$26,766,538	$7,136,585	36.4%
24 OPWH-kWh Summer	4,452	$0.020695	$92	24 OPWH-kWh Summer	4,452	$0.028288	$126	$34	36.7%
25 OPWH-kWh Winter	14,786	$0.020695	$306	25 OPWH-kWh Winter	14,786	$0.028288	$418	$112	36.7%
26 CTWH-kWh Summer	20,104	$0.027258	$548	26 CTWH-kWh Summer	20,104	$0.037259	$749	$201	36.7%
27 CTWH-kWh Winter	42,466	$0.027258	$1,158	27 CTWH-kWh Winter	42,466	$0.037259	$1,582	$424	36.7%
28 Traffic Signal kWh Summer	2,006,877	$0.014797	$29,696	28 Traffic Signal kWh Summer	2,006,877	$0.020178	$40,495	$10,799	36.4%
29 Traffic Signal kWh Winter	4,300,497	$0.014797	$63,634	29 Traffic Signal kWh Winter	4,300,497	$0.020178	$86,775	$23,141	36.4%
30 Religious Hse of Wrshp Credit {4}	12,471,444	-$0.035998	-$448,947	30 Religious Hse of Wrshp Credit {4}	12,471,444	-$0.049088	-$612,198	-$163,251	36.4%
31 CBT Exemption {5}			-$178,312	31 CBT Exemption {5}			-$243,484	-$65,172	N/A
32 Total Distr. kWh Charges	6,410,335,923		$92,476,357	32 Total Distr. kWh Charges	6,410,335,923		$126,101,308	$33,624,951	36.4%
Distribution Demand Charges				Distribution Demand Charges					
33 Full Rate - Summer	5,446,632	$8.44	$45,969,572	33 Full Rate - Summer	5,446,632	$11.51	$62,690,731	$16,721,159	36.4%
34 Full Rate - Winter	8,604,635	$7.86	$67,632,434	34 Full Rate - Winter	8,604,635	$10.72	$92,241,691	$24,609,257	36.4%
35 Minimum Charge	3,777,000	$3.83	$14,465,908	35 Minimum Charge	3,777,000	$5.22	$19,715,938	$5,250,030	36.3%
36 Standby Demand	21	$3.88	$81	36 Standby Demand	21	$5.29	$111	$30	37.0%
37 Total Distr. kW Charges	17,828,288		$128,067,995	37 Total Distr. kW Charges	17,828,288		$174,648,471	$46,580,476	36.4%
BGS per kWh Charges				BGS per kWh Charges					
38 Summer-Non-Water Heating kWh	2,318,791,180	$0.117160	$271,669,575	38 Summer-Non-Water Heating kWh	2,318,791,180	$0.117160	$271,669,575	$0	0.0%
39 Winter-Non-Water Heating kWh	4,091,462,935	$0.116595	$477,044,121	39 Winter-Non-Water Heating kWh	4,091,462,935	$0.116595	$477,044,121	$0	0.0%
40 Summer-OPWH & CTWH kWh	24,556	$0.121566	$2,985	40 Summer-OPWH & CTWH kWh	24,556	$0.121566	$2,985	$0	0.0%
41 Winter-OPWH & CTWH kWh	57,252	$0.120211	$6,882	41 Winter-OPWH & CTWH kWh	57,252	$0.120211	$6,882	$0	0.0%
42 Total BGS Charges	6,410,335,923		$748,723,563	42 Total BGS Charges	6,410,335,923		$748,723,563	$0	0.0%
Transmission per kWh Charges				Transmission per kWh Charges					
43 All Non-Water Heating kWh	6,410,254,115	$0.019986	$128,115,339	43 All Non-Water Heating kWh	6,410,254,115	$0.019986	$128,115,339	$0	0.0%
44 OPWH & CTWH kWh	81,808	$0.019986	$1,635	44 OPWH & CTWH kWh	81,808	$0.019986	$1,635	$0	0.0%
45 Total Transmission Charges	6,410,335,923		$128,116,974	45 Total Transmission Charges	6,410,335,923		$128,116,974	$0	0.0%
ZEC Recovery Charges				ZEC Recovery Charges					
46 All kWh	6,410,335,923	-$0.004000	-$25,641,344	46 All kWh	6,410,335,923	-$0.004000	-$25,641,344	$0	0.0%
RGGI Recovery Charges				RGGI Recovery Charges					
47 All kWh	6,410,335,923	$0.004435	$28,429,840	47 All kWh	6,410,335,923	$0.004435	$28,429,840	$0	0.0%
Covid Recovery Charges				Covid Recovery Charges					
48 All kWh	6,410,335,923	$0.000336	$2,153,873	48 All kWh	6,410,335,923	$0.000336	$2,153,873	$0	0.0%
LRAM				LRAM					
49 All kWh	6,410,335,923	$0.000939	$6,019,305	49 All kWh	6,410,335,923	$0.000939	$6,019,305	$0	0.0%
50 Total Charges	6,410,335,923		$1,177,052,462	50 Total Charges	6,410,335,923		$1,262,555,227	$85,502,765	7.3%

{1} Rates effective 7/15/2026
{2} Proposed rates effective 5/6/2027
{3} Units are included in lines 1 and 2 and therefore are not added into the total on line 7.
{4} Units are included with lines 20 through 23 and therefore are not added into the total on line 32.
{5} Total distribution reduction attributable to CBT Exempt accounts.

Jersey Central Power & Light Company
Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)
General Service Secondary Time-of-Day (GST)

	Description of Charge	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
	Customer Charges				Customer Charges					
1	Single Phase Customer Charge	0	$37.88	$0	Single Phase Customer Charge	0	$51.66	$0	$0	0.0%
2	Three Phase Customer Charge	2,038	$54.05	$110,146	Three Phase Customer Charge	2,038	$73.71	$150,210	$40,064	36.4%
3	Total Customer Charges	2,038		$110,146	Total Customer Charges	2,038		$150,210	$40,064	36.4%
	NGC per kWh Charges				NGC per kWh Charges					
4	Summer On-Peak kWh	56,702,282	-$0.000219	-$12,418	Summer On-Peak kWh	56,702,282	-$0.000219	-$12,418	$0	0.0%
5	Winter On-Peak kWh	104,836,350	-$0.000219	-$22,959	Winter On-Peak kWh	104,836,350	-$0.000219	-$22,959	$0	0.0%
6	Summer Off-Peak kWh	68,473,696	-$0.000219	-$14,996	Summer Off-Peak kWh	68,473,696	-$0.000219	-$14,996	$0	0.0%
7	Winter Off-Peak kWh	140,344,255	-$0.000219	-$30,735	Winter Off-Peak kWh	140,344,255	-$0.000219	-$30,735	$0	0.0%
8	Total NGC Charges	370,356,583		-$81,108	Total NGC Charges	370,356,583		-$81,108	$0	0.0%
	SBC per kWh Charges				SBC per kWh Charges					
9	All kWh	370,356,583	$0.008666	$3,209,510	All kWh	370,356,583	$0.008666	$3,209,510	$0	0.0%
	Distribution per kWh Charges				Distribution per kWh Charges					
10	Summer On-Peak kWh	56,702,282	$0.004891	$277,331	Summer On-Peak kWh	56,702,282	$0.006665	$377,921	$100,590	36.3%
11	Winter On-Peak kWh	104,836,350	$0.004891	$512,755	Winter On-Peak kWh	104,836,350	$0.006665	$698,734	$185,979	36.3%
12	Summer Off-Peak kWh	68,473,696	$0.004891	$334,905	Summer Off-Peak kWh	68,473,696	$0.006665	$456,377	$121,472	36.3%
13	Winter Off-Peak kWh	140,344,255	$0.004891	$686,424	Winter Off-Peak kWh	140,344,255	$0.006665	$935,394	$248,970	36.3%
14	CBT Exemption {3}			-$2,196	CBT Exemption {3}			-$2,982	-$786	N/A
15	Total Distr. kWh Charges	370,356,583		$1,809,219	Total Distr. kWh Charges	370,356,583		$2,465,444	$656,225	36.3%
	Distribution Demand Charges				Distribution Demand Charges					
16	Full Rate - Summer	335,595	$9.14	$3,067,340	Full Rate - Summer	335,595	$12.46	$4,181,516	$1,114,176	36.3%
17	Full Rate - Winter	712,631	$8.54	$6,085,868	Full Rate - Winter	712,631	$11.65	$8,302,150	$2,216,282	36.4%
18	Minimum Charge	103,187	$3.99	$411,717	Minimum Charge	103,187	$5.44	$561,338	$149,621	36.3%
19	Standby Demand	0	$3.88	$0	Standby Demand	0	$5.29	$0	$0	0.0%
20	Total Distr. kW Charges	1,151,413		$9,564,925	Total Distr. kW Charges	1,151,413		$13,045,004	$3,480,079	36.4%
	BGS per kWh Charges {4}				BGS per kWh Charges {4}					
21	Summer On-Peak kWh	56,702,282	$0.153616	$8,710,378	Summer On-Peak kWh	56,702,282	$0.153616	$8,710,378	$0	0.0%
22	Winter On-Peak kWh	104,836,350	$0.143814	$15,076,935	Winter On-Peak kWh	104,836,350	$0.143814	$15,076,935	$0	0.0%
23	Summer Off-Peak kWh	68,473,696	$0.110984	$7,599,485	Summer Off-Peak kWh	68,473,696	$0.110984	$7,599,485	$0	0.0%
24	Winter Off-Peak kWh	140,344,255	$0.113099	$15,872,795	Winter Off-Peak kWh	140,344,255	$0.113099	$15,872,795	$0	0.0%
25	Total BGS Charges	370,356,583		$47,259,593	Total BGS Charges	370,356,583		$47,259,593	$0	0.0%
	Transmission per kWh Charges				Transmission per kWh Charges					
26	All kWh	370,356,583	$0.019986	$7,401,947	All kWh	370,356,583	$0.019986	$7,401,947	$0	0.0%
	ZEC Recovery Charges				ZEC Recovery Charges					
27	All kWh	370,356,583	-$0.004000	-$1,481,426	All kWh	370,356,583	-$0.004000	-$1,481,426	$0	0.0%
	RGGI Recovery Charges				RGGI Recovery Charges					
28	All kWh	370,356,583	$0.004435	$1,642,531	All kWh	370,356,583	$0.004435	$1,642,531	$0	0.0%
	Covid Recovery Charges				Covid Recovery Charges					
29	All kWh	370,356,583	$0.000336	$124,440	All kWh	370,356,583	$0.000336	$124,440	$0	0.0%
	LRAM				LRAM					
30	All kW	1,151,413	$0.27	$310,882	All kW	1,151,413	$0.27	$310,882	$0	0.0%
31	Total Charges	370,356,583		$69,870,659	Total Charges	370,356,583		$74,047,027	$4,176,368	6.0%

{1} Rates effective 7/15/2026
{2} Proposed rates effective 5/6/2027
{3} Total distribution reduction attributable to CBT Exempt accounts.
{4} Based on Average BGS cost for RSCP and CIEP eligible accounts from 1/1/2025 to 12/31/2025

Jersey Central Power & Light Company

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)

General Service Primary (GP)

	Description of Charge	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
	Customer Charges				Customer Charges					
1	Customer Charge	5,396	$60.76	$327,849	1 Customer Charge	5,396	$82.01	$442,510	$114,661	35.0%
	NGC per kWh Charges				NGC per kWh Charges					
2	Summer On-Peak kWh	209,308,425	-$0.000208	-$43,536	2 Summer On-Peak kWh	209,308,425	-$0.000208	-$43,536	$0	0.0%
3	Winter On-Peak kWh	369,013,529	-$0.000208	-$76,755	3 Winter On-Peak kWh	369,013,529	-$0.000208	-$76,755	$0	0.0%
4	Summer Off-Peak kWh	304,269,410	-$0.000208	-$63,288	4 Summer Off-Peak kWh	304,269,410	-$0.000208	-$63,288	$0	0.0%
5	Winter Off-Peak kWh	558,888,958	-$0.000208	-$116,249	5 Winter Off-Peak kWh	558,888,958	-$0.000208	-$116,249	$0	0.0%
6	Total NGC Charges	1,441,480,322		-$299,828	6 Total NGC Charges	1,441,480,322		-$299,828	$0	0.0%
	SBC per kWh Charges				SBC per kWh Charges					
7	All kWh	1,441,480,322	$0.008666	$12,491,868	7 All kWh	1,441,480,322	$0.008666	$12,491,868	$0	0.0%
	Distribution per kWh Charges				Distribution per kWh Charges					
8	Summer On-Peak kWh	209,308,425	$0.003482	$728,812	8 Summer On-Peak kWh	209,308,425	$0.004701	$983,959	$255,147	35.0%
9	Winter On-Peak kWh	369,013,529	$0.003482	$1,284,905	9 Winter On-Peak kWh	369,013,529	$0.004701	$1,734,733	$449,828	35.0%
10	Summer Off-Peak kWh	304,269,410	$0.003482	$1,059,466	10 Summer Off-Peak kWh	304,269,410	$0.004701	$1,430,370	$370,904	35.0%
11	Winter Off-Peak kWh	558,888,958	$0.003482	$1,946,051	11 Winter Off-Peak kWh	558,888,958	$0.004701	$2,627,337	$681,286	35.0%
12	CBT Exemption {3}			-$16,766	12 CBT Exemption {3}			-$22,500	-$5,734	N/A
13	Total Distr. kWh Charges	1,441,480,322		$5,002,468	13 Total Distr. kWh Charges	1,441,480,322		$6,753,899	$1,751,431	35.0%
	Distribution Demand Charges				Distribution Demand Charges					
14	Full Rate - Summer	1,182,744	$6.39	$7,557,732	14 Full Rate - Summer	1,182,744	$8.62	$10,195,250	$2,637,518	34.9%
15	Full Rate - Winter	2,436,088	$5.94	$14,470,365	15 Full Rate - Winter	2,436,088	$8.02	$19,537,429	$5,067,064	35.0%
16	Minimum Charge	189,502	$2.16	$409,323	16 Minimum Charge	189,502	$2.92	$553,344	$144,021	35.2%
17	Standby Demand	0	$2.22	$0	17 Standby Demand	0	$3.00	$0	$0	0.0%
18	kVar Demand	1,518,059	$0.41	$622,404	18 kVar Demand	1,518,059	$0.55	$834,932	$212,528	34.1%
19	Total Distr. kW Charges	5,326,392		$23,059,824	19 Total Distr. kW Charges	5,326,392		$31,120,955	$8,061,131	35.0%
	BGS per kWh Charges {4}				BGS per kWh Charges {4}					
20	Summer kWh	513,577,835	$0.049150	$25,242,351	20 Summer kWh	513,577,835	$0.049150	$25,242,351	$0	0.0%
21	Winter kWh	927,902,487	$0.051018	$47,339,729	21 Winter kWh	927,902,487	$0.051018	$47,339,729	$0	0.0%
22	DSSAC - All kWh	1,441,480,322	$0.000150	$216,222	22 DSSAC - All kWh	1,441,480,322	$0.000150	$216,222	$0	0.0%
23	Capacity Obligation - kW days	90,739,226	$0.680000	$61,702,674	23 Capacity Obligation - kW days	90,739,226	$0.680000	$61,702,674	$0	0.0%
24	Total BGS Charges	1,441,480,322		$134,500,976	24 Total BGS Charges	1,441,480,322		$134,500,976	$0	0.0%
	Transmission per kWh Charges				Transmission per kWh Charges					
25	All kWh	1,441,480,322	$0.011435	$16,483,327	25 All kWh	1,441,480,322	$0.011435	$16,483,327	$0	0.0%
	ZEC Recovery Charges				ZEC Recovery Charges					
26	All kWh	1,441,480,322	-$0.004000	-$5,765,921	26 All kWh	1,441,480,322	-$0.004000	-$5,765,921	$0	0.0%
	RGGI Recovery Charges				RGGI Recovery Charges					
27	All kWh	1,441,480,322	$0.004435	$6,392,965	27 All kWh	1,441,480,322	$0.004435	$6,392,965	$0	0.0%
	Covid Recovery Charges				Covid Recovery Charges					
28	All kWh	1,441,480,322	$0.000336	$484,337	28 All kWh	1,441,480,322	$0.000336	$484,337	$0	0.0%
	LRAM				LRAM					
29	All kW	3,808,334	$0.20	$761,667	29 All kW	3,808,334	$0.20	$761,667	$0	0.0%
30	Total Charges	1,441,480,322		$193,439,532	30 Total Charges	1,441,480,322		$203,366,755	$9,927,223	5.1%

{1} Rates effective 7/15/2026
{2} Proposed rates effective 5/6/2027
{3} Total distribution reduction attributable to CBT Exempt accounts.
{4} Based on BGS Energy and Capacity Cost from 1/1/2025 to 12/31/2025

Jersey Central Power & Light Company

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)

General Service Transmission (GT) - EXCLUDING GT-D

Description of Charge	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
Customer Charges				Customer Charges					
1 Customer Charges	2,137	$254.73	$544,263	1 Customer Charges	2,137	$254.73	$544,263	$0	0.0%
NGC per kWh Charges				NGC per kWh Charges					
2 Summer kWh (w/o 230 kV)	500,307,786	-$0.000204	-$102,063	2 Summer kWh (w/o 230 kV)	500,307,786	-$0.000204	-$102,063	$0	0.0%
3 Winter kWh (w/o 230 kV)	954,281,507	-$0.000204	-$194,673	3 Winter kWh (w/o 230 kV)	954,281,507	-$0.000204	-$194,673	$0	0.0%
4 230 kV Summer kWh	44,317,171	-$0.000200	-$8,863	4 230 kV Summer kWh	44,317,171	-$0.000200	-$8,863	$0	0.0%
5 230 kV Winter kWh	79,140,347	-$0.000200	-$15,828	5 230 kV Winter kWh	79,140,347	-$0.000200	-$15,828	$0	0.0%
6 GT Prov (d) Summer	0	$0.000000	$0	6 GT Prov (d) Summer	0	$0.000000	$0	$0	0.0%
7 GT Prov (d) Winter	0	$0.000000	$0	7 GT Prov (d) Winter	0	$0.000000	$0	$0	0.0%
8 DOD Summer kWh	40,173,849	-$0.000204	-$8,195	8 DOD Summer kWh	40,173,849	-$0.000204	-$8,195	$0	0.0%
9 DOD Winter kWh	81,765,039	-$0.000204	-$16,680	9 DOD Winter kWh	81,765,039	-$0.000204	-$16,680	$0	0.0%
10 Total NGC Charges	1,699,985,699		-$346,302	10 Total NGC Charges	1,699,985,699		-$346,302	$0	0.0%
SBC per kWh Charges				SBC per kWh Charges					
11 All kWh exclude GT Prov (d)	1,699,985,699	$0.008666	$14,732,076	11 All kWh exclude GT Prov (d)	1,699,985,699	$0.008666	$14,732,076	$0	0.0%
Distribution per kWh Charges				Distribution per kWh Charges					
12 Summer kWh	584,798,806	$0.002657	$1,553,810	12 Summer kWh	584,798,806	$0.002657	$1,553,810	$0	0.0%
13 Winter kWh	1,115,186,893	$0.002657	$2,963,052	13 Winter kWh	1,115,186,893	$0.002657	$2,963,052	$0	0.0%
14 230 kV Discount {3}	123,457,518	-$0.000943	-$116,420	14 230 kV Discount {3}	123,457,518	-$0.000943	-$116,420	$0	0.0%
15 DOD Summer Credit {3}	40,173,849	-$0.001727	-$69,380	15 DOD Summer Credit {3}	40,173,849	-$0.001727	-$69,380	$0	0.0%
16 DOD Winter Credit {3}	81,765,039	-$0.001727	-$141,208	16 DOD Winter Credit {3}	81,765,039	-$0.001727	-$141,208	$0	0.0%
17 CBT Exemption {4}			-$18,250	17 CBT Exemption {4}			-$18,250	$0	N/A
18 Total Distr. kWh Charges	1,699,985,699		$4,171,604	18 Total Distr. kWh Charges	1,699,985,699		$4,171,604	$0	0.0%
Distribution Demand Charges				Distribution Demand Charges					
19 Full Rate - Summer	1,152,101	$3.99	$4,596,884	19 Full Rate - Summer	1,152,101	$3.99	$4,596,884	$0	0.0%
20 Full Rate - Winter	2,428,508	$3.99	$9,689,746	20 Full Rate - Winter	2,428,508	$3.99	$9,689,746	$0	0.0%
21 Minimum Charge	523,149	$1.21	$633,010	21 Minimum Charge	523,149	$1.21	$633,010	$0	0.0%
22 Standby Demand	215,949	$1.03	$222,427	22 Standby Demand	215,949	$1.03	$222,427	$0	0.0%
23 230 kV Discount {5}	340,186	-$1.06	-$360,597	23 230 kV Discount {5}	340,186	-$1.06	-$360,597	$0	0.0%
24 Minimum Charge Reduction	0	-$0.50	$0	24 Minimum Charge Reduction	0	-$0.50	$0	$0	0.0%
25 DOD Summer kW Credit {5}	114,280	-$2.65	-$302,843	25 DOD Summer kW Credit {5}	114,280	-$2.65	-$302,843	$0	0.0%
26 DOD Winter kW Credit {5}	205,250	-$2.65	-$543,913	26 DOD Winter kW Credit {5}	205,250	-$2.65	-$543,913	$0	0.0%
27 DOD Minimum kW Credit {5}	11,981	-$0.79	-$9,465	27 DOD Minimum kW Credit {5}	11,981	-$0.79	-$9,465	$0	0.0%
28 kVar Demand	1,582,881	$0.39	$617,324	28 kVar Demand	1,582,881	$0.39	$617,324	$0	0.0%
29 Total Distr. kW Charges	5,902,588		$14,542,573	29 Total Distr. kW Charges	5,902,588		$14,542,573	$0	0.0%
BGS per kWh Charges {6}				BGS per kWh Charges {6}					
30 Summer kWh	584,798,806	$0.048689	$28,473,269	30 Summer kWh	584,798,806	$0.048689	$28,473,269	$0	0.0%
31 Winter kWh	1,115,186,893	$0.050872	$56,731,788	31 Winter kWh	1,115,186,893	$0.050872	$56,731,788	$0	0.0%
32 DSSAC - All kWh	1,699,985,699	$0.000150	$254,998	32 DSSAC - All kWh	1,699,985,699	$0.000150	$254,998	$0	0.0%
33 Capacity Obligation - kW days	84,511,239	$0.680000	$57,467,643	33 Capacity Obligation - kW days	84,511,239	$0.680000	$57,467,643	$0	0.0%
34 Total BGS Charges	1,699,985,699		$142,927,698	34 Total BGS Charges	1,699,985,699		$142,927,698	$0	0.0%
Transmission per kWh Charges				Transmission per kWh Charges					
35 All kWh - Excluding 230 kV kWh	1,576,528,181	$0.009767	$15,397,951	35 All kWh - Excluding 230 kV kWh	1,576,528,181	$0.009767	$15,397,951	$0	0.0%
36 230 kV kWh	123,457,518	$0.003102	$382,965	36 230 kV kWh	123,457,518	$0.003102	$382,965	$0	0.0%
	1,699,985,699		15,780,916		1,699,985,699		15,780,916	$0	0.0%
ZEC Recovery Charges				ZEC Recovery Charges					
37 All kWh	1,699,985,699	-$0.004000	-$6,799,943	37 All kWh	1,699,985,699	-$0.004000	-$6,799,943	$0	0.0%
RGGI Recovery Charges				RGGI Recovery Charges					
38 All kWh	1,699,985,699	$0.004435	$7,539,437	38 All kWh	1,699,985,699	$0.004435	$7,539,437	$0	0.0%
Covid Recovery Charges				Covid Recovery Charges					
39 All kWh	1,699,985,699	$0.000336	$571,195	39 All kWh	1,699,985,699	$0.000336	$571,195	$0	0.0%
LRAM				LRAM					
40 All kW	4,319,707	$0.11	$475,168	40 All kW	4,319,707	$0.11	$475,168	$0	0.0%
41 Total Charges	1,699,985,699		$194,138,685	41 Total Charges	1,699,985,699		$194,138,685	$0	0.0%

{1} Rates effective 7/15/2026
{2} Proposed rates effective 5/6/2027
{3} Units are included in lines 13 and 14 and are therefore excluded from the total on line 20
{4} Total distribution reduction attributable to CBT Exempt accounts.
{5} Units are included in lines 19 to 21 and are therefore excluded from the total on line 29.
{6} Based on BGS Energy and Capacity Cost from 1/1/2025 to 12/31/2025

Jersey Central Power & Light Company

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Lighting Summary

Description of Charge	Weather Normalized 2025/2026 12+0 Units (a)	Revenue Based on Current Rates {1} (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (c)	Revenue Based on Proposed Rates {2} (d)	Change in Revenue (e) = (d) - (b)	Percentage Change in Revenue (f) = (e) / (b)
Distribution Charges			Distribution Charges				
1 Fixture Charges	2,571,708	$14,499,358	1 Fixture Charges	2,571,708	$17,031,527	$2,532,169	17.5%
2 Miscellaneous Charges	135,947	$410,778	2 Miscellaneous Charges	135,947	$479,678	$68,900	16.8%
3 kWh Charges	116,370,874	$5,826,418	3 kWh Charges	116,370,874	$6,850,955	$1,024,537	17.6%
4 Total Distribution Charges	116,370,874	$20,736,554	4 Total Distribution Charges	116,370,874	$24,362,160	$3,625,606	17.5%
5 NGC	116,370,874	-$25,485	5 NGC	116,370,874	-$25,485	$0	0.0%
6 SBC	116,370,874	$1,008,470	6 SBC	116,370,874	$1,008,470	$0	0.0%
7 BGS	116,370,874	$11,000,193	7 BGS	116,370,874	$11,000,193	$0	0.0%
8 Transmission	116,370,874	$0	8 Transmission	116,370,874	$0	$0	0.0%
9 ZEC Recovery Charges	116,370,874	-$465,484	9 ZEC Recovery Charges	116,370,874	-$465,484	$0	0.0%
10 RGGI Recovery Charges	116,370,874	$516,105	10 RGGI Recovery Charges	116,370,874	$516,105	$0	0.0%
11 Covid Recovery Charges	116,370,874	$39,101	11 Covid Recovery Charges	116,370,874	$39,101	$0	0.0%
12 LRAM	116,370,874	$412,651	12 LRAM	116,370,874	$412,651	$0	0.0%
13 Total Charges {3}	116,370,874	$33,222,105	13 Total Charges {3}	116,370,874	$36,847,711	$3,625,606	10.9%
14 Average $/kWh		$0.285485	14 Average $/kWh		$0.316640		

{1} Rates effective 7/15/2026
{2} Proposed rates effective 5/6/2027
{3} Total of lines 4 through 12.

Jersey Central Power & Light Company

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Outdoor Lighting Service (OL)

Description of Charge	Monthly kWh Per Unit	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
Area Lighting Fixture Charges					Area Lighting Fixture Charges					
1 100 Watt Lamp (121 Watt Total)	42	23,595	$2.68	$63,236	1 100 Watt Lamp (121 Watt Total)	23,595	$3.15	$74,326	$11,090	
2 175 Watt Lamp (211 Watt Total)	74	36,231	$2.68	$97,099	2 175 Watt Lamp (211 Watt Total)	36,231	$3.15	$114,128	$17,029	
High Pressure Sodium					High Pressure Sodium					
3 70 Watt HPS (99 Watt Total)	35	349	$11.10	$3,875	3 70 Watt HPS (99 Watt Total)	349	$13.04	$4,552	$677	
4 100 Watt HPS (137 Watt Total)	48	867	$11.10	$9,619	4 100 Watt HPS (137 Watt Total)	867	$13.04	$11,300	$1,681	
Flood Lighting Fixture Charges					Flood Lighting Fixture Charges					
5 150 Watt Lamp (176 Watt Total)	62	58,540	$13.04	$763,366	5 150 Watt Lamp (176 Watt Total)	58,540	$15.32	$896,838	$133,472	
6 250 Watt Lamp (293 Watt Total)	103	54,673	$13.70	$749,025	6 250 Watt Lamp (293 Watt Total)	54,673	$16.10	$880,241	$131,216	
7 400 Watt Lamp (498 Watt Total)	174	58,498	$14.06	$822,478	7 400 Watt Lamp (498 Watt Total)	58,498	$16.52	$966,382	$143,904	
8 Total Fixture Charges		232,753		$2,508,698	8 Total Fixture Charges	232,753		$2,947,767	$439,069	17.5%
Miscellaneous Charges					Miscellaneous Charges					
9 Spans Furnished Prior to 2/6/79		45,376	$0.68	$30,856	9 Spans Furnished Prior to 2/6/79	45,376	$0.80	$36,301	$5,445	
10 Spans Furnished After 2/6/79		19,948	$3.38	$67,425	10 Spans Furnished After 2/6/79	19,948	$3.97	$79,195	$11,770	
11 Transformers		616	$2.93	$1,804	11 Transformers	616	$3.44	$2,119	$315	
12 Poles Furnished Prior to 2/6/79		31,860	$0.72	$22,939	12 Poles Furnished Prior to 2/6/79	31,860	$0.85	$27,081	$4,142	
13 35' Poles Furnished After 2/6/79		10,490	$6.69	$70,179	13 35' Poles Furnished After 2/6/79	10,490	$7.86	$82,453	$12,274	
14 40' Poles Furnished After 2/6/79		946	$7.49	$7,087	14 40' Poles Furnished After 2/6/79	946	$8.80	$8,327	$1,240	
15 Total Miscellaneous Charges		109,236		$200,290	15 Total Miscellaneous Charges	109,236		$235,476	$35,186	17.6%
NGC per kWh Charges					NGC per kWh Charges					
16 Summer kWh		7,484,610	-$0.000219	-$1,639	16 Summer kWh	7,484,610	-$0.000219	-$1,639	$0	0.0%
17 Winter kWh		15,607,079	-$0.000219	-$3,418	17 Winter kWh	15,607,079	-$0.000219	-$3,418	$0	0.0%
18 Total NGC Charge		23,091,689		-$5,057	18 Total NGC Charge	23,091,689		-$5,057	$0	0.0%
SBC per kWh Charges					SBC per kWh Charges					
19 All kWh		23,091,689	$0.008666	$200,113	19 All kWh	23,091,689	$0.008666	$200,113	$0	0.0%
Distribution per kWh Charges					Distribution per kWh Charges					
20 All kWh		23,091,689	$0.050039	$1,155,485	20 All kWh	23,091,689	$0.058838	$1,358,669	$203,184	17.6%
21 CBT Exemption {3}		0		-$195	21 CBT Exemption {3}	0		-$228	-$33	N/A
22 Total Distribution Charge		23,091,689		$1,155,290	22 Total Distribution Charge	23,091,689		$1,358,441	$203,151	17.6%
BGS per kWh Charges					BGS per kWh Charges					
23 Summer kWh		7,484,610	$0.092870	$695,096	23 Summer kWh	7,484,610	$0.092870	$695,096	$0	0.0%
24 Winter kWh		15,607,079	$0.095355	$1,488,213	24 Winter kWh	15,607,079	$0.095355	$1,488,213	$0	0.0%
25 Total BGS Charge		23,091,689		$2,183,309	25 Total BGS Charge	23,091,689		$2,183,309	$0	0.0%
Transmission per kWh Charges					Transmission per kWh Charges					
26 All kWh		23,091,689	$0.000000	$0	26 All kWh	23,091,689	$0.000000	$0	$0	0.0%
ZEC Recovery Charges					ZEC Recovery Charges					
27 All kWh		23,091,689	-$0.004000	-$92,367	27 All kWh	23,091,689	-$0.004000	-$92,367	$0	0.0%
RGGI Recovery Charges					RGGI Recovery Charges					
28 All kWh		23,091,689	$0.004435	$102,412	28 All kWh	23,091,689	$0.004435	$102,412	$0	0.0%
Covid Recovery Charges					Covid Recovery Charges					
29 All kWh		23,091,689	$0.000336	$7,759	29 All kWh	23,091,689	$0.000336	$7,759	$0	0.0%
LRAM					LRAM					
30 All kWh		23,091,689	$0.003546	$81,883	30 All kWh	23,091,689	$0.003546	$81,883	$0	0.0%
31 Total Charges		23,091,689		$6,342,330	31 Total Charges	23,091,689		$6,937,853	$595,523	9.4%

{1} Rates effective 7/15/2026

{2} Proposed rates effective 5/6/2027

{3} Total distribution reduction attributable to CBT Exempt accounts.

Jersey Central Power & Light Company
Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)
Sodium Vapor Street Lighting Service (SVL)

Description of Charge	Monthly kWh Per Unit	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
Company Lighting Fixture Charges					Company Lighting Fixture Charges					
1 50 Watt Lamp (60 Watt Total)	21	567,647	$6.48	$3,678,354	1 50 Watt Lamp (60 Watt Total)	567,647	$7.61	$4,319,795	$641,441	
2 70 Watt Lamp (85 Watt Total)	30	214,512	$6.48	$1,390,036	2 70 Watt Lamp (85 Watt Total)	214,512	$7.61	$1,632,435	$242,399	
3 100 Watt Lamp (121 Watt Total)	42	331,572	$6.48	$2,148,587	3 100 Watt Lamp (121 Watt Total)	331,572	$7.61	$2,523,264	$374,677	
4 150 Watt Lamp (176 Watt Total)	62	89,163	$6.48	$577,773	4 150 Watt Lamp (176 Watt Total)	89,163	$7.61	$678,527	$100,754	
5 250 Watt Lamp (293 Watt Total)	103	113,800	$7.66	$871,705	5 250 Watt Lamp (293 Watt Total)	113,800	$9.00	$1,024,197	$152,492	
6 400 Watt Lamp (498 Watt Total)	174	13,181	$7.66	$100,963	6 400 Watt Lamp (498 Watt Total)	13,181	$9.00	$118,625	$17,662	
Company Seasonal Fixture Charges					Company Seasonal Fixture Charges					
7 50 Watt Lamp (60 Watt Total)		156	$6.48	$1,011	7 50 Watt Lamp (60 Watt Total)	156	$7.61	$1,187	$176	
8 70 Watt Lamp (85 Watt Total)		216	$6.48	$1,400	8 70 Watt Lamp (85 Watt Total)	216	$7.61	$1,644	$244	
9 100 Watt Lamp (121 Watt Total)		264	$6.48	$1,711	9 100 Watt Lamp (121 Watt Total)	264	$7.61	$2,009	$298	
10 150 Watt Lamp (176 Watt Total)		168	$6.48	$1,089	10 150 Watt Lamp (176 Watt Total)	168	$7.61	$1,278	$189	
11 250 Watt Lamp (293 Watt Total)		0	$7.66	$0	11 250 Watt Lamp (293 Watt Total)	0	$9.00	$0	$0	
12 400 Watt Lamp (498 Watt Total)		0	$7.66	$0	12 400 Watt Lamp (498 Watt Total)	0	$9.00	$0	$0	
Contribution Lighting Fixture Charges					Contribution Lighting Fixture Charges					
13 50 Watt Lamp (60 Watt Total)	21	119,870	$1.82	$218,163	13 50 Watt Lamp (60 Watt Total)	119,870	$2.14	$256,522	$38,359	
14 70 Watt Lamp (85 Watt Total)	30	85,682	$1.82	$155,941	14 70 Watt Lamp (85 Watt Total)	85,682	$2.14	$183,359	$27,418	
15 100 Watt Lamp (121 Watt Total)	42	141,065	$1.82	$256,738	15 100 Watt Lamp (121 Watt Total)	141,065	$2.14	$301,879	$45,141	
16 150 Watt Lamp (176 Watt Total)	62	37,878	$1.82	$68,938	16 150 Watt Lamp (176 Watt Total)	37,878	$2.14	$81,059	$12,121	
17 250 Watt Lamp (293 Watt Total)	103	6,468	$1.82	$11,772	17 250 Watt Lamp (293 Watt Total)	6,468	$2.14	$13,842	$2,070	
18 400 Watt Lamp (498 Watt Total)	174	1,848	$1.82	$3,363	18 400 Watt Lamp (498 Watt Total)	1,848	$2.14	$3,955	$592	
Contribution Seasonal Fixture Charges					Contribution Seasonal Fixture Charges					
19 50 Watt Lamp (60 Watt Total)		192	$1.82	$349	19 50 Watt Lamp (60 Watt Total)	192	$2.14	$411	$62	
20 70 Watt Lamp (85 Watt Total)		12	$1.82	$22	20 70 Watt Lamp (85 Watt Total)	12	$2.14	$26	$4	
21 100 Watt Lamp (121 Watt Total)		768	$1.82	$1,398	21 100 Watt Lamp (121 Watt Total)	768	$2.14	$1,644	$246	
22 150 Watt Lamp (176 Watt Total)		0	$1.82	$0	22 150 Watt Lamp (176 Watt Total)	0	$2.14	$0	$0	
23 250 Watt Lamp (293 Watt Total)		0	$1.82	$0	23 250 Watt Lamp (293 Watt Total)	0	$2.14	$0	$0	
24 400 Watt Lamp (498 Watt Total)		0	$1.82	$0	24 400 Watt Lamp (498 Watt Total)	0	$2.14	$0	$0	
Contribution Reduced Hours Fixture Charges					Contribution Reduced Hours Fixture Charges					
25 150 Watt Lamp (176 Watt Total)	29	0	$1.82	$0	25 150 Watt Lamp (176 Watt Total)	0	$2.14	$0	$0	
Customer Lighting Fixture Charges					Customer Lighting Fixture Charges					
26 50 Watt Lamp (60 Watt Total)	21	204	$0.88	$180	26 50 Watt Lamp (60 Watt Total)	204	$1.03	$210	$30	
27 70 Watt Lamp (85 Watt Total)	30	168	$0.88	$148	27 70 Watt Lamp (85 Watt Total)	168	$1.03	$173	$25	
28 100 Watt Lamp (121 Watt Total)	42	2,628	$0.88	$2,313	28 100 Watt Lamp (121 Watt Total)	2,628	$1.03	$2,707	$394	
29 150 Watt Lamp (176 Watt Total)	62	4,344	$0.88	$3,823	29 150 Watt Lamp (176 Watt Total)	4,344	$1.03	$4,474	$651	
30 250 Watt Lamp (293 Watt Total)	103	804	$0.88	$708	30 250 Watt Lamp (293 Watt Total)	804	$1.03	$828	$120	
31 400 Watt Lamp (498 Watt Total)	174	432	$0.88	$380	31 400 Watt Lamp (498 Watt Total)	432	$1.03	$445	$65	
32 Total Fixture Charges		1,733,041		$9,496,865	32 Total Fixture Charges	1,733,041		$11,154,495	$1,657,630	17.5%
Miscellaneous Charges					Miscellaneous Charges					
33 Pole Charge		20,927	$8.63	$180,600	33 Pole Charge	20,927	$10.14	$212,200	$31,600	
34 Fixture Service		660	$1.03	$680	34 Fixture Service	660	$0.00	$0	-$680	
35 Total Miscellaneous Charges		21,587		$181,280	35 Total Miscellaneous Charges	21,587		$212,200	$30,920	17.1%
NGC per kWh Charges					NGC per kWh Charges					
36 Summer kWh		22,427,877	-$0.000219	-$4,912	36 Summer kWh	22,427,877	-$0.000219	-$4,912	$0	0.0%
37 Winter kWh		44,232,873	-$0.000219	-$9,687	37 Winter kWh	44,232,873	-$0.000219	-$9,687	$0	0.0%
38 All kWh		66,660,750		-$14,599	38 All kWh	66,660,750		-$14,599	$0	0.0%
SBC per kWh Charges					SBC per kWh Charges					
39 All kWh		66,660,750	$0.008666	$577,682	39 All kWh	66,660,750	$0.008666	$577,682	$0	0.0%
Distribution per kWh Charges					Distribution per kWh Charges					
40 Seasonal Distr. Charge {3}		67,908	$0.050039	$3,398	40 Seasonal Distr. Charge {3}	67,908	$0.058838	$3,996	$598	
41 Reduced Lighting Hours Adj {4}		0	$0.050039	$0	41 Reduced Lighting Hours Adj {4}	0	$0.058838	$0	$0	
42 All kWh		66,660,750	$0.050039	$3,335,637	42 All kWh	66,660,750	$0.058838	$3,922,185	$586,548	
43 Total Distribution Charge		66,660,750		$3,339,035		66,660,750		$3,926,181	$587,146	17.6%
BGS per kWh Charges					BGS per kWh Charges					
44 Summer kWh		22,427,877	$0.092870	$2,082,877	44 Summer kWh	22,427,877	$0.092870	$2,082,877	$0	0.0%
45 Winter kWh		44,232,873	$0.095355	$4,217,826	45 Winter kWh	44,232,873	$0.095355	$4,217,826	$0	0.0%
46 Total BGS Charge		66,660,750		$6,300,703	46 Total BGS Charge	66,660,750		$6,300,703	$0	0.0%
Transmission per kWh Charges					Transmission per kWh Charges					
47 All kWh		66,660,750	$0.000000	$0	47 All kWh	66,660,750	$0.000000	$0	$0	0.0%
ZEC Recovery Charges					ZEC Recovery Charges					
48 All kWh		66,660,750	-$0.004000	-$266,643	48 All kWh	66,660,750	-$0.004000	-$266,643	$0	0.0%
RGGI Recovery Charges					RGGI Recovery Charges					
49 All kWh		66,660,750	$0.004435	$295,640	49 All kWh	66,660,750	$0.004435	$295,640	$0	0.0%
Covid Recovery Charges					Covid Recovery Charges					
50 All kWh		66,660,750	$0.000336	$22,398	50 All kWh	66,660,750	$0.000336	$22,398	$0	0.0%
LRAM					LRAM					
51 All kWh		66,660,750	$0.003546	$236,379	51 All kWh	66,660,750	$0.003546	$236,379	$0	0.0%
52 Total Charges		66,660,750		$20,168,740	52 Total Charges	66,660,750		$22,208,057	$2,039,317	10.1%

{1} Rates effective 7/15/2026
{2} Proposed rates effective 5/6/2027
{3} Distribution kWh charge applied to kWh that seasonal lights would have used if they continued to operate
{4} Distribution kWh charge applied to additional kWh that lights would have used on the standard illumination sched

Jersey Central Power & Light Company

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Mercury Vapor Street Lighting Service (MVL)

Description of Charge	Monthly kWh Per Unit	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
Company Lighting Fixture Charges					Company Lighting Fixture Charges					
1 100 Watt Lamp (121 Watt Total)	42	437,630	$4.52	$1,978,087	1 100 Watt Lamp (121 Watt Total)	437,630	$5.31	$2,323,814	$345,727	
2 175 Watt Lamp (211 Watt Total)	74	18,648	$4.52	$84,290	2 175 Watt Lamp (211 Watt Total)	18,648	$5.31	$99,022	$14,732	
3 250 Watt Lamp (295 Watt Total)	103	5,736	$4.52	$25,927	3 250 Watt Lamp (295 Watt Total)	5,736	$5.31	$30,458	$4,531	
4 400 Watt Lamp (468 Watt Total)	164	1,428	$4.90	$6,997	4 400 Watt Lamp (468 Watt Total)	1,428	$5.76	$8,225	$1,228	
5 700 Watt Lamp (803 Watt Total)	281	0	$5.94	$0	5 700 Watt Lamp (803 Watt Total)	0	$6.98	$0	$0	
6 1000 Watt Lamp (1135 Watt Total)	397	0	$5.94	$0	6 1000 Watt Lamp (1135 Watt Total)	0	$6.98	$0	$0	
Company Seasonal Fixture Charges					Company Seasonal Fixture Charges					
7 100 Watt Lamp (121 Watt Total)		0	$4.52	$0	7 100 Watt Lamp (121 Watt Total)	0	$5.31	$0	$0	
8 175 Watt Lamp (211 Watt Total)		0	$4.52	$0	8 175 Watt Lamp (211 Watt Total)	0	$5.31	$0	$0	
9 250 Watt Lamp (295 Watt Total)		0	$4.52	$0	9 250 Watt Lamp (295 Watt Total)	0	$5.31	$0	$0	
10 400 Watt Lamp (468 Watt Total)		0	$4.90	$0	10 400 Watt Lamp (468 Watt Total)	0	$5.76	$0	$0	
11 700 Watt Lamp (803 Watt Total)		0	$5.94	$0	11 700 Watt Lamp (803 Watt Total)	0	$6.98	$0	$0	
12 1000 Watt Lamp (1135 Watt Total)		0	$5.94	$0	12 1000 Watt Lamp (1135 Watt Total)	0	$6.98	$0	$0	
Contribution Lighting Fixture Charges					Contribution Lighting Fixture Charges					
13 100 Watt Lamp (121 Watt Total)	42	11,388	$1.72	$19,587	13 100 Watt Lamp (121 Watt Total)	11,388	$2.02	$23,004	$3,417	
14 175 Watt Lamp (211 Watt Total)	74	1,116	$1.72	$1,920	14 175 Watt Lamp (211 Watt Total)	1,116	$2.02	$2,254	$334	
15 250 Watt Lamp (295 Watt Total)	103	0	$1.72	$0	15 250 Watt Lamp (295 Watt Total)	0	$2.02	$0	$0	
16 400 Watt Lamp (468 Watt Total)	164	0	$1.72	$0	16 400 Watt Lamp (468 Watt Total)	0	$2.02	$0	$0	
17 700 Watt Lamp (803 Watt Total)	281	0	$1.72	$0	17 700 Watt Lamp (803 Watt Total)	0	$2.02	$0	$0	
18 1000 Watt Lamp (1135 Watt Total)	397	0	$1.72	$0	18 1000 Watt Lamp (1135 Watt Total)	0	$2.02	$0	$0	
Customer Lighting Fixture Charges					Customer Lighting Fixture Charges					
19 100 Watt Lamp (121 Watt Total)	42	492	$0.87	$428	19 100 Watt Lamp (121 Watt Total)	492	$1.02	$502	$74	
20 175 Watt Lamp (211 Watt Total)	74	0	$0.87	$0	20 175 Watt Lamp (211 Watt Total)	0	$1.02	$0	$0	
21 250 Watt Lamp (295 Watt Total)	103	36	$0.87	$31	21 250 Watt Lamp (295 Watt Total)	36	$1.02	$37	$6	
22 400 Watt Lamp (468 Watt Total)	164	60	$0.87	$52	22 400 Watt Lamp (468 Watt Total)	60	$1.02	$61	$9	
23 700 Watt Lamp (803 Watt Total)	281	0	$0.87	$0	23 700 Watt Lamp (803 Watt Total)	0	$1.02	$0	$0	
24 1000 Watt Lamp (1135 Watt Total)	397	0	$0.87	$0	24 1000 Watt Lamp (1135 Watt Total)	0	$1.02	$0	$0	
25 Total Fixture Charges		476,534		$2,117,319	25 Total Fixture Charges	476,534		$2,487,377	$370,058	17.5%
Miscellaneous Charges					Miscellaneous Charges					
26 Pole Charge		3,156	$8.63	$27,236	26 Pole Charge	3,156	$10.14	$32,002	$4,766	
27 Fixture Service		288	$0.84	$242	27 Fixture Service	288	$0.00	$0	-$242	
28 Total Miscellaneous Charges		3,444		$27,478	28 Total Miscellaneous Charges	3,444		$32,002	$4,524	16.5%
NGC per kWh Charges					NGC per kWh Charges					
29 Summer kWh		7,046,628	-$0.000219	-$1,543	29 Summer kWh	7,046,628	-$0.000219	-$1,543	$0	0.0%
30 Winter kWh		14,133,882	-$0.000219	-$3,095	30 Winter kWh	14,133,882	-$0.000219	-$3,095	$0	0.0%
31 Total NGC Charges		21,180,510		-$4,638	31 Total NGC Charges	21,180,510		-$4,638	$0	0.0%
SBC per kWh Charges					SBC per kWh Charges					
32 All kWh		21,180,510	$0.008666	$183,550	32 All kWh	21,180,510	$0.008666	$183,550	$0	0.0%
Distribution per kWh Charges					Distribution per kWh Charges					
33 Seasonal Distr. Charge {3}		0	$0.050039	$0	33 Seasonal Distr. Charge {3}	0	$0.058838	$0	$0	
34 All kWh		21,180,510	$0.050039	$1,059,852	34 All kWh	21,180,510	$0.058838	$1,246,219	$186,367	
35 Total Distribition kWh Charges		21,180,510		$1,059,852	35 All kWh	21,180,510		$1,246,219	$186,367	17.6%
BGS per kWh Charges					BGS per kWh Charges					
36 Summer kWh		7,046,628	$0.092870	$654,420	36 Summer kWh	7,046,628	$0.092870	$654,420	$0	0.0%
37 Winter kWh		14,133,882	$0.095355	$1,347,736	37 Winter kWh	14,133,882	$0.095355	$1,347,736	$0	0.0%
38 Total BGS Charges		21,180,510		$2,002,156	38 Total BGS Charges	21,180,510		$2,002,156	$0	0.0%
Transmission per kWh Charges					Transmission per kWh Charges					
39 All kWh		21,180,510	$0.000000	$0	39 All kWh	21,180,510	$0.000000	$0	$0	0.0%
ZEC Recovery Charges					ZEC Recovery Charges					
40 All kWh		21,180,510	-$0.004000	-$84,722	40 All kWh	21,180,510	-$0.004000	-$84,722	$0	0.0%
RGGI Recovery Charges					RGGI Recovery Charges					
41 All kWh		21,180,510	$0.004435	$93,936	41 All kWh	21,180,510	$0.004435	$93,936	$0	0.0%
Covid Recovery Charges					Covid Recovery Charges					
42 All kWh		21,180,510	$0.000336	$7,117	42 All kWh	21,180,510	$0.000336	$7,117	$0	0.0%
LRAM					LRAM					
43 All kWh		21,180,510	$0.003546	$75,106	43 All kWh	21,180,510	$0.003546	$75,106	$0	0.0%
44 Total Charges		21,180,510		$5,477,154	44 Total Charges	21,180,510		$6,038,103	$560,949	10.2%

{1} Rates effective 7/15/2026
{2} Proposed rates effective 5/6/2027
{3} Distribution kWh charge applied to kWh that seasonal lights would have used if they continued to operate

Jersey Central Power & Light Company

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Incandescent Street Lighting Service (ISL)

Description of Charge	Monthly kWh Per Unit	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
Company Lighting Fixture Charges					Company Lighting Fixture Charges					
1 105 Watt Lamp	37	92,772	$1.91	$177,194	1 105 Watt Lamp	92,772	$2.24	$207,808	$30,614	
2 205 Watt Lamp	72	12,780	$1.91	$24,410	2 205 Watt Lamp	12,780	$2.24	$28,627	$4,217	
3 327 Watt Lamp	114	2,821	$1.91	$5,388	3 327 Watt Lamp	2,821	$2.24	$6,319	$931	
4 448 Watt Lamp	157	204	$1.91	$390	4 448 Watt Lamp	204	$2.24	$457	$67	
5 690 Watt Lamp	242	36	$1.91	$69	5 690 Watt Lamp	36	$2.24	$81	$12	
6 860 Watt Lamp	301	0	$1.91	$0	6 860 Watt Lamp	0	$2.24	$0	$0	
7 Seasonal 105 Watt Lamp	0	72	$1.91	$138	7 Seasonal 105 Watt Lamp	72	$2.24	$161	$23	
8 Seasonal 205 Watt Lamp	0	0	$1.91	$0	8 Seasonal 205 Watt Lamp	0	$2.24	$0	$0	
9 Seasonal 327 Watt Lamp	0	0	$1.91	$0	9 Seasonal 327 Watt Lamp	0	$2.24	$0	$0	
10 Seasonal 448 Watt Lamp	0	0	$1.91	$0	10 Seasonal 448 Watt Lamp	0	$2.24	$0	$0	
11 Seasonal 690 Watt Lamp	0	0	$1.91	$0	11 Seasonal 690 Watt Lamp	0	$2.24	$0	$0	
12 Seasonal 860 Watt Lamp	0	0	$1.91	$0	12 Seasonal 860 Watt Lamp	0	$2.24	$0	$0	
13 Fire Alarm/Police Box Lamp	9	144	$1.12	$161	13 Fire Alarm/Police Box Lamp	144	$1.32	$190	$29	
14 Fire Alarm/Police Box Lamp-24 hr.	18	925	$0.32	$296	14 Fire Alarm/Police Box Lamp-24 h	925	$0.38	$352	$56	
Customer Lighting Fixture Charges					Customer Lighting Fixture Charges					
15 105 Watt Lamp	37	84	$0.87	$73	15 105 Watt Lamp	84	$1.02	$86	$13	
16 205 Watt Lamp	72	48	$0.87	$42	16 205 Watt Lamp	48	$1.02	$49	$7	
17 327 Watt Lamp	114	0	$0.87	$0	17 327 Watt Lamp	0	$1.02	$0	$0	
18 448 Watt Lamp	157	0	$0.87	$0	18 448 Watt Lamp	0	$1.02	$0	$0	
19 690 Watt Lamp	242	12	$0.87	$10	19 690 Watt Lamp	12	$1.02	$12	$2	
20 860 Watt Lamp	301	0	$0.87	$0	20 860 Watt Lamp	0	$1.02	$0	$0	
21 Total Fixture Charges		109,897		$208,171	21 Total Fixture Charges	109,897		$244,142	$35,971	17.3%
Miscellaneous Charges					Miscellaneous Charges					
22 Fixture Service		1,680	$1.03	$1,730	22 Fixture Service	1,680	$0.00	$0	-$1,730	-100.0%
		111,577								
NGC per kWh Charges					NGC per kWh Charges					
23 Summer kWh		1,587,250	-$0.000219	-$348	23 Summer kWh	1,587,250	-$0.000219	-$348	$0	0.0%
24 Winter kWh		3,169,300	-$0.000219	-$694	24 Winter kWh	3,169,300	-$0.000219	-$694	$0	0.0%
25 Total NGC Charges		4,756,550		-$1,042	25 Total NGC Charges	4,756,550		-$1,042	$0	0.0%
SBC per kWh Charges					SBC per kWh Charges					
26 All kWh		4,756,550	$0.008666	$41,220	26 All kWh	4,756,550	$0.008666	$41,220	$0	0.0%
Distribution per kWh Charges					Distribution per kWh Charges					
27 Seasonal Distr. Charge {3}		2,664	$0.050039	$133	27 Seasonal Distr. Charge {3}	2,664	$0.058838	$157	$24	
28 All kWh		4,756,550	$0.050039	$238,013	28 All kWh	4,756,550	$0.058838	$279,866	$41,853	
29 Total Distribition kWh Charges		4,756,550		$238,146	29 Total Distribition kWh Charges	4,756,550		$280,023	$41,877	17.6%
BGS per kWh Charges					BGS per kWh Charges					
30 Summer kWh		1,587,250	$0.092870	$147,408	30 Summer kWh	1,587,250	$0.092870	$147,408	$0	0.0%
31 Winter kWh		3,169,300	$0.095355	$302,209	31 Winter kWh	3,169,300	$0.095355	$302,209	$0	0.0%
32 Total BGS Charges		4,756,550		$449,617	32 Total BGS Charges	4,756,550		$449,617	$0	0.0%
Transmission per kWh Charges					Transmission per kWh Charges					
33 All kWh		4,756,550	$0.000000	$0	33 All kWh	4,756,550	$0.000000	$0	$0	0.0%
ZEC Recovery Charges					ZEC Recovery Charges					
34 All kWh		4,756,550	-$0.004000	-$19,026	34 All kWh	4,756,550	-$0.004000	-$19,026	$0	0.0%
RGGI Recovery Charges					RGGI Recovery Charges					
35 All kWh		4,756,550	$0.004435	$21,095	35 All kWh	4,756,550	$0.004435	$21,095	$0	0.0%
Covid Recovery Charges					Covid Recovery Charges					
36 All kWh		4,756,550	$0.000336	$1,598	36 All kWh	4,756,550	$0.000336	$1,598	$0	0.0%
LRAM					LRAM					
37 All kWh		4,756,550	$0.003546	$16,867	37 All kWh	4,756,550	$0.003546	$16,867	$0	0.0%
38 Total Charges		4,756,550		$958,376	38 Total Charges	4,756,550		$1,034,494	$76,118	7.9%

{1} Rates effective 7/15/2026

{2} Proposed rates effective 5/6/2027

{3} Distribution kWh charge applied to kWh that seasonal lights would have used if they continued to operate

Jersey Central Power & Light Company
Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Excludes SUT)
LED Street Lighting Service (LED)

	Description of Charge	Monthly kWh Per Unit	Weather Normalized 2025/2026 12+0 Units (a)	Current Rates {1} (b)	Revenue Based on Current Rates (c) = (a) x (b)	Description of Charge	Weather Normalized 2025/2026 12+0 Units (d)	Proposed Rates {2} (e)	Revenue Based on Proposed Rates (f) = (d) x (e)	Change in Revenue (g) = (f) - (c)	Percentage Change in Revenue (h) = (g) / (c)
	Company Lighting Fixture Charges					Company Lighting Fixture Charges					
1	30 Watt Cobra Head Lamp	11	27	$6.47	$175	30 Watt Cobra Head Lamp	27	$7.60	$205	$30	
2	50 Watt Cobra Head Lamp	18	5,015	$6.43	$32,245	50 Watt Cobra Head Lamp	5,015	$7.55	$37,862	$5,617	
3	90 Watt Cobra Head Lamp	32	4,605	$6.95	$32,007	90 Watt Cobra Head Lamp	4,605	$8.17	$37,625	$5,618	
4	130 Watt Cobra Head Lamp	46	1,800	$7.90	$14,220	130 Watt Cobra Head Lamp	1,800	$9.28	$16,704	$2,484	
5	260 Watt Cobra Head Lamp	91	1,893	$10.04	$19,006	260 Watt Cobra Head Lamp	1,893	$11.80	$22,337	$3,331	
6	50 Watt Colonial Lamp	18	2,260	$9.24	$20,884	50 Watt Colonial Lamp	2,260	$10.86	$24,546	$3,662	
7	90 Watt Colonial Lamp	32	2,952	$11.11	$32,797	90 Watt Colonial Lamp	2,952	$13.05	$38,524	$5,727	
8	50 Watt Acorn Lamp	18	516	$16.46	$8,493	50 Watt Acorn Lamp	516	$19.34	$9,979	$1,486	
9	90 Watt Acorn Lamp	32	414	$15.89	$6,582	90 Watt Acorn Lamp	414	$18.67	$7,733	$1,151	
			19,483		$166,409		19,483		$195,515	$29,106	17.5%
	Contribution Lighting Fixture Charges (a)					Contribution Lighting Fixture Charges (a)					
10	30 Watt Cobra Head Lamp	11	0	$2.49	$0	30 Watt Cobra Head Lamp	0	$2.93	$0	$0	
11	50 Watt Cobra Head Lamp	18	240	$2.49	$598	50 Watt Cobra Head Lamp	240	$2.93	$703	$105	
12	90 Watt Cobra Head Lamp	32	152	$2.49	$379	90 Watt Cobra Head Lamp	152	$2.93	$447	$68	
13	130 Watt Cobra Head Lamp	46	19	$2.49	$47	130 Watt Cobra Head Lamp	19	$2.93	$56	$9	
14	260 Watt Cobra Head Lamp	91	0	$2.49	$0	260 Watt Cobra Head Lamp	0	$2.93	$0	$0	
15	50 Watt Colonial Lamp	18	24	$2.49	$60	50 Watt Colonial Lamp	24	$2.93	$70	$10	
16	90 Watt Colonial Lamp	32	0	$2.49	$0	90 Watt Colonial Lamp	0	$2.93	$0	$0	
17	50 Watt Acorn Lamp	18	0	$2.49	$0	50 Watt Acorn Lamp	0	$2.93	$0	$0	
18	90 Watt Acorn Lamp	32	0	$2.49	$0	90 Watt Acorn Lamp	0	$2.93	$0	$0	
			435		$1,084				$1,276	$192	17.7%
	Contribution Lighting Fixture Charges (b)					Contribution Lighting Fixture Charges (b)					
19	30 Watt Cobra Head Lamp	11	0	$3.98	$0	30 Watt Cobra Head Lamp	0	$4.68	$0	$0	
20	50 Watt Cobra Head Lamp	18	0	$3.98	$0	50 Watt Cobra Head Lamp	0	$4.68	$0	$0	
21	90 Watt Cobra Head Lamp	32	0	$3.98	$0	90 Watt Cobra Head Lamp	0	$4.68	$0	$0	
22	130 Watt Cobra Head Lamp	46	0	$3.98	$0	130 Watt Cobra Head Lamp	0	$4.68	$0	$0	
23	260 Watt Cobra Head Lamp	91	0	$3.98	$0	260 Watt Cobra Head Lamp	0	$4.68	$0	$0	
24	50 Watt Colonial Lamp	18	132	$3.98	$525	50 Watt Colonial Lamp	132	$4.68	$618	$93	
25	90 Watt Colonial Lamp	32	72	$3.98	$287	90 Watt Colonial Lamp	72	$4.68	$337	$50	
26	50 Watt Acorn Lamp	18	0	$3.98	$0	50 Watt Acorn Lamp	0	$4.68	$0	$0	
27	90 Watt Acorn Lamp	32	0	$3.98	$0	90 Watt Acorn Lamp	0	$4.68	$0	$0	
			204		$812				$955	$143	17.6%
28	Total Fixture Charges		20,122		$168,305	Total Fixture Charges	19,483		$197,746		
	Miscellaneous Charges					Miscellaneous Charges					
29	Pole Charge		0	$7.94	$0	Pole Charge	0	$9.33	$0	$0	0.0%
			19,483						$195,515		
	NGC per kWh Charges					NGC per kWh Charges					
30	Summer kWh		227,238	-$0.000219	-$50	Summer kWh	227,238	-$0.000219	-$50	$0	0.0%
31	Winter kWh		454,137	-$0.000219	-$99	Winter kWh	454,137	-$0.000219	-$99	$0	0.0%
32	Total NGC Charges		681,375		-$149	Total NGC Charges	681,375		-$149	$0	0.0%
	SBC per kWh Charges					SBC per kWh Charges					
33	All kWh		681,375	$0.008666	$5,905	All kWh	681,375	$0.008666	$5,905	$0	0.0%
	Distribution per kWh Charges					Distribution per kWh Charges					
34	All kWh		681,375	$0.050039	$34,095	All kWh	681,375	$0.058838	$40,091	$5,996	
35	Total Distribition kWh Charges		681,375		$34,095	Total Distribition kWh Charges	681,375		$40,091	$5,996	17.6%
	BGS per kWh Charges					BGS per kWh Charges					
36	Summer kWh		227,238	$0.092870	$21,104	Summer kWh	227,238	$0.092870	$21,104	$0	0.0%
37	Winter kWh		454,137	$0.095355	$43,304	Winter kWh	454,137	$0.095355	$43,304	$0	0.0%
38	Total BGS Charges		681,375		$64,408	Total BGS Charges	681,375		$64,408	$0	0.0%
	Transmission per kWh Charges					Transmission per kWh Charges					
39	All kWh		681,375	$0.000000	$0	All kWh	681,375	$0.000000	$0	$0	0.0%
	ZEC Recovery Charges					ZEC Recovery Charges					
40	All kWh		681,375	-$0.004000	-$2,726	All kWh	681,375	-$0.004000	-$2,726	$0	0.0%
	RGGI Recovery Charges					RGGI Recovery Charges					
41	All kWh		681,375	$0.004435	$3,022	All kWh	681,375	$0.004435	$3,022	$0	0.0%
	Covid Recovery Charges					Covid Recovery Charges					
42	All kWh		681,375	$0.000336	$229	All kWh	681,375	$0.000336	$229	$0	0.0%
	LRAM					LRAM					
43	All kWh		681,375	$0.003546	$2,416	All kWh	681,375	$0.003546	$2,416	$0	0.0%
44	Total Charges		681,375		$275,505	Total Charges	681,375		$310,942	$35,437	12.9%

{1} Rates effective 7/15/2026
{2} Proposed rates effective 5/6/2027

Jersey Central Power & Light Company

Based on 2025/2026 12+0 Weather Normalized Billing Determinants (Includes 6.625% SUT)

Revenue at Proposed Rates Effective 5/6/2027

Rate Class	NGC	Distr.	Transmission	SBC	LRAM	RRC	COVID	ZEC	BGS	Total
RS	-$2,236,494	$585,026,949	$203,664,200	$88,303,230	$9,280,489	$45,198,179	$3,421,643	-$40,763,424	$1,318,592,533	$2,210,487,305
RT/RGT	-$40,181	$9,982,034	$3,659,018	$1,586,450	$160,379	$812,028	$61,473	-$732,353	$22,010,708	$37,499,556
GS	-$1,500,019	$341,854,144	$136,597,848	$59,225,094	$6,416,746	$30,314,479	$2,294,900	-$27,340,083	$798,325,134	$1,346,188,243
GST	-$86,664	$16,698,720	$7,892,299	$3,421,724	$333,910	$1,751,416	$132,588	-$1,579,571	$50,390,305	$78,954,727
GP	-$320,008	$40,856,983	$17,575,970	$13,317,837	$799,750	$6,816,760	$516,050	-$6,147,914	$143,411,712	$216,827,140
GT	-$369,980	$20,946,658	$17,470,715	$16,389,002	$600,549	$8,962,630	$678,499	-$8,083,235	$163,733,345	$220,328,183
Lighting	-$27,229	$25,969,789	$0	$1,075,151	$439,999	$550,319	$41,662	-$496,322	$11,728,949	$39,282,318
Total	-$4,580,575	$1,041,335,277	$386,860,050	$183,318,488	$18,031,822	$94,405,811	$7,146,815	-$85,142,902	$2,508,192,686	$4,149,567,472

Change in Revenue from Current Rates to Proposed Rates Effective 5/6/2027

Rate Class	NGC	Distr.	Transmission	SBC	LRAM	RRC	COVID	ZEC	BGS	Total
RS	$0	$156,944,709	$0	$0	$0	$0	$0	$0	$0	$156,944,709
RT/RGT	$0	$2,585,932	$0	$0	$0	$0	$0	$0	$0	$2,585,932
GS	$0	$91,177,979	$0	$0	$0	$0	$0	$0	$0	$91,177,979
GST	$0	$4,449,400	$0	$0	$0	$0	$0	$0	$0	$4,449,400
GP	$0	$10,593,216	$0	$0	$0	$0	$0	$0	$0	$10,593,216
GT	$0	$109,578	$0	$0	$0	$0	$0	$0	$0	$109,578
Lighting	$0	$3,857,770	$0	$0	$0	$0	$0	$0	$0	$3,857,770
Total	$0	$269,718,584	$0	$0	$0	$0	$0	$0	$0	$269,718,584

Percentage Change in Revenue from Current Rates to Proposed Rates Effective 5/6/2027

Rate Class	NGC	Distr.	Transmission	SBC	LRAM	RRC	COVID	ZEC	BGS	Total
RS	0.0%	7.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.6%
RT/RGT	0.0%	7.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.4%
GS	0.0%	7.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.3%
GST	0.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.0%
GP	0.0%	5.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.1%
GT	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lighting	0.0%	10.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.9%
Total	0.0%	7.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.0%

Jersey Central Power & Light Company

Residential Service (RS) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh) (a)	Current Winter Total Full Service Charges (b)	Proposed Winter Total Full Service Charges (c)	Change in Total Winter Full Service Charges (d) = (c) - (b)	Percentage Change in Total Winter Full Service Charges (e) = (d) / (b)	Current Summer Total Full Service Charges (f)	Proposed Summer Total Full Service Charges (g)	Change in Total Summer Full Service Charges (h) = (g) - (f)	Percentage Change in Total Summer Full Service Charges (i) = (h) / (f)	Current Annual Total Full Service Charges {1} (j)	Proposed Annual Total Full Service Charges {1} (k)	Change in Total Annual Full Service Charges (l) = (k) - (j)	Percentage Change in Total Annual Full Service Charges (m) = (l) / (j)
100	$24.91	$27.72	$2.81	11.3%	$22.38	$24.74	$2.36	10.5%	$288.80	$320.72	$31.92	11.1%
200	$45.54	$49.61	$4.07	8.9%	$40.49	$43.66	$3.17	7.8%	$526.28	$571.52	$45.24	8.6%
300	$66.18	$71.49	$5.31	8.0%	$58.60	$62.57	$3.97	6.8%	$763.84	$822.20	$58.36	7.6%
400	$86.81	$93.38	$6.57	7.6%	$76.71	$81.48	$4.77	6.2%	$1,001.32	$1,072.96	$71.64	7.2%
500	$107.45	$115.27	$7.82	7.3%	$94.82	$100.40	$5.58	5.9%	$1,238.88	$1,323.76	$84.88	6.9%
600	$128.08	$137.16	$9.08	7.1%	$112.93	$119.31	$6.38	5.6%	$1,476.36	$1,574.52	$98.16	6.6%
688	**$146.24**	**$156.42**	**$10.18**	**7.0%**	$134.93	$143.71	$8.78	6.5%	$1,709.64	$1,826.20	$116.56	6.8%
700	$148.72	$159.04	$10.32	6.9%	$137.93	$147.04	$9.11	6.6%	$1,741.48	$1,860.48	$119.00	6.8%
800	$169.35	$180.93	$11.58	6.8%	$162.92	$174.77	$11.85	7.3%	$2,006.48	$2,146.52	$140.04	7.0%
900	$189.99	$202.82	$12.83	6.8%	$187.92	$202.50	$14.58	7.8%	$2,271.60	$2,432.56	$160.96	7.1%
926	$195.35	$208.51	$13.16	6.7%	**$194.42**	**$209.71**	**$15.29**	**7.9%**	$2,340.48	$2,506.92	$166.44	7.1%
1,000	$210.62	$224.71	$14.09	6.7%	$212.92	$230.23	$17.31	8.1%	$2,536.64	$2,718.60	$181.96	7.2%
1,100	$231.26	$246.59	$15.33	6.6%	$237.91	$257.95	$20.04	8.4%	$2,801.72	$3,004.52	$202.80	7.2%
1,200	$251.89	$268.48	$16.59	6.6%	$262.91	$285.68	$22.77	8.7%	$3,066.76	$3,290.56	$223.80	7.3%
1,300	$272.53	$290.37	$17.84	6.5%	$287.90	$313.41	$25.51	8.9%	$3,331.84	$3,576.60	$244.76	7.3%
1,400	$293.16	$312.26	$19.10	6.5%	$312.90	$341.14	$28.24	9.0%	$3,596.88	$3,862.64	$265.76	7.4%
1,500	$313.80	$334.14	$20.34	6.5%	$337.89	$368.87	$30.98	9.2%	$3,861.96	$4,148.60	$286.64	7.4%
1,600	$334.43	$356.03	$21.60	6.5%	$362.89	$396.60	$33.71	9.3%	$4,127.00	$4,434.64	$307.64	7.5%
1,700	$355.07	$377.92	$22.85	6.4%	$387.89	$424.33	$36.44	9.4%	$4,392.12	$4,720.68	$328.56	7.5%
1,800	$375.71	$399.81	$24.10	6.4%	$412.88	$452.06	$39.18	9.5%	$4,657.20	$5,006.72	$349.52	7.5%
1,900	$396.34	$421.69	$25.35	6.4%	$437.88	$479.79	$41.91	9.6%	$4,922.24	$5,292.68	$370.44	7.5%
2,000	$416.98	$443.58	$26.60	6.4%	$462.87	$507.52	$44.65	9.6%	$5,187.32	$5,578.72	$391.40	7.5%
2,100	$437.61	$465.47	$27.86	6.4%	$487.87	$535.24	$47.37	9.7%	$5,452.36	$5,864.72	$412.36	7.6%
2,200	$458.25	$487.36	$29.11	6.4%	$512.86	$562.97	$50.11	9.8%	$5,717.44	$6,150.76	$433.32	7.6%
2,300	$478.88	$509.24	$30.36	6.3%	$537.86	$590.70	$52.84	9.8%	$5,982.48	$6,436.72	$454.24	7.6%
2,400	$499.52	$531.13	$31.61	6.3%	$562.86	$618.43	$55.57	9.9%	$6,247.60	$6,722.76	$475.16	7.6%
2,500	$520.15	$553.02	$32.87	6.3%	$587.85	$646.16	$58.31	9.9%	$6,512.60	$7,008.80	$496.20	7.6%
2,600	$540.79	$574.91	$34.12	6.3%	$612.85	$673.89	$61.04	10.0%	$6,777.72	$7,294.84	$517.12	7.6%
2,700	$561.42	$596.80	$35.38	6.3%	$637.84	$701.62	$63.78	10.0%	$7,042.72	$7,580.88	$538.16	7.6%
2,800	$582.06	$618.68	$36.62	6.3%	$662.84	$729.35	$66.51	10.0%	$7,307.84	$7,866.84	$559.00	7.6%
2,900	$602.69	$640.57	$37.88	6.3%	$687.83	$757.08	$69.25	10.1%	$7,572.84	$8,152.88	$580.04	7.7%
3,000	$623.33	$662.46	$39.13	6.3%	$712.83	$784.81	$71.98	10.1%	$7,837.96	$8,438.92	$600.96	7.7%
3,100	$643.96	$684.35	$40.39	6.3%	$737.82	$812.53	$74.71	10.1%	$8,102.96	$8,724.92	$621.96	7.7%
3,200	$664.60	$706.23	$41.63	6.3%	$762.82	$840.26	$77.44	10.2%	$8,368.08	$9,010.88	$642.80	7.7%
3,300	$685.23	$728.12	$42.89	6.3%	$787.82	$867.99	$80.17	10.2%	$8,633.12	$9,296.92	$663.80	7.7%
3,400	$705.87	$750.01	$44.14	6.3%	$812.81	$895.72	$82.91	10.2%	$8,898.20	$9,582.96	$684.76	7.7%
3,500	$726.51	$771.90	$45.39	6.2%	$837.81	$923.45	$85.64	10.2%	$9,163.32	$9,869.00	$705.68	7.7%
3,600	$747.14	$793.78	$46.64	6.2%	$862.80	$951.18	$88.38	10.2%	$9,428.32	$10,154.96	$726.64	7.7%
3,700	$767.78	$815.67	$47.89	6.2%	$887.80	$978.91	$91.11	10.3%	$9,693.44	$10,441.00	$747.56	7.7%
3,800	$788.41	$837.56	$49.15	6.2%	$912.79	$1,006.64	$93.85	10.3%	$9,958.44	$10,727.04	$768.60	7.7%
3,900	$809.05	$859.45	$50.40	6.2%	$937.79	$1,034.37	$96.58	10.3%	$10,223.56	$11,013.08	$789.52	7.7%
4,000	$829.68	$881.33	$51.65	6.2%	$962.79	$1,062.10	$99.31	10.3%	$10,488.60	$11,299.04	$810.44	7.7%
4,100	$850.32	$903.22	$52.90	6.2%	$987.78	$1,089.82	$102.04	10.3%	$10,753.68	$11,585.04	$831.36	7.7%
4,200	$870.95	$925.11	$54.16	6.2%	$1,012.78	$1,117.55	$104.77	10.3%	$11,018.72	$11,871.08	$852.36	7.7%
4,300	$891.59	$947.00	$55.41	6.2%	$1,037.77	$1,145.28	$107.51	10.4%	$11,283.80	$12,157.12	$873.32	7.7%
4,400	$912.22	$968.88	$56.66	6.2%	$1,062.77	$1,173.01	$110.24	10.4%	$11,548.84	$12,443.08	$894.24	7.7%
4,500	$932.86	$990.77	$57.91	6.2%	$1,087.76	$1,200.74	$112.98	10.4%	$11,813.92	$12,729.12	$915.20	7.7%
4,600	$953.49	$1,012.66	$59.17	6.2%	$1,112.76	$1,228.47	$115.71	10.4%	$12,078.96	$13,015.16	$936.20	7.8%
4,700	$974.13	$1,034.55	$60.42	6.2%	$1,137.76	$1,256.20	$118.44	10.4%	$12,344.08	$13,301.20	$957.12	7.8%
4,800	$994.76	$1,056.43	$61.67	6.2%	$1,162.75	$1,283.93	$121.18	10.4%	$12,609.08	$13,587.16	$978.08	7.8%
4,900	$1,015.40	$1,078.32	$62.92	6.2%	$1,187.75	$1,311.66	$123.91	10.4%	$12,874.20	$13,873.20	$999.00	7.8%
5,000	$1,036.04	$1,100.21	$64.17	6.2%	$1,212.74	$1,339.39	$126.65	10.4%	$13,139.28	$14,159.24	$1,019.96	7.8%

Average Winter Usage

Average Summer Usage

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company

Residential Time-of-Day Service (RT) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh) (a)	Current Winter Total Full Service Charges (b)	Proposed Winter Total Full Service Charges (c)	Change in Total Winter Full Service Charges (d) = (c) - (b)	Percentage Change in Total Winter Full Service Charges (e) = (d) / (b)	Current Summer Total Full Service Charges (f)	Proposed Summer Total Full Service Charges (g)	Change in Total Summer Full Service Charges (h) = (g) - (f)	Percentage Change in Total Summer Full Service Charges (i) = (h) / (f)	Current Annual Total Full Service Charges {1} (j)	Proposed Annual Total Full Service Charges {1} (k)	Change in Total Annual Full Service Charges (l) = (k) - (j)	Percentage Change in Total Annual Full Service Charges (m) = (l) / (j)
100	$27.30	$28.91	$1.61	5.9%	$28.17	$30.09	$1.92	6.8%	$331.08	$351.64	$20.56	6.2%
200	$46.53	$49.54	$3.01	6.5%	$48.27	$51.89	$3.62	7.5%	$565.32	$603.88	$38.56	6.8%
300	$65.76	$70.17	$4.41	6.7%	$68.37	$73.70	$5.33	7.8%	$799.56	$856.16	$56.60	7.1%
400	$85.00	$90.79	$5.79	6.8%	$88.47	$95.50	$7.03	7.9%	$1,033.88	$1,108.32	$74.44	7.2%
500	$104.23	$111.42	$7.19	6.9%	$108.57	$117.31	$8.74	8.1%	$1,268.12	$1,360.60	$92.48	7.3%
600	$123.46	$132.05	$8.59	7.0%	$128.66	$139.12	$10.46	8.1%	$1,502.32	$1,612.88	$110.56	7.4%
700	$142.69	$152.68	$9.99	7.0%	$148.76	$160.92	$12.16	8.2%	$1,736.56	$1,865.12	$128.56	7.4%
800	$161.92	$173.31	$11.39	7.0%	$168.86	$182.73	$13.87	8.2%	$1,970.80	$2,117.40	$146.60	7.4%
900	$181.15	$193.94	$12.79	7.1%	$188.96	$204.53	$15.57	8.2%	$2,205.04	$2,369.64	$164.60	7.5%
1,000	$200.38	$214.57	$14.19	7.1%	$209.06	$226.34	$17.28	8.3%	$2,439.28	$2,621.92	$182.64	7.5%
990	$198.46	$212.50	$14.04	7.1%	**$207.05**	**$224.16**	**$17.11**	**8.3%**	$2,415.88	$2,596.64	$180.76	7.5%
1,118	**$223.00**	**$238.82**	**$15.82**	**7.1%**	$232.70	$251.98	$19.28	8.3%	$2,714.80	$2,918.48	$203.68	7.5%
1,100	$219.62	$235.19	$15.57	7.1%	$229.16	$248.14	$18.98	8.3%	$2,673.60	$2,874.08	$200.48	7.5%
1,200	$238.85	$255.82	$16.97	7.1%	$249.26	$269.95	$20.69	8.3%	$2,907.84	$3,126.36	$218.52	7.5%
1,300	$258.08	$276.45	$18.37	7.1%	$269.36	$291.76	$22.40	8.3%	$3,142.08	$3,378.64	$236.56	7.5%
1,400	$277.31	$297.08	$19.77	7.1%	$289.46	$313.56	$24.10	8.3%	$3,376.32	$3,630.88	$254.56	7.5%
1,500	$296.54	$317.71	$21.17	7.1%	$309.56	$335.37	$25.81	8.3%	$3,610.56	$3,883.16	$272.60	7.6%
1,600	$315.77	$338.34	$22.57	7.1%	$329.66	$357.17	$27.51	8.3%	$3,844.80	$4,135.40	$290.60	7.6%
1,700	$335.01	$358.97	$23.96	7.2%	$349.75	$378.98	$29.23	8.4%	$4,079.08	$4,387.68	$308.60	7.6%
1,800	$354.24	$379.59	$25.35	7.2%	$369.85	$400.79	$30.94	8.4%	$4,313.32	$4,639.88	$326.56	7.6%
1,900	$373.47	$400.22	$26.75	7.2%	$389.95	$422.59	$32.64	8.4%	$4,547.56	$4,892.12	$344.56	7.6%
2,000	$392.70	$420.85	$28.15	7.2%	$410.05	$444.40	$34.35	8.4%	$4,781.80	$5,144.40	$362.60	7.6%
2,100	$411.93	$441.48	$29.55	7.2%	$430.15	$466.20	$36.05	8.4%	$5,016.04	$5,396.64	$380.60	7.6%
2,200	$431.16	$462.11	$30.95	7.2%	$450.25	$488.01	$37.76	8.4%	$5,250.28	$5,648.92	$398.64	7.6%
2,300	$450.39	$482.74	$32.35	7.2%	$470.35	$509.81	$39.46	8.4%	$5,484.52	$5,901.16	$416.64	7.6%
2,400	$469.63	$503.37	$33.74	7.2%	$490.45	$531.62	$41.17	8.4%	$5,718.84	$6,153.44	$434.60	7.6%
2,500	$488.86	$523.99	$35.13	7.2%	$510.55	$553.43	$42.88	8.4%	$5,953.08	$6,405.64	$452.56	7.6%
2,600	$508.09	$544.62	$36.53	7.2%	$530.65	$575.23	$44.58	8.4%	$6,187.32	$6,657.88	$470.56	7.6%
2,700	$527.32	$565.25	$37.93	7.2%	$550.75	$597.04	$46.29	8.4%	$6,421.56	$6,910.16	$488.60	7.6%
2,800	$546.55	$585.88	$39.33	7.2%	$570.84	$618.84	$48.00	8.4%	$6,655.76	$7,162.40	$506.64	7.6%
2,900	$565.78	$606.51	$40.73	7.2%	$590.94	$640.65	$49.71	8.4%	$6,890.00	$7,414.68	$524.68	7.6%
3,000	$585.01	$627.14	$42.13	7.2%	$611.04	$662.46	$51.42	8.4%	$7,124.24	$7,666.96	$542.72	7.6%
3,100	$604.25	$647.76	$43.51	7.2%	$631.14	$684.26	$53.12	8.4%	$7,358.56	$7,919.12	$560.56	7.6%
3,200	$623.48	$668.39	$44.91	7.2%	$651.24	$706.07	$54.83	8.4%	$7,592.80	$8,171.40	$578.60	7.6%
3,300	$642.71	$689.02	$46.31	7.2%	$671.34	$727.87	$56.53	8.4%	$7,827.04	$8,423.64	$596.60	7.6%
3,400	$661.94	$709.65	$47.71	7.2%	$691.44	$749.68	$58.24	8.4%	$8,061.28	$8,675.92	$614.64	7.6%
3,500	$681.17	$730.28	$49.11	7.2%	$711.54	$771.49	$59.95	8.4%	$8,295.52	$8,928.20	$632.68	7.6%
3,600	$700.40	$750.91	$50.51	7.2%	$731.64	$793.29	$61.65	8.4%	$8,529.76	$9,180.44	$650.68	7.6%
3,700	$719.64	$771.54	$51.90	7.2%	$751.74	$815.10	$63.36	8.4%	$8,764.08	$9,432.72	$668.64	7.6%
3,800	$738.87	$792.16	$53.29	7.2%	$771.84	$836.90	$65.06	8.4%	$8,998.32	$9,684.88	$686.56	7.6%
3,900	$758.10	$812.79	$54.69	7.2%	$791.93	$858.71	$66.78	8.4%	$9,232.52	$9,937.16	$704.64	7.6%
4,000	$777.33	$833.42	$56.09	7.2%	$812.03	$880.51	$68.48	8.4%	$9,466.76	$10,189.40	$722.64	7.6%
4,100	$796.56	$854.05	$57.49	7.2%	$832.13	$902.32	$70.19	8.4%	$9,701.00	$10,441.68	$740.68	7.6%
4,200	$815.79	$874.68	$58.89	7.2%	$852.23	$924.13	$71.90	8.4%	$9,935.24	$10,693.96	$758.72	7.6%
4,300	$835.02	$895.31	$60.29	7.2%	$872.33	$945.93	$73.60	8.4%	$10,169.48	$10,946.20	$776.72	7.6%
4,400	$854.26	$915.94	$61.68	7.2%	$892.43	$967.74	$75.31	8.4%	$10,403.80	$11,198.48	$794.68	7.6%
4,500	$873.49	$936.56	$63.07	7.2%	$912.53	$989.54	$77.01	8.4%	$10,638.04	$11,450.64	$812.60	7.6%
4,600	$892.72	$957.19	$64.47	7.2%	$932.63	$1,011.35	$78.72	8.4%	$10,872.28	$11,702.92	$830.64	7.6%
4,700	$911.95	$977.82	$65.87	7.2%	$952.73	$1,033.16	$80.43	8.4%	$11,106.52	$11,955.20	$848.68	7.6%
4,800	$931.18	$998.45	$67.27	7.2%	$972.83	$1,054.96	$82.13	8.4%	$11,340.76	$12,207.44	$866.68	7.6%
4,900	$950.41	$1,019.08	$68.67	7.2%	$992.92	$1,076.77	$83.85	8.4%	$11,574.96	$12,459.72	$884.76	7.6%
5,000	$969.64	$1,039.71	$70.07	7.2%	$1,013.02	$1,098.57	$85.55	8.4%	$11,809.20	$12,711.96	$902.76	7.6%
	Average Winter Usage				**Average Summer Usage**							

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company

Residential Geothermal & Heat Pump Service (RGT) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh)	Current Winter Total Full Service Charges	Proposed Winter Total Full Service Charges	Change in Total Winter Full Service Charges	Percentage Change in Total Winter Full Service Charges	Current Summer Total Full Service Charges	Proposed Summer Total Full Service Charges	Change in Total Summer Full Service Charges	Percentage Change in Total Summer Full Service Charges	Current Annual Total Full Service Charges {1}	Proposed Annual Total Full Service Charges {1}	Change in Total Annual Full Service Charges	Percentage Change in Total Annual Full Service Charges
(a)	(b)	(c)	(d) = (c) - (b)	(e) = (d) / (b)	(f)	(g)	(h) = (g) - (f)	(i) = (h) / (f)	(j)	(k)	(l) = (k) - (j)	(m) = (l) / (j)
100	$28.70	$30.16	$1.46	5.1%	$29.86	$31.97	$2.11	7.1%	$349.04	$369.16	$20.12	5.8%
200	$49.33	$52.05	$2.72	5.5%	$51.66	$55.66	$4.00	7.7%	$601.28	$639.04	$37.76	6.3%
300	$69.96	$73.93	$3.97	5.7%	$73.45	$79.36	$5.91	8.0%	$853.48	$908.88	$55.40	6.5%
400	$90.60	$95.82	$5.22	5.8%	$95.25	$103.05	$7.80	8.2%	$1,105.80	$1,178.76	$72.96	6.6%
500	$111.23	$117.70	$6.47	5.8%	$117.04	$126.74	$9.70	8.3%	$1,358.00	$1,448.56	$90.56	6.7%
600	$131.86	$139.58	$7.72	5.9%	$138.83	$150.43	$11.60	8.4%	$1,610.20	$1,718.36	$108.16	6.7%
700	$152.49	$161.47	$8.98	5.9%	$160.63	$174.12	$13.49	8.4%	$1,862.44	$1,988.24	$125.80	6.8%
800	$173.12	$183.35	$10.23	5.9%	$182.42	$197.82	$15.40	8.4%	$2,114.64	$2,258.08	$143.44	6.8%
900	$193.75	$205.24	$11.49	5.9%	$204.22	$221.51	$17.29	8.5%	$2,366.88	$2,527.96	$161.08	6.8%
1,000	$214.39	$227.12	$12.73	5.9%	$226.01	$245.20	$19.19	8.5%	$2,619.16	$2,797.76	$178.60	6.8%
1,100	$235.02	$249.00	$13.98	5.9%	$247.80	$268.89	$21.09	8.5%	$2,871.36	$3,067.56	$196.20	6.8%
1,200	$255.65	$270.89	$15.24	6.0%	$269.60	$292.58	$22.98	8.5%	$3,123.60	$3,337.44	$213.84	6.8%
1,300	$276.28	$292.77	$16.49	6.0%	$291.39	$316.28	$24.89	8.5%	$3,375.80	$3,607.28	$231.48	6.9%
1,400	$296.91	$314.65	$17.74	6.0%	$313.18	$339.97	$26.79	8.6%	$3,628.00	$3,877.08	$249.08	6.9%
1,500	$317.54	$336.54	$19.00	6.0%	$334.98	$363.66	$28.68	8.6%	$3,880.24	$4,146.96	$266.72	6.9%
1,600	$338.18	$358.42	$20.24	6.0%	$356.77	$387.35	$30.58	8.6%	$4,132.52	$4,416.76	$284.24	6.9%
1,700	$358.81	$380.31	$21.50	6.0%	$378.57	$411.04	$32.47	8.6%	$4,384.76	$4,686.64	$301.88	6.9%
1,800	$379.44	$402.19	$22.75	6.0%	$400.36	$434.74	$34.38	8.6%	$4,636.96	$4,956.48	$319.52	6.9%
1,900	$400.07	$424.07	$24.00	6.0%	$422.15	$458.43	$36.28	8.6%	$4,889.16	$5,226.28	$337.12	6.9%
1,831	$385.92	$409.06	$23.14	6.0%	**$407.20**	**$442.18**	**$34.98**	**8.6%**	$4,716.16	$5,041.20	$325.04	6.9%
2,000	$420.70	$445.96	$25.26	6.0%	$443.95	$482.12	$38.17	8.6%	$5,141.40	$5,496.16	$354.76	6.9%
2,100	$441.33	$467.84	$26.51	6.0%	$465.74	$505.81	$40.07	8.6%	$5,393.60	$5,765.96	$372.36	6.9%
2,200	$461.97	$489.73	$27.76	6.0%	$487.54	$529.50	$41.96	8.6%	$5,645.92	$6,035.84	$389.92	6.9%
2,385	**$500.13**	**$530.21**	**$30.08**	**6.0%**	$527.85	$573.33	$45.48	8.6%	$6,112.44	$6,535.00	$422.56	6.9%
2,300	$482.60	$511.61	$29.01	6.0%	$509.33	$553.20	$43.87	8.6%	$5,898.12	$6,305.68	$407.56	6.9%
2,400	$503.23	$533.49	$30.26	6.0%	$531.12	$576.89	$45.77	8.6%	$6,150.32	$6,575.48	$425.16	6.9%
2,500	$523.86	$555.38	$31.52	6.0%	$552.92	$600.58	$47.66	8.6%	$6,402.56	$6,845.36	$442.80	6.9%
2,600	$544.49	$577.26	$32.77	6.0%	$574.71	$624.27	$49.56	8.6%	$6,654.76	$7,115.16	$460.40	6.9%
2,700	$565.12	$599.15	$34.03	6.0%	$596.51	$647.96	$51.45	8.6%	$6,907.00	$7,385.04	$478.04	6.9%
2,800	$585.75	$621.03	$35.28	6.0%	$618.30	$671.66	$53.36	8.6%	$7,159.20	$7,654.88	$495.68	6.9%
2,900	$606.39	$642.91	$36.52	6.0%	$640.09	$695.35	$55.26	8.6%	$7,411.48	$7,924.68	$513.20	6.9%
3,000	$627.02	$664.80	$37.78	6.0%	$661.89	$719.04	$57.15	8.6%	$7,663.72	$8,194.56	$530.84	6.9%
3,100	$647.65	$686.68	$39.03	6.0%	$683.68	$742.73	$59.05	8.6%	$7,915.92	$8,464.36	$548.44	6.9%
3,200	$668.28	$708.56	$40.28	6.0%	$705.48	$766.42	$60.94	8.6%	$8,168.16	$8,734.16	$566.00	6.9%
3,300	$688.91	$730.45	$41.54	6.0%	$727.27	$790.12	$62.85	8.6%	$8,420.36	$9,004.08	$583.72	6.9%
3,400	$709.54	$752.33	$42.79	6.0%	$749.06	$813.81	$64.75	8.6%	$8,672.56	$9,273.88	$601.32	6.9%
3,500	$730.18	$774.22	$44.04	6.0%	$770.86	$837.50	$66.64	8.6%	$8,924.88	$9,543.76	$618.88	6.9%
3,600	$750.81	$796.10	$45.29	6.0%	$792.65	$861.19	$68.54	8.6%	$9,177.08	$9,813.56	$636.48	6.9%
3,700	$771.44	$817.98	$46.54	6.0%	$814.44	$884.88	$70.44	8.6%	$9,429.28	$10,083.36	$654.08	6.9%
3,800	$792.07	$839.87	$47.80	6.0%	$836.24	$908.58	$72.34	8.7%	$9,681.52	$10,353.28	$671.76	6.9%
3,900	$812.70	$861.75	$49.05	6.0%	$858.03	$932.27	$74.24	8.7%	$9,933.72	$10,623.08	$689.36	6.9%
4,000	$833.33	$883.64	$50.31	6.0%	$879.83	$955.96	$76.13	8.7%	$10,185.96	$10,892.96	$707.00	6.9%
4,100	$853.97	$905.52	$51.55	6.0%	$901.62	$979.65	$78.03	8.7%	$10,438.24	$11,162.76	$724.52	6.9%
4,200	$874.60	$927.40	$52.80	6.0%	$923.41	$1,003.34	$79.93	8.7%	$10,690.44	$11,432.56	$742.12	6.9%
4,300	$895.23	$949.29	$54.06	6.0%	$945.21	$1,027.04	$81.83	8.7%	$10,942.68	$11,702.48	$759.80	6.9%
4,400	$915.86	$971.17	$55.31	6.0%	$967.00	$1,050.73	$83.73	8.7%	$11,194.88	$11,972.28	$777.40	6.9%
4,500	$936.49	$993.06	$56.57	6.0%	$988.80	$1,074.42	$85.62	8.7%	$11,447.12	$12,242.16	$795.04	6.9%
4,600	$957.12	$1,014.94	$57.82	6.0%	$1,010.59	$1,098.11	$87.52	8.7%	$11,699.32	$12,511.96	$812.64	6.9%
4,700	$977.76	$1,036.82	$59.06	6.0%	$1,032.38	$1,121.80	$89.42	8.7%	$11,951.60	$12,781.76	$830.16	6.9%
4,800	$998.39	$1,058.71	$60.32	6.0%	$1,054.18	$1,145.50	$91.32	8.7%	$12,203.84	$13,051.68	$847.84	6.9%
4,900	$1,019.02	$1,080.59	$61.57	6.0%	$1,075.97	$1,169.19	$93.22	8.7%	$12,456.04	$13,321.48	$865.44	6.9%
5,000	$1,039.65	$1,102.48	$62.83	6.0%	$1,097.77	$1,192.88	$95.11	8.7%	$12,708.28	$13,591.36	$883.08	6.9%
	Average Winter Usage				**Average Summer Usage**							

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company

General Service Secondary (GS) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh) (a)	Current Winter Total Full Service Charges (b)	Proposed Winter Total Full Service Charges (c)	Change in Total Winter Full Service Charges (d) = (c) - (b)	Percentage Change in Total Winter Full Service Charges (e) = (d) / (b)	Current Summer Total Full Service Charges (f)	Proposed Summer Total Full Service Charges (g)	Change in Total Summer Full Service Charges (h) = (g) - (f)	Percentage Change in Total Summer Full Service Charges (i) = (h) / (f)	Current Annual Total Full Service Charges {1} (j)	Proposed Annual Total Full Service Charges {1} (k)	Change in Total Annual Full Service Charges (l) = (k) - (j)	Percentage Change in Total Annual Full Service Charges (m) = (l) / (j)
50	$15.96	$18.91	$2.95	18.5%	$16.27	$19.33	$3.06	18.8%	$192.76	$228.60	$35.84	18.6%
100	$27.26	$31.49	$4.23	15.5%	$27.88	$32.31	$4.43	15.9%	$329.60	$381.16	$51.56	15.6%
200	$49.87	$56.63	$6.76	13.6%	$51.12	$58.28	$7.16	14.0%	$603.44	$686.16	$82.72	13.7%
300	$72.49	$81.78	$9.29	12.8%	$74.35	$84.26	$9.91	13.3%	$877.32	$991.28	$113.96	13.0%
400	$95.10	$106.92	$11.82	12.4%	$97.59	$110.23	$12.64	13.0%	$1,151.16	$1,296.28	$145.12	12.6%
500	$117.71	$132.07	$14.36	12.2%	$120.82	$136.20	$15.38	12.7%	$1,424.96	$1,601.36	$176.40	12.4%
600	$140.32	$157.21	$16.89	12.0%	$144.06	$162.17	$18.11	12.6%	$1,698.80	$1,906.36	$207.56	12.2%
700	$162.93	$182.36	$19.43	11.9%	$167.29	$188.15	$20.86	12.5%	$1,972.60	$2,211.48	$238.88	12.1%
800	$185.54	$207.50	$21.96	11.8%	$190.53	$214.12	$23.59	12.4%	$2,246.44	$2,516.48	$270.04	12.0%
900	$208.16	$232.65	$24.49	11.8%	$213.76	$240.09	$26.33	12.3%	$2,520.32	$2,821.56	$301.24	12.0%
1,000	$230.77	$257.79	$27.02	11.7%	$237.00	$266.06	$29.06	12.3%	$2,794.16	$3,126.56	$332.40	11.9%
1,100	$247.02	$274.26	$27.24	11.0%	$253.31	$282.59	$29.28	11.6%	$2,989.40	$3,324.44	$335.04	11.2%
1,200	$263.26	$290.72	$27.46	10.4%	$269.61	$299.12	$29.51	10.9%	$3,184.52	$3,522.24	$337.72	10.6%
1,300	$279.51	$307.19	$27.68	9.9%	$285.92	$315.64	$29.72	10.4%	$3,379.76	$3,720.08	$340.32	10.1%
1,400	$295.76	$323.66	$27.90	9.4%	$302.23	$332.17	$29.94	9.9%	$3,575.00	$3,917.96	$342.96	9.6%
1,500	$312.01	$340.12	$28.11	9.0%	$318.54	$348.70	$30.16	9.5%	$3,770.24	$4,115.76	$345.52	9.2%
1,600	$328.25	$356.59	$28.34	8.6%	$334.85	$365.23	$30.38	9.1%	$3,965.40	$4,313.64	$348.24	8.8%
1,700	$344.50	$373.06	$28.56	8.3%	$351.15	$381.75	$30.60	8.7%	$4,160.60	$4,511.48	$350.88	8.4%
1,800	$360.75	$389.52	$28.77	8.0%	$367.46	$398.28	$30.82	8.4%	$4,355.84	$4,709.28	$353.44	8.1%
1,900	$377.00	$405.99	$28.99	7.7%	$383.77	$414.81	$31.04	8.1%	$4,551.08	$4,907.16	$356.08	7.8%
2,000	$393.25	$422.46	$29.21	7.4%	$400.08	$431.33	$31.25	7.8%	$4,746.32	$5,105.00	$358.68	7.6%
2,100	$409.49	$438.92	$29.43	7.2%	$416.39	$447.86	$31.47	7.6%	$4,941.48	$5,302.80	$361.32	7.3%
2,200	$425.74	$455.39	$29.65	7.0%	$432.69	$464.39	$31.70	7.3%	$5,136.68	$5,500.68	$364.00	7.1%
2,300	$441.99	$471.86	$29.87	6.8%	$449.00	$480.91	$31.91	7.1%	$5,331.92	$5,698.52	$366.60	6.9%
2,400	$458.24	$488.32	$30.08	6.6%	$465.31	$497.44	$32.13	6.9%	$5,527.16	$5,896.32	$369.16	6.7%
2,500	$474.48	$504.79	$30.31	6.4%	$481.62	$513.97	$32.35	6.7%	$5,722.32	$6,094.20	$371.88	6.5%
2,600	$490.73	$521.26	$30.53	6.2%	$497.93	$530.49	$32.56	6.5%	$5,917.56	$6,292.04	$374.48	6.3%
2,700	$506.98	$537.72	$30.74	6.1%	$514.23	$547.02	$32.79	6.4%	$6,112.76	$6,489.84	$377.08	6.2%
2,800	$523.23	$554.19	$30.96	5.9%	$530.54	$563.55	$33.01	6.2%	$6,308.00	$6,687.72	$379.72	6.0%
2,900	$539.47	$570.66	$31.19	5.8%	$548.65	$582.53	$33.88	6.2%	$6,510.36	$6,895.40	$385.04	5.9%
3,000	$556.56	$588.26	$31.70	5.7%	$567.66	$602.74	$35.08	6.2%	$6,723.12	$7,117.04	$393.92	5.9%
3,500	$652.04	$690.03	$37.99	5.8%	$665.40	$707.46	$42.06	6.3%	$7,877.92	$8,350.08	$472.16	6.0%
4,000	$747.53	$791.80	$44.27	5.9%	$762.24	$810.95	$48.71	6.4%	$9,029.20	$9,578.20	$549.00	6.1%
3,909	**$729.46**	**$772.30**	**$42.84**	**5.9%**	$744.76	$792.30	$47.54	6.4%	$8,814.72	$9,347.60	$532.88	6.0%
4,500	$842.18	$892.41	$50.23	6.0%	$859.98	$915.68	$55.70	6.5%	$10,177.36	$10,802.00	$624.64	6.1%
4,432	$829.47	$878.95	$49.48	6.0%	**$846.20**	**$900.77**	**$54.57**	**6.4%**	$10,020.56	$10,634.68	$614.12	6.1%
5,000	$937.66	$994.17	$56.51	6.0%	$956.82	$1,019.17	$62.35	6.5%	$11,328.56	$12,030.04	$701.48	6.2%
6,000	$1,128.63	$1,197.71	$69.08	6.1%	$1,151.40	$1,227.38	$75.98	6.6%	$13,634.64	$14,491.20	$856.56	6.3%
7,000	$1,318.76	$1,400.10	$81.34	6.2%	$1,345.98	$1,435.60	$89.62	6.7%	$15,934.00	$16,943.20	$1,009.20	6.3%
8,000	$1,509.73	$1,603.62	$93.89	6.2%	$1,540.56	$1,643.81	$103.25	6.7%	$18,240.08	$19,404.20	$1,164.12	6.4%
9,000	$1,700.69	$1,807.15	$106.46	6.3%	$1,735.14	$1,852.03	$116.89	6.7%	$20,546.08	$21,865.32	$1,319.24	6.4%
10,000	$1,890.83	$2,009.53	$118.70	6.3%	$1,929.72	$2,060.24	$130.52	6.8%	$22,845.52	$24,317.20	$1,471.68	6.4%
15,000	$2,844.84	$3,026.03	$181.19	6.4%	$2,902.62	$3,101.31	$198.69	6.8%	$34,369.20	$36,613.48	$2,244.28	6.5%
20,000	$3,798.00	$4,041.38	$243.38	6.4%	$3,875.52	$4,142.38	$266.86	6.9%	$45,886.08	$48,900.56	$3,014.48	6.6%
25,000	$4,751.18	$5,056.73	$305.55	6.4%	$4,848.42	$5,183.45	$335.03	6.9%	$57,403.12	$61,187.64	$3,784.52	6.6%
30,000	$5,704.34	$6,072.09	$367.75	6.4%	$5,821.32	$6,224.52	$403.20	6.9%	$68,920.00	$73,474.80	$4,554.80	6.6%
35,000	$6,657.52	$7,087.44	$429.92	6.5%	$6,794.22	$7,265.59	$471.37	6.9%	$80,437.04	$85,761.88	$5,324.84	6.6%
40,000	$7,610.68	$8,102.80	$492.12	6.5%	$7,767.12	$8,306.66	$539.54	6.9%	$91,953.92	$98,049.04	$6,095.12	6.6%
45,000	$8,564.69	$9,119.29	$554.60	6.5%	$8,740.02	$9,347.73	$607.71	7.0%	$103,477.60	$110,345.24	$6,867.64	6.6%
50,000	$9,517.86	$10,134.65	$616.79	6.5%	$9,713.82	$10,390.03	$676.21	7.0%	$114,998.16	$122,637.32	$7,639.16	6.6%
	Average Winter Usage				**Average Summer Usage**							

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company

General Service Secondary Time-of-Day (GST) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh)	Current Winter Total Full Service Charges	Proposed Winter Total Full Service Charges	Change in Total Winter Full Service Charges	Percentage Change in Total Winter Full Service Charges	Current Summer Total Full Service Charges	Proposed Summer Total Full Service Charges	Change in Total Summer Full Service Charges	Percentage Change in Total Summer Full Service Charges	Current Annual Total Full Service Charges {1}	Proposed Annual Total Full Service Charges {1}	Change in Total Annual Full Service Charges	Percentage Change in Total Annual Full Service Charges
(a)	(b)	(c)	(d) = (c) - (b)	(e) = (d) / (b)	(f)	(g)	(h) = (g) - (f)	(i) = (h) / (f)	(j)	(k)	(l) = (k) - (j)	(m) = (l) / (j)
150,000	$29,671.57	$31,419.49	$1,747.92	5.9%	$30,269.98	$31,998.17	$1,728.19	5.7%	$358,452.48	$379,348.60	$20,896.12	5.8%
160,000	$31,645.22	$33,508.05	$1,862.83	5.9%	$32,285.04	$34,127.38	$1,842.34	5.7%	$382,301.92	$404,573.92	$22,272.00	5.8%
170,000	$33,619.79	$35,597.86	$1,978.07	5.9%	$34,299.13	$36,255.26	$1,956.13	5.7%	$406,154.84	$429,803.92	$23,649.08	5.8%
180,000	$35,594.35	$37,687.66	$2,093.31	5.9%	$36,313.22	$38,383.14	$2,069.92	5.7%	$430,007.68	$455,033.84	$25,026.16	5.8%
190,000	$37,568.01	$39,776.23	$2,208.22	5.9%	$38,327.31	$40,511.03	$2,183.72	5.7%	$453,853.32	$480,253.96	$26,400.64	5.8%
200,000	$39,542.57	$41,866.04	$2,323.47	5.9%	$40,341.41	$42,638.92	$2,297.51	5.7%	$477,706.20	$505,484.00	$27,777.80	5.8%
210,000	$41,517.14	$43,955.85	$2,438.71	5.9%	$42,355.50	$44,766.80	$2,411.30	5.7%	$501,559.12	$530,714.00	$29,154.88	5.8%
220,000	$43,490.79	$46,044.41	$2,553.62	5.9%	$44,369.59	$46,894.68	$2,525.09	5.7%	$525,404.68	$555,934.00	$30,529.32	5.8%
230,000	$45,465.37	$48,134.22	$2,668.85	5.9%	$46,383.68	$49,022.56	$2,638.88	5.7%	$549,257.68	$581,164.00	$31,906.32	5.8%
180,470	**$35,686.53**	**$37,785.03**	**$2,098.50**	**5.9%**	$36,407.29	$38,482.35	$2,075.06	5.7%	$431,121.40	$456,209.64	$25,088.24	5.8%
240,000	$47,439.93	$50,224.02	$2,784.09	5.9%	$48,397.77	$51,150.45	$2,752.68	5.7%	$573,110.52	$606,393.96	$33,283.44	5.8%
250,000	$49,413.59	$52,312.59	$2,899.00	5.9%	$50,411.86	$53,278.33	$2,866.47	5.7%	$596,956.16	$631,614.04	$34,657.88	5.8%
260,000	$51,388.15	$54,402.39	$3,014.24	5.9%	$52,426.93	$55,407.54	$2,980.61	5.7%	$620,812.92	$656,849.28	$36,036.36	5.8%
184,276	$36,438.36	$38,580.80	$2,142.44	5.9%	**$37,173.94**	**$39,292.31**	**$2,118.37**	**5.7%**	$440,202.64	$465,815.64	$25,613.00	5.8%
270,000	$53,362.72	$56,492.21	$3,129.49	5.9%	$54,441.03	$57,535.43	$3,094.40	5.7%	$644,665.88	$682,079.40	$37,413.52	5.8%
280,000	$55,336.37	$58,580.77	$3,244.40	5.9%	$56,455.12	$59,663.31	$3,208.19	5.7%	$668,511.44	$707,299.40	$38,787.96	5.8%
290,000	$57,310.94	$60,670.58	$3,359.64	5.9%	$58,469.21	$61,791.20	$3,321.99	5.7%	$692,364.36	$732,529.44	$40,165.08	5.8%
300,000	$59,285.50	$62,760.38	$3,474.88	5.9%	$60,483.30	$63,919.08	$3,435.78	5.7%	$716,217.20	$757,759.36	$41,542.16	5.8%
310,000	$61,259.16	$64,848.95	$3,589.79	5.9%	$62,497.39	$66,046.96	$3,549.57	5.7%	$740,062.84	$782,979.44	$42,916.60	5.8%
320,000	$63,233.72	$66,938.75	$3,705.03	5.9%	$64,511.48	$68,174.84	$3,663.36	5.7%	$763,915.68	$808,209.36	$44,293.68	5.8%
330,000	$65,208.29	$69,028.56	$3,820.27	5.9%	$66,525.57	$70,302.72	$3,777.15	5.7%	$787,768.60	$833,439.36	$45,670.76	5.8%
340,000	$67,181.94	$71,117.12	$3,935.18	5.9%	$68,539.66	$72,430.61	$3,890.95	5.7%	$811,614.16	$858,659.40	$47,045.24	5.8%
350,000	$69,156.51	$73,206.94	$4,050.43	5.9%	$70,553.76	$74,558.50	$4,004.74	5.7%	$835,467.12	$883,889.52	$48,422.40	5.8%
360,000	$71,131.07	$75,296.74	$4,165.67	5.9%	$72,568.82	$76,687.71	$4,118.89	5.7%	$859,323.84	$909,124.76	$49,800.92	5.8%
370,000	$73,104.73	$77,385.31	$4,280.58	5.9%	$74,582.91	$78,815.59	$4,232.68	5.7%	$883,169.48	$934,344.84	$51,175.36	5.8%
380,000	$75,079.31	$79,475.12	$4,395.81	5.9%	$76,597.00	$80,943.47	$4,346.47	5.7%	$907,022.48	$959,574.84	$52,552.36	5.8%
390,000	$77,053.87	$81,564.92	$4,511.05	5.9%	$78,611.09	$83,071.35	$4,460.26	5.7%	$930,875.32	$984,804.76	$53,929.44	5.8%
400,000	$79,027.53	$83,653.49	$4,625.96	5.9%	$80,625.18	$85,199.24	$4,574.06	5.7%	$954,720.96	$1,010,024.88	$55,303.92	5.8%
410,000	$81,002.09	$85,743.29	$4,741.20	5.9%	$82,639.27	$87,327.12	$4,687.85	5.7%	$978,573.80	$1,035,254.80	$56,681.00	5.8%
420,000	$82,976.66	$87,833.11	$4,856.45	5.9%	$84,653.36	$89,455.00	$4,801.64	5.7%	$1,002,426.72	$1,060,484.88	$58,058.16	5.8%
430,000	$84,950.31	$89,921.67	$4,971.36	5.9%	$86,667.46	$91,582.89	$4,915.43	5.7%	$1,026,272.32	$1,085,704.92	$59,432.60	5.8%
440,000	$86,924.88	$92,011.48	$5,086.60	5.9%	$88,681.55	$93,710.77	$5,029.22	5.7%	$1,050,125.24	$1,110,934.92	$60,809.68	5.8%
450,000	$88,898.53	$94,100.04	$5,201.51	5.9%	$90,695.64	$95,838.66	$5,143.02	5.7%	$1,073,970.80	$1,136,154.96	$62,184.16	5.8%
460,000	$90,873.10	$96,189.85	$5,316.75	5.9%	$92,710.71	$97,967.87	$5,257.16	5.7%	$1,097,827.64	$1,161,390.28	$63,562.64	5.8%
470,000	$92,847.66	$98,279.65	$5,431.99	5.9%	$94,724.80	$100,095.75	$5,370.95	5.7%	$1,121,680.48	$1,186,620.20	$64,939.72	5.8%
480,000	$94,821.32	$100,368.22	$5,546.90	5.8%	$96,738.89	$102,223.63	$5,484.74	5.7%	$1,145,526.12	$1,211,840.28	$66,314.16	5.8%
490,000	$96,795.88	$102,458.02	$5,662.14	5.8%	$98,752.98	$104,351.51	$5,598.53	5.7%	$1,169,378.96	$1,237,070.20	$67,691.24	5.8%
500,000	$98,770.45	$104,547.84	$5,777.39	5.8%	$100,767.08	$106,479.41	$5,712.33	5.7%	$1,193,231.92	$1,262,300.36	$69,068.44	5.8%
510,000	$100,744.10	$106,636.40	$5,892.30	5.8%	$102,781.17	$108,607.29	$5,826.12	5.7%	$1,217,077.48	$1,287,520.36	$70,442.88	5.8%
520,000	$102,718.67	$108,726.21	$6,007.54	5.8%	$104,795.26	$110,735.17	$5,939.91	5.7%	$1,240,930.40	$1,312,750.36	$71,819.96	5.8%
530,000	$104,693.24	$110,816.01	$6,122.77	5.8%	$106,809.35	$112,863.05	$6,053.70	5.7%	$1,264,783.32	$1,337,980.28	$73,196.96	5.8%
540,000	$106,666.90	$112,904.58	$6,237.68	5.8%	$108,823.44	$114,990.93	$6,167.49	5.7%	$1,288,628.96	$1,363,200.36	$74,571.40	5.8%
550,000	$108,641.46	$114,994.38	$6,352.92	5.8%	$110,837.53	$117,118.82	$6,281.29	5.7%	$1,312,481.80	$1,388,430.32	$75,948.52	5.8%
560,000	$110,616.03	$117,084.19	$6,468.16	5.8%	$112,852.59	$119,248.03	$6,395.44	5.7%	$1,336,338.60	$1,413,665.64	$77,327.04	5.8%
570,000	$112,589.68	$119,172.75	$6,583.07	5.8%	$114,866.68	$121,375.91	$6,509.23	5.7%	$1,360,184.16	$1,438,885.64	$78,701.48	5.8%
580,000	$114,564.25	$121,262.57	$6,698.32	5.8%	$116,880.78	$123,503.80	$6,623.02	5.7%	$1,384,037.12	$1,464,115.76	$80,078.64	5.8%
590,000	$116,538.81	$123,352.37	$6,813.56	5.8%	$118,894.87	$125,631.68	$6,736.81	5.7%	$1,407,889.96	$1,489,345.68	$81,455.72	5.8%
600,000	$118,512.47	$125,440.94	$6,928.47	5.8%	$120,908.96	$127,759.56	$6,850.60	5.7%	$1,431,735.60	$1,514,565.76	$82,830.16	5.8%
	Average Winter Usage				**Average Summer Usage**							

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company

General Service Primary (GP) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh) (a)	Current Winter Total Full Service Charges (b)	Proposed Winter Total Full Service Charges (c)	Change in Total Winter Full Service Charges (d) = (c) - (b)	Percentage Change in Total Winter Full Service Charges (e) = (d) / (b)	Current Summer Total Full Service Charges (f)	Proposed Summer Total Full Service Charges (g)	Change in Total Summer Full Service Charges (h) = (g) - (f)	Percentage Change in Total Summer Full Service Charges (i) = (h) / (f)	Current Annual Total Full Service Charges {1} (j)	Proposed Annual Total Full Service Charges {1} (k)	Change in Total Annual Full Service Charges (l) = (k) - (j)	Percentage Change in Total Annual Full Service Charges (m) = (l) / (j)
200,000	$27,553.01	$29,032.78	$1,479.77	5.4%	$26,973.55	$28,385.96	$1,412.41	5.2%	$328,318.28	$345,806.08	$17,487.80	5.3%
210,000	$28,928.96	$30,481.47	$1,552.51	5.4%	$28,321.04	$29,803.00	$1,481.96	5.2%	$344,715.84	$363,063.76	$18,347.92	5.3%
220,000	$30,303.32	$31,928.77	$1,625.45	5.4%	$29,666.31	$31,217.81	$1,551.50	5.2%	$361,091.80	$380,301.40	$19,209.60	5.3%
230,000	$31,677.04	$33,375.23	$1,698.19	5.4%	$31,011.58	$32,632.63	$1,621.05	5.2%	$377,462.64	$397,532.36	$20,069.72	5.3%
240,000	$33,051.39	$34,822.53	$1,771.14	5.4%	$32,356.16	$34,046.51	$1,690.35	5.2%	$393,835.76	$414,766.28	$20,930.52	5.3%
250,000	$34,425.16	$36,269.05	$1,843.89	5.4%	$33,701.47	$35,461.39	$1,759.92	5.2%	$410,207.16	$431,997.96	$21,790.80	5.3%
260,000	$35,801.69	$37,718.52	$1,916.83	5.4%	$35,048.91	$36,878.37	$1,829.46	5.2%	$426,609.16	$449,261.64	$22,652.48	5.3%
270,000	$37,176.05	$39,165.84	$1,989.79	5.4%	$36,394.18	$38,293.19	$1,899.01	5.2%	$442,985.12	$466,499.48	$23,514.36	5.3%
280,000	$38,549.82	$40,612.35	$2,062.53	5.4%	$37,738.82	$39,707.14	$1,968.32	5.2%	$459,353.84	$483,727.36	$24,373.52	5.3%
290,000	$39,924.18	$42,059.66	$2,135.48	5.3%	$39,084.09	$41,121.96	$2,037.87	5.2%	$475,729.80	$500,965.12	$25,235.32	5.3%
300,000	$41,297.90	$43,506.10	$2,208.20	5.3%	$40,429.35	$42,536.76	$2,107.41	5.2%	$492,100.60	$518,195.84	$26,095.24	5.3%
310,000	$42,674.48	$44,955.66	$2,281.18	5.3%	$41,776.84	$43,953.82	$2,176.98	5.2%	$508,503.20	$535,460.56	$26,957.36	5.3%
320,000	$44,048.19	$46,402.10	$2,353.91	5.3%	$43,122.11	$45,368.62	$2,246.51	5.2%	$524,873.96	$552,691.28	$27,817.32	5.3%
330,000	$45,422.55	$47,849.41	$2,426.86	5.3%	$44,466.70	$46,782.52	$2,315.82	5.2%	$541,247.20	$569,925.36	$28,678.16	5.3%
340,000	$46,796.32	$49,295.92	$2,499.60	5.3%	$45,812.01	$48,197.38	$2,385.37	5.2%	$557,618.60	$587,156.88	$29,538.28	5.3%
257,951	**$35,519.42**	**$37,421.28**	**$1,901.86**	**5.4%**	$34,772.89	$36,588.19	$1,815.30	5.2%	$423,246.92	$445,723.00	$22,476.08	5.3%
350,000	$48,172.85	$50,745.40	$2,572.55	5.3%	$47,159.45	$49,614.36	$2,454.91	5.2%	$574,020.60	$604,420.64	$30,400.04	5.3%
360,000	$49,546.57	$52,191.86	$2,645.29	5.3%	$48,504.72	$51,029.18	$2,524.46	5.2%	$590,391.44	$621,651.60	$31,260.16	5.3%
370,000	$50,918.80	$53,637.04	$2,718.24	5.3%	$49,847.18	$52,440.95	$2,593.77	5.2%	$606,739.12	$638,860.12	$32,121.00	5.3%
380,000	$52,294.70	$55,085.67	$2,790.97	5.3%	$51,194.62	$53,857.94	$2,663.32	5.2%	$623,136.08	$656,117.12	$32,981.04	5.3%
390,000	$53,669.06	$56,532.98	$2,863.92	5.3%	$52,539.89	$55,272.75	$2,732.86	5.2%	$639,512.04	$673,354.84	$33,842.80	5.3%
285,543	$39,311.78	$41,414.79	$2,103.01	5.3%	**$38,484.49**	**$40,491.34**	**$2,006.85**	**5.2%**	$468,432.20	$493,283.68	$24,851.48	5.3%
400,000	$55,044.96	$57,981.62	$2,936.66	5.3%	$53,887.34	$56,689.75	$2,802.41	5.2%	$655,909.04	$690,611.96	$34,702.92	5.3%
410,000	$56,417.18	$59,426.80	$3,009.62	5.3%	$55,229.79	$58,101.52	$2,871.73	5.2%	$672,256.60	$707,820.48	$35,563.88	5.3%
420,000	$57,793.71	$60,876.29	$3,082.58	5.3%	$56,577.23	$59,518.51	$2,941.28	5.2%	$688,658.60	$725,084.36	$36,425.76	5.3%
430,000	$59,167.44	$62,322.74	$3,155.30	5.3%	$57,922.50	$60,933.32	$3,010.82	5.2%	$705,029.52	$742,315.20	$37,285.68	5.3%
440,000	$60,541.85	$63,770.11	$3,228.26	5.3%	$59,267.82	$62,348.20	$3,080.38	5.2%	$721,406.08	$759,553.68	$38,147.60	5.3%
450,000	$61,917.74	$65,218.73	$3,300.99	5.3%	$60,615.27	$63,765.18	$3,149.91	5.2%	$737,803.00	$776,810.56	$39,007.56	5.3%
460,000	$63,289.92	$66,663.87	$3,373.95	5.3%	$61,957.68	$65,176.90	$3,219.22	5.2%	$754,150.08	$794,018.56	$39,868.48	5.3%
470,000	$64,665.86	$68,112.55	$3,446.69	5.3%	$63,305.16	$66,593.93	$3,288.77	5.2%	$770,547.52	$811,276.12	$40,728.60	5.3%
480,000	$66,040.22	$69,559.86	$3,519.64	5.3%	$64,650.43	$68,008.75	$3,358.32	5.2%	$786,923.48	$828,513.88	$41,590.40	5.3%
490,000	$67,413.94	$71,006.31	$3,592.37	5.3%	$65,995.70	$69,423.56	$3,427.86	5.2%	$803,294.32	$845,744.72	$42,450.40	5.3%
500,000	$68,788.34	$72,453.68	$3,665.34	5.3%	$67,340.33	$70,837.51	$3,497.18	5.2%	$819,668.04	$862,979.48	$43,311.44	5.3%
510,000	$70,162.06	$73,900.13	$3,738.07	5.3%	$68,685.59	$72,252.32	$3,566.73	5.2%	$836,038.84	$880,210.32	$44,171.48	5.3%
520,000	$71,538.60	$75,349.61	$3,811.01	5.3%	$70,033.04	$73,669.31	$3,636.27	5.2%	$852,440.96	$897,474.12	$45,033.16	5.3%
530,000	$72,912.36	$76,796.12	$3,883.76	5.3%	$71,378.35	$75,084.18	$3,705.83	5.2%	$868,812.28	$914,705.68	$45,893.40	5.3%
540,000	$74,286.72	$78,243.43	$3,956.71	5.3%	$72,722.94	$76,498.07	$3,775.13	5.2%	$885,185.52	$931,939.72	$46,754.20	5.3%
560,000	$77,034.81	$81,137.19	$4,102.38	5.3%	$75,413.48	$79,327.70	$3,914.22	5.2%	$917,932.40	$966,408.32	$48,475.92	5.3%
580,000	$79,785.10	$84,033.19	$4,248.09	5.3%	$78,106.24	$82,159.56	$4,053.32	5.2%	$950,705.76	$1,000,903.76	$50,198.00	5.3%
600,000	$82,533.23	$86,927.00	$4,393.77	5.3%	$80,796.14	$84,988.31	$4,192.17	5.2%	$983,450.40	$1,035,369.24	$51,918.84	5.3%
620,000	$85,283.48	$89,822.94	$4,539.46	5.3%	$83,488.85	$87,820.11	$4,331.26	5.2%	$1,016,223.24	$1,069,863.96	$53,640.72	5.3%
640,000	$88,031.61	$92,716.76	$4,685.15	5.3%	$86,178.75	$90,648.88	$4,470.13	5.2%	$1,048,967.88	$1,104,329.60	$55,361.72	5.3%
660,000	$90,779.72	$95,610.58	$4,830.86	5.3%	$88,869.32	$93,478.56	$4,609.24	5.2%	$1,081,715.04	$1,138,798.88	$57,083.84	5.3%
680,000	$93,528.44	$98,505.20	$4,976.76	5.3%	$91,559.18	$96,307.27	$4,748.09	5.2%	$1,114,464.24	$1,173,270.68	$58,806.44	5.3%
700,000	$96,278.74	$101,401.19	$5,122.45	5.3%	$94,251.94	$99,139.13	$4,887.19	5.2%	$1,147,237.68	$1,207,766.04	$60,528.36	5.3%
720,000	$99,026.82	$104,294.95	$5,268.13	5.3%	$96,941.80	$101,967.83	$5,026.03	5.2%	$1,179,981.76	$1,242,230.92	$62,249.16	5.3%
740,000	$101,777.11	$107,190.94	$5,413.83	5.3%	$99,634.55	$104,799.68	$5,165.13	5.2%	$1,212,755.08	$1,276,726.24	$63,971.16	5.3%
760,000	$104,525.25	$110,084.77	$5,559.52	5.3%	$102,324.46	$107,628.45	$5,303.99	5.2%	$1,245,499.84	$1,311,191.96	$65,692.12	5.3%
780,000	$107,273.32	$112,978.52	$5,705.20	5.3%	$105,014.99	$110,458.07	$5,443.08	5.2%	$1,278,246.52	$1,345,660.44	$67,413.92	5.3%
800,000	$110,021.45	$115,872.35	$5,850.90	5.3%	$107,704.89	$113,286.84	$5,581.95	5.2%	$1,310,991.16	$1,380,126.16	$69,135.00	5.3%
	Average Winter Usage				**Average Summer Usage**							

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company
General Service Transmission (GT) - Detailed Customer Impact Analysis
Full Service Charges
Dollar Figures Include 6.625 % Sales & Use Tax
Excluding GT-D

Monthly Usage(kWh) (a)	Current Winter Total Full Service Charges (b)	Proposed Winter Total Full Service Charges (c)	Change in Total Winter Full Service Charges (d) = (c) - (b)	Percentage Change in Total Winter Full Service Charges (e) = (d) / (b)	Current Summer Total Full Service Charges (f)	Proposed Summer Total Full Service Charges (g)	Change in Total Summer Full Service Charges (h) = (g) - (f)	Percentage Change in Total Summer Full Service Charges (i) = (h) / (f)	Current Annual Total Full Service Charges {1} (j)	Proposed Annual Total Full Service Charges {1} (k)	Change in Total Annual Full Service Charges (l) = (k) - (j)	Percentage Change in Total Annual Full Service Charges (m) = (l) / (j)
200,000	$23,386.91	$23,386.91	$0.00	0.0%	$22,748.53	$22,748.53	$0.00	0.0%	$278,089.40	$278,089.40	$0.00	0.0%
250,000	$29,164.23	$29,164.23	$0.00	0.0%	$28,366.16	$28,366.16	$0.00	0.0%	$346,778.48	$346,778.48	$0.00	0.0%
300,000	$34,943.69	$34,943.69	$0.00	0.0%	$33,985.91	$33,985.91	$0.00	0.0%	$415,493.16	$415,493.16	$0.00	0.0%
350,000	$40,723.18	$40,723.18	$0.00	0.0%	$39,605.71	$39,605.71	$0.00	0.0%	$484,208.28	$484,208.28	$0.00	0.0%
400,000	$46,502.63	$46,502.63	$0.00	0.0%	$45,225.88	$45,225.88	$0.00	0.0%	$552,924.56	$552,924.56	$0.00	0.0%
450,000	$52,282.12	$52,282.12	$0.00	0.0%	$50,845.67	$50,845.67	$0.00	0.0%	$621,639.64	$621,639.64	$0.00	0.0%
500,000	$58,059.02	$58,059.02	$0.00	0.0%	$56,463.30	$56,463.30	$0.00	0.0%	$690,325.36	$690,325.36	$0.00	0.0%
550,000	$63,838.47	$63,838.47	$0.00	0.0%	$62,083.04	$62,083.04	$0.00	0.0%	$759,039.92	$759,039.92	$0.00	0.0%
600,000	$69,615.79	$69,615.79	$0.00	0.0%	$67,700.67	$67,700.67	$0.00	0.0%	$827,729.00	$827,729.00	$0.00	0.0%
650,000	$75,395.24	$75,395.24	$0.00	0.0%	$73,320.41	$73,320.41	$0.00	0.0%	$896,443.56	$896,443.56	$0.00	0.0%
700,000	$81,174.74	$81,174.74	$0.00	0.0%	$78,940.22	$78,940.22	$0.00	0.0%	$965,158.80	$965,158.80	$0.00	0.0%
750,000	$86,952.03	$86,952.03	$0.00	0.0%	$84,557.80	$84,557.80	$0.00	0.0%	$1,033,847.44	$1,033,847.44	$0.00	0.0%
800,000	$92,731.09	$92,731.09	$0.00	0.0%	$90,177.59	$90,177.59	$0.00	0.0%	$1,102,559.08	$1,102,559.08	$0.00	0.0%
850,000	$98,510.54	$98,510.54	$0.00	0.0%	$95,797.34	$95,797.34	$0.00	0.0%	$1,171,273.68	$1,171,273.68	$0.00	0.0%
900,000	$104,287.86	$104,287.86	$0.00	0.0%	$101,414.96	$101,414.96	$0.00	0.0%	$1,239,962.72	$1,239,962.72	$0.00	0.0%
950,000	$110,067.35	$110,067.35	$0.00	0.0%	$107,034.75	$107,034.75	$0.00	0.0%	$1,308,677.80	$1,308,677.80	$0.00	0.0%
1,000,000	$115,846.81	$115,846.81	$0.00	0.0%	$112,654.51	$112,654.51	$0.00	0.0%	$1,377,392.52	$1,377,392.52	$0.00	0.0%
782,907	$90,756.71	$90,756.71	**$0.00**	**0.0%**	$88,257.85	$88,257.85	$0.00	0.0%	$1,079,085.08	$1,079,085.08	$0.00	0.0%
1,050,000	$121,624.12	$121,624.12	$0.00	0.0%	$118,272.12	$118,272.12	$0.00	0.0%	$1,446,081.44	$1,446,081.44	$0.00	0.0%
1,100,000	$127,403.15	$127,403.15	$0.00	0.0%	$123,891.88	$123,891.88	$0.00	0.0%	$1,514,792.72	$1,514,792.72	$0.00	0.0%
821,106	$95,170.70	$95,170.70	$0.00	0.0%	**$92,549.80**	**$92,549.80**	**$0.00**	**0.0%**	$1,131,564.80	$1,131,564.80	$0.00	0.0%
1,150,000	$133,182.66	$133,182.66	$0.00	0.0%	$129,511.68	$129,511.68	$0.00	0.0%	$1,583,508.00	$1,583,508.00	$0.00	0.0%
1,200,000	$138,962.11	$138,962.11	$0.00	0.0%	$135,131.86	$135,131.86	$0.00	0.0%	$1,652,224.32	$1,652,224.32	$0.00	0.0%
1,250,000	$144,741.61	$144,741.61	$0.00	0.0%	$140,751.66	$140,751.66	$0.00	0.0%	$1,720,939.52	$1,720,939.52	$0.00	0.0%
1,300,000	$150,518.88	$150,518.88	$0.00	0.0%	$146,369.23	$146,369.23	$0.00	0.0%	$1,789,627.96	$1,789,627.96	$0.00	0.0%
1,350,000	$156,298.38	$156,298.38	$0.00	0.0%	$151,989.03	$151,989.03	$0.00	0.0%	$1,858,343.16	$1,858,343.16	$0.00	0.0%
1,400,000	$162,077.45	$162,077.45	$0.00	0.0%	$157,608.82	$157,608.82	$0.00	0.0%	$1,927,054.88	$1,927,054.88	$0.00	0.0%
1,450,000	$167,854.72	$167,854.72	$0.00	0.0%	$163,226.40	$163,226.40	$0.00	0.0%	$1,995,743.36	$1,995,743.36	$0.00	0.0%
1,500,000	$173,634.22	$173,634.22	$0.00	0.0%	$168,846.19	$168,846.19	$0.00	0.0%	$2,064,458.52	$2,064,458.52	$0.00	0.0%
1,550,000	$179,413.66	$179,413.66	$0.00	0.0%	$174,465.94	$174,465.94	$0.00	0.0%	$2,133,173.04	$2,133,173.04	$0.00	0.0%
1,600,000	$185,191.00	$185,191.00	$0.00	0.0%	$180,083.57	$180,083.57	$0.00	0.0%	$2,201,862.28	$2,201,862.28	$0.00	0.0%
1,650,000	$190,970.45	$190,970.45	$0.00	0.0%	$185,703.33	$185,703.33	$0.00	0.0%	$2,270,576.92	$2,270,576.92	$0.00	0.0%
1,700,000	$196,747.34	$196,747.34	$0.00	0.0%	$191,320.94	$191,320.94	$0.00	0.0%	$2,339,262.48	$2,339,262.48	$0.00	0.0%
1,750,000	$202,526.84	$202,526.84	$0.00	0.0%	$196,940.74	$196,940.74	$0.00	0.0%	$2,407,977.68	$2,407,977.68	$0.00	0.0%
1,800,000	$208,306.28	$208,306.28	$0.00	0.0%	$202,560.48	$202,560.48	$0.00	0.0%	$2,476,692.16	$2,476,692.16	$0.00	0.0%
1,850,000	$214,083.61	$214,083.61	$0.00	0.0%	$208,178.11	$208,178.11	$0.00	0.0%	$2,545,381.32	$2,545,381.32	$0.00	0.0%
1,900,000	$219,863.06	$219,863.06	$0.00	0.0%	$213,797.86	$213,797.86	$0.00	0.0%	$2,614,095.92	$2,614,095.92	$0.00	0.0%
1,950,000	$225,642.55	$225,642.55	$0.00	0.0%	$219,417.65	$219,417.65	$0.00	0.0%	$2,682,811.00	$2,682,811.00	$0.00	0.0%
2,000,000	$231,421.58	$231,421.58	$0.00	0.0%	$225,037.83	$225,037.83	$0.00	0.0%	$2,751,523.96	$2,751,523.96	$0.00	0.0%
2,050,000	$237,201.08	$237,201.08	$0.00	0.0%	$230,657.63	$230,657.63	$0.00	0.0%	$2,820,239.16	$2,820,239.16	$0.00	0.0%
2,100,000	$242,978.36	$242,978.36	$0.00	0.0%	$236,275.21	$236,275.21	$0.00	0.0%	$2,888,927.72	$2,888,927.72	$0.00	0.0%
2,150,000	$248,757.85	$248,757.85	$0.00	0.0%	$241,895.00	$241,895.00	$0.00	0.0%	$2,957,642.80	$2,957,642.80	$0.00	0.0%
2,200,000	$254,537.35	$254,537.35	$0.00	0.0%	$247,514.80	$247,514.80	$0.00	0.0%	$3,026,358.00	$3,026,358.00	$0.00	0.0%
2,250,000	$260,314.62	$260,314.62	$0.00	0.0%	$253,132.37	$253,132.37	$0.00	0.0%	$3,095,046.44	$3,095,046.44	$0.00	0.0%
2,300,000	$266,093.69	$266,093.69	$0.00	0.0%	$258,752.17	$258,752.17	$0.00	0.0%	$3,163,758.20	$3,163,758.20	$0.00	0.0%
2,350,000	$271,873.15	$271,873.15	$0.00	0.0%	$264,371.92	$264,371.92	$0.00	0.0%	$3,232,472.88	$3,232,472.88	$0.00	0.0%
2,400,000	$277,650.46	$277,650.46	$0.00	0.0%	$269,989.54	$269,989.54	$0.00	0.0%	$3,301,161.84	$3,301,161.84	$0.00	0.0%
2,450,000	$283,429.92	$283,429.92	$0.00	0.0%	$275,609.29	$275,609.29	$0.00	0.0%	$3,369,876.52	$3,369,876.52	$0.00	0.0%
	Average Winter Usage				**Average Summer Usage**							

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Summary of Over-Refund

	202402 (1)	202403	202404	202405	202406 (2)	Total
RS	$ 305,012.05	$ 2,697,755.30	$ 3,061,620.16	$ 3,021,354.19	$ 2,806,428.12	$ 11,892,169.83
RT	$ 7,229.63	$ 57,671.01	$ 61,494.83	$ 51,273.23	$ 32,807.14	$ 210,475.84
RGT	$ 865.42	$ 4,182.36	$ 4,256.67	$ 3,449.45	$ 2,368.55	$ 15,122.46
GS	$ 156,963.60	$ 1,525,753.37	$ 1,988,509.63	$ 2,084,583.42	$ 1,485,149.78	$ 7,240,959.79
GST	$ 7,597.84	$ 80,409.68	$ 99,465.03	$ 105,093.27	$ 72,990.64	$ 365,556.47
GP	$ 9,031.67	$ 76,632.61	$ 96,980.05	$ 99,444.10	$ 74,572.50	$ 356,660.95
GT	$ 3,435.49	$ 28,987.41	$ 35,812.86	$ 41,138.30	$ 28,033.85	$ 137,407.91
OL	$ 1,020.77	$ 10,894.01	$ 13,861.24	$ 14,334.10	$ 9,404.20	$ 49,514.32
SVL	$ 8,594.34	$ 59,238.46	$ 64,862.76	$ 54,536.83	$ 29,398.96	$ 216,631.34
MVL	$ 2,335.73	$ 15,270.37	$ 16,574.35	$ 16,532.77	$ 7,320.18	$ 58,033.40
ISL	$ 333.09	$ 2,182.59	$ 2,272.42	$ 2,425.70	$ 910.57	$ 8,124.38
LED	$ 71.68	$ 503.18	$ 509.57	$ 695.05	$ 306.84	$ 2,086.31
Total	$ 502,491.32	$ 4,559,480.35	$ 5,446,219.58	$ 5,494,860.42	$ 4,549,691.33	$ 20,552,742.99

Estimated Refund	$ 17,928,462.00
Over-Refund	$ 2,624,280.99

Note: (1) Based on usage from 2/15/2024 to 2/29/2024 billed in 202402
(2) Based on usage before 6/1/2024 that is billed in 202406

RS

		Prior to 6/1/2024		6/1/2024		Delta	Billing Units 202402	202403	202404	202405	202406	
Customer Charges												
1	Standard Customer Charge	$3.05	$3.25	$4.00	$4.27	$0.95	85,728	833,713	1,020,768	1,024,393	647,410	
2	Supplemental OPWH	$1.59	$1.70	$2.09	$2.23	$0.50	480	3,932	4,666	4,326	2,511	
3	Supplemental CTWH	$1.59	$1.70	$2.09	$2.23	$0.50						
Distribution per kWh Charges												
4	Summer kWh 1 to 600	$0.016813	$0.017927	$0.018928	$0.020182	$0.002115				74,828	294,521,634	
5	Summer kWh > 600	$0.066487	$0.070892	$0.074851	$0.079810	$0.008364				19,516	186,688,550	
6	Winter kWh - All Non WH kWh	$0.027542	$0.029367	$0.031007	$0.033061	$0.003465	64,408,862	549,074,454	602,644,758	590,011,183	1,451,024	
7	Summer OPWH kWh	$0.018382	$0.019600	$0.020695	$0.022066	$0.002313						
8	Winter OPWH kWh	$0.018382	$0.019600	$0.020695	$0.022066	$0.002313	23,565	172,999	193,084	184,524	96,849	
9	Summer CTWH kWh	$0.024212	$0.025816	$0.027258	$0.029064	$0.003046						
10	Winter CTWH kWh	$0.024212	$0.025816	$0.027258	$0.029064	$0.003046	32,595	268,737	310,724	289,246	165,884	
						Distribution $ Billed	$305,012.05	$2,697,755.30	$3,061,620.16	$3,021,354.19	$2,806,428.12	$11,892,169.83

RT

							Billing Units					
Customer Charges	Prior to 6/1/2024		6/1/2024		Delta		202402	202403	202404	202405	202406	
1 Standard Customer Charge	$6.61	$7.05	$7.57	$8.07	$0.96		1,110	10,248	12,554	12,107	6,545	
2 Solar Water Heating Credit	-$1.66	-$1.77	-$1.90	-$2.03	-$0.24		16	114	137	140	75	
Distribution per kWh Charges												
3 On-Peak kWh - Summer	$0.049096	$0.052349	$0.056299	$0.060029	$0.007203					891	2,038,990	
4 On-Peak kWh - Winter	$0.036063	$0.038452	$0.041354	$0.044094	$0.005291		532,915	4,065,486	4,217,542	3,354,682	20,022	
5 Off-Peak kWh - Summer	$0.022934	$0.024453	$0.026299	$0.028041	$0.003365							
6 Off-Peak kWh - Winter	$0.022934	$0.024453	$0.026299	$0.028041	$0.003365		994,995	7,830,591	8,071,633	6,516,537	3,491,663	
						Distribution $ Billed	$7,229.63	$57,671.01	$61,494.83	$51,273.23	$32,807.14	$210,475.84

RGT

						Billing Units					
Customer Charges	Prior to 6/1/2024		6/1/2024		Delta	202402	202403	202404	202405	202406	
1 Standard Customer Charge	$6.61	$7.05	$7.57	$8.07	$0.96	78	446	537	531	264	
Distribution per kWh Charges											
2 On-Peak Summer kWh	$0.049096	$0.052349	$0.056299	$0.060029	$0.007203					165,978	
3 Off-Peak Summer kWh	$0.022934	$0.024453	$0.026299	$0.028041	$0.003365					276,642	
4 All Winter kWh	$0.027542	$0.029367	$0.031007	$0.033061	$0.003465	228,018	1,083,567	1,079,700	848,439	(3,285)	
					Distribution $ Billed	$865.42	$4,182.36	$4,256.67	$3,449.45	$2,368.55	$15,122.46

GS

		Prior to 6/1/2024			6/1/2024			Delta		Billing Units 202402		202403		202404		202405		202406	
	Customer Charges	Fran	SUT exempt	Non Exempt	Fran	SUT exempt	Non Exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt
1	Single Phase Customer Charge	$3.70	$3.84	$4.09	$4.20	$4.36	$4.65	$0.50	$0.52	87	6,375	812	58,763	1,114	75,465	1,145	76,393	750	49,640
2	Three Phase Customer Charge	$13.28	$13.78	$14.69	$15.08	$15.65	$16.69	$1.80	$1.87		4,235	308	40,711	397	51,806	420	53,094	267	33,849
3	Supplemental OPWH	$1.53	$1.59	$1.70	$2.01	$2.09	$2.23	$0.48	$0.50		26		172		210		221		128
4	Supplemental CTWH	$1.53	$1.59	$1.70	$2.01	$2.09	$2.23	$0.48	$0.50										
5	Supplemental Day/Night	$3.03	$3.14	$3.35	$3.44	$3.57	$3.81	$0.41	$0.43	2	122	33	1,135	43	1,447	48	1,532	33	993
6	Supplemental Traffic Signal	$13.80	$14.32	$15.27	$15.67	$16.26	$17.34	$1.87	$1.94	30	123		1,469	1	2,005	1	2,036	1	1,444
	Distribution per kWh Charges																		
7	First 1,000 kWh Summer	$0.059957	$0.062235	$0.066358	$0.068053	$0.070610	$0.075288	$0.008096	$0.008375								16,708	540,136	43,909,540
8	First 1,000 kWh Winter	$0.055477	$0.057585	$0.061400	$0.062968	$0.065334	$0.069662	$0.007491	$0.007749	78,532	6,429,985	755,181	58,636,340	936,409	72,388,280	946,894	71,931,036	46,688	2,750,419
9	Over 1,000 kWh Summer	$0.004795	$0.004977	$0.005307	$0.005443	$0.005647	$0.006021	$0.000648	$0.000670										
10	Over 1,000 kWh Winter	$0.004795	$0.004977	$0.005307	$0.005443	$0.005647	$0.006021	$0.000648	$0.000670	749,793	33,488,658	8,170,883	307,694,627	10,381,850	386,158,520	11,043,346	392,035,848	7,994,595	277,600,461
11	OPWH-kWh Summer	$0.017709	$0.018382	$0.019600	$0.019946	$0.020695	$0.022066	$0.002237	$0.002313										952
12	OPWH-kWh Winter	$0.017709	$0.018382	$0.019600	$0.019946	$0.020695	$0.022066	$0.002237	$0.002313		229		2,287		2,057		2,081		
13	CTWH-kWh Summer	$0.023326	$0.024212	$0.025816	$0.026271	$0.027258	$0.029064	$0.002945	$0.003046										3,918
14	CTWH-kWh Winter	$0.023326	$0.024212	$0.025816	$0.026271	$0.027258	$0.029064	$0.002945	$0.003046		1,690		8,070		9,647		7,353		
15	Traffic Signal kWh Summer	$0.012565	$0.013042	$0.013906	$0.014261	$0.014797	$0.015777	$0.001696	$0.001755										354,689
16	Traffic Signal kWh Winter	$0.012565	$0.013042	$0.013906	$0.014261	$0.014797	$0.015777	$0.001696	$0.001755		38,609		458,946	71	533,421	72	488,296	62	
17	Church Summer		$0.030507	$0.032528		$0.034612	$0.036905		$0.004105										570,516
18	Church Winter		$0.025857	$0.027570		$0.029336	$0.031279		$0.003479		96,267		807,308		963,490		944,170		25,203
	Distribution Demand Charges																		
19	Full Rate - Summer	$7.16	$7.43	$7.92	$8.13	$8.44	$9.00	$0.97	$1.01								161	18,071	707,602
20	Full Rate - Winter	$6.67	$6.92	$7.38	$7.58	$7.86	$8.38	$0.91	$0.94	1,812	64,897	20,352	674,298	24,580	938,240	30,987	1,080,363	2,108	68,925
21	Minimum Charge	$3.25	$3.37	$3.59	$3.69	$3.83	$4.08	$0.44	$0.46	139	31,774	3,606	306,167	5,278	377,571	3,567	281,268	4,142	132,951
22	Standby Demand		$3.42	$3.65		$3.88	$4.14	$0.00	$0.46										
									Distribution $ Billed	$ 2,885.79	$ 154,077.81	$ 32,032.74	$ 1,493,720.62	$ 39,723.36	$ 1,948,786.27	$ 45,367.08	$ 2,039,216.34	$ 32,042.87	$ 1,453,106.91

$ 7,240,959.79

GST

		Prior to 6/1/2024			6/1/2024			Delta		Billing Units 202402		202403		202404		202405		202406		
	Customer Charges	Fran	SUT exempt	Non Exempt	Fran	SUT exempt	Non Exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	
1	Single Phase Customer Charge	$32.14	$33.36	$35.57	$36.51	$37.88	$40.39	$4.37	$4.52											
2	Three Phase Customer Charge	$45.86	$47.60	$50.75	$52.09	$54.05	$57.63	$6.23	$6.45	0	13	1	138	1	177	1	178	0	109	
	Distribution per kWh Charges																			
3	All kWh	$0.004658	$0.004835	$0.005155	$0.004714	$0.004891	$0.005215	$0.000056	$0.000056	40,624	2,524,489	195,547	25,730,168	205,094	29,544,555	244,453	29,815,813	88,517	19,626,778	
	Distribution Demand Charges																			
4	Full Rate - Summer	$7.55	$7.84	$8.36	$8.81	$9.14	$9.75	$1.26	$1.30									172	47,271	
5	Full Rate - Winter	$7.06	$7.33	$7.82	$8.23	$8.54	$9.11	$1.17	$1.21	66	5,700		61,318	404	76,577	405	78,936		4,411	
6	Minimum Charge	$3.29	$3.42	$3.65	$3.85	$3.99	$4.25	$0.56	$0.57		695	743	6,058		6,177		11,000		7,324	
7	Standby Demand		$3.42	$3.65		$3.88	$4.14													
								Distribution $ Billed		$80.40	$7,517.44	$433.15	$79,976.53	$489.81	$98,975.22	$493.65	$104,599.62	$223.22	$72,767.43	$365,556.47

GP

	Prior to 6/1/2024			6/1/2024			Delta		Billing Units 202402		202403		202404		202405		202406		
	Fran	SUT exemp	Non exempt	Fran	SUT exemp	Non exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	
Customer Charges																			
1 Customer Charge	$55.74	$57.86	$61.69	$58.56	$60.76	$64.79	2.82	2.9	2	35	11	327	13	417	13	408	7	284	
Distribution per kWh Charges																			
2 All kWh	$0.003317	$0.003443	$0.003671	$0.003356	$0.003482	$0.003713	$0.000039	$0.000039	480,852	11,944,969	1,624,219	89,220,355	1,824,127	107,743,161	2,051,510	107,775,968	796,596	76,384,636	
Distribution Demand Charges																			
3 Full Rate - Summer	$5.81	$6.03	$6.43	$6.16	$6.39	$6.81	0.35	0.36									2,118	159,545	
4 Full Rate - Winter	$5.40	$5.60	$5.97	$5.72	$5.94	$6.33	0.32	0.34	816	22,700	3,557	196,078	3,684	251,623	3,866	263,120		29,922	
5 Minimum Charge	$1.97	$2.04	$2.18	$2.08	$2.16	$2.30	0.11	0.12		2,254	3	20,843	325	19,047	325	4,812	2	3,569	
6 Standby Demand		$2.09	$2.23		$2.22	$2.37		0.13											
7 kVar Demand	$0.38	$0.39	$0.42	$0.40	$0.41	$0.44	0.02	0.02	223	9,254	1,315	88,815	1,384	119,117	1,745	129,756	1,113	95,943	
							Distribution $ Billed		$289.33	$8,742.34	$1,259.55	$75,373.06	$1,350.16	$95,629.89	$1,424.50	$98,019.60	$814.31	$73,758.19	$356,660.95

GT

		Prior to 6/1/2024			6/1/2024			Revenue Delta		Billing Units											
		Fran	SUT exempt	Non exempt	Fran	SUT exempt	Non exempt	Fran	Else	202402		202403		202404		202405		202406			
										Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt		
Customer Charges																					
1	Customer Charge	$239.40	$248.50	$264.96	$245.51	$254.73	$271.61	$6.11	$6.23	1	12	4	122	4	134	4	217	1	135		
2	NJT Conjunct		$82.83			$84.91			$2.08		1		3		3				5		
3	NJT Conjunct		$124.25			$127.37			$3.12		0		2		2						
Distribution per kWh Charges																					
4	All kWh	$0.002560	$0.002657	$0.002833	$0.002561	$0.002657	$0.002833	$0.000001	$0.000000	147,464	9,398,331	950,879	75,452,502	1,827,965	96,369,315	4,067,988	98,791,731	429,273			
5	230 kV kWh		$0.001714	$0.001828		$0.001714	$0.001828		$0.000000		1,911,130		9,177,329		10,306,286		2,539,869				
6	DOD kWh		$0.000930			$0.000930			$0.000000		1,605,679		7,343,243		10,804,570		8,272,215				
Distribution Demand Charges																					
7	Full Rate	$3.73	$3.87	$4.13	$3.85	$3.99	$4.25	$0.12	$0.12	360	20,852	2,787	191,856	9,085	236,650	9,310	277,679	1,342	177,933		
8	Minimum Charge	$1.13	$1.17	$1.25	$1.17	$1.21	$1.29	$0.04	$0.04	2,529	4,128	8,698	16,551	2,160	19,434	2,160	35,645	2,042	18,343		
9	Special Prov D			$0.44			$0.45	$0.00	$0.00												
10	Standby Demand		$1.00	$1.07		$1.03	$1.10	$0.00	$0.03				4,673		8,758		9,208		9,714		
11	230 Rate		$2.84	$3.03		$2.93	$3.12	$0.00	$0.09		3,146		17,684		14,486		4,277		25,845		
12	DOD Full		$1.30			$1.34		$0.00	$0.04		3,697		18,778		28,650		28,455		16,154		
13	DOD Minimum		$0.40			$0.42		$0.00	$0.02										430		
14	kVar Demand	$0.37	$0.38	$0.41	$0.38	$0.39	$0.42	$0.01	$0.01	279	10,446	1,929	101,604	3,382	124,139	3,523	134,246	868	93,322		
									Distribution $ Billed	$ 153	$ 3,283	$ 727	$ 28,261	$ 1,237	$ 34,576	$ 1,267	$ 39,871	$ 260	$ 27,774	$ 137,407.91	

OL

		Prior 6/1/2024			6/1/2024			Revenue Delta		Billing Units 202402		202403		202404		202405		202406		
Area	Lighting Fixture Charges	Fran	SUT exempt	Non exempt	Fran	SUT exempt	Non exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	Fran	SUT exempt	
1	100 Watt Lamp (121 Watt Total)		$2.51	$2.68		$2.68	$2.86		$0.17		407		3,984		5,032		5,145		3,245	
2	175 Watt Lamp (211 Watt Total)		$2.51	$2.68		$2.68	$2.86		$0.17											
	High Pressure Sodium																			
3	70 Watt HPS (99 Watt Total)		$10.41	$11.10		$11.10	$11.84		$0.69		9		84		98		98			
4	100 Watt HPS (137 Watt Total)		$10.41	$11.10		$11.10	$11.84		$0.69											
	Flood Lighting Fixture Charges																			
5	150 Watt Lamp (176 Watt Total)		$12.23	$13.04		$13.04	$13.90		$0.81		326		3,736		4,795		4,870		3,453	
6	250 Watt Lamp (293 Watt Total)		$12.85	$13.70		$13.70	$14.61		$0.85		331		3,596		4,493		4,676		2,956	
7	400 Watt Lamp (498 Watt Total)		$13.19	$14.06		$14.06	$14.99		$0.87		372		3,762		4,839		5,077		3,298	
	Miscellaneous Charges																			
8	Spans Furnished Prior to 2/6/79		$0.64	$0.68		$0.68	$0.73		$0.04		268		2,864		3,782		3,865		2,694	
9	Spans Furnished After 2/6/79		$3.17	$3.38		$3.38	$3.60		$0.21		128		1,312		1,661		1,702		1,090	
10	Transformers		$2.75	$2.93		$2.93	$3.12		$0.18		4		39		50		50		38	
11	Poles Furnished Prior to 2/6/79		$0.68	$0.73		$0.72	$0.77		$0.04		188		1,935		2,573		2,648		1,324	
12	35' Poles Furnished After 2/6/79		$6.28	$6.70		$6.69	$7.13		$0.41		61		686		858		887		588	
13	40' Poles Furnished After 2/6/79		$7.03	$7.50		$7.49	$7.99		$0.46		6		58		74		80		44	
	Distribution per kWh Charges																			
14	All kWh	$0.045208	$0.046926	$0.050035	$0.048227	$0.050039	$0.053354	$0.003019	$0.003113	772	142,723	6,845	1,490,435	9,114	1,899,516	9,385	1,971,686	5,462	1,268,236	
								Distribution $ Billed		$ 2.33	$ 1,018.44	$ 20.67	$ 10,873.35	$ 27.52	$ 13,833.73	$ 28.33	$ 14,305.76	$ 16.49	$ 9,387.71	$ 49,514.32

SVL

		Prior to 6/1/2024		6/1/2024		Billing Units Delta	202402	202403	202404	202405	202406	
	Company Lighting Fixture Charges	SUT Exem	Non Exempt	SUT Exem	Non Exempt							
1	50/70/100/150 Watt Lamp (60 Watt Total)	$6.08	$6.48	$6.48	$6.91	0.4	12,797	88,893	97,004	94,413	45,773	
2	250/400 Watt Lamp (293 Watt Total)	$7.19	$7.67	$7.66	$8.17	0.47	1,342	9,060	10,550	57	3,737	
	Contribution Lighting Fixture Charges											
3	All Watt Lamp	$1.71	$1.82	$1.82	$1.94	0.11	4,539	31,038	31,387	29,028	13,187	
	Customer Lighting Fixture Charges											
4	All Watt Lamp	$0.83	$0.88	$0.88	$0.94	0.05	106	648	708	(0)	224	
	Miscellaneous Charges											
5	Pole Charge	$8.10	$8.64	$8.63	$9.20	0.53	215	1,348	1,702	1,771	927	
6	Fixture Service	$0.97	$1.03	$1.03	$1.10	0.06	9	50	50	50	19	
	Distribution per kWh Charges											
7	All kWh	$0.046926	$0.050035	$0.050039	$0.053354	0.003113	714,995	4,901,717	5,367,757	4,050,757	2,370,509	
					Distribution $ Billed		$ 8,594.34	$ 59,238.46	$ 64,862.76	$ 54,536.83	$ 29,398.96	$ 216,631.34

MVL

						Billing Units				
Company Lighting Fixture Charges	Prior to 6/1/2024		6/1/2024		Delta	202402	202403	202404	202405	202406
1 100/175/250 Watt Lamp (121 Watt Total)	$4.24	$4.52	$4.52	$4.82	0.28	5,430	35,456	38,516	38,415	17,025
2 400 Watt Lamp (468 Watt Total)	$4.60	$4.90	$4.90	$5.22	0.3	18	118	119	119	47
3 700/1000 Watt Lamp (803 Watt Total)	$5.57	$5.94	$5.94	$6.33	0.37					
Contribution Lighting Fixture Charges										
4 100 Watt Lamp (121 Watt Total)	$1.61	$1.72	$1.72	$1.83	0.11	159	1,030	1,042	1,042	411
Customer Lighting Fixture Charges										
5 100 Watt Lamp (121 Watt Total)	$0.82	$0.87	$0.87	$0.93	0.05	8	49	49	49	19
Miscellaneous Charges										
6 Pole Charge	$8.10	$8.64	$8.63	$9.20	0.53	33	217	263	263	134
7 Fixture Service	$0.79	$0.84	$0.84	$0.90	0.05	4	24	24	24	9
Distribution per kWh Charges										
8 All kWh	$0.046926	$0.050035	$0.050039	$0.053354	0.003113	248,851	1,630,302	1,765,664	1,761,390	777,793
					Distribution $ Billed	$ 2,335.73	$ 15,270.37	$ 16,574.35	$ 16,532.77	$ 7,320.18	$ 58,033.40

ISL

						Billing Units				
Company Lighting Fixture Charges	Prior to 6/1/2024		6/1/2024		Delta	202402	202403	202404	202405	202406
1 All Watt Lamp	$1.79	$1.91	$1.91	$2.04	$0.12	1,287	8,448	8,795	9,451	3,515
2 Fire Alarm/Police Box Lamp	$1.05	$1.12	$1.12	$1.19	$0.07	21	135	140	130	60
3 Fire Alarm/Police Box Lamp-24 hr.	$0.30	$0.32	$0.32	$0.34	$0.02	13	82	85	85	34
Customer Lighting Fixture Charges										
4 All Watt Lamp	$0.82	$0.87	$0.87	$0.93	$0.05	2	12	12	12	5
Miscellaneous Charges										
5 Fixture Service	$0.97	$1.03	$1.03	$1.10	$0.06	2	12	12	12	5
Distribution per kWh Charges										
6 All kWh	$0.046926	$0.050035	$0.050039	$0.053354	$0.003113	56,764	371,480	386,829	411,009	155,296
					Distribution $ Billed	$ 333.09	$ 2,182.59	$ 2,272.42	$ 2,425.70	$ 910.57	$ 8,124.38

LED

						Billing Units				
Company Lighting Fixture Charges	Prior to 6/1/2024		6/1/2024		Delta	202402	202403	202404	202405	202406
1 50 Watt Cobra Head Lamp	$6.03	$6.43	$6.43	$6.86	$0.40	59	387	386	386	147
2 30 Watt Cobra Head Lamp	$6.07	$6.47	$6.47	$6.90	$0.40	0	1	1	1	0
3 90 Watt Cobra Head Lamp	$6.52	$6.95	$6.95	$7.41	$0.43	38	242	243	245	90
4 130 Watt Cobra Head Lamp	$7.41	$7.90	$7.90	$8.42	$0.49	20	131	125	175	71
5 50 Watt Colonial Lamp	$8.67	$9.24	$9.24	$9.85	$0.57	30	210	223	223	101
6 260 Watt Cobra Head Lamp	$9.42	$10.04	$10.04	$10.71	$0.62	28	157	158	158	44
7 90 Watt Colonial Lamp	$10.42	$11.11	$11.11	$11.85	$0.69	13	133	124	356	182
8 90 Watt Acorn Lamp	$14.91	$15.90	$15.89	$16.94	$0.98		13	21	21	18
9 50 Watt Acorn Lamp	$15.44	$16.46	$16.46	$17.55	$1.02	2	12	12	12	5
Distribution per kWh Charges										
10 All kWh	$0.046926	$0.050035	$0.050039	$0.053354	$0.003113	6,805	44,126	44,084	53,898	21,208
					Distribution $ Billed	$ 71.68	$ 503.18	$ 509.57	$ 695.05	$ 306.84	$ 2,086.31

kWh during Test Year of 202507-202606

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
GS	510,187,369	582,462,020	549,762,112	488,038,741	464,354,266	508,267,447	580,928,451	610,501,169	613,048,428	477,755,673	484,455,727	540,574,520	6,410,335,923
GST	33,158,617	36,328,403	33,757,876	27,838,864	25,257,500	29,112,036	30,588,216	33,769,582	31,706,144	26,920,999	30,384,021	31,534,325	370,356,583
GP	119,348,088	117,015,046	122,865,930	108,634,172	107,925,492	117,440,560	135,963,807	134,687,501	125,485,967	123,515,182	113,457,828	115,140,749	1,441,480,322
Lighting *	9,684,742	9,584,766	9,788,447	9,635,138	9,626,181	9,581,799	10,145,986	9,338,198	9,707,620	9,775,039	8,257,267	11,245,691	116,370,874

	kWh May-Dec	Test Year Proposed Distribution Increase	May 2027 to December 2027 % Increase	$ Increase	Proposed TXA w/o SUT	Proposed TXA including SUT
GS	4,279,885,681	$ 85,500,153	68%	$ 58,350,703	-$0.013634	-$0.014537
GST	239,272,823	$ 4,176,519	68%	$ 2,834,292	-$0.011845	-$0.012630
GP	973,617,086	$ 9,927,606	66%	$ 6,566,700	-$0.006745	-$0.007192
Lighting *	77,677,781	$ 3,625,631	66%	$ 2,408,860	-$0.031011	-$0.033065
		$ 103,229,908		$ 70,160,555		

*: OL, SVL, ISL, MVL and LED

EXHIBIT JC-11

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

John J. Spanos

Re: Depreciation Study and Proposed Depreciation Accrual Rates

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I. INTRODUCTION

Q. Please state your name and business address.

A. My name is John J. Spanos. My business address is 300 Sterling Parkway, Mechanicsburg, Pennsylvania 17050.

Q. By whom and in what capacity are you employed?

A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") as President.

Q. Please describe your education and business experience.

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie Mellon University and a Master of Business Administration from York College of Pennsylvania.

I have been associated with Gannett Fleming since 1986. Gannett Fleming provides depreciation consulting services to utility companies in the United States and Canada. As President, I am responsible for conducting depreciation, valuation, and original cost studies, determining service life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to clients, and supporting such rates before state and federal regulatory agencies.

Q. Please state your qualifications.

A. I have over 39 years of depreciation experience, which includes giving expert testimony in more than 530 cases before 47 regulatory commissions, including the New Jersey Board of Public Utilities (the "Board"). These cases have included depreciation studies in the electric, gas, water, wastewater, and pipeline industries. In addition to cases where I have submitted testimony, I have supervised over 900 other depreciation or valuation assignments. Please refer to Appendix A for my qualifications statement, which includes

further information with respect to my work history, case experience, and leadership in the Society of Depreciation Professionals.

Q. What is the purpose of your Direct Testimony in this proceeding?

A. The purpose of my Direct Testimony is to recommend depreciation rates for Jersey Central Power & Light Company's ("JCP&L" or the "Company") electric plant accounts.

Q. Do you sponsor any schedules as part of your Direct Testimony?

A. Yes. I am sponsoring Schedule JJS-01 stating the results of my depreciation analysis related to JCP&L's electric plant as of September 30, 2025 (the "Depreciation Study" or "Study"). The recommended depreciation rates for JCP&L are set forth on pages VI-4 and VI-5 of the Study. I am also sponsoring Schedule JJS-02, which sets forth a comparison of the proposed rates with the current rates as of September 30, 2025.

Q. Would you please summarize your Direct Testimony?

A. My Direct Testimony will explain the methods and procedures of the Depreciation Study and sets forth the annual depreciation rates as of September 30, 2025, for intangible, distribution, and general plant. Schedule JJS-01 sets forth detailed methods, procedures, and results of the Study as of September 30, 2025. The Study will be explained in Part II of my Direct Testimony.

Q. Please summarize the principal conclusion of your Depreciation Study.

A. The principal conclusion of the Depreciation Study is that JCP&L's current depreciation rates need to be updated based on the more appropriate life parameters upon which the rates are based. I have proposed updated depreciation accrual rates by intangible, distribution, and general plant account in the Study. Generally, my recommended rates are based on a combination of my review of historic data and JCP&L's operating maintenance

practices, as well as the application of informed engineering judgment. Schedule JJS-02 sets forth a comparison of the proposed rates with the current rates as of September 30, 2025. As of that date, the recommended depreciation rates decrease depreciation expense by $10.4 million when compared to the depreciation expense that results from the currently approved depreciation rates. In this case, JCP&L is requesting to update the net salvage normalization component in its depreciation expense, based on its actual Cost of Removal experience over the most recent five years. Applying the net normalization method to calculate a net salvage component in depreciation expense for the most recent five years yields $24,043,016, which represents a decrease to test year expense of $3,259,319 (compared to the $27,302,335 of net salvage I found in my 2022 depreciation study for the Company). *See* Direct Testimony of Carol A. Pittavino, Exhibit JC-04, Adjustment 13, which sets forth her calculations of the projected depreciation expense through the end of the test year, June 30, 2026.

The most significant contributor to the depreciation expense is a decrease of $13.5 million related to FERC Account 364: Poles, Towers and Fixtures. My review of JCP&L's experience indicates significant changes in plant investment in Account 364 since 2012, which would be expected, given the storm damage that JCP&L has experienced, but longer overall life estimates (*see* Direct Testimony of Patricia Mullin, Exhibit JC-06, for JCP&L's recent history of responding to storms).

Q. Please explain how the practice for net salvage that has been used in New Jersey impacts the depreciation accruals that result from the Depreciation Study.

A. The current practice in New Jersey for the recovery of net salvage costs is different from the practice in most jurisdictions, in that net salvage is not recovered over the lives of a

company's assets while they are in service. Rather, a net salvage normalization has typically been established in which net salvage costs are recovered after the related assets are retired. This approach is referred to as the "net salvage normalization method," and contrasts with the traditional method of accruing for net salvage over the lives of the company's assets (which is referred to as the "traditional method" or "traditional accrual method"). One result of this practice is that, if a company spends more money on cost of removal, there will be a resulting increase in depreciation expense in the next depreciation study to recover these historical net salvage costs.

Q. Please describe the contents of your Depreciation Study.

A. My Depreciation Study is presented in eight parts:

- Part I, Introduction, presents the scope and basis for the Study;
- Part II, Estimation of Survivor Curves, explains the process of estimating survivor curves and the retirement rate method of life analysis;
- Part III, Service Life Considerations, discusses factors and the informed judgment involved with the estimation of service life;
- Part IV, Net Salvage Considerations, discusses the process of determining the net salvage normalization component;
- Part V, Calculation of Annual and Accrued Depreciation, explains the method, procedure, and technique used in the calculation of annual depreciation expense and the theoretical reserve;
- Part VI, Results of Study, sets forth the service life estimates, net salvage normalization expense, and annual depreciation rates and accruals for each depreciable group. This section also includes a description of the detailed

tabulations supporting the Study;

- Part VII, Service Life Statistics, sets forth the survivor curve estimates and original life tables for each plant account and subaccount; and
- Part VIII, Detailed Depreciation Calculations, sets forth the calculation of average remaining life for each property group.

The table on pages VI-4 and VI-5 of the Depreciation Study presents the results of the Study, including: (1) the estimated survivor curve; (2) the original cost as of September 30, 2025; (3) the book reserve; and (4) the proposed annual depreciation accrual and rate for each account or subaccount. The section beginning on page VII-2 of the Study presents the results of the retirement rate analyses, which set forth the historical bases for the service life estimates. The section beginning on page VIII-2 of the Study presents the depreciation calculations related to surviving original cost as of September 30, 2025.

II. METHODS USED IN DEPRECIATION STUDY

Q. Please define the concept of depreciation.

A. Depreciation refers to the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operations and against which the Company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Q. In preparing the Depreciation Study, did you follow generally accepted practices in the field of depreciation and valuation?

A. Yes.

Q. Please identify the depreciation method that you used.

A. I used the straight-line remaining life method of depreciation, with the average service life procedure. This is the method that JCP&L proposed in its most recent base rate proceeding, its 2023 Base Rate Filing, BPU Docket No. ER23030144. This method of depreciation aims to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of each unit or group of assets in a systematic and rational manner.

For General Plant Accounts 391.10, 393.00, 394.00, 395.00, 397.01, 397.02, 397.03, and 398.00, I used the straight-line remaining life method of amortization. This also applies to the FERC Order 898 reclassified assets to Accounts 363.01, 363.02, and 363.03. The account numbers identified throughout my Direct Testimony represent those in effect as of September 30, 2025. The annual amortization is based on amortization accounting that distributes the unrecovered cost of fixed capital assets over the remaining amortization period selected for each account and vintage. These amounts relate to the portion related to the distribution entity.

Q. What are your recommended annual depreciation accrual rates for JCP&L?

A. My recommended annual depreciation accrual rates as of September 30, 2025, for JCP&L are set forth on pages VI-4 and VI-5 of the Depreciation Study.

Q. How did you determine the recommended annual depreciation accrual rates?

A. I did this in two phases. In the first phase, I estimated the service life characteristics for each depreciable group (*i.e.,* each plant account or subaccount identified as having similar characteristics). I also determined the most appropriate level of net salvage normalization by account. In the second phase, I calculated the composite remaining lives and annual depreciation accrual rates based on the service life estimates determined in the first phase.

Q. Please describe the first phase of the Depreciation Study, in which you estimated the service life characteristics for each depreciable group.

A. The service life study consisted of compiling historic data from records related to JCP&L's plant; analyzing these data to obtain historic trends of survivor characteristics; obtaining supplementary information from management and operating personnel concerning practices and plans as they relate to plant operations; and interpreting the above data and the estimates used by other electric utilities to form judgments of average service life characteristics.

Q. What historic data did you analyze for the purpose of estimating service life characteristics?

A. Generally speaking, I analyzed JCP&L's accounting entries that record plant transactions primarily for the period from 1939 through September 2025. The transactions included additions, retirements, transfers, and their related balances. The Company records also included surviving dollar value by year installed for each plant account as of September 30, 2025.

Q. What method did you use to analyze this service life data?

A. I used the retirement rate method for all accounts. This is the most appropriate method when aged retirement data are available because it determines the average rates of retirement experienced by the Company during the period covered by the Depreciation Study.

Q. Would you explain how you used the retirement rate method to analyze JCP&L's service life data?

A. I applied the retirement rate method to each different group of property in the Depreciation Study. For each property group, I used the retirement rate method to form a life table which, when plotted, shows an original survivor curve for that property group. Each original survivor curve represents the average survivor pattern experienced by the several vintage groups during the experience band studied. The survivor patterns do not necessarily describe the life characteristics of the property group; therefore, interpretation of the original survivor curves is required to use them as valid considerations in estimating service life. The Iowa-type survivor curves were used to perform these interpretations.

Q. What is an "Iowa-type survivor curve" and how did you use such curves to estimate the service life characteristics for each property group?

A. Iowa-type curves are a widely used group of generalized survivor curves that contain the range of survivor characteristics usually experienced by utilities and other industrial companies. The Iowa curves were developed at the Iowa State University College of Engineering Experiment Station through an extensive process of observing and classifying the ages at which various types of property used by utilities and other industrial companies had been retired.

Iowa-type curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Iowa curves and truncated Iowa curves were used in this Depreciation Study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements. As I will explain,

the use of truncated curves is appropriate to reflect retirements of plant components that may not be fully depreciated at the time a plant is retired.

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 50-R1.5 indicates an average service life of 50 years; a right-moded, or R-type curve (the mode occurs after average life for right-moded curves); and a low height, 1.5, for the mode (possible modes for R-type curves range from 0.5 to 5), and the results incorporated in the estimation of the asset group's average service life.

Q. Should the estimation of survivor curves be based solely on the results of statistical life analyses?

A. No. Because depreciation requires the estimation of future service lives for assets currently in service, and because the historical database only allows for the analysis of a portion of the full-service lives of each group of assets, informed judgment is necessary to determine the most reasonable survivor curve estimate. Judgment must be used not only to incorporate information external to the statistical analyses, but also to properly interpret the historical data as part of the curve fitting process. Authoritative depreciation texts support that judgment is necessary in the estimation of depreciation, and that reliance only on statistical results can, and does, produce unreasonable results.

Q. Have you physically observed JCP&L's assets as part of this Depreciation Study?

A. No, as it was not necessary for this Depreciation Study. I have previously made field reviews of JCP&L's property in November 2022, September 2019, and May 2013 to update my analyses on a representative portion of plant. Field reviews are conducted to become

familiar with Company operations and obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. For example, I had detailed discussions with Company personnel regarding the different forces of retirement for some of their regions. This knowledge, as well as information from other discussions with management, was incorporated into my statistical analyses.

Q. How did your experience in development of other depreciation studies affect your work in this case?

A. Because I customarily conduct field reviews for my depreciation studies, I have had the opportunity to visit scores of similar facilities and meet with operations personnel at other companies. The knowledge accumulated from those visits and meetings provides me with useful information that I can draw on to confirm or challenge my numerical analyses concerning asset condition and remaining life estimates.

Q. Would you please explain the concept of "net salvage"?

A. Net salvage is a component of the service value of capital assets that is recovered through depreciation rates. The service value of an asset is its original cost less its net salvage. Net salvage is the salvage value received for the asset upon retirement less the cost to retire the asset. When the cost to retire exceeds the salvage value, the result is negative net salvage.

In as much as depreciation expense is the loss in service value of an asset during a defined period, *e.g.,* one year, it must include a ratable portion of both the original cost and the net salvage. That is, the net salvage related to an asset should be incorporated in the cost of service during the same period as its original cost so that customers receiving service from the asset pay rates that include a portion of both elements of the asset's service

value, the original cost and the net salvage value. For example, the full recovery of the service value of a $10,000 distribution pole will include not only the $10,000 of original cost, but also, on average, $1,500 to remove the pole at the end of its life and $100 in salvage value. In this example, the net salvage component is negative $1,400 ($100 - $1,500).

Q. Have you included a net salvage component as part of the depreciation accrual rates in the Depreciation Study?

A. Yes. The recommended depreciation rates provided in Table 1 of the Depreciation Study incorporate the net salvage normalization method. The net salvage normalization method is only designed to recover net salvage costs, based on a historical five-year average experience, and does not recover net salvage costs over the period of time the related assets will be in service.

Based on the Board's currently accepted practice , the Company's proposal in this case uses the depreciation rates shown on Table 1 of the Study that incorporate the net salvage normalization method. For ratemaking purposes, while the net salvage normalization method is an improvement over expensing net salvage costs (*i.e.*, Cost of Removal), I do not believe the net salvage normalization method is the most reasonable method for recovery of net salvage costs. Most appropriately, depreciation expense would include a ratable portion of both the original cost and the net salvage over the life of the asset providing service.

Q. Please describe how you calculated the net salvage normalization amounts used in the depreciation rates provided in Table 1 of the Depreciation Study.

A. For purposes of the depreciation rates based on the net salvage normalization method, the net salvage normalization amounts for each account were calculated based on historical data for the period 2020 through 2024. In the historical analyses, cost of removal and gross salvage amounts were recorded by account within the five-year period, 2020 to 2024, and set forth on Table 2, page VI-6 of the Depreciation Study. Years prior to 2020 were reviewed to understand the trends of cost of removal and gross salvage. The most distinct trend from prior years is that cost of removal has continued to increase for most accounts. Reasons for the increase in recorded costs of removal include the increased volume of work associated with reliability improvements, as well as the costs of work to replace assets that were damaged as a result of storms. The amount of net salvage on Table 2 does exclude a portion of the costs associated with the transition to Smart Meter assets. The reason for the exclusion is that the cost of removal amounts associated with Smart Meter transition are not considered ordinary and thus should not be included in the net salvage normalization.

Once these data were assembled, I calculated the five-year average of the 2020 to 2024 experienced costs and incorporated that average as the annual net salvage expense reflected in the depreciation rates based on the net salvage normalization method.

Q. Please describe the process that you used in the Depreciation Study to calculate composite remaining lives and annual depreciation accrual rates.

A. After I estimated the service life characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each group based on the straight-line

remaining life method, using remaining lives weighted consistent with the average service life procedure. The annual depreciation accrual rates were developed as of September 30, 2025.

Q. Please describe the straight-line remaining life method of depreciation.

A. The straight-line remaining life method of depreciation allocates the original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining service life.

Q. Please describe the average service life procedure for calculating remaining life accrual rates.

A. The average service life procedure defines the group for which the remaining life annual accrual is determined. Under this procedure, the annual accrual rate is determined for the entire group or account based on its average remaining life, and this rate is applied to the surviving balance of the group's cost. The average remaining life of the group is calculated by first dividing the future book accruals (original cost less allocated book reserve less future net salvage) by the average remaining life for each vintage. The average remaining life for each vintage is derived from the area under the survivor curve between the attained age of the vintage and the maximum age. Then, the sum of the future book accruals is divided by the sum of the annual accruals to determine the average remaining life of the entire group for use in calculating the annual depreciation accrual rate.

Q. You stated earlier that for certain general plant accounts you used amortization accounting to calculate proposed deprecation rates. Could you please describe amortization accounting?

A. Yes. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. However, amortization accounting is more appropriate than depreciation accounting for accounts with a large number of units, but small asset values. This is true because to properly reflect plant in service, depreciation accounting requires periodic inventories, which is a difficult and burdensome task for these assets (*i.e.,* large number of units, but small values). Consequently, a more accurate method is to record retirements when a vintage is fully amortized rather than when the units are removed from service. As a result, there is no dispersion of retirement. All units are retired when the age of the vintage reaches the amortization period. Each plant account or group of assets is assigned a fixed period which represents an anticipated life which the asset will render full benefit. For example, in amortization accounting, assets that have a 20-year amortization period will be fully recovered after 20 years of service and taken off the company's books, but not necessarily removed from service. In contrast, assets that are taken out of service before 20 years remain on the company's books until the amortization period for that vintage has expired.

Q. Can you explain why you recommend amortization accounting?

A. Amortization accounting has been implemented by almost all utility companies across the United States and Canada over the past 25-30 years. I have continued to present this methodology in the Depreciation Study to smooth the annual depreciation accrual rate over time for the specific asset classes described in general plant, as well as to improve record-

keeping practices for a large number of assets that have a small utility plant in service value.

Q. Is amortization accounting currently used for certain General Plant accounts for JCP&L?

A. Yes. Amortization accounting has been implemented in JCP&L's previous depreciation studies.

Q. For which plant accounts is amortization accounting being utilized?

A. Amortization accounting is only appropriate for certain General Plant accounts. These are Accounts 391.10, 393.00, 394.00, 395.00, 397.01, 397.02, 397.03, and 398.00 for electric plant. Additionally, since the assets reclassified due to FERC Order 898 were originally part of general plant amortization, the assets in accounts 363.01, 363.02, and 363.03 also are subject to amortization accounting. They represent slightly more than five percent of depreciable plant in this Study.

Q. Are there any specific adjustments made to accounts for which amortization accounting is used?

A. Yes. The preference for amortization accounting is that the rate applied to each plant account is equal to one divided by the amortization period. Because assets are retired once they reach the end of the amortization period, this rate can be consistently applied going forward.

However, when amortization accounting is properly implemented, there is typically a difference between the book reserve and the accumulated depreciation amount that would result in a calculated remaining life rate that is equal to one divided by the amortization period. Additionally, assets older than the amortization period need to be retired when

amortization accounting is implemented. For these reasons, an adjustment may be made to amortize any accumulated depreciation differences over a shorter period of time. I have recommended making such an adjustment in the Depreciation Study. Because depreciation studies are conducted periodically, the intent is that using a four-year period, which is a typical time between depreciation studies, will mean that similar adjustments will not be needed in future depreciation studies.

Q. Please use an example to illustrate the development of the annual depreciation accrual rate for a particular group of property in your Depreciation Study.

A. I will use Account 365.00, Overhead Conductors and Devices, as an example because it is one of the largest depreciable groups and represents 17% of depreciable plant for JCP&L.

I used the retirement rate method to analyze the survivor characteristics of this property group. I compiled aged plant accounting data from 1934 through September 2025 and analyzed the data for periods that best represent the overall service life of the property. I present the life tables for the 1934-2025 and 1961-2025 experience bands on pages VII-33 through VII-38 of the Depreciation Study. The life table displays the retirement and surviving ratios of the aged plant data exposed to retirement by age interval. For example, page VII-33 shows $17,861,505 retired during age interval 0.5-1.5 with $1,469,679,845 exposed to retirement at the beginning of the interval. Consequently, the retirement ratio is 0.0122 ($17,861,505/$1,469,679,845) and the surviving ratio is 0.9878 (1-0.0122). The percent surviving at age 0.5 of 0.9947 percent is multiplied by the survivor ratio of 98.78 to derive the percent surviving at age 1.5 of 98.26 percent. This process continues for the remaining age intervals for which plant was exposed to retirement during the period 1934-

2025. The resultant life tables, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 36-R0.5 on page VII-32.

I present the net salvage normalization amount on page VI-6 of the Study. This amount of negative $24,043,816, which is the five-year average of net salvage costs for the period, 2020-2024, is brought forward to column 9 of Table 1 on pages VI-4 and VI-5 of the Depreciation Study. A negative net salvage amount represents additional depreciation expense to recover the full service value.

I provide my calculation of the annual depreciation related to original cost of Account 365.00, Overhead Conductors and Devices, as of September 30, 2025, on pages VIII-18 through and VIII-20 of the Study. The calculation is based on the 36-R0.5 survivor curve, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life, and annual accrual. These totals are brought forward to Table 1 on page VI-4 for the annual depreciation amount by account.

III. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes, it does. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the

railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the

Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:

"Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-El-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
416.	2022	NC Util Com	Docket No. E-22, Sub 493	Virginia Electric and Power Company	Depreciation
417.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
418.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
419.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
420.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
421.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
422.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
423.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
424.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
425.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison	Depreciation
426.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
427.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
428.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
429.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
430.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energy	Depreciation
431.	2023	MD PSC	Case No. 9695	The Potomac Edison Company	Depreciation
432.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
433.	2023	FERC	Docket No. ER23-1629-000	PPL Electric Utilities	Depreciation
434.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
435.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
436.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
437.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
438.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
439.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
440.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
441.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
442.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
443.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
444.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
445.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
446.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
447.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
448.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
449.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a Centerpoint Energy Indiana South	Depreciation
450.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
451.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
452.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
453.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
454.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
455.	2024	FERC	Docket No. ER24-2057	Duke Energy Carolina	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc.	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	KY PSC	Case No. 2024-00092	NiSource – Columbia Gas of Kentucky, Inc.	Depreciation
461.	2024	VA SCC	Case No. PUR-2024-00030	NiSource – Columbia Gas of Virginia, Inc.	Depreciation
462.	2024	NE PSC	Docket No. 24-	Northwestern Energy	Depreciation
463.	2024	IA Util Bd	Docket No. RPU-2023-0002	Alliant - Interstate Power and Light Company	Depreciation
464.	2024	PA PUC	Docket No. R-2024-3047068	FirstEnergy Pennsylvania – Metropolitan Edison; Pennsylvania Electric; Pennsylvania Power; West Penn Power	Depreciation
465.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation
466.	2024	NCUC	Docket No. E-22, Sub 694	Dominion Energy North Carolina	Depreciation
467.	2024	IN URC	IURC Cause No. 46038	Duke Energy Indiana	Depreciation
468.	2024	NJ BPU	Docket Nos. ER23120924 and	Public Service Electric and Gas Company	Depreciation
469.	2024	CO PUC	Docket No. 24-AL-0275E	Black Hills Colorado Electric, LLC	Depreciation
470.	2024	OH PUC	Case No. 24-0468-EL-AIR, Case No. 24-0469-EL-ATA, Case No. 24-0470-EL-AAM, Case No. 24-0471-EL-UNC	FirstEnergy Ohio	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
471.	2024	SD PUC	Docket No. NG24-005	Northwestern Energy	Depreciation
472.	2024	PA PUC	Docket No. R-2024-3047822	Aqua Pennsylvania, Inc	Depreciation
473.	2024	PA PUC	Docket No. R-2024-3047824	Aqua Pennsylvania Wastewater, Inc	Depreciation
474.	2024	NH PUC	Docket No. DE 24-070	Eversource Energy - Public Service of New Hampshire	Depreciation
475.	2024	VA SCC	Case No. PUR-2024-00048	Virginia Natural Gas Company	Depreciation
476.	2024	WV PSC	Case No. 24-0678-G-D	Hope Gas, Inc.	Depreciation
477.	2024	MO PSC	ER-2024-0319	Ameren Missouri	Depreciation
478.	2024	PA PUC	Docket No. R-2024-3050208	Newtown Artesian Water Company	Depreciation
479.	2024	PA PUC	Docket No. RP-24-1106-00	Adelphia Gateway	Depreciation
480.	2024	OH PUC	Case No. 24-0832-GA-AIR	Centerpoint Energy Ohio	Depreciation
481.	2024	MT PSC	Docket 2024-05-053	Northwestern Energy	Depreciation
482.	2024	MD PSC	Case No. 9754	NiSource – Columbia Gas of Maryland	Depreciation
483.	2024	OR PUC	UM 2363	Northwest Natural Gas Company	Depreciation
484.	2024	IURC	Cause No. 46120	Northern Indiana Public Service Company LLC	Depreciation
485.	2024	MO PSC	GR-2024-0369	Ameren Missouri	Depreciation
486.	2024	PUCO	Case No. 24-1009-EL-AIR, Case No. 24-1010-El-AAM, Case No. 24-1011-El-ATA	The Dayton Power and Light Company d/b/a AES Ohio	Depreciation
487.	2024	KY PSC	Case No. 2024-00354	Duke Energy Kentucky	Depreciation
488.	2024	MO PSC	GR-2025-0107	Spire Missouri, Inc.	Depreciation
489.	2024	OR PUC	UG 520	Northwest Natural Gas	Depreciation
490.	2024	TX PUC	SOAH Docket No. 473-25-11219; PUC Docket No. 57568	El Paso Electric	Depreciation
491.	2024	FERC	Docket No. RP24-1106-002	Adelphia Gateway, LLC	Depreciation
492.	2025	PA PUC	Docket No.R-2025-3053499	Columbia Gas of Pennsylvania, Inc.	Depreciation
493.	2025	NE PSC	Case No. NG-124	Black Hills Nebraska	Depreciation
494.	2025	KY PSC	Case No. 2025-00114	Louisville Gas and Electric	Depreciation
495.	2025	KY PSC	Case No. 2025-00113	Kentucky Utilities	Depreciation
496.	2025	PA PUC	Docket No. R-2025-2025-3053442, R-2025-3053573	The York Water Company	Depreciation
497.	2025	NC UC	Docket No. W-218, Sub 629	Aqua North Carolina, Inc.	Depreciation
498.	2025	TX PUC	Docket No. 58124	Aqua Texas, Inc.	Depreciation
499.	2025	FERC	Docket No. ER25-2479-000	Duke Energy Indiana, LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
500.	2025	IURC	Cause No. 46258	Indianapolis Power & Light Company d/b/a AES Indiana	Depreciation
501.	2025	NY PSC	Case 25-E-0375 & Case 25-G-378	New York State Electric and Gas Corporation	Depreciation
502.	2025	NY PSC	Case 25-E-0379 & Case 25-G-0380	Rochester Gas and Electric Corporation	Depreciation
503.	2025	ILL CC	Docket No. 25-0055	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
504.	2025	CA PUC	A.25-01-001	San Gabriel Water Company	Depreciation
505.	2025	FERC	Docket EL25-77-000	Valley Link	Depreciation
506.	2025	KY PSC	Docket No. 2025-00125	Duke Energy Kentucky	Depreciation
507.	2025	KY PSC	Docket No 2025-00208	East Kentucky Power Cooperative	Depreciation
508.	2025	MA DPU	D.P.U. 25-170	The Berkshire Gas Company	Depreciation
509.	2025	WA UTC	Docket No. UG-250610	Northwest Natural Gas Company	Depreciation
510.	2025	SC PSC	Docket No. 2025-243-WS	Kiawah Island Utility, Inc. (South Carolina Water)	Depreciation
511.	2025	PA PUC	Docket No. R-2025-3057983, Docket No. R-2025-3058051	Pennsylvania-American Water Company	Depreciation
512.	2025	RI PUC	Docket No. 25-45-GE	Rhode Island Energy	Depreciation
513.	2025	IN URC	Cause No. 46334	Aqua Indiana, Inc.	Depreciation
514.	2025	SC PSC	Docket No. 2025-325-E	Dominion Energy South Carolina, Inc.	Depreciation
515.	2025	CA PUC	A.26-01-001	Suburban Water Systems	Depreciation
516.	2025	VA SCC	Case No. PUR-2025-00071	Aqua Virginia, Inc.	Depreciation
517.	2025	FERC	Docket No. ER26-750-000	Black Hills Power, Inc.	Depreciation
518.	2025	NC UTC	Docket No. E-7, Sub 1329	Duke Energy Carolinas, LLC	Depreciation
519.	2025	NC UTC	Docket No. E-2, Sub 1380	Duke Energy Progress, LLC	Depreciation
520.	2025	KY PSC	Case No. 2025-00257	Kentucky Power Company	Depreciation
521.	2025	PA PUC	Docket No. R-2025-3057237	City of Lancaster	Depreciation
522.	2025	PA PUC	Docket No. R-2025-3057164	PPL Electric Utilities	Depreciation
523.	2025	PA PUC	Docket No. R-2025-3059428	National Fuel Gas Distribution Corporation	Depreciation
524.	2026	PUCO	Case No. 25-1097-GA-AIR, Case No. 25-1098-GA-ALT, Case No. 25-1099-GA-AAM, Case No. 25-1100-GA-ATA	Enbridge Gas Ohio	Depreciation
525.	2026	OR PUC	UM 2428	Portland General Electric	Depreciation
526.	2026	MO PSC	Case No. ER-2026-0143	Evergy Missouri Metro	Depreciation
527.	2026	SD PUC	Docket No. EL26-003	Black Hills Power	Depreciation
528.	2026	WY PUC	Docket No. 20002-148-ER-26	Black Hills Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
529.	2026	ILL CC	Docket No. 26-0065	North Shore Gas Company	Depreciation
530.	2026	ILL CC	Docket No. 26-0066	The Peoples Gas Light and Coke Company	Depreciation
531.	2026	PSCW	Docket No. 6690-DU-106	WEC Energy Group – Wisconsin Public Service Company	Depreciation
532.	2026	NM PRC	Docket No. 25-00082-UT	El Paso Electric Company	Depreciation
533.	2026	OR PUC	Docket No. UG527	Northwest Natural Gas	Depreciation
534.	2026	PUCO	Case No. 26-0635-GA-AIR, Case No. 26-132-EL-AIR	Duke Energy Ohio, Inc.	Depreciation
535.	2026	KY PUC	Case No. 2026-00077	Kentucky Utilities Company and Louisville Gas & Electric Company	Depreciation

Jersey Central® Power & Light
A FirstEnergy Company

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF SEPTEMBER 30, 2025

Prepared by:

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

JERSEY CENTRAL POWER & LIGHT COMPANY

Morristown, New Jersey

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF SEPTEMBER 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Mechanicsburg, Pennsylvania

Gannett Fleming Valuation and Rate Consultants, LLC
(a GFT Company)

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

July 17, 2026

Jersey Central Power & Light Company
300 Madison Avenue
Morristown, NJ 07960

Attention: Carol Pittavino
Manager – Rates and Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric distribution and general plant of Jersey Central Power & Light Company as of September 30, 2025. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President

AG085979.000

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JERSEY CENTRAL POWER & LIGHT COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Jersey Central Power & Light Company's ("JCP&L" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric distribution and general plant as of September 30, 2025. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, survivor curve and net salvage normalization component for each depreciable group of assets.

JCP&L's accounting policy has not changed since the last depreciation study related to the distribution plant. However, there have been some changes in life parameters and net salvage recovery methods which have caused the proposed remaining lives for some accounts to change from those previously approved.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric distribution plant and the allocated portion of general plant in service as of September 30, 2025 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of $194.1 million when applied to the related depreciable electric distribution plant balances as of September 30, 2025.

SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF SEPTEMBER 30, 2025	ACCRUAL RATE	ACCRUAL AMOUNT
Distribution Plant	$6,256,530,345.28	2.86	$179,140,407
General Plant	296,825,388.70	4.94	14,660,044
General Plant Reserve Amortization	-	-	255,607
Total Depreciable Plant	**$6,553,355,733.98**	**2.96**	**$194,056,058**

PART I. INTRODUCTION

JERSEY CENTRAL POWER & LIGHT COMPANY

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Jersey Central Power & Light Company ("Company"), as applied to electric distribution and general plant in service as of September 30, 2025. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric distribution and general plant in service as of September 30, 2025.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through September 2025, the net salvage normalization of historical plant retirement data recorded for the most recent five years, 2020-2024; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the

net salvage normalization component. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates and Part VIII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For

certain General Plant Accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America, including the Federal Energy Regulatory Commission (FERC). Gannett Fleming recommends its continued use.

Service Life Estimates and Net Salvage Component

The service life estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical and forecasted data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The net salvage normalization component by account incorporated a review of experienced costs of removal and gross salvage for the most recent five years related to plant retirements.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

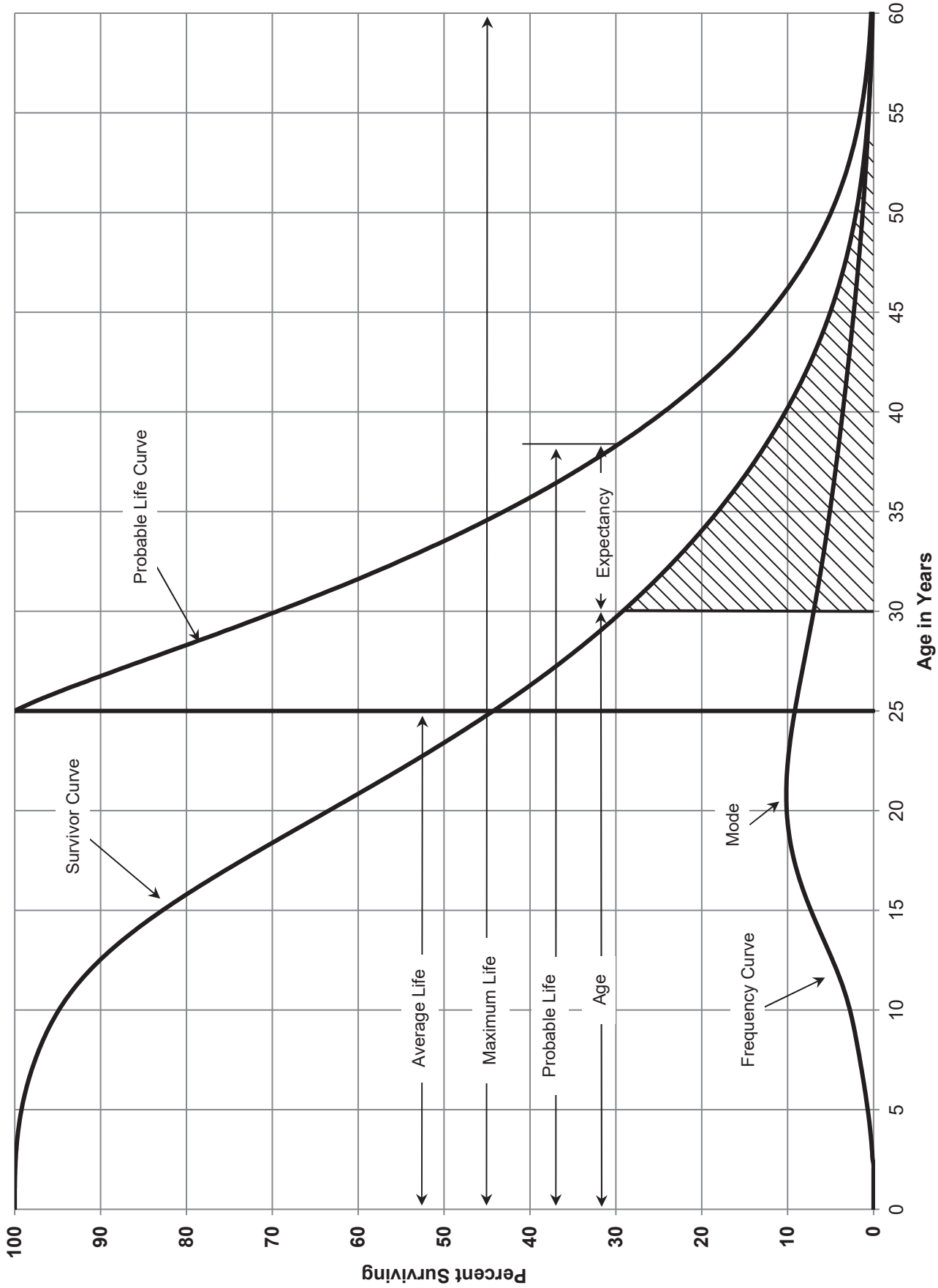


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

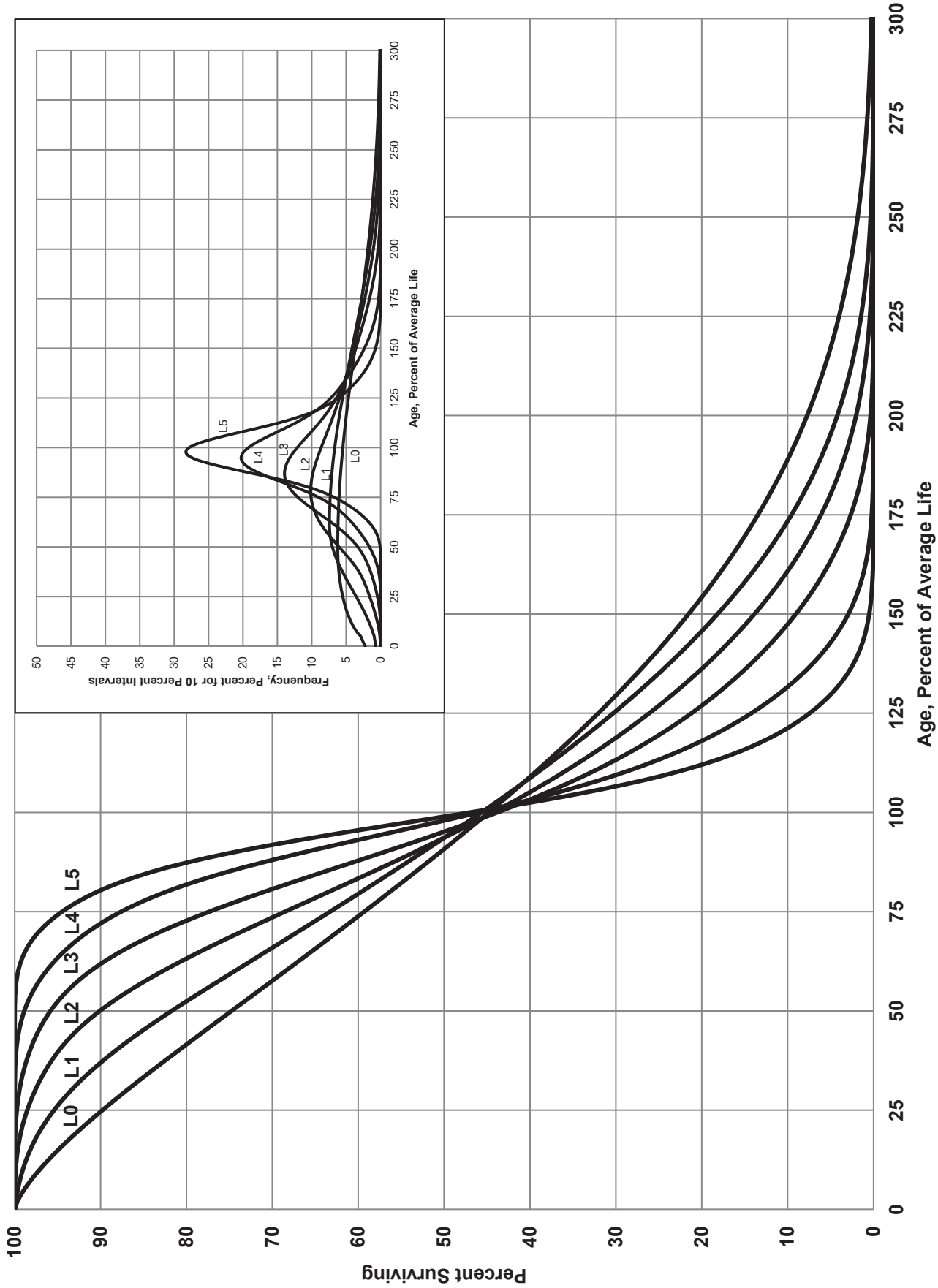


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

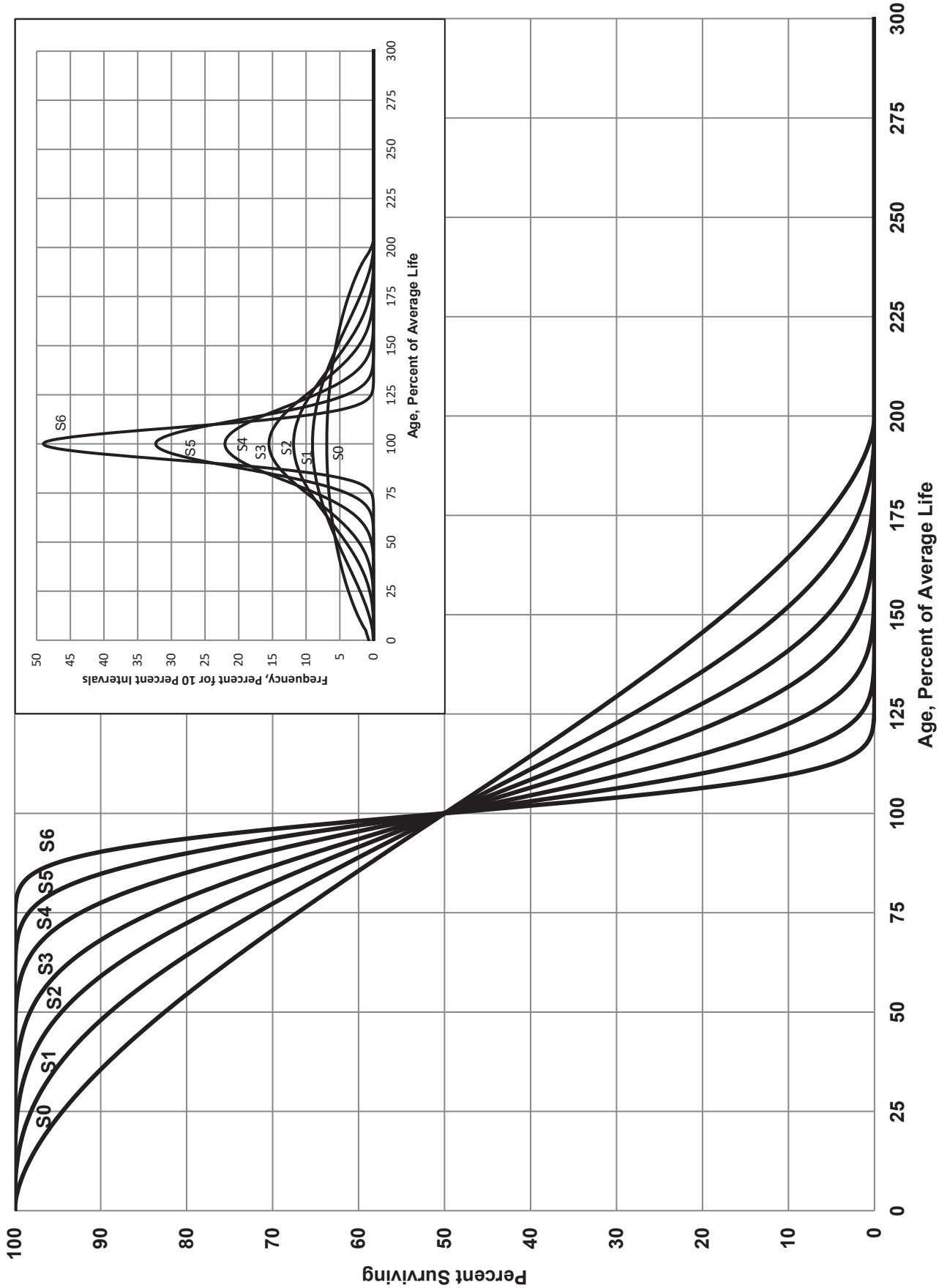


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

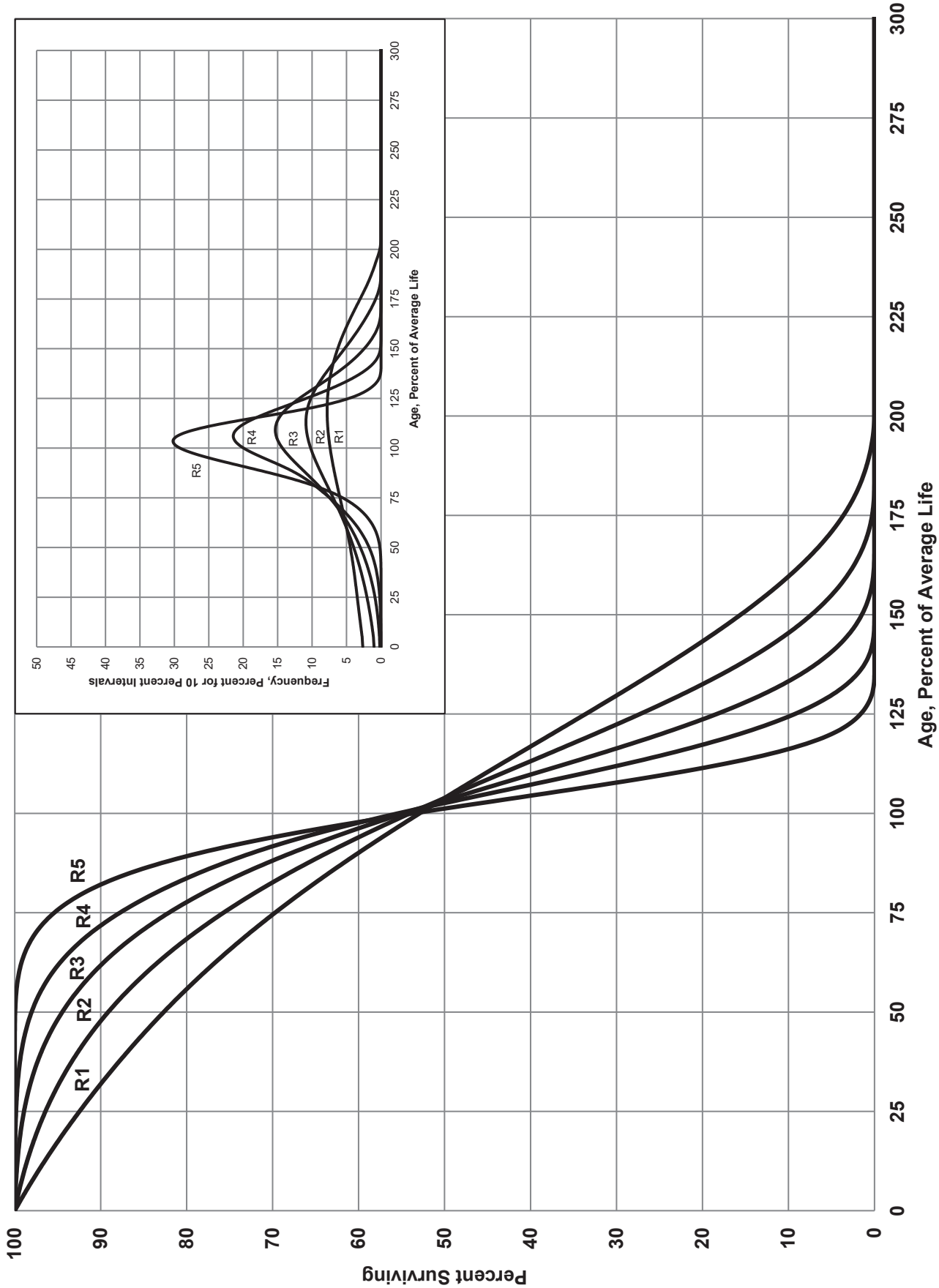


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

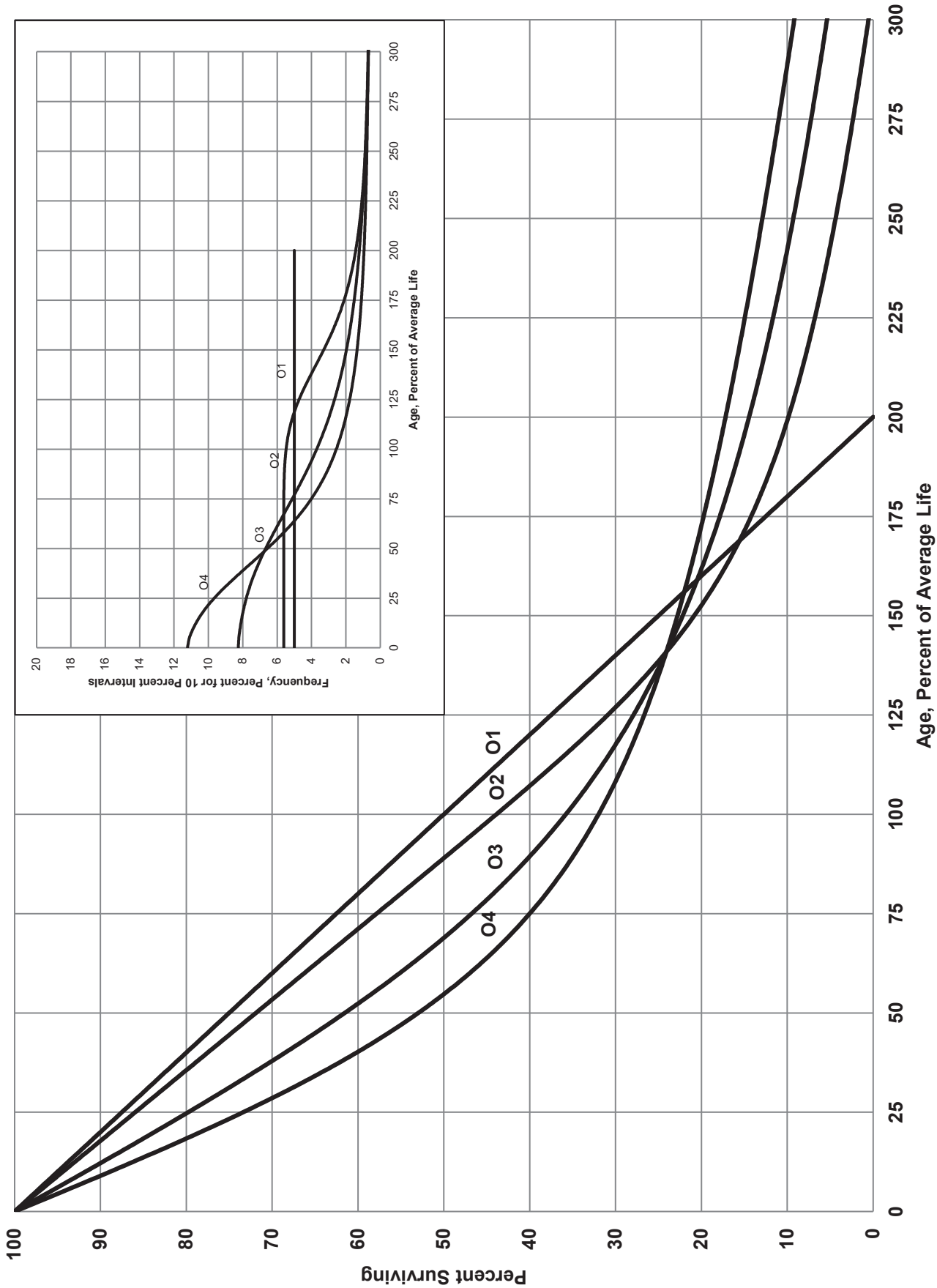


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

---

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2016-2025 for which there were placements during the years 2011-2025. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2010 were retired in 2016. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2016 retirements of 2011 installations and ending with the 2025 retirements of the 2020 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2016-2025
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025 Placement Band 2011-2025

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2011	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2012	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2013	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2014	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2015	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2016	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2017		5	11	12	13	14	15	16	18	20	113	7½-8½
2018			6	12	13	15	16	17	19	19	124	6½-7½
2019				6	13	15	16	17	19	19	131	5½-6½
2020					7	14	16	17	19	20	143	4½-5½
2021						8	18	20	22	23	146	3½-4½
2022							9	20	22	25	150	2½-3½
2023								11	23	25	151	1½-2½
2024									11	24	153	½-1½
2025										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025 Placement Band 2011-2025

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2011	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2012	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2013	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2014	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2015	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2016	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2017		-	-	-	-	-	-	-	-	-	6	7½-8½
2018			-	-	-	-	-	-	-	-	-	6½-7½
2019				-	-	-	-	(12)[b]	-	-	-	5½-6½
2020					-	-	-	-	22[a]	-	-	4½-5½
2021						-	-	(19)[b]	-	-	10	3½-4½
2022							-	-	-	-	-	2½-3½
2023								-	-	(102)[c]	(121)	1½-2½
2024									-	-	-	½-1½
2025											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2016 through 2025 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2021 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2016-2025
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025

Placement Band 2011-2025

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2011	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2012	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2013	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2014	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2015	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2016	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2017		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2018			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2019				580[a]	574	561	546	530	501	482	3,057	5½-6½
2020					660[a]	653	639	623	628	609	3,789	4½-5½
2021						750[a]	742	724	685	663	4,332	3½-4½
2022							850[a]	841	821	799	4,955	2½-3½
2023								960[a]	949	926	5,719	1½-2½
2024									1,080[a]	1,069	6,579	½-1½
2025										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2016-2025, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2016-2025 Placement Band 2011-2025

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

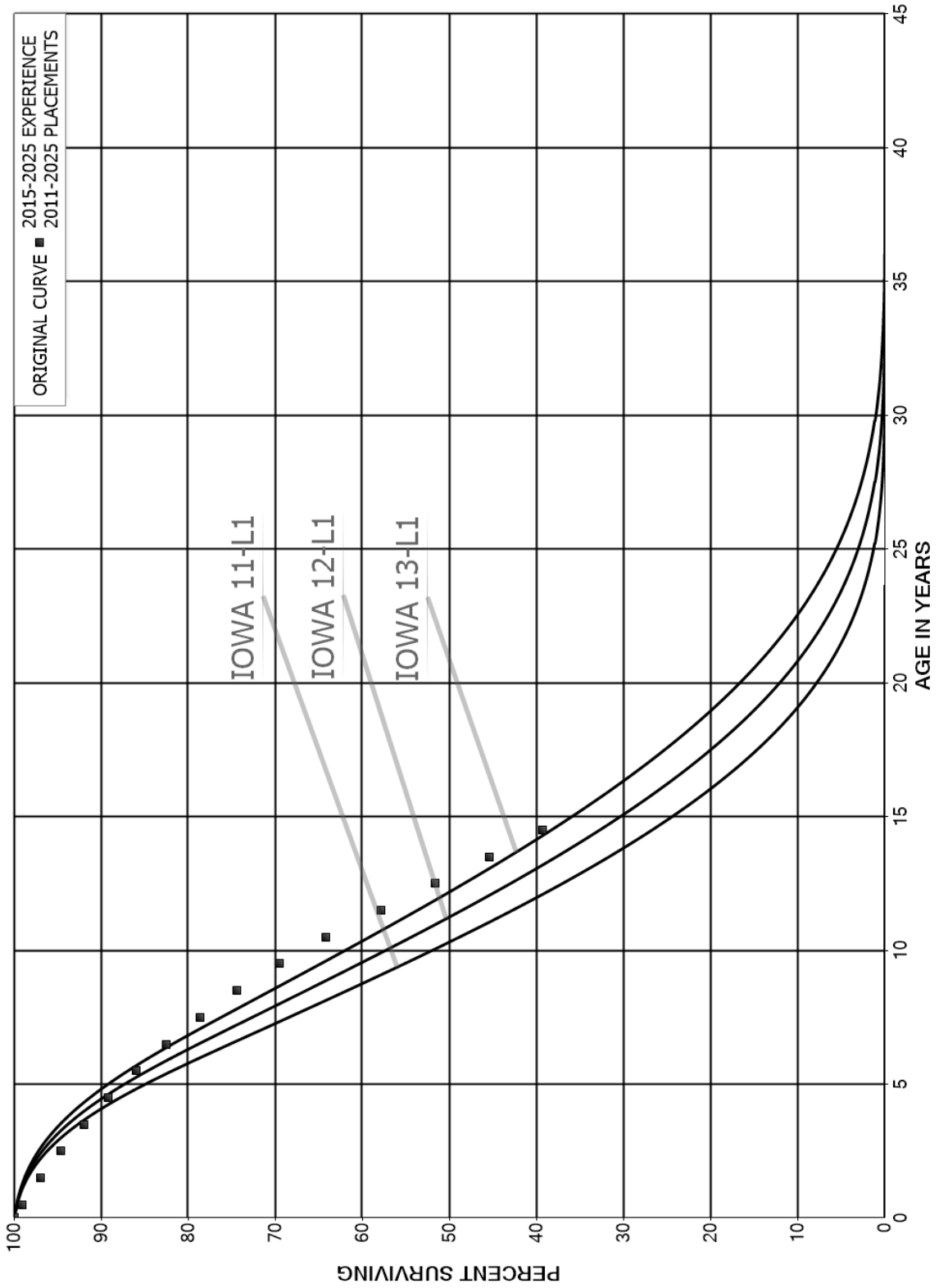


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

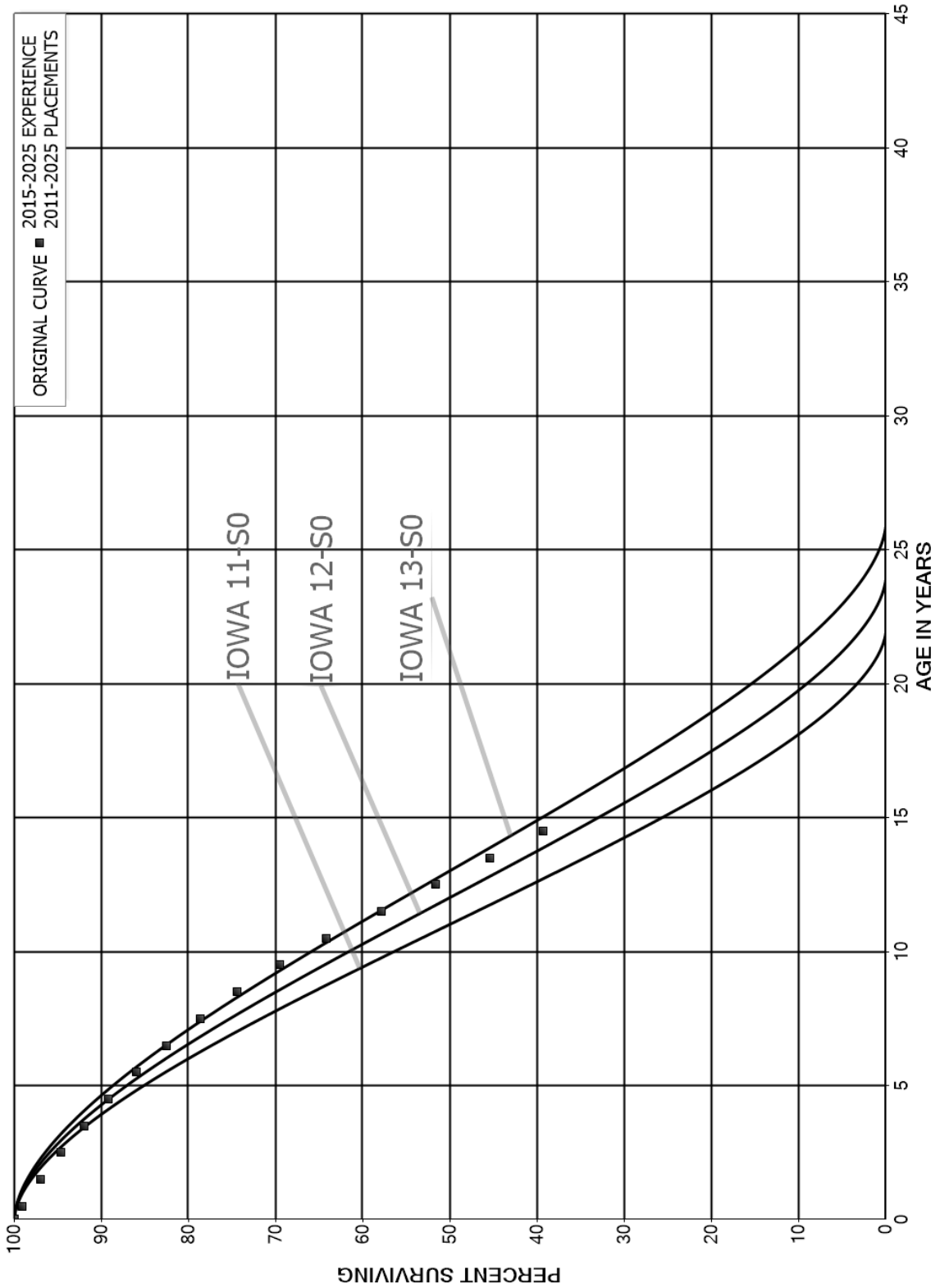


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

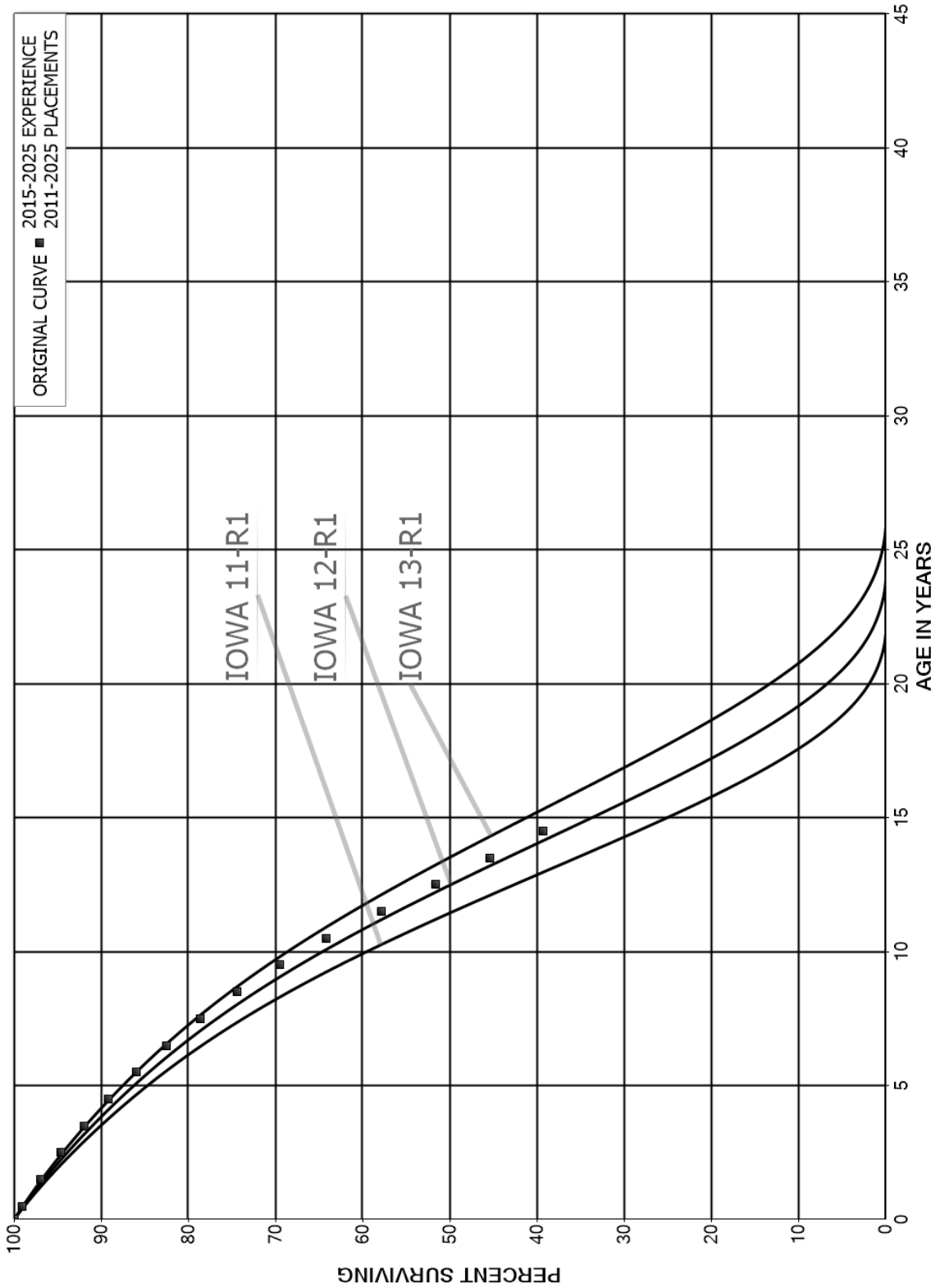
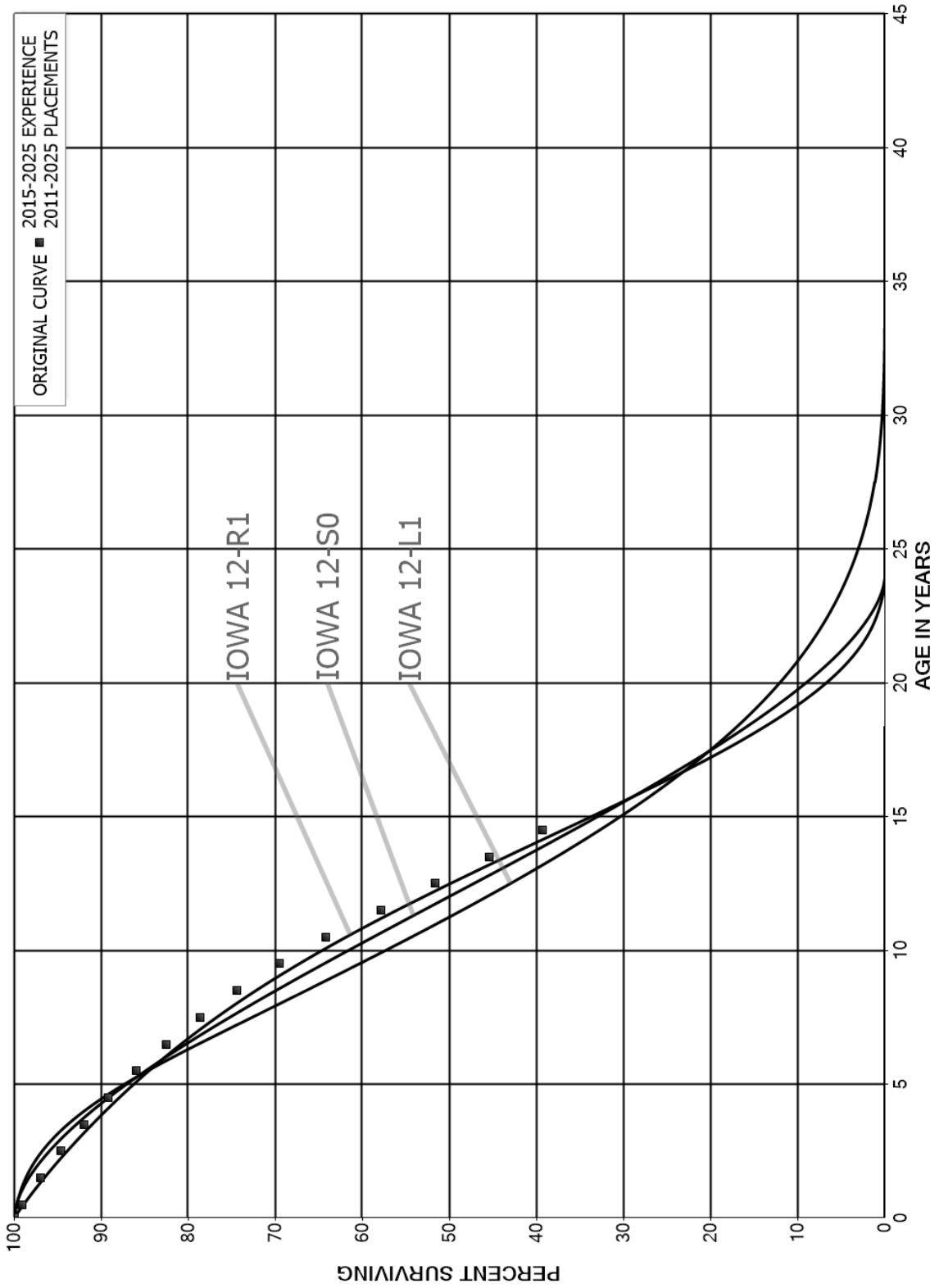


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and to observe representative portions of the plant, field trips have been conducted. A sampling of various types of facilities was selected to best represent the various assets in service. Aside from the obtained knowledge of age, type and condition of each group of assets that were visited, a discussion with key operational personnel as to the outlook of each asset group was conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements was obtained during each trip. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The plant facilities visited during the most recent trips are as follows:

November 8, 2022
- Convent Substation
- Morristown General Office
- Traynor Substation
- Summit Service Center
- Mt. Fern Substation

September 26, 2019
- Morristown Legion Place Service Center
- Alderney Substation
- East Dover Substation
- Mount Fern Substation
- Morristown Substation

May 2, 2013
- Traynor Substation
- Summit Line Shop
- East Hanover Shop
- Whippany Substation
- Okner Parkway Substation
- Florham Park Substation
- Morris Plains Substation

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment, which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 12 of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 73 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

DISTRIBUTION PLANT

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.00	Meters and Metering Equipment – Legacy Meters
371.00	Installations on Customers' Premises
373.10	Street Lighting and Signal Systems – Street Lighting Equipment

GENERAL PLANT

390.10	Structures and Improvements
390.20	Structures and Improvements – Clearing
392.00	Transportation Equipment
396.00	Power Operated Equipment

Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for all plant accounts have been compiled for the years 1917 through 2025. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place,

and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods 1917-2025 and 1976-2025. The Iowa 43-R1 is a good fit of the original survivor curve. The 43-year service life is within the typical service life range of 35 to 45 years for line transformers. The 43-year life reflects the Company's plans to systematically replace line transformers as they fail or need upgrades due to demand or load.

For Account 364.00, Poles, Towers and Fixtures, the aged accounting data for the period, 1939-2025, was analyzed. The statistical indications for the periods, 1939-2025 and 1996-2025, were the primary basis for the selection of the 50-R1.5 survivor curve. The 50-year service life is within the typical range of 40-55 years for distribution poles.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE NORMALIZATION

The net salvage component by account was based on historical data compiled for the five-year period, 2020-2024. Cost of removal and gross salvage were recorded each year by account. The totals by account were calculated to determine the annual net salvage amount that will be included in the total annual accrual rate. The amounts are set forth on Table 2 and brought forward to Table 1.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of September 30, 2025, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of September 30, 2025, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of total depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account		Amortization Period, Years
363.01	Computer Hardware	5
363.02	Computer Software	7
363.03	Communication Equipment	20
391.10	Office Furniture and Equipment – Office Furniture	25
393.00	Stores Equipment	30
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
397.01	Computer Hardware	5
397.02	Computer Software	7
397.03	Communication Equipment	20
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of September 30, 2025, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable to the electric distribution plant in service as of September 30, 2025. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to September 30, 2025, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

DESCRIPTION OF DEPRECIATION TABULATIONS

Table 1 summarizes the results of the study, as applied to the original cost of electric plant as of September 30, 2025, is presented on pages VI-4 and VI-5 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant. Table 2 sets forth the five-year net salvage data for the period, 2020-2024, which is the basis for the net salvage normalization component of the depreciation accrual rate.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

JERSEY CENTRAL POWER & LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS AND NET SALVAGE NORMALIZATION RELATED TO ELECTRIC DISTRIBUTION PLANT AS OF SEPTEMBER 30, 2025

	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST AS OF SEPTEMBER 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE	NET SALVAGE NORMALIZATION ACCRUAL AMOUNT	NET SALVAGE NORMALIZATION ACCRUAL RATE	TOTAL ACCRUAL AMOUNT	TOTAL ACCRUAL RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)	(9)	(10)=(9)/(3)	(11)=(6)+(9)	(12)=(11)/(3)
	ELECTRIC PLANT											
	DISTRIBUTION PLANT											
360.12	DISTRIBUTION SUBSTATION EASEMENTS	85-R4	693,003.72	227,872	465,132	7,394	1.07	62.9	0	-	7,394	1.07
360.22	DISTRIBUTION LINE EASEMENTS	85-R4	26,255,822.88	19,280,936	6,974,887	138,218	0.53	50.5	0	-	138,218	0.53
361.10	STRUCTURES AND IMPROVEMENTS	75-R4	32,985,812.39	13,660,639	19,325,173	356,757	1.08	54.2	25,096	0.08	381,853	1.16
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING	75-R4	64,070,813.03	6,950,042	57,120,771	832,135	1.30	68.6	0	-	832,135	1.30
362.00	STATION EQUIPMENT	60-R2	659,326,015.99	219,949,485	439,376,531	10,003,579	1.52	43.9	1,433,593	0.22	11,437,172	1.73
363.01	COMPUTER HARDWARE											
	FULLY ACCRUED		10,448.91	10,449	0	0	-	-	0	-	0	-
	AMORTIZED	5-SQ	8,177,916.33	2,103,856	6,074,060	1,635,732	20.00	3.7	0	-	1,635,732	20.00
	TOTAL COMPUTER HARDWARE		8,188,365.24	2,114,305	6,074,060	1,635,732	19.98	3.7	0	-	1,635,732	19.98
363.02	COMPUTER SOFTWARE											
	FULLY ACCRUED		45,652,129.24	45,652,129	0	0	-	-	0	-	0	-
	AMORTIZED	7-SQ	136,293,568.17	46,315,468	89,978,100	19,470,695	14.29	4.6	0	-	19,470,695	14.29
	TOTAL COMPUTER SOFTWARE		181,945,697.41	91,967,597	89,978,100	19,470,695	10.70	4.6	0	-	19,470,695	10.70
363.03	COMMUNICATION EQUIPMENT	20-SQ	31,816,336.77	7,843,643	23,972,694	1,590,820	5.00	15.1	0	-	1,590,820	5.00
364.00	POLES, TOWERS AND FIXTURES	50-R1.5	899,233,203.71	344,478,157	554,755,047	14,527,075	1.62	38.2	4,747,790	0.53	19,274,865	2.14
365.00	OVERHEAD CONDUCTORS AND DEVICES	36-R0.5	1,136,005,045.94	151,165,786	984,839,260	37,250,806	3.28	26.4	7,897,448	0.70	45,148,254	3.97
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	70-R5	211,320,952.20	53,319,571	158,001,381	2,847,705	1.35	55.5	0	-	2,847,705	1.35
366.00	UNDERGROUND CONDUIT	80-R4	127,372,213.52	67,570,028	59,802,186	1,137,794	0.89	52.6	70,454	0.06	1,208,248	0.95
367.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R1.5	772,288,786.31	263,319,365	508,969,421	12,782,975	1.66	39.8	1,718,266	0.22	14,501,241	1.88
368.00	LINE TRANSFORMERS	43-R1	994,730,839.13	351,279,305	643,451,534	19,997,291	2.01	32.2	1,680,346	0.17	21,677,637	2.18
369.00	SERVICES	65-R2	503,287,746.27	203,877,596	299,410,150	7,053,612	1.40	42.4	2,071,731	0.41	9,125,343	1.81
	METERS AND METERING EQUIPMENT											
370.00	LEGACY METERS	14-L0.5	24,249,371.33	1,639,999	22,609,372	2,334,385	9.63	9.7	3,241,802	13.37	5,576,187	23.00
370.02	METERING EQUIPMENT	25-L1.5	45,129,190.56	23,221,056	21,908,135	960,869	2.13	22.8	0	-	960,869	2.13
	TOTAL METERS AND METERING EQUIPMENT		69,378,561.89	24,861,055	44,517,507	3,295,254	4.75	13.5	3,241,802	4.67	6,537,056	9.42
370.10	SMART METERS	20-S2.5	222,341,354.11	12,350,503	209,990,851	11,164,132	5.02	18.8	0	-	11,164,132	5.02
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	32-R2	28,176,331.42	11,453,216	16,723,115	1,024,305	3.64	16.3	110,135	0.39	1,134,440	4.03
	STREET LIGHTING AND SIGNAL SYSTEMS											
373.10	STREET LIGHTING EQUIPMENT	32-R1.5	136,340,573.69	50,054,154	86,286,420	4,163,554	3.05	20.7	928,683	0.68	5,092,237	3.73
373.20	HPS LUMINAIRES	25-S2	147,860,497.87	60,576,260	87,284,238	5,797,489	3.92	15.1	0	-	5,797,489	3.92
373.30	LED	25-R1	2,912,371.79	(45,918)	2,958,290	133,647	4.59	22.1	4,094	0.14	137,741	4.73
	TOTAL STREET LIGHTING AND SIGNAL SYSTEMS		287,113,443.35	110,584,496	176,528,948	10,094,690	3.52	17.5	932,777	0.32	11,027,467	3.84
	TOTAL DISTRIBUTION PLANT		**6,256,530,345.28**	**1,956,253,597**	**4,300,276,748**	**155,210,969**	**2.48**	**27.7**	**23,929,438**	**0.38**	**179,140,407**	**2.86**
	GENERAL PLANT											
389.20	LAND RIGHTS	50-R3	13,108.35	8,537	4,571	409	3.12	11.2	0	-	409	3.12
390.10	STRUCTURES AND IMPROVEMENTS	55-S0.5	113,956,391.22	50,551,348	63,405,043	1,500,966	1.32	42.2	118,388	0.10	1,619,354	1.42
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING	70-R2.5	12,378,277.89	10,533,523	1,844,755	40,862	0.33	45.1	0	-	40,862	0.33
391.10	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE	25-SQ	5,431,914.52	2,429,836	3,002,079	217,237	4.00	13.8	0	-	217,237	4.00
392.00	TRANSPORTATION EQUIPMENT	12-S1	18,840,184.73	6,426,696	12,413,489	1,676,023	8.90	7.4	0	-	1,676,023	8.90
393.00	STORES EQUIPMENT	30-SQ	1,003,361.02	903,807	99,554	33,380	3.33	3.0	0	-	33,380	3.33
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	26,406,571.26	10,779,818	15,626,753	1,055,739	4.00	14.8	0	-	1,055,739	4.00
395.00	LABORATORY EQUIPMENT	20-SQ	293,931.82	258,306	35,626	14,697	5.00	2.4	0	-	14,697	5.00
396.00	POWER OPERATED EQUIPMENT	21-R2.5	2,919,233.53	1,407,750	1,511,484	230,821	7.91	6.5	(4,010)	(0.14)	226,811	7.77
397.01	COMPUTER HARDWARE											
	FULLY ACCRUED		13,309.59	13,310	0	0	-	-	0	-	0	-
	AMORTIZED	5-SQ	12,482,185.74	6,900,382	5,581,804	2,496,055	20.00	2.2	0	-	2,496,055	20.00
	TOTAL COMPUTER HARDWARE		12,495,495.33	6,913,692	5,581,804	2,496,055	19.98	2.2	0	-	2,496,055	19.98

JERSEY CENTRAL POWER & LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS AND NET SALVAGE NORMALIZATION RELATED TO ELECTRIC DISTRIBUTION PLANT AS OF SEPTEMBER 30, 2025

	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST AS OF SEPTEMBER 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE	NET SALVAGE NORMALIZATION ACCRUAL AMOUNT	NET SALVAGE NORMALIZATION ACCRUAL RATE	TOTAL ACCRUAL AMOUNT	TOTAL ACCRUAL RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)	(9)	(10)=(9)/(3)	(11)=(6)+(9)	(12)=(11)/(3)
397.02	COMPUTER SOFTWARE											
	FULLY ACCRUED		21,699,588.62	21,699,589	0	0	-	-	0	-	0	-
	AMORTIZED	7-SQ	34,572,928.70	16,769,954	17,802,975	4,938,895	14.29	3.6	0	-	4,938,895	14.29
	TOTAL COMPUTER SOFTWARE		56,272,517.32	38,469,543	17,802,975	4,938,895	8.78	3.6	0	-	4,938,895	8.78
397.03	COMMUNICATION EQUIPMENT	20-SQ	46,519,464.90	12,308,173	34,211,292	2,325,833	5.00	14.7	0	-	2,325,833	5.00
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	294,936.81	110,388	184,549	14,749	5.00	12.5	0	-	14,749	5.00
	TOTAL GENERAL PLANT		**296,825,388.70**	**141,101,417**	**155,723,974**	**14,545,666**	**4.90**	**10.7**	**114,378**	**0.04**	**14,660,044**	**4.94**
	RESERVE ADJUSTMENT FOR AMORTIZATION											
363.01	COMPUTER HARDWARE			370,865		(92,716) *					(92,716) *	
363.02	COMPUTER SOFTWARE			1,275,271		(318,818) *					(318,818) *	
363.03	COMMUNICATION EQUIPMENT			(447,660)		111,915 *					111,915 *	
391.10	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE			820,454		(205,114) *					(205,114) *	
393.00	STORES EQUIPMENT			55,460		(13,865) *					(13,865) *	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT			(130,805)		32,701 *					32,701 *	
395.00	LABORATORY EQUIPMENT			35,626		(8,907) *					(8,907) *	
397.01	COMPUTER HARDWARE			(6,056,759)		1,514,190 *					1,514,190 *	
397.02	COMPUTER SOFTWARE			3,613,945		(903,486) *					(903,486) *	
397.03	COMMUNICATION EQUIPMENT			(651,512)		162,878 *					162,878 *	
398.00	MISCELLANEOUS EQUIPMENT			92,685		(23,171) *					(23,171) *	
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION			**(1,022,430)**		**255,607**					**255,607**	
	TOTAL DEPRECIABLE ELECTRIC PLANT		**6,553,355,733.98**	**2,096,332,584**	**4,456,000,722**	**170,012,242**	**2.59**		**24,043,816**	**0.37**	**194,056,058**	**2.96**
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED											
301.00	ORGNAIZATION		49,293.00									
302.00	FRANCHISES AND CONSENTS		2,995.00									
303.00	MISCELLANEOUS INTANGIBLE PLANT			445,553								
360.11	LAND		5,759,363.39	84								
360.21	LAND		48,768.22									
374.00	ARC DISTRIBUTION PLANT		45,656.70									
389.10	LAND		1,621,194.12									
390.30	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS		1,631,504.49	1,561,725								
391.15	OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT			(175,952)								
391.20	PERSONAL COMPUTERS			(1,526)								
397.10	COMMUNCATOIN EQUIPMENT - FIBER OPTIC			5,377								
399.10	ARC GENERAL PLANT			1,057,272								
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		**9,158,774.92**	**2,892,533**								
	TOTAL ELECTRIC PLANT		**6,562,514,508.90**	**2,099,225,117**								

* 4-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO AMORTIZATION ACCOUNTING. AMORTIZATION WILL BEGIN OCTOBER 1, 2025.

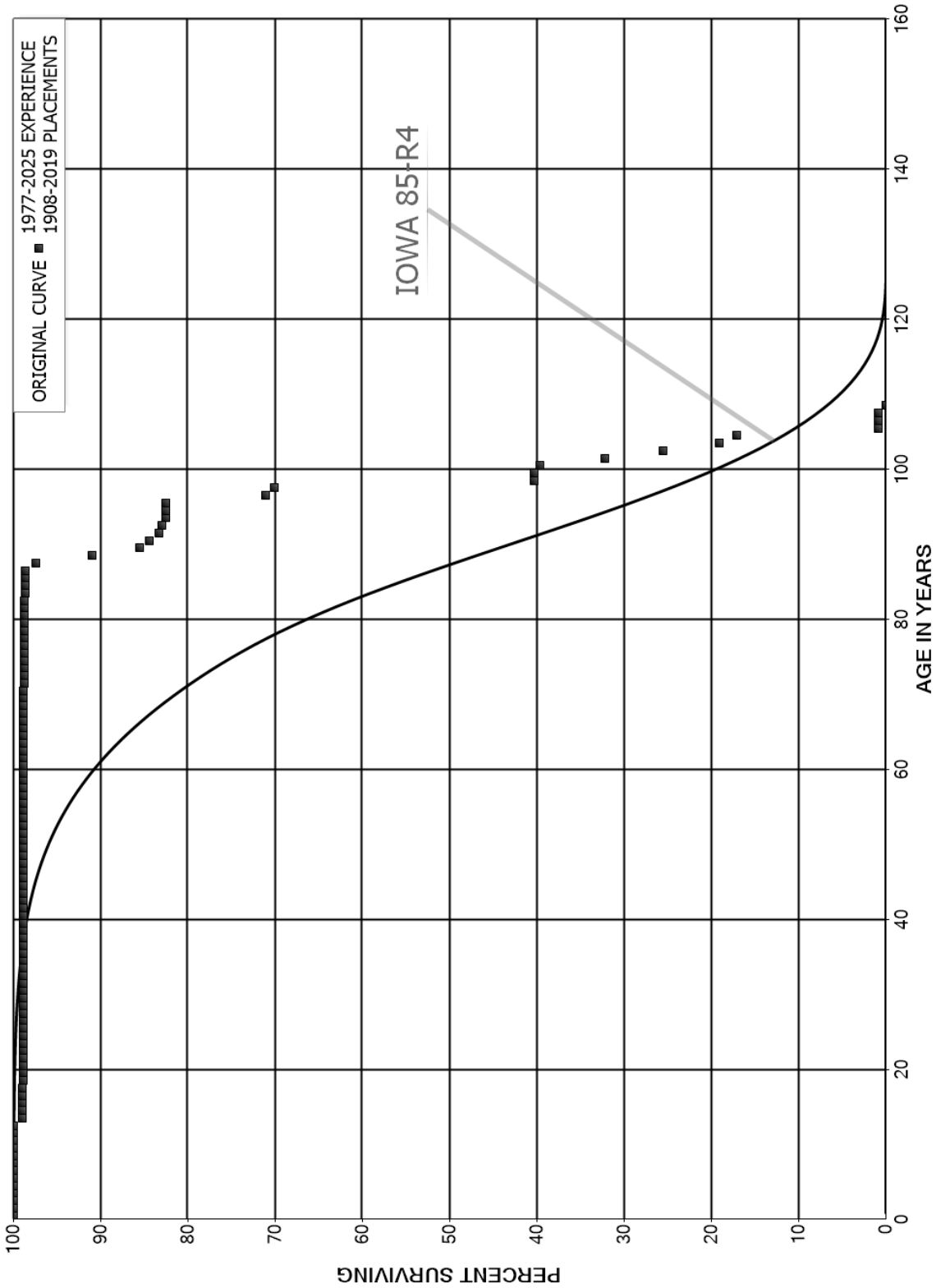
JERSEY CENTRAL POWER & LIGHT COMPANY

TABLE 2. 5-YEAR NET SALVAGE FOR NORMALIZATION

	2020		2021		2022		2023		2024			
ACCOUNT	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE	SALVAGE ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=-(12)/5
361.10	198.87		19,310.79		28,990.47		18,280.48		58,698.73		(125,479.34)	25,096
362.00	2,225,937.78		883,538.18		830,210.25		980,126.48		2,248,154.68		(7,167,967.37)	1,433,593
364.00	5,180,607.86		5,555,933.92		5,137,018.88		4,014,433.36		3,850,953.75		(23,738,947.77)	4,747,790
365.00	10,010,762.47		9,326,301.00		7,347,630.89		4,569,218.33		8,233,327.82		(39,487,240.51)	7,897,448
366.00	131,261.65		94,074.83		74,543.52		17,182.51		35,207.18		(352,269.69)	70,454
367.00	2,283,784.55		2,038,092.51		1,542,180.40		1,019,060.80		1,708,211.79		(8,591,330.05)	1,718,266
368.00	2,115,336.43	73,784.01	1,613,196.82		1,212,324.99		1,756,695.62		1,777,960.44		(8,401,730.29)	1,680,346
369.00	3,653,086.16		3,288,629.28		2,003,101.25		1,021,973.42		391,865.22		(10,358,655.33)	2,071,731
370.00	3,071,356.47		3,801,550.85		2,900,421.31		2,577,536.74		3,858,144.68		(16,209,010.05)	3,241,802
371.00	170,387.94		87,408.47		102,897.21		114,902.66		75,078.76		(550,675.04)	110,135
373.00	1,474,955.08		677,104.45		804,903.94		870,354.43		816,095.66		(4,643,413.56)	928,683
373.30	4,308.60		1,287.39		1,580.16		9,191.38		4,100.65		(20,468.18)	4,094
390.10	254,423.67		200,475.69				46,037.41		91,004.43		(591,941.20)	118,388
396.00				20,050.37							20,050.37	(4,010)
TOTAL	**30,576,407.53**	**73,784.01**	**27,586,904.17**	**20,050.37**	**21,985,803.27**	**0.00**	**17,014,993.62**	**0.00**	**23,148,803.79**	**0.00**	**(120,219,078.00)**	**24,043,816**

PART VII. SERVICE LIFE STATISTICS

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNTS 360.12 AND 360.22 DISTRIBUTION SUBSTATION AND DISTRIBUTION LINE EASEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNTS 360.12 AND 360.22 DISTRIBUTION SUBSTATION AND DISTRIBUTION LINE EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2019 EXPERIENCE BAND 1977-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,933,686	0	0.0000	1.0000	100.00
0.5	22,350,169	14	0.0000	1.0000	100.00
1.5	22,826,187	16	0.0000	1.0000	100.00
2.5	22,914,883	2,141	0.0001	0.9999	100.00
3.5	23,335,213	18	0.0000	1.0000	99.99
4.5	23,620,007	10	0.0000	1.0000	99.99
5.5	23,992,036	14	0.0000	1.0000	99.99
6.5	24,256,291	18	0.0000	1.0000	99.99
7.5	24,551,764	42	0.0000	1.0000	99.99
8.5	24,819,550	61	0.0000	1.0000	99.99
9.5	25,085,004	64	0.0000	1.0000	99.99
10.5	25,322,291	55	0.0000	1.0000	99.99
11.5	25,543,120	49	0.0000	1.0000	99.99
12.5	25,730,100	282,503	0.0110	0.9890	99.99
13.5	25,612,017	57	0.0000	1.0000	98.89
14.5	25,758,295	81	0.0000	1.0000	98.89
15.5	25,895,640	66	0.0000	1.0000	98.89
16.5	26,026,518	127	0.0000	1.0000	98.89
17.5	26,125,934	109	0.0000	1.0000	98.89
18.5	25,834,780	62	0.0000	1.0000	98.89
19.5	25,691,158	62	0.0000	1.0000	98.89
20.5	25,740,812	88	0.0000	1.0000	98.89
21.5	25,757,575	117	0.0000	1.0000	98.89
22.5	25,752,442	360	0.0000	1.0000	98.89
23.5	25,766,338	91	0.0000	1.0000	98.89
24.5	25,787,209	98	0.0000	1.0000	98.89
25.5	24,159,093	85	0.0000	1.0000	98.89
26.5	24,181,799	100	0.0000	1.0000	98.89
27.5	22,902,623	86	0.0000	1.0000	98.89
28.5	22,556,316	106	0.0000	1.0000	98.89
29.5	22,308,708	94	0.0000	1.0000	98.88
30.5	21,659,873	170	0.0000	1.0000	98.88
31.5	21,062,560	110	0.0000	1.0000	98.88
32.5	19,645,372	117	0.0000	1.0000	98.88
33.5	18,027,397	183	0.0000	1.0000	98.88
34.5	16,531,625	134	0.0000	1.0000	98.88
35.5	15,517,504	115	0.0000	1.0000	98.88
36.5	14,661,843	107	0.0000	1.0000	98.88
37.5	13,576,616	100	0.0000	1.0000	98.88
38.5	12,816,735	241	0.0000	1.0000	98.88

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNTS 360.12 AND 360.22 DISTRIBUTION SUBSTATION AND DISTRIBUTION LINE EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2019 EXPERIENCE BAND 1977-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,691,946	88	0.0000	1.0000	98.88
40.5	11,040,407	92	0.0000	1.0000	98.88
41.5	9,341,565	78	0.0000	1.0000	98.88
42.5	8,501,819	64	0.0000	1.0000	98.87
43.5	8,039,052	54	0.0000	1.0000	98.87
44.5	7,541,863	32	0.0000	1.0000	98.87
45.5	6,871,641	29	0.0000	1.0000	98.87
46.5	6,085,540	24	0.0000	1.0000	98.87
47.5	5,496,436	26	0.0000	1.0000	98.87
48.5	5,081,503	29	0.0000	1.0000	98.87
49.5	4,585,207	26	0.0000	1.0000	98.87
50.5	4,256,044	22	0.0000	1.0000	98.87
51.5	3,835,778	26	0.0000	1.0000	98.87
52.5	3,551,502	124	0.0000	1.0000	98.87
53.5	3,179,775	20	0.0000	1.0000	98.87
54.5	2,915,513	31	0.0000	1.0000	98.86
55.5	2,617,721	14	0.0000	1.0000	98.86
56.5	2,349,986	10	0.0000	1.0000	98.86
57.5	2,080,353	52	0.0000	1.0000	98.86
58.5	1,656,303	18	0.0000	1.0000	98.86
59.5	1,445,516	31	0.0000	1.0000	98.86
60.5	1,254,237	34	0.0000	1.0000	98.86
61.5	1,079,739	31	0.0000	1.0000	98.85
62.5	936,126	462	0.0005	0.9995	98.85
63.5	816,095	93	0.0001	0.9999	98.80
64.5	709,199	10	0.0000	1.0000	98.79
65.5	606,485	5	0.0000	1.0000	98.79
66.5	530,401	5	0.0000	1.0000	98.79
67.5	469,240	7	0.0000	1.0000	98.79
68.5	420,052	7	0.0000	1.0000	98.79
69.5	397,764	16	0.0000	1.0000	98.79
70.5	373,927	18	0.0000	1.0000	98.78
71.5	357,426	3	0.0000	1.0000	98.78
72.5	338,867	20	0.0001	0.9999	98.78
73.5	320,279	4	0.0000	1.0000	98.77
74.5	305,795		0.0000	1.0000	98.77
75.5	294,566		0.0000	1.0000	98.77
76.5	280,750		0.0000	1.0000	98.77
77.5	270,386		0.0000	1.0000	98.77
78.5	261,387		0.0000	1.0000	98.77

JERSEY CENTRAL POWER & LIGHT COMPANY

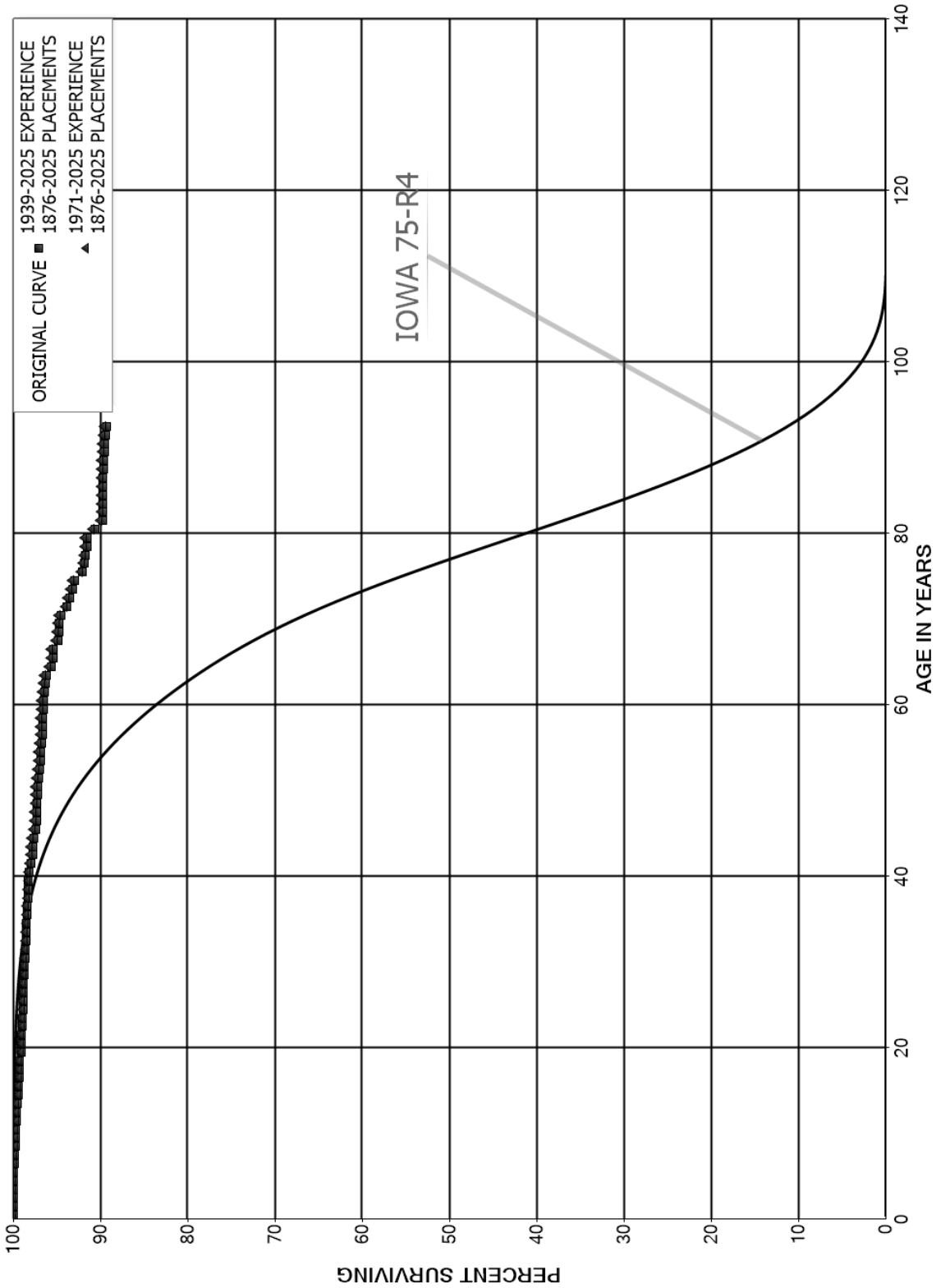
ACCOUNTS 360.12 AND 360.22 DISTRIBUTION SUBSTATION AND DISTRIBUTION LINE EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2019 EXPERIENCE BAND 1977-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	247,529		0.0000	1.0000	98.77
80.5	243,594		0.0000	1.0000	98.77
81.5	239,868		0.0000	1.0000	98.77
82.5	219,234	256	0.0012	0.9988	98.77
83.5	216,117		0.0000	1.0000	98.65
84.5	205,500	159	0.0008	0.9992	98.65
85.5	195,707		0.0000	1.0000	98.58
86.5	187,579	2,198	0.0117	0.9883	98.58
87.5	48,596	3,207	0.0660	0.9340	97.42
88.5	44,298	2,645	0.0597	0.9403	90.99
89.5	39,300	528	0.0134	0.9866	85.56
90.5	37,849	483	0.0128	0.9872	84.41
91.5	36,287	173	0.0048	0.9952	83.33
92.5	34,740	184	0.0053	0.9947	82.94
93.5	33,286		0.0000	1.0000	82.50
94.5	30,316		0.0000	1.0000	82.50
95.5	27,701	3,835	0.1384	0.8616	82.50
96.5	23,866	344	0.0144	0.9856	71.08
97.5	23,522	10,000	0.4251	0.5749	70.05
98.5	13,522		0.0000	1.0000	40.27
99.5	13,522	232	0.0171	0.9829	40.27
100.5	13,291	2,503	0.1883	0.8117	39.58
101.5	10,788	2,225	0.2062	0.7938	32.13
102.5	8,564	2,161	0.2524	0.7476	25.50
103.5	6,402	673	0.1051	0.8949	19.07
104.5	5,729	5,454	0.9520	0.0480	17.06
105.5	275		0.0000	1.0000	0.82
106.5	275		0.0000	1.0000	0.82
107.5	275	275	1.0000		0.82
108.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,808,608	0	0.0000	1.0000	100.00
0.5	20,012,918	0	0.0000	1.0000	100.00
1.5	22,380,116	320	0.0000	1.0000	100.00
2.5	22,472,959	1,168	0.0001	0.9999	100.00
3.5	21,689,355	13,286	0.0006	0.9994	99.99
4.5	21,869,095	1,594	0.0001	0.9999	99.93
5.5	22,398,873	24,072	0.0011	0.9989	99.92
6.5	19,977,681	5,564	0.0003	0.9997	99.82
7.5	19,760,178	6,154	0.0003	0.9997	99.79
8.5	20,548,003	5,006	0.0002	0.9998	99.76
9.5	18,556,392	1,178	0.0001	0.9999	99.73
10.5	18,333,525	20,502	0.0011	0.9989	99.73
11.5	18,665,003	4,642	0.0002	0.9998	99.62
12.5	18,241,387	10,889	0.0006	0.9994	99.59
13.5	17,681,981	20,129	0.0011	0.9989	99.53
14.5	17,639,360	11,122	0.0006	0.9994	99.42
15.5	17,605,149	13,215	0.0008	0.9992	99.36
16.5	17,496,677	2,429	0.0001	0.9999	99.28
17.5	16,835,818	2,676	0.0002	0.9998	99.27
18.5	16,313,351	31,579	0.0019	0.9981	99.25
19.5	16,017,013	3,134	0.0002	0.9998	99.06
20.5	14,536,337	4,386	0.0003	0.9997	99.04
21.5	14,738,622	10,077	0.0007	0.9993	99.01
22.5	14,957,038	1,660	0.0001	0.9999	98.94
23.5	15,014,139	11,320	0.0008	0.9992	98.93
24.5	15,126,127	1,329	0.0001	0.9999	98.86
25.5	15,192,421	6,445	0.0004	0.9996	98.85
26.5	15,164,818	3,285	0.0002	0.9998	98.81
27.5	15,163,703	11,068	0.0007	0.9993	98.79
28.5	15,360,278	4,640	0.0003	0.9997	98.71
29.5	14,383,603	5,015	0.0003	0.9997	98.68
30.5	13,978,775	5,686	0.0004	0.9996	98.65
31.5	14,043,387	9,565	0.0007	0.9993	98.61
32.5	13,689,152	6,899	0.0005	0.9995	98.54
33.5	11,343,257	3,509	0.0003	0.9997	98.49
34.5	11,032,821	5,369	0.0005	0.9995	98.46
35.5	10,850,455	3,619	0.0003	0.9997	98.41
36.5	9,331,092	4,795	0.0005	0.9995	98.38
37.5	8,654,721	4,652	0.0005	0.9995	98.33
38.5	8,059,700	3,828	0.0005	0.9995	98.28

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,268,012	6,563	0.0009	0.9991	98.23
40.5	6,967,633	11,949	0.0017	0.9983	98.14
41.5	6,740,443	16,298	0.0024	0.9976	97.97
42.5	6,609,835	2,600	0.0004	0.9996	97.74
43.5	6,377,655	7,021	0.0011	0.9989	97.70
44.5	6,345,120	10,976	0.0017	0.9983	97.59
45.5	6,311,140	7,616	0.0012	0.9988	97.42
46.5	6,155,238	1,199	0.0002	0.9998	97.30
47.5	6,013,932	3,189	0.0005	0.9995	97.29
48.5	5,883,313	3,618	0.0006	0.9994	97.23
49.5	5,726,832	2,684	0.0005	0.9995	97.17
50.5	5,401,321	3,543	0.0007	0.9993	97.13
51.5	5,299,582	3,239	0.0006	0.9994	97.06
52.5	5,034,701	6,877	0.0014	0.9986	97.01
53.5	4,693,219	2,728	0.0006	0.9994	96.87
54.5	4,120,061	3,742	0.0009	0.9991	96.82
55.5	3,587,483	2,728	0.0008	0.9992	96.73
56.5	3,077,137	914	0.0003	0.9997	96.66
57.5	2,654,494	987	0.0004	0.9996	96.63
58.5	2,381,296	1,181	0.0005	0.9995	96.59
59.5	2,107,490	1,772	0.0008	0.9992	96.54
60.5	1,963,620	2,282	0.0012	0.9988	96.46
61.5	1,767,110	1,296	0.0007	0.9993	96.35
62.5	1,663,039	2,546	0.0015	0.9985	96.28
63.5	1,499,688	8,669	0.0058	0.9942	96.13
64.5	1,401,295	2,211	0.0016	0.9984	95.58
65.5	1,300,323	970	0.0007	0.9993	95.42
66.5	1,181,389	6,123	0.0052	0.9948	95.35
67.5	1,064,644	1,416	0.0013	0.9987	94.86
68.5	983,588	577	0.0006	0.9994	94.73
69.5	921,921	1,661	0.0018	0.9982	94.68
70.5	797,210	6,048	0.0076	0.9924	94.51
71.5	745,755	2,273	0.0030	0.9970	93.79
72.5	652,770	2,344	0.0036	0.9964	93.50
73.5	676,963	1,166	0.0017	0.9983	93.17
74.5	607,848	6,496	0.0107	0.9893	93.01
75.5	477,723	1,174	0.0025	0.9975	92.01
76.5	468,150	592	0.0013	0.9987	91.79
77.5	451,035	874	0.0019	0.9981	91.67
78.5	412,978	73	0.0002	0.9998	91.49

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	430,684	4,128	0.0096	0.9904	91.48
80.5	426,515	4,108	0.0096	0.9904	90.60
81.5	422,654	170	0.0004	0.9996	89.73
82.5	414,870	3	0.0000	1.0000	89.69
83.5	405,729	3	0.0000	1.0000	89.69
84.5	403,284		0.0000	1.0000	89.69
85.5	386,908	3	0.0000	1.0000	89.69
86.5	385,647	130	0.0003	0.9997	89.69
87.5	383,735	14	0.0000	1.0000	89.66
88.5	382,735	711	0.0019	0.9981	89.66
89.5	381,964	18	0.0000	1.0000	89.49
90.5	381,770	272	0.0007	0.9993	89.49
91.5	381,419	546	0.0014	0.9986	89.42
92.5	379,767		0.0000	1.0000	89.29
93.5	376,112	412	0.0011	0.9989	89.29
94.5	350,035	38	0.0001	0.9999	89.20
95.5	226,012	2,278	0.0101	0.9899	89.19
96.5	223,051		0.0000	1.0000	88.29
97.5	210,884	45	0.0002	0.9998	88.29
98.5	190,255	4	0.0000	1.0000	88.27
99.5	111,630	802	0.0072	0.9928	88.27
100.5	89,853	112	0.0012	0.9988	87.63
101.5	84,620	115	0.0014	0.9986	87.52
102.5	68,468	302	0.0044	0.9956	87.41
103.5	66,722	28	0.0004	0.9996	87.02
104.5	66,438	1,885	0.0284	0.9716	86.98
105.5	64,354		0.0000	1.0000	84.52
106.5	64,034		0.0000	1.0000	84.52
107.5	63,987		0.0000	1.0000	84.52
108.5	63,936		0.0000	1.0000	84.52
109.5	63,936		0.0000	1.0000	84.52
110.5	63,895		0.0000	1.0000	84.52
111.5	66,085		0.0000	1.0000	84.52
112.5	66,085		0.0000	1.0000	84.52
113.5	56,548		0.0000	1.0000	84.52
114.5	56,367		0.0000	1.0000	84.52
115.5	52,688		0.0000	1.0000	84.52
116.5	52,688		0.0000	1.0000	84.52
117.5	52,688		0.0000	1.0000	84.52
118.5	52,688		0.0000	1.0000	84.52

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	52,688	961	0.0182	0.9818	84.52
120.5	25,618		0.0000	1.0000	82.97
121.5	25,618		0.0000	1.0000	82.97
122.5	25,618	57	0.0022	0.9978	82.97
123.5	25,561	5	0.0002	0.9998	82.79
124.5	18,544	955	0.0515	0.9485	82.77
125.5	16,521		0.0000	1.0000	78.51
126.5	16,517		0.0000	1.0000	78.51
127.5	16,516		0.0000	1.0000	78.51
128.5	16,516		0.0000	1.0000	78.51
129.5	1,217		0.0000	1.0000	78.51
130.5	1,217		0.0000	1.0000	78.51
131.5	1,217		0.0000	1.0000	78.51
132.5	1,217		0.0000	1.0000	78.51
133.5	1,217		0.0000	1.0000	78.51
134.5	1,217		0.0000	1.0000	78.51
135.5	1,217		0.0000	1.0000	78.51
136.5	1,217		0.0000	1.0000	78.51
137.5	1,217		0.0000	1.0000	78.51
138.5	1,217		0.0000	1.0000	78.51
139.5	1,217		0.0000	1.0000	78.51
140.5	1,217		0.0000	1.0000	78.51
141.5	1,217		0.0000	1.0000	78.51
142.5	1,217		0.0000	1.0000	78.51
143.5	1,217		0.0000	1.0000	78.51
144.5	1,217		0.0000	1.0000	78.51
145.5	1,217		0.0000	1.0000	78.51
146.5	1,217		0.0000	1.0000	78.51
147.5	1,217		0.0000	1.0000	78.51
148.5	1,217		0.0000	1.0000	78.51
149.5					78.51

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2025 EXPERIENCE BAND 1971-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,705,428	0	0.0000	1.0000	100.00
0.5	18,723,818	0	0.0000	1.0000	100.00
1.5	21,136,023		0.0000	1.0000	100.00
2.5	21,350,125	1,168	0.0001	0.9999	100.00
3.5	20,613,352	13,286	0.0006	0.9994	99.99
4.5	20,857,209	463	0.0000	1.0000	99.93
5.5	21,422,323	22,972	0.0011	0.9989	99.93
6.5	19,055,661	3,045	0.0002	0.9998	99.82
7.5	18,876,676	4,855	0.0003	0.9997	99.80
8.5	19,735,648	4,268	0.0002	0.9998	99.78
9.5	17,743,722	726	0.0000	1.0000	99.76
10.5	17,585,348	19,643	0.0011	0.9989	99.75
11.5	17,923,853	3,848	0.0002	0.9998	99.64
12.5	17,573,469	10,184	0.0006	0.9994	99.62
13.5	17,096,597	19,803	0.0012	0.9988	99.56
14.5	17,213,581	9,830	0.0006	0.9994	99.45
15.5	17,245,892	13,215	0.0008	0.9992	99.39
16.5	17,153,323	1,993	0.0001	0.9999	99.31
17.5	16,548,427	2,601	0.0002	0.9998	99.30
18.5	16,082,476	31,195	0.0019	0.9981	99.29
19.5	15,833,781	1,756	0.0001	0.9999	99.09
20.5	14,404,554	4,386	0.0003	0.9997	99.08
21.5	14,611,695	9,954	0.0007	0.9993	99.05
22.5	14,830,154	1,660	0.0001	0.9999	98.99
23.5	14,915,502	11,308	0.0008	0.9992	98.98
24.5	15,029,391	1,081	0.0001	0.9999	98.90
25.5	15,098,816	6,289	0.0004	0.9996	98.89
26.5	15,067,651	3,285	0.0002	0.9998	98.85
27.5	15,071,865	10,823	0.0007	0.9993	98.83
28.5	15,267,698	4,079	0.0003	0.9997	98.76
29.5	14,294,837	4,621	0.0003	0.9997	98.73
30.5	13,871,045	5,002	0.0004	0.9996	98.70
31.5	13,942,377	6,727	0.0005	0.9995	98.67
32.5	13,590,132	5,547	0.0004	0.9996	98.62
33.5	11,236,196	3,509	0.0003	0.9997	98.58
34.5	10,919,407	5,028	0.0005	0.9995	98.55
35.5	10,730,598	2,681	0.0002	0.9998	98.50
36.5	9,208,479	4,170	0.0005	0.9995	98.48
37.5	8,536,458	4,055	0.0005	0.9995	98.43
38.5	7,953,806	3,828	0.0005	0.9995	98.39

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2025 EXPERIENCE BAND 1971-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,170,862	3,655	0.0005	0.9995	98.34
40.5	6,878,995	11,030	0.0016	0.9984	98.29
41.5	6,660,090	5,188	0.0008	0.9992	98.13
42.5	6,551,461	2,600	0.0004	0.9996	98.05
43.5	6,341,223	7,021	0.0011	0.9989	98.01
44.5	6,318,128	10,382	0.0016	0.9984	97.91
45.5	6,286,036	7,616	0.0012	0.9988	97.75
46.5	6,128,468	1,199	0.0002	0.9998	97.63
47.5	6,000,091	3,189	0.0005	0.9995	97.61
48.5	5,870,443	3,618	0.0006	0.9994	97.56
49.5	5,713,962	2,239	0.0004	0.9996	97.50
50.5	5,388,896	3,543	0.0007	0.9993	97.46
51.5	5,287,157	3,239	0.0006	0.9994	97.39
52.5	5,018,454	6,877	0.0014	0.9986	97.33
53.5	4,676,972	2,728	0.0006	0.9994	97.20
54.5	4,103,814	3,742	0.0009	0.9991	97.14
55.5	3,571,237	2,728	0.0008	0.9992	97.06
56.5	3,060,890	914	0.0003	0.9997	96.98
57.5	2,638,247	987	0.0004	0.9996	96.95
58.5	2,369,164	1,181	0.0005	0.9995	96.92
59.5	2,099,653	1,772	0.0008	0.9992	96.87
60.5	1,959,798	2,282	0.0012	0.9988	96.79
61.5	1,767,110	1,296	0.0007	0.9993	96.67
62.5	1,663,039	2,546	0.0015	0.9985	96.60
63.5	1,499,688	8,669	0.0058	0.9942	96.45
64.5	1,401,295	2,211	0.0016	0.9984	95.90
65.5	1,300,323	970	0.0007	0.9993	95.75
66.5	1,181,389	6,123	0.0052	0.9948	95.67
67.5	1,064,644	1,416	0.0013	0.9987	95.18
68.5	983,588	577	0.0006	0.9994	95.05
69.5	921,921	1,661	0.0018	0.9982	95.00
70.5	797,210	6,048	0.0076	0.9924	94.82
71.5	745,755	2,273	0.0030	0.9970	94.11
72.5	652,770	2,344	0.0036	0.9964	93.82
73.5	676,963	1,166	0.0017	0.9983	93.48
74.5	607,848	6,496	0.0107	0.9893	93.32
75.5	477,723	1,174	0.0025	0.9975	92.32
76.5	468,150	592	0.0013	0.9987	92.10
77.5	451,035	874	0.0019	0.9981	91.98
78.5	412,978	73	0.0002	0.9998	91.80

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2025 EXPERIENCE BAND 1971-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	430,684	4,128	0.0096	0.9904	91.79
80.5	426,515	4,108	0.0096	0.9904	90.91
81.5	422,654	170	0.0004	0.9996	90.03
82.5	414,870	3	0.0000	1.0000	89.99
83.5	405,729	3	0.0000	1.0000	89.99
84.5	403,284		0.0000	1.0000	89.99
85.5	386,908	3	0.0000	1.0000	89.99
86.5	385,647	130	0.0003	0.9997	89.99
87.5	383,735	14	0.0000	1.0000	89.96
88.5	382,735	711	0.0019	0.9981	89.96
89.5	381,964	18	0.0000	1.0000	89.79
90.5	381,770	272	0.0007	0.9993	89.79
91.5	381,419	546	0.0014	0.9986	89.72
92.5	379,767		0.0000	1.0000	89.59
93.5	376,112	412	0.0011	0.9989	89.59
94.5	350,035	38	0.0001	0.9999	89.50
95.5	226,012	2,278	0.0101	0.9899	89.49
96.5	223,051		0.0000	1.0000	88.58
97.5	210,884	45	0.0002	0.9998	88.58
98.5	190,255	4	0.0000	1.0000	88.57
99.5	111,630	802	0.0072	0.9928	88.56
100.5	89,853	112	0.0012	0.9988	87.93
101.5	84,620	115	0.0014	0.9986	87.82
102.5	68,468	302	0.0044	0.9956	87.70
103.5	66,722	28	0.0004	0.9996	87.31
104.5	66,438	1,885	0.0284	0.9716	87.28
105.5	64,354		0.0000	1.0000	84.80
106.5	64,034		0.0000	1.0000	84.80
107.5	63,987		0.0000	1.0000	84.80
108.5	63,936		0.0000	1.0000	84.80
109.5	63,936		0.0000	1.0000	84.80
110.5	63,895		0.0000	1.0000	84.80
111.5	66,085		0.0000	1.0000	84.80
112.5	66,085		0.0000	1.0000	84.80
113.5	56,548		0.0000	1.0000	84.80
114.5	56,367		0.0000	1.0000	84.80
115.5	52,688		0.0000	1.0000	84.80
116.5	52,688		0.0000	1.0000	84.80
117.5	52,688		0.0000	1.0000	84.80
118.5	52,688		0.0000	1.0000	84.80

JERSEY CENTRAL POWER & LIGHT COMPANY

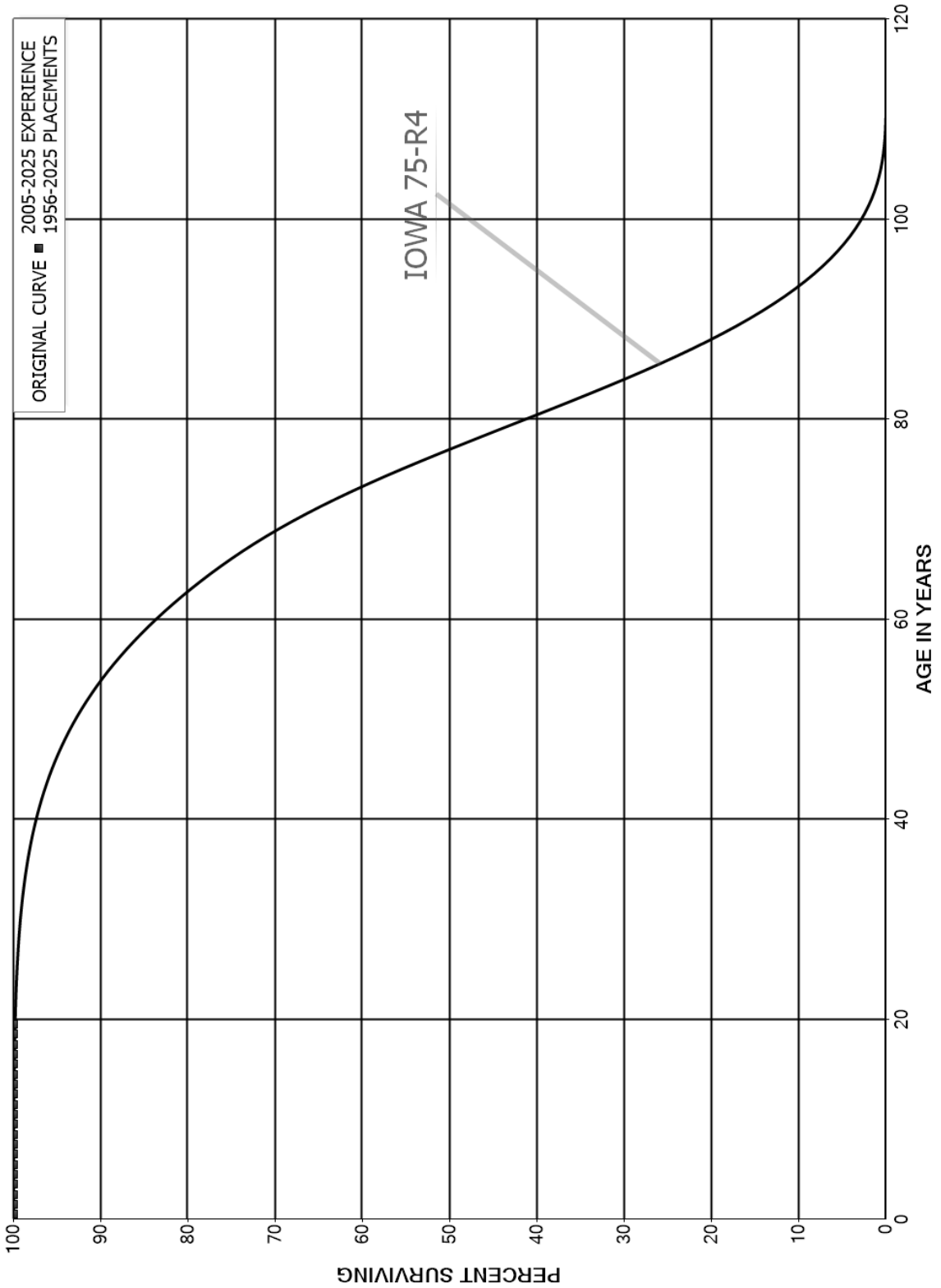
ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2025 EXPERIENCE BAND 1971-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	52,688	961	0.0182	0.9818	84.80
120.5	25,618		0.0000	1.0000	83.25
121.5	25,618		0.0000	1.0000	83.25
122.5	25,618	57	0.0022	0.9978	83.25
123.5	25,561	5	0.0002	0.9998	83.07
124.5	18,544	955	0.0515	0.9485	83.05
125.5	16,521		0.0000	1.0000	78.78
126.5	16,517		0.0000	1.0000	78.78
127.5	16,516		0.0000	1.0000	78.78
128.5	16,516		0.0000	1.0000	78.78
129.5	1,217		0.0000	1.0000	78.78
130.5	1,217		0.0000	1.0000	78.78
131.5	1,217		0.0000	1.0000	78.78
132.5	1,217		0.0000	1.0000	78.78
133.5	1,217		0.0000	1.0000	78.78
134.5	1,217		0.0000	1.0000	78.78
135.5	1,217		0.0000	1.0000	78.78
136.5	1,217		0.0000	1.0000	78.78
137.5	1,217		0.0000	1.0000	78.78
138.5	1,217		0.0000	1.0000	78.78
139.5	1,217		0.0000	1.0000	78.78
140.5	1,217		0.0000	1.0000	78.78
141.5	1,217		0.0000	1.0000	78.78
142.5	1,217		0.0000	1.0000	78.78
143.5	1,217		0.0000	1.0000	78.78
144.5	1,217		0.0000	1.0000	78.78
145.5	1,217		0.0000	1.0000	78.78
146.5	1,217		0.0000	1.0000	78.78
147.5	1,217		0.0000	1.0000	78.78
148.5	1,217		0.0000	1.0000	78.78
149.5					78.78

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2025 EXPERIENCE BAND 2005-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,207,356		0.0000	1.0000	100.00
0.5	63,945,305		0.0000	1.0000	100.00
1.5	63,903,230		0.0000	1.0000	100.00
2.5	63,835,275	26,402	0.0004	0.9996	100.00
3.5	63,808,873		0.0000	1.0000	99.96
4.5	63,326,774		0.0000	1.0000	99.96
5.5	15,187,732		0.0000	1.0000	99.96
6.5	13,779,204		0.0000	1.0000	99.96
7.5	13,779,204		0.0000	1.0000	99.96
8.5	13,779,204		0.0000	1.0000	99.96
9.5	4,316,020		0.0000	1.0000	99.96
10.5	4,316,020		0.0000	1.0000	99.96
11.5	1,988,438		0.0000	1.0000	99.96
12.5	1,988,438		0.0000	1.0000	99.96
13.5	1,412,175		0.0000	1.0000	99.96
14.5	1,412,175		0.0000	1.0000	99.96
15.5	1,246,482		0.0000	1.0000	99.96
16.5	1,056,674		0.0000	1.0000	99.96
17.5	991,549		0.0000	1.0000	99.96
18.5	66,893		0.0000	1.0000	99.96
19.5					99.96
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

JERSEY CENTRAL POWER & LIGHT COMPANY

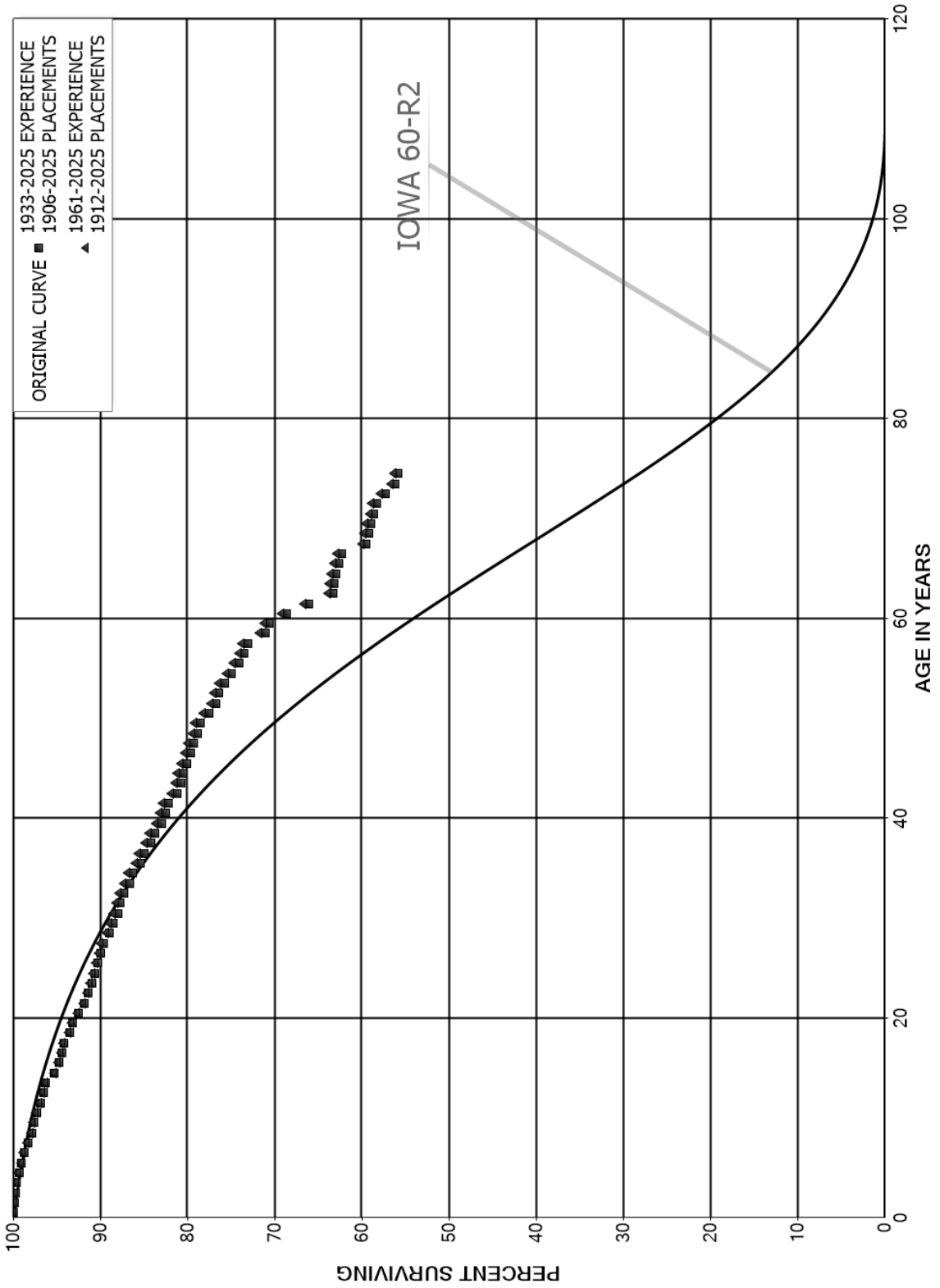
ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2025 EXPERIENCE BAND 2005-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	16,369		0.0000		
60.5	16,369		0.0000		
61.5	16,369		0.0000		
62.5	16,369		0.0000		
63.5	16,369		0.0000		
64.5	16,369		0.0000		
65.5	16,369		0.0000		
66.5	16,369		0.0000		
67.5	16,369		0.0000		
68.5	16,369		0.0000		
69.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2025 EXPERIENCE BAND 1933-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	704,323,984	388,867	0.0006	0.9994	100.00
0.5	695,112,992	803,543	0.0012	0.9988	99.94
1.5	670,843,374	569,958	0.0008	0.9992	99.83
2.5	639,294,415	1,003,954	0.0016	0.9984	99.74
3.5	610,095,852	1,532,743	0.0025	0.9975	99.59
4.5	584,208,729	1,572,158	0.0027	0.9973	99.34
5.5	549,328,899	1,638,519	0.0030	0.9970	99.07
6.5	531,645,352	2,373,463	0.0045	0.9955	98.77
7.5	525,488,981	2,463,626	0.0047	0.9953	98.33
8.5	511,388,617	1,080,505	0.0021	0.9979	97.87
9.5	493,779,436	1,680,009	0.0034	0.9966	97.67
10.5	476,114,456	2,201,937	0.0046	0.9954	97.33
11.5	466,005,305	1,599,395	0.0034	0.9966	96.88
12.5	452,710,770	1,384,531	0.0031	0.9969	96.55
13.5	436,551,440	4,473,259	0.0102	0.9898	96.26
14.5	414,305,076	2,267,310	0.0055	0.9945	95.27
15.5	402,951,149	1,308,534	0.0032	0.9968	94.75
16.5	392,466,314	1,009,298	0.0026	0.9974	94.44
17.5	373,900,636	2,643,636	0.0071	0.9929	94.20
18.5	351,417,990	1,360,531	0.0039	0.9961	93.53
19.5	339,158,290	2,562,274	0.0076	0.9924	93.17
20.5	313,857,826	2,032,373	0.0065	0.9935	92.47
21.5	302,705,948	1,553,772	0.0051	0.9949	91.87
22.5	295,039,609	1,263,805	0.0043	0.9957	91.40
23.5	276,347,095	1,193,106	0.0043	0.9957	91.00
24.5	257,366,482	975,456	0.0038	0.9962	90.61
25.5	239,830,395	825,480	0.0034	0.9966	90.27
26.5	235,075,320	945,128	0.0040	0.9960	89.96
27.5	221,243,629	1,620,744	0.0073	0.9927	89.60
28.5	215,871,093	1,004,729	0.0047	0.9953	88.94
29.5	201,462,791	1,197,768	0.0059	0.9941	88.52
30.5	191,865,550	708,678	0.0037	0.9963	88.00
31.5	187,982,550	934,639	0.0050	0.9950	87.67
32.5	167,590,747	1,170,824	0.0070	0.9930	87.24
33.5	144,133,022	661,106	0.0046	0.9954	86.63
34.5	134,597,905	1,369,910	0.0102	0.9898	86.23
35.5	129,522,728	617,263	0.0048	0.9952	85.35
36.5	120,844,996	1,057,392	0.0087	0.9913	84.95
37.5	107,885,428	636,954	0.0059	0.9941	84.20
38.5	100,047,363	886,495	0.0089	0.9911	83.71

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2025 EXPERIENCE BAND 1933-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,493,287	529,989	0.0056	0.9944	82.96
40.5	90,183,909	373,578	0.0041	0.9959	82.50
41.5	89,172,961	1,094,235	0.0123	0.9877	82.16
42.5	87,906,109	460,238	0.0052	0.9948	81.15
43.5	82,843,230	258,723	0.0031	0.9969	80.73
44.5	82,511,602	430,235	0.0052	0.9948	80.48
45.5	80,307,409	477,022	0.0059	0.9941	80.06
46.5	74,703,772	267,069	0.0036	0.9964	79.58
47.5	72,972,390	466,805	0.0064	0.9936	79.30
48.5	71,635,358	266,640	0.0037	0.9963	78.79
49.5	70,336,896	847,436	0.0120	0.9880	78.50
50.5	65,560,960	730,950	0.0111	0.9889	77.55
51.5	62,521,222	258,982	0.0041	0.9959	76.69
52.5	56,510,696	473,059	0.0084	0.9916	76.37
53.5	50,029,988	551,579	0.0110	0.9890	75.73
54.5	43,536,929	474,854	0.0109	0.9891	74.89
55.5	36,880,768	296,358	0.0080	0.9920	74.08
56.5	30,587,246	163,436	0.0053	0.9947	73.48
57.5	26,132,081	718,812	0.0275	0.9725	73.09
58.5	21,080,763	131,133	0.0062	0.9938	71.08
59.5	18,377,863	540,302	0.0294	0.9706	70.64
60.5	16,477,975	603,401	0.0366	0.9634	68.56
61.5	14,091,504	589,781	0.0419	0.9581	66.05
62.5	12,857,831	13,919	0.0011	0.9989	63.29
63.5	11,698,907	47,596	0.0041	0.9959	63.22
64.5	10,611,329	58,250	0.0055	0.9945	62.96
65.5	9,479,605	44,103	0.0047	0.9953	62.61
66.5	8,281,097	377,732	0.0456	0.9544	62.32
67.5	6,367,310	26,749	0.0042	0.9958	59.48
68.5	5,154,038	23,426	0.0045	0.9955	59.23
69.5	4,744,999	28,442	0.0060	0.9940	58.96
70.5	3,819,791	19,028	0.0050	0.9950	58.61
71.5	3,191,851	54,960	0.0172	0.9828	58.32
72.5	2,216,129	45,950	0.0207	0.9793	57.31
73.5	2,020,864	12,340	0.0061	0.9939	56.12
74.5	1,474,344	7,928	0.0054	0.9946	55.78
75.5	1,151,705	1,477	0.0013	0.9987	55.48
76.5	994,931	2,093	0.0021	0.9979	55.41
77.5	849,315	94	0.0001	0.9999	55.29
78.5	751,938	3,707	0.0049	0.9951	55.29

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2025 EXPERIENCE BAND 1933-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	742,132	2,684	0.0036	0.9964	55.01
80.5	675,647	3,279	0.0049	0.9951	54.82
81.5	668,908	2,486	0.0037	0.9963	54.55
82.5	637,386	1,732	0.0027	0.9973	54.35
83.5	538,643	1,053	0.0020	0.9980	54.20
84.5	474,922	0	0.0000	1.0000	54.09
85.5	436,221	212,053	0.4861	0.5139	54.09
86.5	214,576	66	0.0003	0.9997	27.80
87.5	206,613	579	0.0028	0.9972	27.79
88.5	164,233	33	0.0002	0.9998	27.71
89.5	154,305	11,345	0.0735	0.9265	27.71
90.5	132,339	139	0.0011	0.9989	25.67
91.5	131,344	2	0.0000	1.0000	25.64
92.5	122,391	43	0.0004	0.9996	25.64
93.5	115,016		0.0000	1.0000	25.63
94.5	75,688	358	0.0047	0.9953	25.63
95.5	18,850	4	0.0002	0.9998	25.51
96.5	12,438	753	0.0605	0.9395	25.51
97.5	4,724	319	0.0676	0.9324	23.96
98.5					22.34

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	689,514,836	386,918	0.0006	0.9994	100.00
0.5	680,942,314	788,869	0.0012	0.9988	99.94
1.5	658,229,117	535,783	0.0008	0.9992	99.83
2.5	628,851,815	977,266	0.0016	0.9984	99.75
3.5	600,557,911	1,463,949	0.0024	0.9976	99.59
4.5	576,098,754	1,524,021	0.0026	0.9974	99.35
5.5	542,657,077	1,589,364	0.0029	0.9971	99.09
6.5	525,824,227	2,313,062	0.0044	0.9956	98.80
7.5	520,544,100	2,410,659	0.0046	0.9954	98.36
8.5	507,056,835	1,056,125	0.0021	0.9979	97.91
9.5	490,275,656	1,662,630	0.0034	0.9966	97.70
10.5	473,032,437	2,171,860	0.0046	0.9954	97.37
11.5	463,813,295	1,568,233	0.0034	0.9966	96.92
12.5	451,015,982	1,365,815	0.0030	0.9970	96.60
13.5	435,013,789	4,460,515	0.0103	0.9897	96.30
14.5	412,609,101	2,257,261	0.0055	0.9945	95.32
15.5	400,868,490	1,291,716	0.0032	0.9968	94.79
16.5	390,119,825	945,018	0.0024	0.9976	94.49
17.5	371,420,839	2,555,286	0.0069	0.9931	94.26
18.5	348,933,001	1,290,378	0.0037	0.9963	93.61
19.5	336,640,155	2,494,367	0.0074	0.9926	93.27
20.5	311,229,052	1,968,862	0.0063	0.9937	92.57
21.5	300,135,824	1,439,376	0.0048	0.9952	91.99
22.5	292,565,799	1,195,115	0.0041	0.9959	91.55
23.5	274,003,486	1,086,781	0.0040	0.9960	91.17
24.5	255,134,778	890,013	0.0035	0.9965	90.81
25.5	237,629,914	734,241	0.0031	0.9969	90.50
26.5	232,905,294	776,729	0.0033	0.9967	90.22
27.5	219,213,459	1,465,217	0.0067	0.9933	89.91
28.5	213,931,674	817,777	0.0038	0.9962	89.31
29.5	199,926,063	1,054,201	0.0053	0.9947	88.97
30.5	190,633,138	613,603	0.0032	0.9968	88.50
31.5	186,976,755	824,432	0.0044	0.9956	88.22
32.5	166,882,437	1,114,726	0.0067	0.9933	87.83
33.5	143,601,357	617,824	0.0043	0.9957	87.24
34.5	134,262,316	1,342,740	0.0100	0.9900	86.87
35.5	129,333,040	613,822	0.0047	0.9953	86.00
36.5	120,682,000	1,031,883	0.0086	0.9914	85.59
37.5	107,793,659	629,045	0.0058	0.9942	84.86
38.5	99,970,057	886,495	0.0089	0.9911	84.36

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,425,657	494,271	0.0052	0.9948	83.62
40.5	90,151,602	368,165	0.0041	0.9959	83.18
41.5	89,150,061	1,092,322	0.0123	0.9877	82.84
42.5	87,885,162	455,589	0.0052	0.9948	81.83
43.5	82,835,512	258,723	0.0031	0.9969	81.40
44.5	82,506,916	429,970	0.0052	0.9948	81.15
45.5	80,307,061	477,022	0.0059	0.9941	80.73
46.5	74,703,535	266,947	0.0036	0.9964	80.25
47.5	72,972,310	466,805	0.0064	0.9936	79.96
48.5	71,635,311	266,640	0.0037	0.9963	79.45
49.5	70,336,850	847,436	0.0120	0.9880	79.15
50.5	65,560,914	730,903	0.0111	0.9889	78.20
51.5	62,521,222	258,982	0.0041	0.9959	77.33
52.5	56,510,696	473,059	0.0084	0.9916	77.01
53.5	50,029,988	551,579	0.0110	0.9890	76.36
54.5	43,536,929	474,854	0.0109	0.9891	75.52
55.5	36,880,768	296,358	0.0080	0.9920	74.70
56.5	30,587,246	163,436	0.0053	0.9947	74.10
57.5	26,132,081	718,812	0.0275	0.9725	73.70
58.5	21,080,763	131,133	0.0062	0.9938	71.67
59.5	18,377,863	540,302	0.0294	0.9706	71.23
60.5	16,477,975	603,401	0.0366	0.9634	69.13
61.5	14,091,504	589,781	0.0419	0.9581	66.60
62.5	12,857,831	13,919	0.0011	0.9989	63.81
63.5	11,698,907	47,596	0.0041	0.9959	63.75
64.5	10,611,329	58,250	0.0055	0.9945	63.49
65.5	9,479,605	44,103	0.0047	0.9953	63.14
66.5	8,281,097	377,732	0.0456	0.9544	62.84
67.5	6,367,310	26,749	0.0042	0.9958	59.98
68.5	5,154,038	23,426	0.0045	0.9955	59.73
69.5	4,744,999	28,442	0.0060	0.9940	59.45
70.5	3,819,791	19,028	0.0050	0.9950	59.10
71.5	3,191,851	54,960	0.0172	0.9828	58.80
72.5	2,216,129	45,950	0.0207	0.9793	57.79
73.5	2,020,864	12,340	0.0061	0.9939	56.59
74.5	1,474,344	7,928	0.0054	0.9946	56.25
75.5	1,151,705	1,477	0.0013	0.9987	55.94
76.5	994,931	2,093	0.0021	0.9979	55.87
77.5	849,315	94	0.0001	0.9999	55.75
78.5	751,938	3,707	0.0049	0.9951	55.75

JERSEY CENTRAL POWER & LIGHT COMPANY

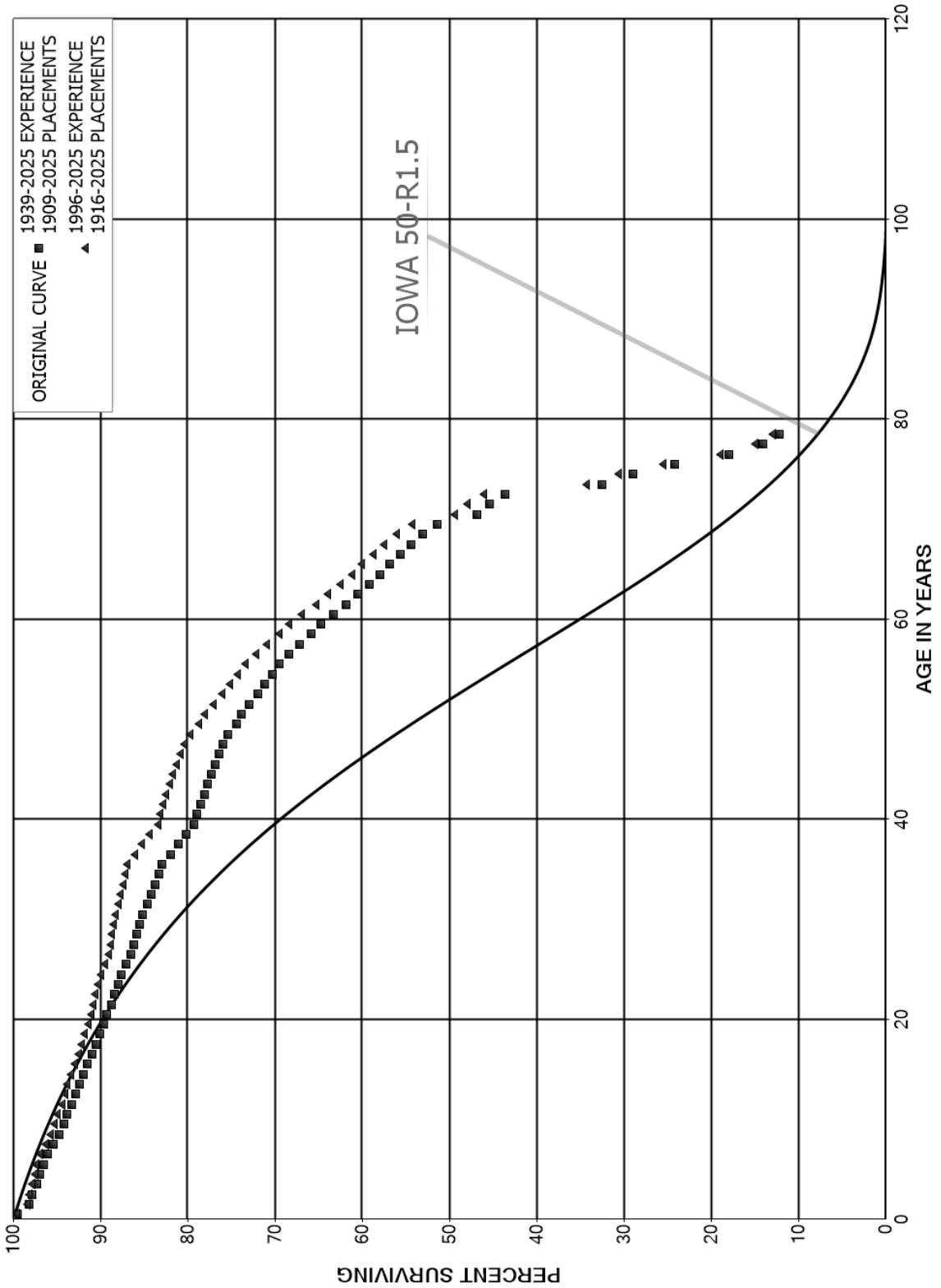
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	742,132	2,684	0.0036	0.9964	55.47
80.5	675,647	3,279	0.0049	0.9951	55.27
81.5	668,908	2,486	0.0037	0.9963	55.00
82.5	637,386	1,732	0.0027	0.9973	54.80
83.5	538,643	1,053	0.0020	0.9980	54.65
84.5	474,922	0	0.0000	1.0000	54.54
85.5	436,221	212,053	0.4861	0.5139	54.54
86.5	214,576	66	0.0003	0.9997	28.03
87.5	206,613	579	0.0028	0.9972	28.02
88.5	164,233	33	0.0002	0.9998	27.94
89.5	154,305	11,345	0.0735	0.9265	27.94
90.5	132,339	139	0.0011	0.9989	25.88
91.5	131,344	2	0.0000	1.0000	25.86
92.5	122,391	43	0.0004	0.9996	25.86
93.5	115,016		0.0000	1.0000	25.85
94.5	75,688	358	0.0047	0.9953	25.85
95.5	18,850	4	0.0002	0.9998	25.72
96.5	12,438	753	0.0605	0.9395	25.72
97.5	4,724	319	0.0676	0.9324	24.16
98.5					22.53

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,023,605,724	5,158,384	0.0050	0.9950	100.00
0.5	957,582,773	12,425,136	0.0130	0.9870	99.50
1.5	912,059,390	3,650,715	0.0040	0.9960	98.21
2.5	879,175,591	4,733,526	0.0054	0.9946	97.81
3.5	816,496,468	3,227,050	0.0040	0.9960	97.29
4.5	801,614,847	3,013,665	0.0038	0.9962	96.90
5.5	777,199,918	4,236,788	0.0055	0.9945	96.54
6.5	754,853,574	4,844,611	0.0064	0.9936	96.01
7.5	720,122,851	5,189,183	0.0072	0.9928	95.39
8.5	701,710,626	3,670,569	0.0052	0.9948	94.71
9.5	680,765,672	2,925,314	0.0043	0.9957	94.21
10.5	664,606,245	3,993,717	0.0060	0.9940	93.81
11.5	644,334,823	2,845,316	0.0044	0.9956	93.24
12.5	629,392,389	2,711,920	0.0043	0.9957	92.83
13.5	506,836,226	2,333,933	0.0046	0.9954	92.43
14.5	490,302,426	2,919,553	0.0060	0.9940	92.01
15.5	469,999,392	2,529,761	0.0054	0.9946	91.46
16.5	452,885,202	2,156,920	0.0048	0.9952	90.97
17.5	433,296,667	2,191,308	0.0051	0.9949	90.53
18.5	423,328,945	2,025,846	0.0048	0.9952	90.07
19.5	402,061,721	1,847,939	0.0046	0.9954	89.64
20.5	385,543,516	2,195,663	0.0057	0.9943	89.23
21.5	366,244,038	1,490,190	0.0041	0.9959	88.72
22.5	355,623,614	1,506,395	0.0042	0.9958	88.36
23.5	343,900,507	1,562,925	0.0045	0.9955	87.99
24.5	322,482,659	1,871,780	0.0058	0.9942	87.59
25.5	307,986,734	2,008,180	0.0065	0.9935	87.08
26.5	295,258,992	1,088,348	0.0037	0.9963	86.51
27.5	265,525,990	1,026,235	0.0039	0.9961	86.19
28.5	245,808,883	1,037,259	0.0042	0.9958	85.86
29.5	228,506,909	943,671	0.0041	0.9959	85.50
30.5	213,724,481	1,328,283	0.0062	0.9938	85.14
31.5	200,394,694	959,473	0.0048	0.9952	84.62
32.5	188,192,732	1,025,712	0.0055	0.9945	84.21
33.5	176,677,286	922,687	0.0052	0.9948	83.75
34.5	163,161,917	822,485	0.0050	0.9950	83.31
35.5	152,257,423	1,689,189	0.0111	0.9889	82.89
36.5	141,257,844	1,497,253	0.0106	0.9894	81.97
37.5	129,024,062	1,425,675	0.0110	0.9890	81.11
38.5	119,692,698	1,389,891	0.0116	0.9884	80.21

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	110,561,098	500,055	0.0045	0.9955	79.28
40.5	102,873,963	492,266	0.0048	0.9952	78.92
41.5	98,139,540	535,257	0.0055	0.9945	78.54
42.5	93,585,995	475,280	0.0051	0.9949	78.11
43.5	89,561,265	471,730	0.0053	0.9947	77.72
44.5	84,874,664	477,295	0.0056	0.9944	77.31
45.5	80,031,777	484,293	0.0061	0.9939	76.87
46.5	75,204,188	448,184	0.0060	0.9940	76.41
47.5	71,502,861	525,949	0.0074	0.9926	75.95
48.5	68,110,683	910,839	0.0134	0.9866	75.39
49.5	64,499,931	472,597	0.0073	0.9927	74.38
50.5	61,487,188	767,046	0.0125	0.9875	73.84
51.5	56,554,037	720,502	0.0127	0.9873	72.92
52.5	52,019,894	620,588	0.0119	0.9881	71.99
53.5	47,450,012	551,966	0.0116	0.9884	71.13
54.5	43,746,488	510,453	0.0117	0.9883	70.30
55.5	40,453,753	645,497	0.0160	0.9840	69.48
56.5	36,408,148	655,967	0.0180	0.9820	68.37
57.5	32,090,186	610,941	0.0190	0.9810	67.14
58.5	27,879,372	490,442	0.0176	0.9824	65.86
59.5	24,194,478	512,684	0.0212	0.9788	64.71
60.5	20,772,881	487,201	0.0235	0.9765	63.33
61.5	17,780,561	385,721	0.0217	0.9783	61.85
62.5	15,117,436	321,962	0.0213	0.9787	60.51
63.5	13,230,573	280,377	0.0212	0.9788	59.22
64.5	11,807,485	229,799	0.0195	0.9805	57.96
65.5	10,543,456	218,283	0.0207	0.9793	56.84
66.5	9,360,753	208,638	0.0223	0.9777	55.66
67.5	8,192,096	204,659	0.0250	0.9750	54.42
68.5	7,043,458	225,345	0.0320	0.9680	53.06
69.5	6,310,559	559,503	0.0887	0.9113	51.36
70.5	5,008,603	150,637	0.0301	0.9699	46.81
71.5	4,369,687	173,309	0.0397	0.9603	45.40
72.5	3,742,227	954,329	0.2550	0.7450	43.60
73.5	1,316,724	141,390	0.1074	0.8926	32.48
74.5	956,974	159,235	0.1664	0.8336	28.99
75.5	760,630	195,843	0.2575	0.7425	24.17
76.5	292,069	63,212	0.2164	0.7836	17.95
77.5	132,016	17,307	0.1311	0.8689	14.06
78.5	87,526	25,635	0.2929	0.7071	12.22

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	54,983	2,387	0.0434	0.9566	8.64
80.5	34,954	17,247	0.4934	0.5066	8.26
81.5	14,488	130	0.0090	0.9910	4.19
82.5	665	665	1.0000		4.15
83.5					

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2025 EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	712,164,171	3,178,628	0.0045	0.9955	100.00
0.5	677,758,519	8,430,988	0.0124	0.9876	99.55
1.5	648,460,551	1,337,533	0.0021	0.9979	98.32
2.5	632,095,246	2,799,815	0.0044	0.9956	98.11
3.5	601,571,687	1,440,575	0.0024	0.9976	97.68
4.5	604,519,371	1,218,098	0.0020	0.9980	97.44
5.5	594,051,753	2,753,132	0.0046	0.9954	97.25
6.5	584,025,102	3,423,989	0.0059	0.9941	96.80
7.5	564,246,990	3,856,396	0.0068	0.9932	96.23
8.5	556,631,189	2,427,603	0.0044	0.9956	95.57
9.5	546,627,976	1,776,637	0.0033	0.9967	95.15
10.5	540,086,886	2,955,933	0.0055	0.9945	94.85
11.5	526,674,307	1,844,050	0.0035	0.9965	94.33
12.5	517,692,685	1,768,421	0.0034	0.9966	94.00
13.5	400,216,336	1,434,827	0.0036	0.9964	93.68
14.5	389,705,025	2,069,653	0.0053	0.9947	93.34
15.5	376,059,809	1,737,761	0.0046	0.9954	92.84
16.5	365,016,338	1,365,369	0.0037	0.9963	92.41
17.5	350,158,881	1,490,560	0.0043	0.9957	92.07
18.5	343,942,357	1,308,427	0.0038	0.9962	91.68
19.5	326,698,813	1,198,839	0.0037	0.9963	91.33
20.5	314,185,919	936,344	0.0030	0.9970	90.99
21.5	299,867,168	869,690	0.0029	0.9971	90.72
22.5	293,839,077	939,329	0.0032	0.9968	90.46
23.5	286,263,992	1,002,384	0.0035	0.9965	90.17
24.5	268,320,940	1,266,060	0.0047	0.9953	89.85
25.5	256,884,266	1,398,313	0.0054	0.9946	89.43
26.5	248,463,983	502,760	0.0020	0.9980	88.94
27.5	222,825,534	486,941	0.0022	0.9978	88.76
28.5	206,959,711	524,309	0.0025	0.9975	88.57
29.5	193,314,204	464,464	0.0024	0.9976	88.34
30.5	182,155,359	557,146	0.0031	0.9969	88.13
31.5	172,386,161	479,066	0.0028	0.9972	87.86
32.5	163,931,721	534,502	0.0033	0.9967	87.62
33.5	155,399,468	505,538	0.0033	0.9967	87.33
34.5	144,371,100	426,476	0.0030	0.9970	87.05
35.5	135,820,468	1,267,396	0.0093	0.9907	86.79
36.5	126,708,673	1,234,807	0.0097	0.9903	85.98
37.5	116,087,199	1,209,290	0.0104	0.9896	85.14
38.5	108,166,401	1,184,173	0.0109	0.9891	84.26

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2025 EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	99,919,213	336,050	0.0034	0.9966	83.33
40.5	93,368,400	368,121	0.0039	0.9961	83.05
41.5	89,575,505	413,240	0.0046	0.9954	82.73
42.5	86,033,834	370,613	0.0043	0.9957	82.35
43.5	82,724,164	388,657	0.0047	0.9953	81.99
44.5	78,650,990	410,887	0.0052	0.9948	81.61
45.5	74,294,461	428,446	0.0058	0.9942	81.18
46.5	69,958,909	399,541	0.0057	0.9943	80.71
47.5	66,641,573	485,938	0.0073	0.9927	80.25
48.5	63,586,805	873,465	0.0137	0.9863	79.66
49.5	60,234,105	435,502	0.0072	0.9928	78.57
50.5	57,368,256	736,716	0.0128	0.9872	78.00
51.5	52,537,396	688,093	0.0131	0.9869	77.00
52.5	48,105,078	595,661	0.0124	0.9876	75.99
53.5	43,642,542	530,026	0.0121	0.9879	75.05
54.5	40,105,140	489,720	0.0122	0.9878	74.14
55.5	39,409,007	623,572	0.0158	0.9842	73.23
56.5	35,522,954	638,295	0.0180	0.9820	72.08
57.5	31,319,387	590,438	0.0189	0.9811	70.78
58.5	27,234,599	475,899	0.0175	0.9825	69.45
59.5	23,639,455	501,630	0.0212	0.9788	68.23
60.5	20,275,766	474,870	0.0234	0.9766	66.78
61.5	17,354,080	377,432	0.0217	0.9783	65.22
62.5	14,756,062	315,756	0.0214	0.9786	63.80
63.5	12,938,655	274,641	0.0212	0.9788	62.44
64.5	11,588,717	226,949	0.0196	0.9804	61.11
65.5	10,421,108	216,987	0.0208	0.9792	59.91
66.5	9,335,083	208,393	0.0223	0.9777	58.67
67.5	8,177,142	204,610	0.0250	0.9750	57.36
68.5	7,032,747	225,345	0.0320	0.9680	55.92
69.5	6,303,128	559,503	0.0888	0.9112	54.13
70.5	5,002,019	150,595	0.0301	0.9699	49.33
71.5	4,363,363	173,309	0.0397	0.9603	47.84
72.5	3,737,057	954,329	0.2554	0.7446	45.94
73.5	1,315,395	141,390	0.1075	0.8925	34.21
74.5	955,705	159,235	0.1666	0.8334	30.53
75.5	759,834	195,843	0.2577	0.7423	25.44
76.5	291,274	63,212	0.2170	0.7830	18.89
77.5	131,221	17,307	0.1319	0.8681	14.79
78.5	86,861	25,635	0.2951	0.7049	12.84

JERSEY CENTRAL POWER & LIGHT COMPANY

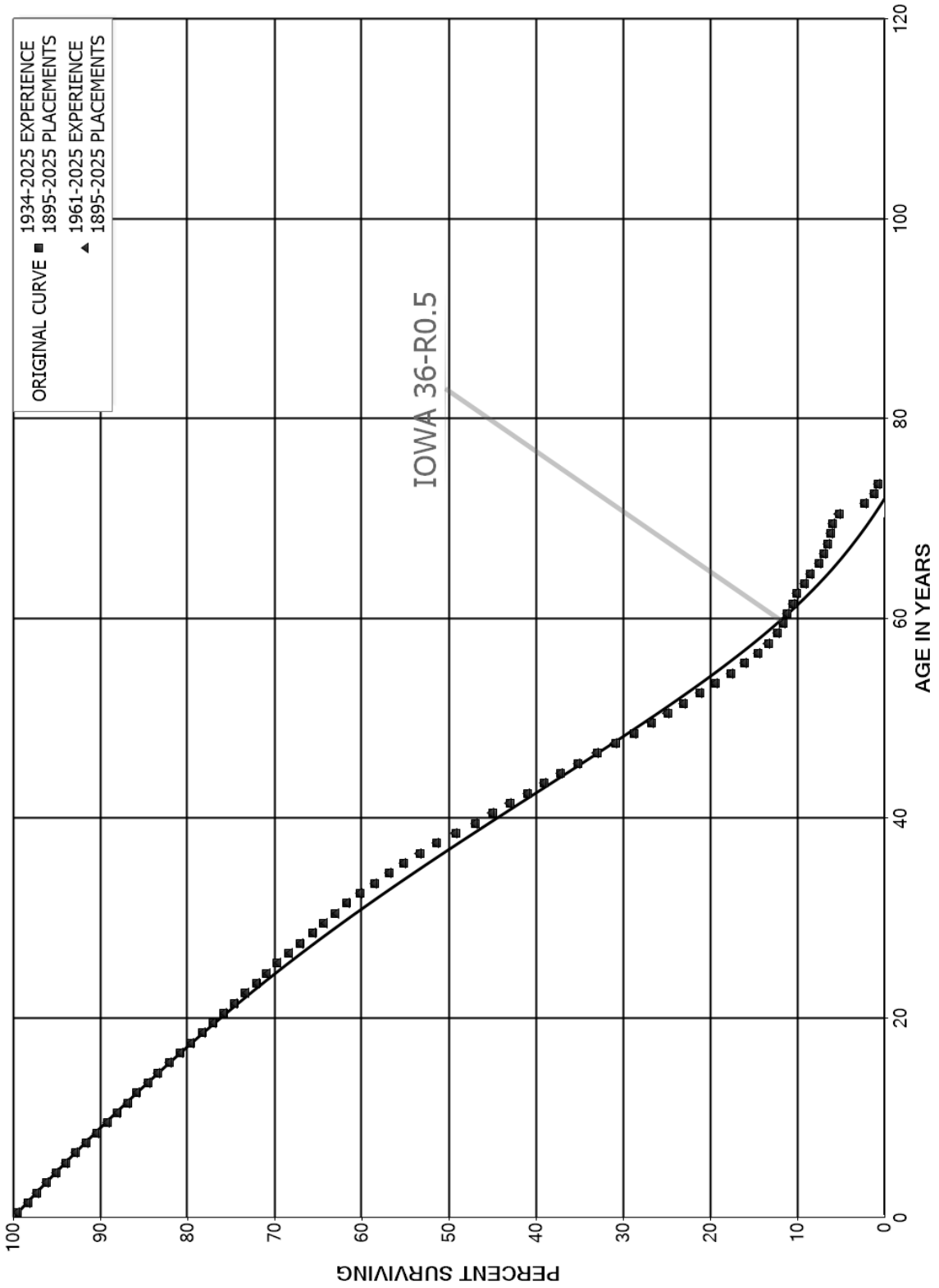
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2025 EXPERIENCE BAND 1996-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	54,983	2,387	0.0434	0.9566	9.05
80.5	34,954	17,247	0.4934	0.5066	8.66
81.5	14,488	130	0.0090	0.9910	4.38
82.5	665	665	1.0000		4.35
83.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1934-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,521,358,609	8,017,141	0.0053	0.9947	100.00
0.5	1,469,679,845	17,861,505	0.0122	0.9878	99.47
1.5	1,401,964,146	13,983,460	0.0100	0.9900	98.26
2.5	1,346,067,464	15,266,988	0.0113	0.9887	97.28
3.5	1,272,096,152	14,075,487	0.0111	0.9889	96.18
4.5	1,228,350,750	14,333,335	0.0117	0.9883	95.12
5.5	1,151,992,570	13,812,180	0.0120	0.9880	94.01
6.5	1,083,042,697	14,825,452	0.0137	0.9863	92.88
7.5	1,007,495,731	12,773,968	0.0127	0.9873	91.61
8.5	969,353,833	13,786,021	0.0142	0.9858	90.45
9.5	920,409,401	11,714,688	0.0127	0.9873	89.16
10.5	877,514,743	11,355,011	0.0129	0.9871	88.03
11.5	830,073,520	10,506,145	0.0127	0.9873	86.89
12.5	795,409,438	11,667,580	0.0147	0.9853	85.79
13.5	608,020,881	7,995,676	0.0132	0.9868	84.53
14.5	578,568,948	9,143,753	0.0158	0.9842	83.42
15.5	545,035,219	8,338,102	0.0153	0.9847	82.10
16.5	512,471,285	7,799,130	0.0152	0.9848	80.84
17.5	483,911,104	7,917,155	0.0164	0.9836	79.61
18.5	460,632,640	7,315,946	0.0159	0.9841	78.31
19.5	427,958,254	6,883,798	0.0161	0.9839	77.07
20.5	406,924,591	6,493,370	0.0160	0.9840	75.83
21.5	385,118,326	6,508,682	0.0169	0.9831	74.62
22.5	365,675,996	6,262,738	0.0171	0.9829	73.36
23.5	349,160,332	5,784,714	0.0166	0.9834	72.10
24.5	327,757,775	5,656,465	0.0173	0.9827	70.90
25.5	310,359,635	5,892,396	0.0190	0.9810	69.68
26.5	293,415,672	5,480,833	0.0187	0.9813	68.36
27.5	260,573,453	5,498,640	0.0211	0.9789	67.08
28.5	245,150,072	4,886,900	0.0199	0.9801	65.67
29.5	232,631,098	4,837,253	0.0208	0.9792	64.36
30.5	217,897,804	4,598,728	0.0211	0.9789	63.02
31.5	204,156,789	5,130,427	0.0251	0.9749	61.69
32.5	190,088,079	5,308,900	0.0279	0.9721	60.14
33.5	175,639,476	4,964,839	0.0283	0.9717	58.46
34.5	160,221,093	4,702,557	0.0294	0.9706	56.81
35.5	148,735,043	4,959,180	0.0333	0.9667	55.14
36.5	137,116,226	4,980,693	0.0363	0.9637	53.30
37.5	125,159,705	5,235,199	0.0418	0.9582	51.36
38.5	115,461,890	5,443,587	0.0471	0.9529	49.22

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1934-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	105,958,402	4,385,568	0.0414	0.9586	46.90
40.5	98,705,964	4,333,738	0.0439	0.9561	44.95
41.5	92,435,131	4,363,769	0.0472	0.9528	42.98
42.5	86,101,430	3,978,946	0.0462	0.9538	40.95
43.5	80,545,452	3,928,912	0.0488	0.9512	39.06
44.5	74,578,515	4,037,492	0.0541	0.9459	37.15
45.5	68,021,575	4,187,526	0.0616	0.9384	35.14
46.5	61,603,969	3,965,148	0.0644	0.9356	32.98
47.5	56,010,004	3,931,578	0.0702	0.9298	30.86
48.5	50,989,263	3,505,493	0.0687	0.9313	28.69
49.5	46,214,307	3,195,329	0.0691	0.9309	26.72
50.5	41,930,301	3,109,496	0.0742	0.9258	24.87
51.5	37,497,600	3,070,865	0.0819	0.9181	23.03
52.5	33,193,331	2,750,036	0.0828	0.9172	21.14
53.5	29,111,099	2,677,081	0.0920	0.9080	19.39
54.5	25,185,493	2,210,941	0.0878	0.9122	17.61
55.5	21,892,945	2,112,591	0.0965	0.9035	16.06
56.5	20,313,854	1,641,841	0.0808	0.9192	14.51
57.5	17,420,946	1,331,692	0.0764	0.9236	13.34
58.5	14,872,295	817,119	0.0549	0.9451	12.32
59.5	12,994,686	515,729	0.0397	0.9603	11.64
60.5	11,617,357	681,189	0.0586	0.9414	11.18
61.5	10,358,099	436,989	0.0422	0.9578	10.52
62.5	9,570,840	860,208	0.0899	0.9101	10.08
63.5	8,371,341	659,229	0.0787	0.9213	9.17
64.5	7,460,187	826,054	0.1107	0.8893	8.45
65.5	6,424,718	446,062	0.0694	0.9306	7.52
66.5	5,829,008	388,016	0.0666	0.9334	6.99
67.5	5,319,591	258,636	0.0486	0.9514	6.53
68.5	4,931,935	210,586	0.0427	0.9573	6.21
69.5	4,698,324	566,572	0.1206	0.8794	5.95
70.5	4,128,985	2,361,263	0.5719	0.4281	5.23
71.5	1,767,687	841,386	0.4760	0.5240	2.24
72.5	926,290	323,092	0.3488	0.6512	1.17
73.5	68,328	20,621	0.3018	0.6982	0.76
74.5	47,687	20,451	0.4289	0.5711	0.53
75.5	27,235	21,030	0.7722	0.2278	0.30
76.5	6,205	1,116	0.1799	0.8201	0.07
77.5	5,086	490	0.0964	0.9036	0.06
78.5	4,595	2,261	0.4920	0.5080	0.05

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1934-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,334	464	0.1987	0.8013	0.03
80.5	1,870	28	0.0148	0.9852	0.02
81.5	1,843	26	0.0140	0.9860	0.02
82.5	1,817	13	0.0071	0.9929	0.02
83.5	1,804	253	0.1401	0.8599	0.02
84.5	1,551		0.0000	1.0000	0.02
85.5	1,551		0.0000	1.0000	0.02
86.5	1,551		0.0000	1.0000	0.02
87.5	1,551		0.0000	1.0000	0.02
88.5	1,551		0.0000	1.0000	0.02
89.5	1,551		0.0000	1.0000	0.02
90.5	1,551		0.0000	1.0000	0.02
91.5	1,551		0.0000	1.0000	0.02
92.5	1,551	0	0.0003	0.9997	0.02
93.5	1,551	0	0.0001	0.9999	0.02
94.5	1,550	0	0.0001	0.9999	0.02
95.5	1,550	2	0.0013	0.9987	0.02
96.5	1,548		0.0000	1.0000	0.02
97.5	2,020		0.0000	1.0000	0.02
98.5	2,020		0.0000	1.0000	0.02
99.5	2,020		0.0000	1.0000	0.02
100.5	2,020		0.0000	1.0000	0.02
101.5	2,020		0.0000	1.0000	0.02
102.5	2,020		0.0000	1.0000	0.02
103.5	2,020	542	0.2684	0.7316	0.02
104.5	1,477	87	0.0587	0.9413	0.01
105.5	1,383	306	0.2215	0.7785	0.01
106.5	1,077		0.0000	1.0000	0.01
107.5	1,077		0.0000	1.0000	0.01
108.5	1,077		0.0000	1.0000	0.01
109.5	1,077		0.0000	1.0000	0.01
110.5	1,077		0.0000	1.0000	0.01
111.5	1,077		0.0000	1.0000	0.01
112.5	1,077	1,077	1.0000		0.01
113.5					

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,499,126,808	7,988,672	0.0053	0.9947	100.00
0.5	1,449,438,640	17,755,378	0.0122	0.9878	99.47
1.5	1,383,493,676	13,870,001	0.0100	0.9900	98.25
2.5	1,329,475,031	15,148,517	0.0114	0.9886	97.26
3.5	1,257,846,241	13,938,660	0.0111	0.9889	96.16
4.5	1,215,834,191	14,204,928	0.0117	0.9883	95.09
5.5	1,141,211,538	13,701,197	0.0120	0.9880	93.98
6.5	1,073,631,181	14,722,500	0.0137	0.9863	92.85
7.5	999,026,161	12,684,931	0.0127	0.9873	91.58
8.5	961,452,522	13,715,764	0.0143	0.9857	90.41
9.5	913,248,593	11,645,337	0.0128	0.9872	89.12
10.5	870,800,273	11,305,726	0.0130	0.9870	87.99
11.5	823,944,665	10,466,359	0.0127	0.9873	86.85
12.5	789,699,799	11,636,534	0.0147	0.9853	85.74
13.5	602,534,319	7,972,994	0.0132	0.9868	84.48
14.5	573,028,629	9,125,152	0.0159	0.9841	83.36
15.5	539,367,792	8,321,616	0.0154	0.9846	82.03
16.5	506,579,050	7,779,927	0.0154	0.9846	80.77
17.5	477,802,113	7,905,411	0.0165	0.9835	79.53
18.5	454,382,028	7,304,611	0.0161	0.9839	78.21
19.5	421,607,343	6,872,951	0.0163	0.9837	76.95
20.5	404,403,168	6,483,446	0.0160	0.9840	75.70
21.5	382,576,992	6,504,516	0.0170	0.9830	74.49
22.5	363,152,094	6,257,705	0.0172	0.9828	73.22
23.5	346,827,144	5,766,682	0.0166	0.9834	71.96
24.5	325,396,982	5,644,844	0.0173	0.9827	70.76
25.5	307,980,224	5,885,672	0.0191	0.9809	69.53
26.5	291,051,638	5,469,192	0.0188	0.9812	68.21
27.5	258,161,442	5,474,479	0.0212	0.9788	66.92
28.5	242,880,821	4,865,380	0.0200	0.9800	65.50
29.5	230,729,793	4,766,964	0.0207	0.9793	64.19
30.5	216,409,511	4,474,487	0.0207	0.9793	62.87
31.5	203,091,398	4,711,330	0.0232	0.9768	61.57
32.5	189,550,650	5,148,687	0.0272	0.9728	60.14
33.5	175,402,362	4,909,364	0.0280	0.9720	58.50
34.5	160,116,513	4,668,410	0.0292	0.9708	56.87
35.5	148,692,006	4,947,442	0.0333	0.9667	55.21
36.5	137,095,368	4,973,680	0.0363	0.9637	53.37
37.5	125,158,449	5,235,199	0.0418	0.9582	51.44
38.5	115,460,163	5,443,587	0.0471	0.9529	49.28

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	105,956,663	4,385,556	0.0414	0.9586	46.96
40.5	98,704,387	4,333,738	0.0439	0.9561	45.02
41.5	92,433,582	4,363,769	0.0472	0.9528	43.04
42.5	86,099,881	3,978,946	0.0462	0.9538	41.01
43.5	80,543,904	3,928,912	0.0488	0.9512	39.11
44.5	74,576,967	4,037,492	0.0541	0.9459	37.21
45.5	68,020,027	4,187,526	0.0616	0.9384	35.19
46.5	61,602,421	3,965,148	0.0644	0.9356	33.02
47.5	56,008,455	3,931,578	0.0702	0.9298	30.90
48.5	50,987,715	3,505,493	0.0688	0.9312	28.73
49.5	46,212,758	3,195,329	0.0691	0.9309	26.75
50.5	41,928,752	3,109,496	0.0742	0.9258	24.90
51.5	37,496,051	3,070,865	0.0819	0.9181	23.06
52.5	33,191,783	2,750,036	0.0829	0.9171	21.17
53.5	29,109,550	2,677,081	0.0920	0.9080	19.42
54.5	25,183,945	2,210,941	0.0878	0.9122	17.63
55.5	21,891,397	2,112,591	0.0965	0.9035	16.08
56.5	20,312,306	1,641,841	0.0808	0.9192	14.53
57.5	17,419,398	1,331,692	0.0764	0.9236	13.36
58.5	14,870,746	817,119	0.0549	0.9451	12.33
59.5	12,993,137	515,729	0.0397	0.9603	11.66
60.5	11,616,886	681,189	0.0586	0.9414	11.19
61.5	10,357,628	436,989	0.0422	0.9578	10.54
62.5	9,570,369	860,208	0.0899	0.9101	10.09
63.5	8,370,870	659,229	0.0788	0.9212	9.19
64.5	7,459,716	826,054	0.1107	0.8893	8.46
65.5	6,424,718	446,062	0.0694	0.9306	7.53
66.5	5,829,008	388,016	0.0666	0.9334	7.00
67.5	5,319,591	258,636	0.0486	0.9514	6.54
68.5	4,931,935	210,586	0.0427	0.9573	6.22
69.5	4,698,324	566,572	0.1206	0.8794	5.95
70.5	4,128,985	2,361,263	0.5719	0.4281	5.24
71.5	1,767,687	841,386	0.4760	0.5240	2.24
72.5	926,290	323,092	0.3488	0.6512	1.17
73.5	68,328	20,621	0.3018	0.6982	0.76
74.5	47,687	20,451	0.4289	0.5711	0.53
75.5	27,235	21,030	0.7722	0.2278	0.31
76.5	6,205	1,116	0.1799	0.8201	0.07
77.5	5,086	490	0.0964	0.9036	0.06
78.5	4,595	2,261	0.4920	0.5080	0.05

JERSEY CENTRAL POWER & LIGHT COMPANY

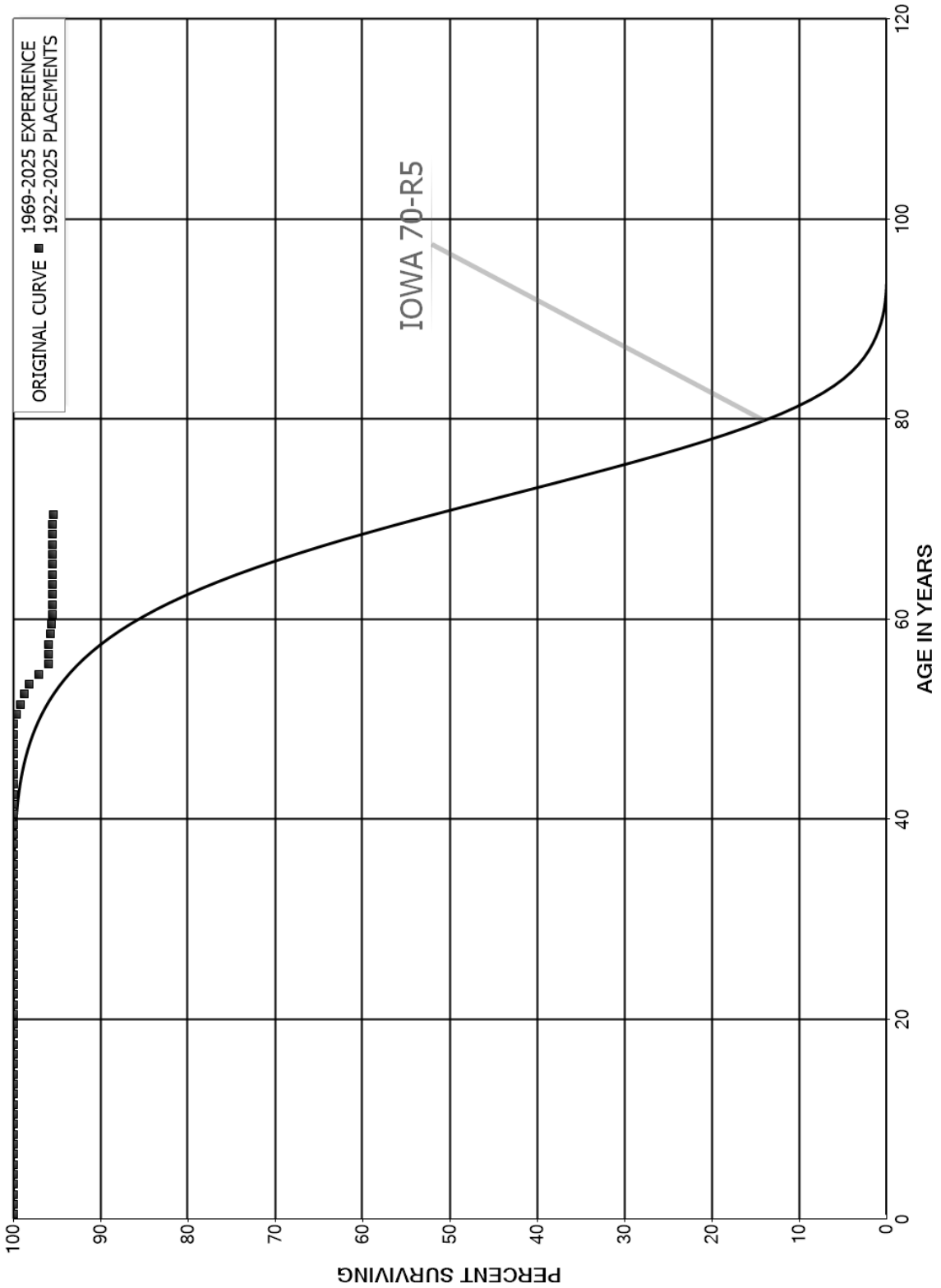
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,334	464	0.1987	0.8013	0.03
80.5	1,870	28	0.0148	0.9852	0.02
81.5	1,843	26	0.0140	0.9860	0.02
82.5	1,817	13	0.0071	0.9929	0.02
83.5	1,804	253	0.1401	0.8599	0.02
84.5	1,551		0.0000	1.0000	0.02
85.5	1,551		0.0000	1.0000	0.02
86.5	1,551		0.0000	1.0000	0.02
87.5	1,551		0.0000	1.0000	0.02
88.5	1,551		0.0000	1.0000	0.02
89.5	1,551		0.0000	1.0000	0.02
90.5	1,551		0.0000	1.0000	0.02
91.5	1,551		0.0000	1.0000	0.02
92.5	1,551	0	0.0003	0.9997	0.02
93.5	1,551	0	0.0001	0.9999	0.02
94.5	1,550	0	0.0001	0.9999	0.02
95.5	1,550	2	0.0013	0.9987	0.02
96.5	1,548		0.0000	1.0000	0.02
97.5	2,020		0.0000	1.0000	0.02
98.5	2,020		0.0000	1.0000	0.02
99.5	2,020		0.0000	1.0000	0.02
100.5	2,020		0.0000	1.0000	0.02
101.5	2,020		0.0000	1.0000	0.02
102.5	2,020		0.0000	1.0000	0.02
103.5	2,020	542	0.2684	0.7316	0.02
104.5	1,477	87	0.0587	0.9413	0.01
105.5	1,383	306	0.2215	0.7785	0.01
106.5	1,077		0.0000	1.0000	0.01
107.5	1,077		0.0000	1.0000	0.01
108.5	1,077		0.0000	1.0000	0.01
109.5	1,077		0.0000	1.0000	0.01
110.5	1,077		0.0000	1.0000	0.01
111.5	1,077		0.0000	1.0000	0.01
112.5	1,077	1,077	1.0000		0.01
113.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2025 EXPERIENCE BAND 1969-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	206,337,085		0.0000	1.0000	100.00
0.5	205,854,445	220	0.0000	1.0000	100.00
1.5	205,046,696		0.0000	1.0000	100.00
2.5	203,430,147		0.0000	1.0000	100.00
3.5	199,801,133		0.0000	1.0000	100.00
4.5	197,376,345		0.0000	1.0000	100.00
5.5	192,969,773		0.0000	1.0000	100.00
6.5	173,657,101		0.0000	1.0000	100.00
7.5	158,696,566		0.0000	1.0000	100.00
8.5	139,776,526		0.0000	1.0000	100.00
9.5	139,173,186		0.0000	1.0000	100.00
10.5	135,491,954		0.0000	1.0000	100.00
11.5	124,153,707		0.0000	1.0000	100.00
12.5	82,146,642		0.0000	1.0000	100.00
13.5	82,236,367		0.0000	1.0000	100.00
14.5	72,629,575		0.0000	1.0000	100.00
15.5	66,666,799		0.0000	1.0000	100.00
16.5	45,957,581		0.0000	1.0000	100.00
17.5	41,152,532		0.0000	1.0000	100.00
18.5	40,361,651		0.0000	1.0000	100.00
19.5	37,511,791		0.0000	1.0000	100.00
20.5	37,564,650		0.0000	1.0000	100.00
21.5	32,856,718		0.0000	1.0000	100.00
22.5	32,825,764		0.0000	1.0000	100.00
23.5	32,500,928		0.0000	1.0000	100.00
24.5	32,078,658		0.0000	1.0000	100.00
25.5	31,716,134		0.0000	1.0000	100.00
26.5	30,781,184		0.0000	1.0000	100.00
27.5	27,958,197		0.0000	1.0000	100.00
28.5	26,847,001		0.0000	1.0000	100.00
29.5	25,475,633		0.0000	1.0000	100.00
30.5	24,666,385		0.0000	1.0000	100.00
31.5	23,861,006		0.0000	1.0000	100.00
32.5	22,899,779		0.0000	1.0000	100.00
33.5	21,717,118		0.0000	1.0000	100.00
34.5	20,916,706		0.0000	1.0000	100.00
35.5	20,455,926		0.0000	1.0000	100.00
36.5	19,717,948		0.0000	1.0000	100.00
37.5	18,875,910		0.0000	1.0000	100.00
38.5	18,266,878		0.0000	1.0000	100.00

JERSEY CENTRAL POWER & LIGHT COMPANY

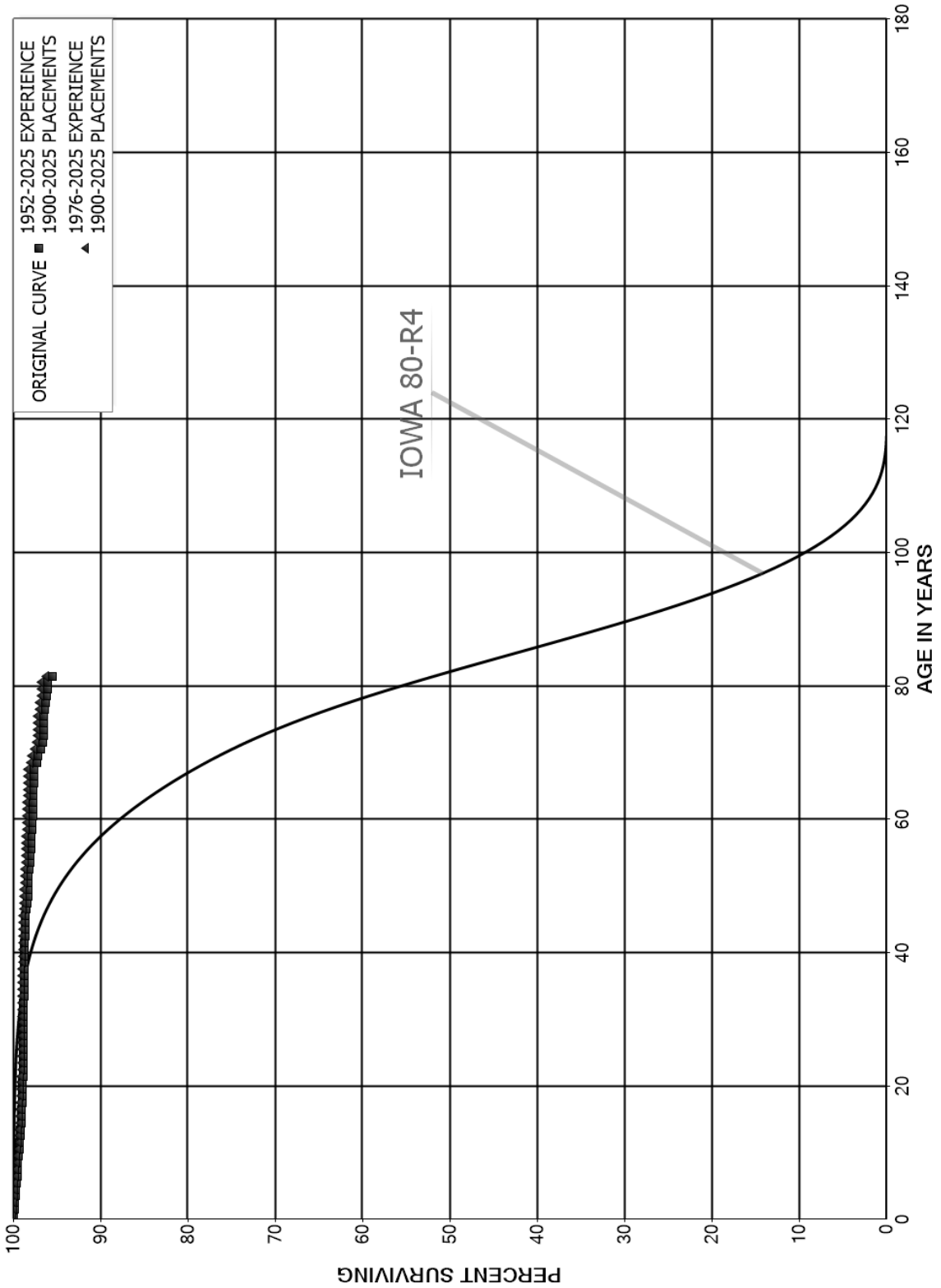
ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2025 EXPERIENCE BAND 1969-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,303,405		0.0000	1.0000	100.00
40.5	16,848,066		0.0000	1.0000	100.00
41.5	16,308,490		0.0000	1.0000	100.00
42.5	15,848,931		0.0000	1.0000	100.00
43.5	15,380,211		0.0000	1.0000	100.00
44.5	14,801,409		0.0000	1.0000	100.00
45.5	13,904,413		0.0000	1.0000	100.00
46.5	12,830,878		0.0000	1.0000	100.00
47.5	12,379,044		0.0000	1.0000	100.00
48.5	11,998,278		0.0000	1.0000	100.00
49.5	11,624,864	39,072	0.0034	0.9966	100.00
50.5	11,252,992	58,996	0.0052	0.9948	99.66
51.5	10,519,391	40,509	0.0039	0.9961	99.14
52.5	9,651,129	52,446	0.0054	0.9946	98.76
53.5	8,775,062	101,857	0.0116	0.9884	98.22
54.5	8,007,434	89,159	0.0111	0.9889	97.08
55.5	7,205,215	323	0.0000	1.0000	96.00
56.5	6,038,703	872	0.0001	0.9999	96.00
57.5	5,278,677	11,883	0.0023	0.9977	95.98
58.5	4,441,751	5,297	0.0012	0.9988	95.77
59.5	3,955,614	5,286	0.0013	0.9987	95.65
60.5	3,553,368		0.0000	1.0000	95.53
61.5	2,824,462		0.0000	1.0000	95.53
62.5	2,381,372		0.0000	1.0000	95.53
63.5	1,873,339		0.0000	1.0000	95.53
64.5	1,550,473		0.0000	1.0000	95.53
65.5	1,271,499		0.0000	1.0000	95.53
66.5	911,452		0.0000	1.0000	95.53
67.5	711,709		0.0000	1.0000	95.53
68.5	641,403		0.0000	1.0000	95.53
69.5	571,831	1,038	0.0018	0.9982	95.53
70.5	481,068	27	0.0001	0.9999	95.35
71.5	419,912	280	0.0007	0.9993	95.35
72.5	343,296	63	0.0002	0.9998	95.28
73.5	287,198		0.0000	1.0000	95.27
74.5	233,123		0.0000	1.0000	95.27
75.5	192,615		0.0000	1.0000	95.27
76.5	140,169	277	0.0020	0.9980	95.27
77.5	87,032		0.0000	1.0000	95.08
78.5	27,161		0.0000	1.0000	95.08
79.5					95.08

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 1952-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,899,485	42,296	0.0003	0.9997	100.00
0.5	126,895,320	156,319	0.0012	0.9988	99.97
1.5	125,088,549	69,998	0.0006	0.9994	99.84
2.5	122,992,462	93,664	0.0008	0.9992	99.79
3.5	118,626,687	44,367	0.0004	0.9996	99.71
4.5	116,276,787	65,289	0.0006	0.9994	99.67
5.5	114,896,862	88,764	0.0008	0.9992	99.62
6.5	114,142,818	49,695	0.0004	0.9996	99.54
7.5	113,248,241	53,559	0.0005	0.9995	99.50
8.5	113,100,784	77,144	0.0007	0.9993	99.45
9.5	112,686,548	74,581	0.0007	0.9993	99.38
10.5	112,615,646	75,666	0.0007	0.9993	99.32
11.5	112,097,562	75,629	0.0007	0.9993	99.25
12.5	111,945,991	47,057	0.0004	0.9996	99.18
13.5	111,149,557	41,789	0.0004	0.9996	99.14
14.5	110,608,369	36,849	0.0003	0.9997	99.10
15.5	110,255,160	37,166	0.0003	0.9997	99.07
16.5	109,496,185	39,723	0.0004	0.9996	99.04
17.5	109,093,027	22,045	0.0002	0.9998	99.00
18.5	108,940,805	42,493	0.0004	0.9996	98.98
19.5	108,648,267	12,592	0.0001	0.9999	98.94
20.5	108,476,072	47,373	0.0004	0.9996	98.93
21.5	108,398,457	23,362	0.0002	0.9998	98.89
22.5	107,265,974	4,810	0.0000	1.0000	98.87
23.5	101,655,877	6,627	0.0001	0.9999	98.86
24.5	96,726,438	14,830	0.0002	0.9998	98.86
25.5	94,380,244	3,681	0.0000	1.0000	98.84
26.5	93,689,970	5,391	0.0001	0.9999	98.84
27.5	86,988,670	6,633	0.0001	0.9999	98.83
28.5	82,065,838	2,828	0.0000	1.0000	98.82
29.5	75,745,301	2,247	0.0000	1.0000	98.82
30.5	63,528,622	5,233	0.0001	0.9999	98.82
31.5	56,831,189	14,637	0.0003	0.9997	98.81
32.5	52,697,118	13,354	0.0003	0.9997	98.78
33.5	48,973,179	1,862	0.0000	1.0000	98.76
34.5	44,837,255	2,128	0.0000	1.0000	98.76
35.5	42,077,362	2,734	0.0001	0.9999	98.75
36.5	38,433,690	11,072	0.0003	0.9997	98.74
37.5	34,251,615	4,335	0.0001	0.9999	98.72
38.5	31,622,592	4,420	0.0001	0.9999	98.70

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 1952-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,905,824	1,027	0.0000	1.0000	98.69
40.5	26,411,747	3,084	0.0001	0.9999	98.69
41.5	24,865,822	2,547	0.0001	0.9999	98.68
42.5	23,475,710	9,334	0.0004	0.9996	98.67
43.5	22,300,066	4,996	0.0002	0.9998	98.63
44.5	20,890,986	6,591	0.0003	0.9997	98.60
45.5	19,619,164	11,663	0.0006	0.9994	98.57
46.5	17,763,985	30,315	0.0017	0.9983	98.51
47.5	16,401,594	1,267	0.0001	0.9999	98.35
48.5	15,528,831	7,364	0.0005	0.9995	98.34
49.5	13,516,214	3,560	0.0003	0.9997	98.29
50.5	12,076,416	3,509	0.0003	0.9997	98.27
51.5	10,029,111	8,783	0.0009	0.9991	98.24
52.5	7,686,311	6,337	0.0008	0.9992	98.15
53.5	7,329,104	3,576	0.0005	0.9995	98.07
54.5	6,734,633	6,784	0.0010	0.9990	98.02
55.5	6,056,377	1,426	0.0002	0.9998	97.92
56.5	5,525,556	376	0.0001	0.9999	97.90
57.5	4,762,014	2,630	0.0006	0.9994	97.89
58.5	4,353,605	1,235	0.0003	0.9997	97.84
59.5	3,894,690	1,479	0.0004	0.9996	97.81
60.5	3,870,464	399	0.0001	0.9999	97.77
61.5	3,710,277	347	0.0001	0.9999	97.76
62.5	3,407,805	641	0.0002	0.9998	97.76
63.5	3,068,598	1,289	0.0004	0.9996	97.74
64.5	2,827,251	2,199	0.0008	0.9992	97.70
65.5	2,590,299	334	0.0001	0.9999	97.62
66.5	2,364,299	234	0.0001	0.9999	97.61
67.5	1,974,284	5,694	0.0029	0.9971	97.60
68.5	1,377,472	2,181	0.0016	0.9984	97.32
69.5	1,215,764	3,492	0.0029	0.9971	97.16
70.5	1,082,084	2,510	0.0023	0.9977	96.88
71.5	996,673	1,432	0.0014	0.9986	96.66
72.5	948,426	80	0.0001	0.9999	96.52
73.5	926,897	16	0.0000	1.0000	96.51
74.5	882,318	1	0.0000	1.0000	96.51
75.5	877,867	1,348	0.0015	0.9985	96.51
76.5	864,144	208	0.0002	0.9998	96.36
77.5	857,713	1,763	0.0021	0.9979	96.34
78.5	848,630	342	0.0004	0.9996	96.14

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 1952-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	845,081	327	0.0004	0.9996	96.10
80.5	843,992	5,042	0.0060	0.9940	96.06
81.5	837,833		0.0000	1.0000	95.49
82.5	837,671		0.0000	1.0000	95.49
83.5	827,840		0.0000	1.0000	95.49
84.5	817,235		0.0000	1.0000	95.49
85.5	797,957	6,028	0.0076	0.9924	95.49
86.5	772,854	5,647	0.0073	0.9927	94.77
87.5	749,710	5,395	0.0072	0.9928	94.08
88.5	722,085	109	0.0002	0.9998	93.40
89.5	662,892	101	0.0002	0.9998	93.39
90.5	639,179	7,503	0.0117	0.9883	93.37
91.5	617,743		0.0000	1.0000	92.28
92.5	609,773		0.0000	1.0000	92.28
93.5	602,047		0.0000	1.0000	92.28
94.5	491,126		0.0000	1.0000	92.28
95.5	378,308		0.0000	1.0000	92.28
96.5	241,147	1,025	0.0043	0.9957	92.28
97.5	234,270		0.0000	1.0000	91.88
98.5	232,895	21	0.0001	0.9999	91.88
99.5	232,797	24	0.0001	0.9999	91.87
100.5	232,772	14	0.0001	0.9999	91.87
101.5	232,758		0.0000	1.0000	91.86
102.5	223,056		0.0000	1.0000	91.86
103.5	223,056		0.0000	1.0000	91.86
104.5	204,143		0.0000	1.0000	91.86
105.5	201,671		0.0000	1.0000	91.86
106.5	201,671		0.0000	1.0000	91.86
107.5	201,671		0.0000	1.0000	91.86
108.5	201,671		0.0000	1.0000	91.86
109.5	201,671	1,172	0.0058	0.9942	91.86
110.5	200,499	897	0.0045	0.9955	91.33
111.5	199,603	1	0.0000	1.0000	90.92
112.5	3,392		0.0000	1.0000	90.92
113.5	3,392		0.0000	1.0000	90.92
114.5					90.92

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 1976-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	112,637,302	30,317	0.0003	0.9997	100.00
0.5	113,871,988	134,291	0.0012	0.9988	99.97
1.5	115,151,457	56,975	0.0005	0.9995	99.86
2.5	115,836,801	50,282	0.0004	0.9996	99.81
3.5	112,254,107	37,789	0.0003	0.9997	99.76
4.5	110,578,835	56,101	0.0005	0.9995	99.73
5.5	109,826,696	80,465	0.0007	0.9993	99.68
6.5	109,618,532	42,485	0.0004	0.9996	99.61
7.5	109,446,078	46,058	0.0004	0.9996	99.57
8.5	109,706,319	64,381	0.0006	0.9994	99.52
9.5	109,748,311	72,890	0.0007	0.9993	99.47
10.5	109,811,600	69,572	0.0006	0.9994	99.40
11.5	109,399,875	65,314	0.0006	0.9994	99.34
12.5	109,485,370	45,901	0.0004	0.9996	99.28
13.5	108,978,203	35,944	0.0003	0.9997	99.24
14.5	108,606,785	35,829	0.0003	0.9997	99.20
15.5	108,432,900	33,591	0.0003	0.9997	99.17
16.5	107,814,231	14,717	0.0001	0.9999	99.14
17.5	107,826,042	20,722	0.0002	0.9998	99.13
18.5	108,197,435	36,220	0.0003	0.9997	99.11
19.5	107,977,837	10,573	0.0001	0.9999	99.07
20.5	107,837,431	47,187	0.0004	0.9996	99.06
21.5	107,792,718	23,042	0.0002	0.9998	99.02
22.5	106,595,928	4,111	0.0000	1.0000	99.00
23.5	100,969,737	4,867	0.0000	1.0000	99.00
24.5	96,075,820	14,005	0.0001	0.9999	98.99
25.5	93,737,149	2,093	0.0000	1.0000	98.98
26.5	93,057,438	2,929	0.0000	1.0000	98.97
27.5	86,359,250	1,527	0.0000	1.0000	98.97
28.5	81,434,368	1,927	0.0000	1.0000	98.97
29.5	75,113,557	979	0.0000	1.0000	98.97
30.5	62,864,949	2,593	0.0000	1.0000	98.97
31.5	56,168,200	12,701	0.0002	0.9998	98.96
32.5	52,030,498	11,797	0.0002	0.9998	98.94
33.5	48,279,915	1,628	0.0000	1.0000	98.92
34.5	44,143,053	562	0.0000	1.0000	98.91
35.5	41,381,542	544	0.0000	1.0000	98.91
36.5	37,767,303	7,839	0.0002	0.9998	98.91
37.5	33,573,993	768	0.0000	1.0000	98.89
38.5	30,919,085	807	0.0000	1.0000	98.89

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 1976-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,237,830	1,027	0.0000	1.0000	98.89
40.5	25,745,740	1,829	0.0001	0.9999	98.88
41.5	24,282,584	1,652	0.0001	0.9999	98.88
42.5	22,848,417	8,359	0.0004	0.9996	98.87
43.5	21,599,357	3,685	0.0002	0.9998	98.83
44.5	20,277,980	717	0.0000	1.0000	98.82
45.5	19,157,354	8,698	0.0005	0.9995	98.81
46.5	17,454,995	14,437	0.0008	0.9992	98.77
47.5	16,106,727	1,100	0.0001	0.9999	98.69
48.5	15,240,038	228	0.0000	1.0000	98.68
49.5	13,241,069	2,452	0.0002	0.9998	98.68
50.5	11,800,820	79	0.0000	1.0000	98.66
51.5	9,758,514	5,395	0.0006	0.9994	98.66
52.5	7,445,718	4,837	0.0006	0.9994	98.60
53.5	7,089,530	2,755	0.0004	0.9996	98.54
54.5	6,520,022	3,065	0.0005	0.9995	98.50
55.5	5,883,868	8	0.0000	1.0000	98.46
56.5	5,357,403	143	0.0000	1.0000	98.46
57.5	4,617,006	2,281	0.0005	0.9995	98.45
58.5	4,210,875	1,072	0.0003	0.9997	98.40
59.5	3,752,995	279	0.0001	0.9999	98.38
60.5	3,583,014	313	0.0001	0.9999	98.37
61.5	3,438,544	347	0.0001	0.9999	98.36
62.5	3,370,607	641	0.0002	0.9998	98.35
63.5	3,031,358	764	0.0003	0.9997	98.33
64.5	2,820,120	1,150	0.0004	0.9996	98.31
65.5	2,584,259	334	0.0001	0.9999	98.27
66.5	2,358,259	234	0.0001	0.9999	98.26
67.5	1,968,245	5,694	0.0029	0.9971	98.25
68.5	1,371,432	2,181	0.0016	0.9984	97.96
69.5	1,213,920	3,492	0.0029	0.9971	97.81
70.5	1,080,240	2,510	0.0023	0.9977	97.53
71.5	994,829	1,432	0.0014	0.9986	97.30
72.5	946,583	80	0.0001	0.9999	97.16
73.5	925,054	16	0.0000	1.0000	97.15
74.5	880,475	1	0.0000	1.0000	97.15
75.5	877,867	1,348	0.0015	0.9985	97.15
76.5	864,144	208	0.0002	0.9998	97.00
77.5	857,713	1,763	0.0021	0.9979	96.98
78.5	848,630	342	0.0004	0.9996	96.78

JERSEY CENTRAL POWER & LIGHT COMPANY

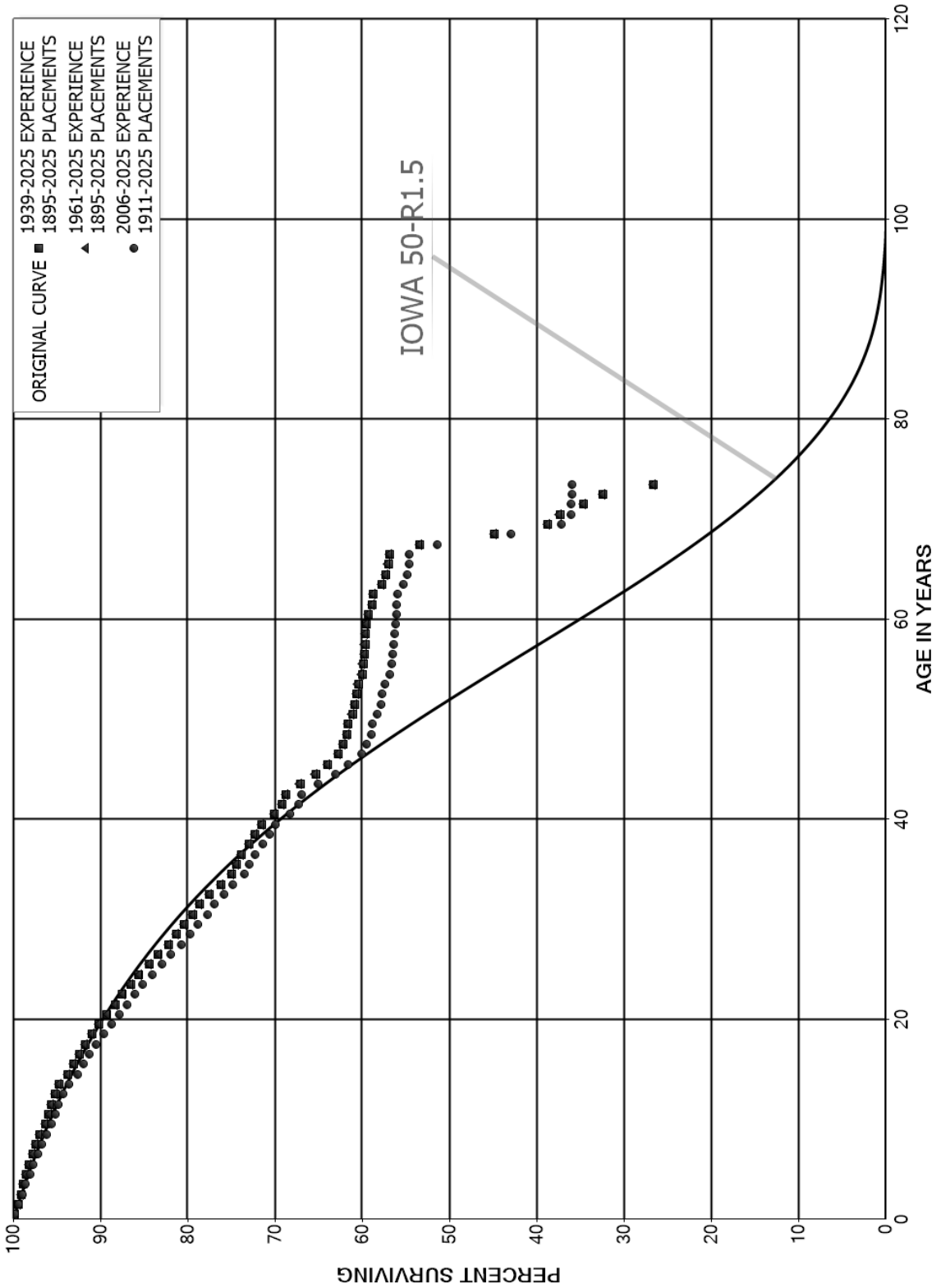
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 1976-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	845,081	327	0.0004	0.9996	96.74
80.5	843,992	5,042	0.0060	0.9940	96.70
81.5	837,833		0.0000	1.0000	96.12
82.5	837,671		0.0000	1.0000	96.12
83.5	827,840		0.0000	1.0000	96.12
84.5	817,235		0.0000	1.0000	96.12
85.5	797,957	6,028	0.0076	0.9924	96.12
86.5	772,854	5,647	0.0073	0.9927	95.40
87.5	749,710	5,395	0.0072	0.9928	94.70
88.5	722,085	109	0.0002	0.9998	94.02
89.5	662,892	101	0.0002	0.9998	94.00
90.5	639,179	7,503	0.0117	0.9883	93.99
91.5	617,743		0.0000	1.0000	92.89
92.5	609,773		0.0000	1.0000	92.89
93.5	602,047		0.0000	1.0000	92.89
94.5	491,126		0.0000	1.0000	92.89
95.5	378,308		0.0000	1.0000	92.89
96.5	241,147	1,025	0.0043	0.9957	92.89
97.5	234,270		0.0000	1.0000	92.49
98.5	232,895	21	0.0001	0.9999	92.49
99.5	232,797	24	0.0001	0.9999	92.48
100.5	232,772	14	0.0001	0.9999	92.47
101.5	232,758		0.0000	1.0000	92.47
102.5	223,056		0.0000	1.0000	92.47
103.5	223,056		0.0000	1.0000	92.47
104.5	204,143		0.0000	1.0000	92.47
105.5	201,671		0.0000	1.0000	92.47
106.5	201,671		0.0000	1.0000	92.47
107.5	201,671		0.0000	1.0000	92.47
108.5	201,671		0.0000	1.0000	92.47
109.5	201,671	1,172	0.0058	0.9942	92.47
110.5	200,499	897	0.0045	0.9955	91.93
111.5	199,603	1	0.0000	1.0000	91.52
112.5	3,392		0.0000	1.0000	91.52
113.5	3,392		0.0000	1.0000	91.52
114.5					91.52

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	868,360,452	1,087,483	0.0013	0.9987	100.00
0.5	838,176,960	3,831,476	0.0046	0.9954	99.87
1.5	801,775,703	2,430,414	0.0030	0.9970	99.42
2.5	762,911,913	2,172,122	0.0028	0.9972	99.12
3.5	709,950,709	2,666,402	0.0038	0.9962	98.83
4.5	683,176,704	2,298,254	0.0034	0.9966	98.46
5.5	661,980,798	2,736,411	0.0041	0.9959	98.13
6.5	637,731,149	2,428,645	0.0038	0.9962	97.73
7.5	607,607,790	2,876,694	0.0047	0.9953	97.35
8.5	578,364,416	3,599,788	0.0062	0.9938	96.89
9.5	544,436,152	2,261,748	0.0042	0.9958	96.29
10.5	509,074,109	1,613,146	0.0032	0.9968	95.89
11.5	476,788,565	2,025,029	0.0042	0.9958	95.59
12.5	451,710,664	2,368,046	0.0052	0.9948	95.18
13.5	402,479,035	3,960,175	0.0098	0.9902	94.68
14.5	382,322,723	2,722,425	0.0071	0.9929	93.75
15.5	362,880,001	2,650,988	0.0073	0.9927	93.08
16.5	340,812,871	2,405,372	0.0071	0.9929	92.40
17.5	316,605,226	2,660,867	0.0084	0.9916	91.75
18.5	307,063,120	2,741,449	0.0089	0.9911	90.98
19.5	285,358,279	2,964,624	0.0104	0.9896	90.17
20.5	263,331,868	2,801,639	0.0106	0.9894	89.23
21.5	250,239,365	2,287,943	0.0091	0.9909	88.28
22.5	237,999,562	2,544,898	0.0107	0.9893	87.47
23.5	226,495,667	2,498,333	0.0110	0.9890	86.54
24.5	212,638,759	2,948,041	0.0139	0.9861	85.58
25.5	198,381,800	2,439,575	0.0123	0.9877	84.40
26.5	183,694,816	2,509,358	0.0137	0.9863	83.36
27.5	164,652,781	1,929,958	0.0117	0.9883	82.22
28.5	151,071,595	1,593,347	0.0105	0.9895	81.26
29.5	139,978,489	1,825,236	0.0130	0.9870	80.40
30.5	130,564,039	1,282,552	0.0098	0.9902	79.35
31.5	122,453,001	1,591,937	0.0130	0.9870	78.57
32.5	109,215,493	1,880,251	0.0172	0.9828	77.55
33.5	95,953,157	1,539,620	0.0160	0.9840	76.22
34.5	79,889,756	623,562	0.0078	0.9922	74.99
35.5	71,169,917	593,884	0.0083	0.9917	74.41
36.5	61,230,893	668,531	0.0109	0.9891	73.79
37.5	50,529,614	516,063	0.0102	0.9898	72.98
38.5	44,127,706	421,186	0.0095	0.9905	72.24

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,797,128	808,870	0.0208	0.9792	71.55
40.5	32,279,537	391,047	0.0121	0.9879	70.05
41.5	29,733,023	205,401	0.0069	0.9931	69.21
42.5	27,691,201	648,120	0.0234	0.9766	68.73
43.5	24,856,442	663,020	0.0267	0.9733	67.12
44.5	22,025,306	464,748	0.0211	0.9789	65.33
45.5	19,554,937	386,335	0.0198	0.9802	63.95
46.5	17,073,608	150,125	0.0088	0.9912	62.69
47.5	14,885,435	94,414	0.0063	0.9937	62.14
48.5	13,517,817	38,342	0.0028	0.9972	61.74
49.5	12,321,964	90,189	0.0073	0.9927	61.57
50.5	11,353,005	54,526	0.0048	0.9952	61.12
51.5	9,838,069	33,362	0.0034	0.9966	60.82
52.5	8,444,134	27,516	0.0033	0.9967	60.62
53.5	7,944,062	57,032	0.0072	0.9928	60.42
54.5	6,746,475	12,314	0.0018	0.9982	59.98
55.5	6,435,468	14,470	0.0022	0.9978	59.88
56.5	6,376,551	9,215	0.0014	0.9986	59.74
57.5	5,511,558	7,713	0.0014	0.9986	59.65
58.5	5,001,756	6,455	0.0013	0.9987	59.57
59.5	4,775,816	17,393	0.0036	0.9964	59.49
60.5	4,571,576	32,857	0.0072	0.9928	59.28
61.5	4,314,782	10,753	0.0025	0.9975	58.85
62.5	4,105,542	69,247	0.0169	0.9831	58.70
63.5	3,858,833	29,476	0.0076	0.9924	57.71
64.5	3,579,128	17,272	0.0048	0.9952	57.27
65.5	3,559,707	10,794	0.0030	0.9970	57.00
66.5	3,254,277	197,788	0.0608	0.9392	56.82
67.5	2,859,445	458,088	0.1602	0.8398	53.37
68.5	2,087,262	283,795	0.1360	0.8640	44.82
69.5	1,758,875	63,165	0.0359	0.9641	38.73
70.5	203,938	15,122	0.0742	0.9258	37.34
71.5	128,598	8,106	0.0630	0.9370	34.57
72.5	88,856	15,759	0.1774	0.8226	32.39
73.5	58,840	5,136	0.0873	0.9127	26.64
74.5	30,920	616	0.0199	0.9801	24.32
75.5	30,260	185	0.0061	0.9939	23.83
76.5	18,659	1	0.0000	1.0000	23.69
77.5	17,609	3	0.0002	0.9998	23.69
78.5	17,021	177	0.0104	0.9896	23.68

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,912	144	0.0085	0.9915	23.44
80.5	16,766	121	0.0072	0.9928	23.24
81.5	15,584	8	0.0005	0.9995	23.07
82.5	15,576	45	0.0029	0.9971	23.06
83.5	15,532	0	0.0000	1.0000	22.99
84.5	15,532		0.0000	1.0000	22.99
85.5	15,532	7,558	0.4866	0.5134	22.99
86.5	7,974	3,187	0.3997	0.6003	11.80
87.5	4,786	1,598	0.3339	0.6661	7.09
88.5	3,188	3,188	1.0000		4.72
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5	7	7	1.0000		
106.5					

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	864,121,436	1,087,483	0.0013	0.9987	100.00
0.5	834,181,174	3,820,268	0.0046	0.9954	99.87
1.5	798,196,041	2,420,662	0.0030	0.9970	99.42
2.5	759,555,942	2,165,239	0.0029	0.9971	99.12
3.5	707,006,780	2,644,772	0.0037	0.9963	98.83
4.5	680,350,757	2,289,237	0.0034	0.9966	98.46
5.5	659,265,538	2,725,952	0.0041	0.9959	98.13
6.5	635,146,348	2,423,060	0.0038	0.9962	97.73
7.5	605,085,584	2,867,837	0.0047	0.9953	97.35
8.5	575,890,176	3,597,320	0.0062	0.9938	96.89
9.5	541,984,020	2,259,387	0.0042	0.9958	96.29
10.5	506,622,017	1,610,127	0.0032	0.9968	95.89
11.5	474,352,650	2,024,980	0.0043	0.9957	95.58
12.5	449,249,789	2,366,822	0.0053	0.9947	95.17
13.5	399,996,417	3,957,436	0.0099	0.9901	94.67
14.5	379,830,329	2,721,961	0.0072	0.9928	93.73
15.5	360,368,305	2,648,898	0.0074	0.9926	93.06
16.5	338,282,551	2,400,828	0.0071	0.9929	92.38
17.5	316,450,172	2,659,969	0.0084	0.9916	91.72
18.5	306,862,792	2,741,119	0.0089	0.9911	90.95
19.5	285,105,066	2,964,531	0.0104	0.9896	90.14
20.5	263,023,634	2,798,985	0.0106	0.9894	89.20
21.5	249,938,825	2,281,637	0.0091	0.9909	88.25
22.5	237,693,759	2,544,416	0.0107	0.9893	87.45
23.5	226,185,341	2,496,387	0.0110	0.9890	86.51
24.5	212,346,242	2,943,527	0.0139	0.9861	85.56
25.5	198,115,599	2,426,818	0.0122	0.9878	84.37
26.5	183,451,333	2,489,118	0.0136	0.9864	83.34
27.5	164,468,656	1,915,412	0.0116	0.9884	82.21
28.5	150,945,130	1,589,908	0.0105	0.9895	81.25
29.5	139,901,716	1,821,965	0.0130	0.9870	80.39
30.5	130,509,563	1,272,690	0.0098	0.9902	79.35
31.5	122,422,496	1,583,275	0.0129	0.9871	78.57
32.5	109,200,107	1,878,246	0.0172	0.9828	77.56
33.5	95,942,546	1,537,344	0.0160	0.9840	76.22
34.5	79,883,021	623,252	0.0078	0.9922	75.00
35.5	71,161,777	593,884	0.0083	0.9917	74.42
36.5	61,223,436	668,221	0.0109	0.9891	73.79
37.5	50,523,016	515,894	0.0102	0.9898	72.99
38.5	44,115,750	420,623	0.0095	0.9905	72.24

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,785,863	807,834	0.0208	0.9792	71.56
40.5	32,269,637	388,843	0.0120	0.9880	70.06
41.5	29,725,149	204,527	0.0069	0.9931	69.22
42.5	27,684,201	645,159	0.0233	0.9767	68.74
43.5	24,852,403	660,085	0.0266	0.9734	67.14
44.5	22,023,698	463,469	0.0210	0.9790	65.36
45.5	19,554,608	386,006	0.0197	0.9803	63.98
46.5	17,073,608	150,125	0.0088	0.9912	62.72
47.5	14,885,435	94,414	0.0063	0.9937	62.17
48.5	13,517,817	38,342	0.0028	0.9972	61.77
49.5	12,321,964	90,189	0.0073	0.9927	61.60
50.5	11,353,005	54,526	0.0048	0.9952	61.15
51.5	9,838,069	33,362	0.0034	0.9966	60.85
52.5	8,444,134	27,516	0.0033	0.9967	60.65
53.5	7,944,062	57,032	0.0072	0.9928	60.45
54.5	6,746,475	12,314	0.0018	0.9982	60.02
55.5	6,435,468	14,470	0.0022	0.9978	59.91
56.5	6,376,551	9,215	0.0014	0.9986	59.77
57.5	5,511,558	7,713	0.0014	0.9986	59.69
58.5	5,001,756	6,455	0.0013	0.9987	59.60
59.5	4,775,816	17,393	0.0036	0.9964	59.53
60.5	4,571,576	32,857	0.0072	0.9928	59.31
61.5	4,314,782	10,753	0.0025	0.9975	58.88
62.5	4,105,542	69,247	0.0169	0.9831	58.74
63.5	3,858,833	29,476	0.0076	0.9924	57.75
64.5	3,579,128	17,272	0.0048	0.9952	57.30
65.5	3,559,707	10,794	0.0030	0.9970	57.03
66.5	3,254,277	197,788	0.0608	0.9392	56.85
67.5	2,859,445	458,088	0.1602	0.8398	53.40
68.5	2,087,262	283,795	0.1360	0.8640	44.84
69.5	1,758,875	63,165	0.0359	0.9641	38.75
70.5	203,938	15,122	0.0742	0.9258	37.36
71.5	128,598	8,106	0.0630	0.9370	34.59
72.5	88,856	15,759	0.1774	0.8226	32.41
73.5	58,840	5,136	0.0873	0.9127	26.66
74.5	30,920	616	0.0199	0.9801	24.33
75.5	30,260	185	0.0061	0.9939	23.85
76.5	18,659	1	0.0000	1.0000	23.70
77.5	17,609	3	0.0002	0.9998	23.70
78.5	17,021	177	0.0104	0.9896	23.70

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,912	144	0.0085	0.9915	23.45
80.5	16,766	121	0.0072	0.9928	23.25
81.5	15,584	8	0.0005	0.9995	23.08
82.5	15,576	45	0.0029	0.9971	23.07
83.5	15,532	0	0.0000	1.0000	23.00
84.5	15,532		0.0000	1.0000	23.00
85.5	15,532	7,558	0.4866	0.5134	23.00
86.5	7,974	3,187	0.3997	0.6003	11.81
87.5	4,786	1,598	0.3339	0.6661	7.09
88.5	3,188	3,188	1.0000		4.72
89.5					
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5	7	7	1.0000		
106.5					

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	571,895,720	895,001	0.0016	0.9984	100.00
0.5	553,301,893	2,516,864	0.0045	0.9955	99.84
1.5	523,160,278	2,063,777	0.0039	0.9961	99.39
2.5	492,728,340	1,874,665	0.0038	0.9962	99.00
3.5	450,584,676	2,290,205	0.0051	0.9949	98.62
4.5	436,998,723	1,872,807	0.0043	0.9957	98.12
5.5	429,021,927	2,409,925	0.0056	0.9944	97.70
6.5	419,250,276	2,004,067	0.0048	0.9952	97.15
7.5	408,895,014	2,293,610	0.0056	0.9944	96.69
8.5	393,878,505	2,138,503	0.0054	0.9946	96.14
9.5	372,682,169	1,835,084	0.0049	0.9951	95.62
10.5	346,847,978	1,341,550	0.0039	0.9961	95.15
11.5	323,079,416	1,774,987	0.0055	0.9945	94.78
12.5	312,630,420	2,085,008	0.0067	0.9933	94.26
13.5	277,914,310	2,921,250	0.0105	0.9895	93.63
14.5	277,444,282	2,123,660	0.0077	0.9923	92.65
15.5	269,311,621	2,075,170	0.0077	0.9923	91.94
16.5	260,212,394	2,163,355	0.0083	0.9917	91.23
17.5	249,994,628	2,333,651	0.0093	0.9907	90.47
18.5	248,625,460	2,388,014	0.0096	0.9904	89.63
19.5	233,979,275	2,385,414	0.0102	0.9898	88.77
20.5	218,345,185	2,159,577	0.0099	0.9901	87.86
21.5	208,969,057	2,135,139	0.0102	0.9898	86.99
22.5	199,321,825	2,258,085	0.0113	0.9887	86.10
23.5	190,464,515	2,350,596	0.0123	0.9877	85.13
24.5	179,111,675	2,381,310	0.0133	0.9867	84.08
25.5	168,163,510	1,976,729	0.0118	0.9882	82.96
26.5	157,185,781	2,380,446	0.0151	0.9849	81.99
27.5	140,374,497	1,788,211	0.0127	0.9873	80.74
28.5	128,250,451	1,477,977	0.0115	0.9885	79.72
29.5	119,563,746	1,680,873	0.0141	0.9859	78.80
30.5	112,169,429	1,144,088	0.0102	0.9898	77.69
31.5	106,767,511	1,474,136	0.0138	0.9862	76.90
32.5	96,807,018	1,344,827	0.0139	0.9861	75.83
33.5	85,328,188	1,484,372	0.0174	0.9826	74.78
34.5	70,498,210	565,239	0.0080	0.9920	73.48
35.5	62,884,398	567,531	0.0090	0.9910	72.89
36.5	53,738,212	594,330	0.0111	0.9889	72.23
37.5	44,315,571	500,208	0.0113	0.9887	71.43
38.5	38,677,771	404,213	0.0105	0.9895	70.63

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,750,079	784,636	0.0232	0.9768	69.89
40.5	27,481,276	372,695	0.0136	0.9864	68.27
41.5	25,199,372	163,551	0.0065	0.9935	67.34
42.5	23,372,864	633,603	0.0271	0.9729	66.90
43.5	20,726,764	639,298	0.0308	0.9692	65.09
44.5	18,147,539	435,798	0.0240	0.9760	63.08
45.5	15,885,680	381,990	0.0240	0.9760	61.57
46.5	13,742,742	145,329	0.0106	0.9894	60.09
47.5	11,751,055	90,948	0.0077	0.9923	59.45
48.5	10,708,164	36,990	0.0035	0.9965	58.99
49.5	9,560,278	88,512	0.0093	0.9907	58.79
50.5	8,665,293	53,185	0.0061	0.9939	58.24
51.5	7,212,997	23,548	0.0033	0.9967	57.88
52.5	5,861,001	26,979	0.0046	0.9954	57.70
53.5	5,376,060	56,858	0.0106	0.9894	57.43
54.5	4,201,968	11,961	0.0028	0.9972	56.82
55.5	3,891,327	10,418	0.0027	0.9973	56.66
56.5	3,848,290	8,068	0.0021	0.9979	56.51
57.5	2,986,431	6,492	0.0022	0.9978	56.39
58.5	2,477,900	3,893	0.0016	0.9984	56.27
59.5	2,128,277	2,516	0.0012	0.9988	56.18
60.5	1,920,067	1,982	0.0010	0.9990	56.11
61.5	1,696,426	2,765	0.0016	0.9984	56.06
62.5	3,968,275	51,885	0.0131	0.9869	55.96
63.5	3,738,778	26,008	0.0070	0.9930	55.23
64.5	3,462,433	13,004	0.0038	0.9962	54.85
65.5	3,447,157	4,332	0.0013	0.9987	54.64
66.5	3,148,106	185,235	0.0588	0.9412	54.57
67.5	2,765,766	450,213	0.1628	0.8372	51.36
68.5	2,001,321	271,164	0.1355	0.8645	43.00
69.5	1,685,449	49,406	0.0293	0.9707	37.18
70.5	144,176	195	0.0013	0.9987	36.09
71.5	83,728	154	0.0018	0.9982	36.04
72.5	51,929	88	0.0017	0.9983	35.97
73.5	37,571	269	0.0072	0.9928	35.91
74.5	14,500		0.0000	1.0000	35.65
75.5	14,456	169	0.0117	0.9883	35.65
76.5	2,869		0.0000	1.0000	35.23
77.5	1,819		0.0000	1.0000	35.23
78.5	1,234	170	0.1379	0.8621	35.23

JERSEY CENTRAL POWER & LIGHT COMPANY

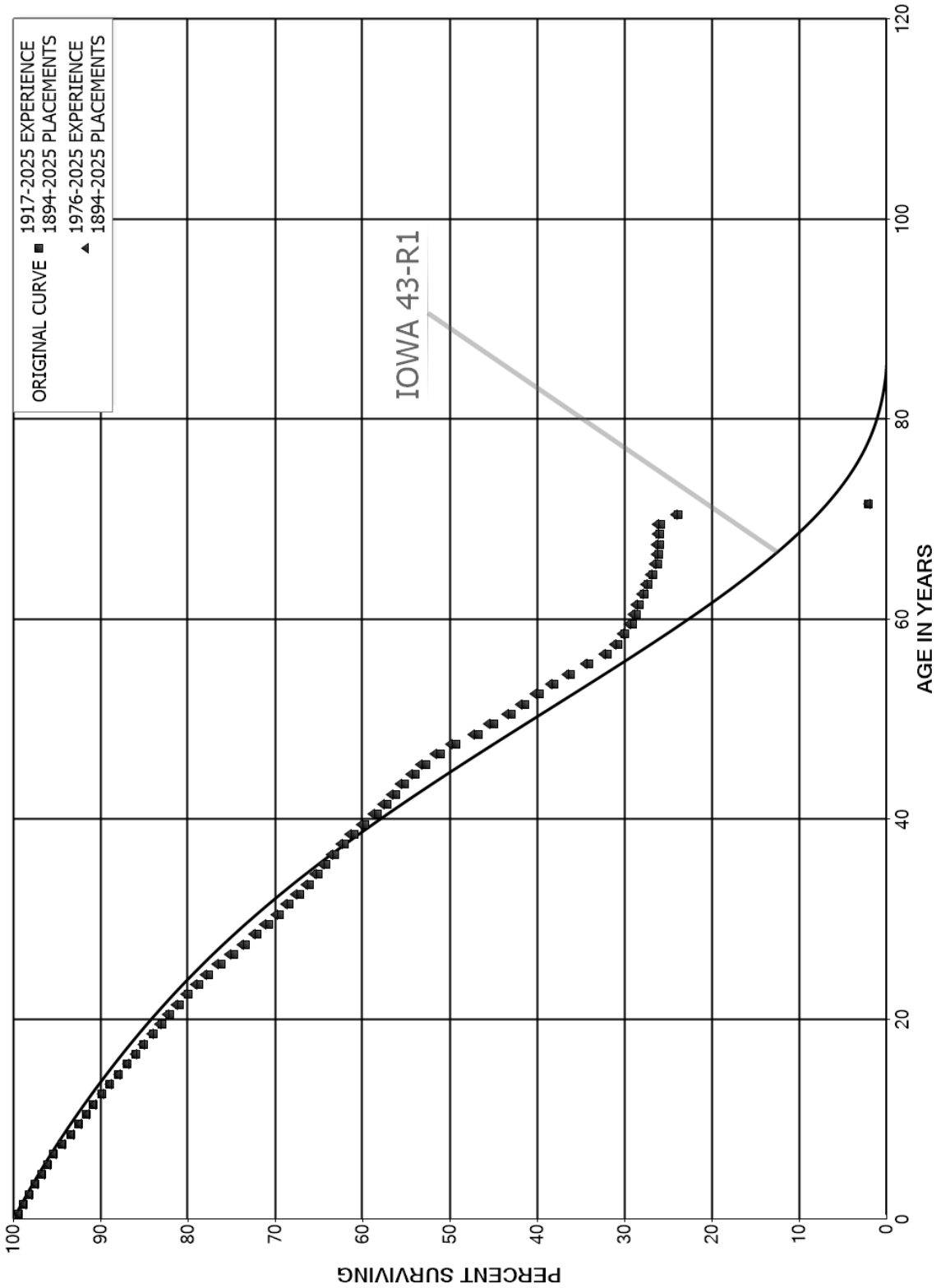
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,131	68	0.0602	0.9398	30.37
80.5	1,062		0.0000	1.0000	28.55
81.5					28.55

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2025 EXPERIENCE BAND 1917-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,276,796,307	8,065,828	0.0063	0.9937	100.00
0.5	1,242,773,135	7,019,871	0.0056	0.9944	99.37
1.5	1,184,621,156	7,732,087	0.0065	0.9935	98.81
2.5	1,128,684,979	8,128,442	0.0072	0.9928	98.16
3.5	1,017,814,555	7,279,147	0.0072	0.9928	97.46
4.5	1,012,859,116	7,674,337	0.0076	0.9924	96.76
5.5	1,006,219,645	7,166,235	0.0071	0.9929	96.03
6.5	989,117,151	9,729,277	0.0098	0.9902	95.34
7.5	951,196,730	10,148,176	0.0107	0.9893	94.40
8.5	918,786,625	8,732,555	0.0095	0.9905	93.40
9.5	889,435,931	8,381,579	0.0094	0.9906	92.51
10.5	857,441,973	7,578,560	0.0088	0.9912	91.64
11.5	826,637,418	8,673,061	0.0105	0.9895	90.83
12.5	796,383,893	8,122,052	0.0102	0.9898	89.87
13.5	706,745,083	8,109,342	0.0115	0.9885	88.96
14.5	675,562,718	7,530,134	0.0111	0.9889	87.94
15.5	636,871,850	7,234,632	0.0114	0.9886	86.96
16.5	600,841,184	6,475,818	0.0108	0.9892	85.97
17.5	549,475,400	6,687,947	0.0122	0.9878	85.04
18.5	524,732,476	6,256,336	0.0119	0.9881	84.01
19.5	486,757,060	5,716,486	0.0117	0.9883	83.01
20.5	433,015,866	5,441,520	0.0126	0.9874	82.03
21.5	387,134,047	5,271,782	0.0136	0.9864	81.00
22.5	353,739,563	5,270,727	0.0149	0.9851	79.90
23.5	329,882,828	4,751,341	0.0144	0.9856	78.71
24.5	305,948,975	5,475,202	0.0179	0.9821	77.57
25.5	284,424,951	5,365,692	0.0189	0.9811	76.18
26.5	271,306,217	5,015,550	0.0185	0.9815	74.75
27.5	258,615,142	4,597,985	0.0178	0.9822	73.37
28.5	244,511,685	4,350,898	0.0178	0.9822	72.06
29.5	231,083,091	4,139,103	0.0179	0.9821	70.78
30.5	216,342,860	3,490,475	0.0161	0.9839	69.51
31.5	201,356,234	3,423,384	0.0170	0.9830	68.39
32.5	187,514,641	3,168,683	0.0169	0.9831	67.23
33.5	177,140,141	2,727,966	0.0154	0.9846	66.09
34.5	166,488,130	2,405,254	0.0144	0.9856	65.07
35.5	154,142,798	2,406,482	0.0156	0.9844	64.13
36.5	138,088,756	2,372,389	0.0172	0.9828	63.13
37.5	123,051,895	2,115,220	0.0172	0.9828	62.05
38.5	108,095,291	2,290,912	0.0212	0.9788	60.98

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2025 EXPERIENCE BAND 1917-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	93,457,171	2,216,322	0.0237	0.9763	59.69
40.5	81,996,435	1,595,744	0.0195	0.9805	58.27
41.5	73,213,769	1,244,941	0.0170	0.9830	57.14
42.5	66,442,558	1,201,138	0.0181	0.9819	56.17
43.5	61,617,052	1,396,531	0.0227	0.9773	55.15
44.5	57,720,436	1,209,026	0.0209	0.9791	53.90
45.5	55,153,386	1,750,755	0.0317	0.9683	52.77
46.5	50,665,792	1,814,683	0.0358	0.9642	51.10
47.5	45,444,215	2,327,794	0.0512	0.9488	49.27
48.5	40,200,155	1,519,002	0.0378	0.9622	46.74
49.5	35,481,006	1,615,438	0.0455	0.9545	44.98
50.5	32,511,431	1,158,998	0.0356	0.9644	42.93
51.5	25,388,512	1,036,035	0.0408	0.9592	41.40
52.5	20,045,078	844,632	0.0421	0.9579	39.71
53.5	16,516,488	824,792	0.0499	0.9501	38.04
54.5	12,939,278	739,762	0.0572	0.9428	36.14
55.5	10,784,790	672,284	0.0623	0.9377	34.07
56.5	8,729,985	325,282	0.0373	0.9627	31.95
57.5	7,044,622	196,529	0.0279	0.9721	30.76
58.5	5,214,261	140,403	0.0269	0.9731	29.90
59.5	5,072,576	74,234	0.0146	0.9854	29.09
60.5	5,004,381	58,896	0.0118	0.9882	28.67
61.5	4,956,702	112,313	0.0227	0.9773	28.33
62.5	4,847,151	71,292	0.0147	0.9853	27.69
63.5	4,779,224	103,505	0.0217	0.9783	27.28
64.5	4,677,973	84,798	0.0181	0.9819	26.69
65.5	4,593,244	28,015	0.0061	0.9939	26.21
66.5	4,567,318	8,946	0.0020	0.9980	26.05
67.5	4,559,343	10,082	0.0022	0.9978	26.00
68.5	4,549,431	10,880	0.0024	0.9976	25.94
69.5	4,541,544	366,396	0.0807	0.9193	25.88
70.5	4,176,432	3,814,325	0.9133	0.0867	23.79
71.5	362,174	191,967	0.5300	0.4700	2.06
72.5	170,449	23,566	0.1383	0.8617	0.97
73.5	34,763	9,370	0.2695	0.7305	0.84
74.5	26,048	2,764	0.1061	0.8939	0.61
75.5	23,919	5,185	0.2168	0.7832	0.55
76.5	18,883	4,483	0.2374	0.7626	0.43
77.5	14,615	1,675	0.1146	0.8854	0.33
78.5	13,221	1,566	0.1184	0.8816	0.29

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2025 EXPERIENCE BAND 1917-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,481	2,496	0.2000	0.8000	0.25
80.5	10,029	742	0.0740	0.9260	0.20
81.5	9,266	1,519	0.1639	0.8361	0.19
82.5	7,808	1,223	0.1567	0.8433	0.16
83.5	6,632	1,139	0.1717	0.8283	0.13
84.5	5,789	1,223	0.2112	0.7888	0.11
85.5	4,567	645	0.1412	0.8588	0.09
86.5	3,922	1,245	0.3176	0.6824	0.07
87.5	2,676	882	0.3294	0.6706	0.05
88.5	1,795	112	0.0623	0.9377	0.03
89.5	1,683	95	0.0564	0.9436	0.03
90.5	1,588	30	0.0191	0.9809	0.03
91.5	1,557	389	0.2501	0.7499	0.03
92.5	1,168	956	0.8189	0.1811	0.02
93.5	335		0.0000	1.0000	0.00
94.5	335		0.0000	1.0000	0.00
95.5	335	103	0.3066	0.6934	0.00
96.5	232	109	0.4682	0.5318	0.00
97.5	124		0.0000	1.0000	0.00
98.5	124		0.0000	1.0000	0.00
99.5	124		0.0000	1.0000	0.00
100.5	124	124	1.0000		0.00
101.5					

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2025 EXPERIENCE BAND 1976-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,157,842,423	7,934,203	0.0069	0.9931	100.00
0.5	1,126,732,661	6,534,292	0.0058	0.9942	99.31
1.5	1,085,431,530	7,224,325	0.0067	0.9933	98.74
2.5	1,041,371,684	7,646,027	0.0073	0.9927	98.08
3.5	938,570,053	6,807,874	0.0073	0.9927	97.36
4.5	939,997,849	7,218,159	0.0077	0.9923	96.66
5.5	940,272,396	6,666,246	0.0071	0.9929	95.91
6.5	930,685,311	9,238,494	0.0099	0.9901	95.23
7.5	899,140,386	9,671,818	0.0108	0.9892	94.29
8.5	873,337,854	8,245,022	0.0094	0.9906	93.27
9.5	848,674,796	7,863,039	0.0093	0.9907	92.39
10.5	820,492,214	7,054,720	0.0086	0.9914	91.54
11.5	792,484,160	8,144,199	0.0103	0.9897	90.75
12.5	765,227,690	7,496,569	0.0098	0.9902	89.82
13.5	678,607,910	7,573,565	0.0112	0.9888	88.94
14.5	650,295,985	6,959,321	0.0107	0.9893	87.94
15.5	614,228,852	6,654,275	0.0108	0.9892	87.00
16.5	580,508,759	5,905,969	0.0102	0.9898	86.06
17.5	530,812,827	6,095,480	0.0115	0.9885	85.19
18.5	508,310,404	5,668,127	0.0112	0.9888	84.21
19.5	472,116,543	5,211,444	0.0110	0.9890	83.27
20.5	419,909,776	4,995,826	0.0119	0.9881	82.35
21.5	375,298,948	4,890,575	0.0130	0.9870	81.37
22.5	343,074,455	4,931,256	0.0144	0.9856	80.31
23.5	320,112,020	4,483,242	0.0140	0.9860	79.15
24.5	297,040,359	5,228,586	0.0176	0.9824	78.05
25.5	276,164,507	5,150,143	0.0186	0.9814	76.67
26.5	263,536,140	4,846,436	0.0184	0.9816	75.24
27.5	251,314,272	4,452,135	0.0177	0.9823	73.86
28.5	237,556,371	4,237,699	0.0178	0.9822	72.55
29.5	224,343,397	3,992,227	0.0178	0.9822	71.26
30.5	209,782,612	3,379,954	0.0161	0.9839	69.99
31.5	194,930,098	3,319,559	0.0170	0.9830	68.86
32.5	181,244,876	3,063,271	0.0169	0.9831	67.69
33.5	171,012,430	2,613,136	0.0153	0.9847	66.54
34.5	160,591,170	2,309,250	0.0144	0.9856	65.53
35.5	152,841,224	2,327,871	0.0152	0.9848	64.58
36.5	136,917,548	2,293,718	0.0168	0.9832	63.60
37.5	121,974,807	2,039,053	0.0167	0.9833	62.54
38.5	107,139,143	2,224,731	0.0208	0.9792	61.49

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2025 EXPERIENCE BAND 1976-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	92,603,654	2,156,540	0.0233	0.9767	60.21
40.5	81,214,637	1,540,544	0.0190	0.9810	58.81
41.5	72,499,678	1,195,181	0.0165	0.9835	57.70
42.5	65,787,940	1,142,322	0.0174	0.9826	56.74
43.5	61,025,204	1,355,838	0.0222	0.9778	55.76
44.5	57,188,575	1,172,912	0.0205	0.9795	54.52
45.5	54,703,767	1,718,783	0.0314	0.9686	53.40
46.5	50,284,080	1,781,118	0.0354	0.9646	51.72
47.5	45,154,040	2,304,100	0.0510	0.9490	49.89
48.5	39,963,442	1,502,467	0.0376	0.9624	47.35
49.5	35,310,001	1,605,158	0.0455	0.9545	45.57
50.5	32,369,884	1,149,604	0.0355	0.9645	43.49
51.5	25,268,379	1,027,834	0.0407	0.9593	41.95
52.5	19,945,736	839,228	0.0421	0.9579	40.24
53.5	16,436,457	820,362	0.0499	0.9501	38.55
54.5	12,874,783	735,859	0.0572	0.9428	36.63
55.5	10,732,277	669,092	0.0623	0.9377	34.53
56.5	8,686,865	323,158	0.0372	0.9628	32.38
57.5	7,009,612	195,042	0.0278	0.9722	31.18
58.5	5,190,034	139,080	0.0268	0.9732	30.31
59.5	5,053,727	73,205	0.0145	0.9855	29.50
60.5	4,989,677	58,032	0.0116	0.9884	29.07
61.5	4,945,006	112,076	0.0227	0.9773	28.73
62.5	4,839,321	71,025	0.0147	0.9853	28.08
63.5	4,773,009	103,043	0.0216	0.9784	27.67
64.5	4,673,531	84,462	0.0181	0.9819	27.07
65.5	4,590,258	28,015	0.0061	0.9939	26.58
66.5	4,564,587	8,946	0.0020	0.9980	26.42
67.5	4,557,026	10,082	0.0022	0.9978	26.37
68.5	4,547,114	10,795	0.0024	0.9976	26.31
69.5	4,539,861	366,316	0.0807	0.9193	26.25
70.5	4,175,004	3,814,325	0.9136	0.0864	24.13
71.5	360,924	191,837	0.5315	0.4685	2.08
72.5	169,615	23,542	0.1388	0.8612	0.98
73.5	34,392	9,370	0.2725	0.7275	0.84
74.5	25,749	2,764	0.1073	0.8927	0.61
75.5	23,619	5,185	0.2195	0.7805	0.55
76.5	18,698	4,483	0.2398	0.7602	0.43
77.5	14,503	1,675	0.1155	0.8845	0.32
78.5	13,184	1,566	0.1187	0.8813	0.29

JERSEY CENTRAL POWER & LIGHT COMPANY

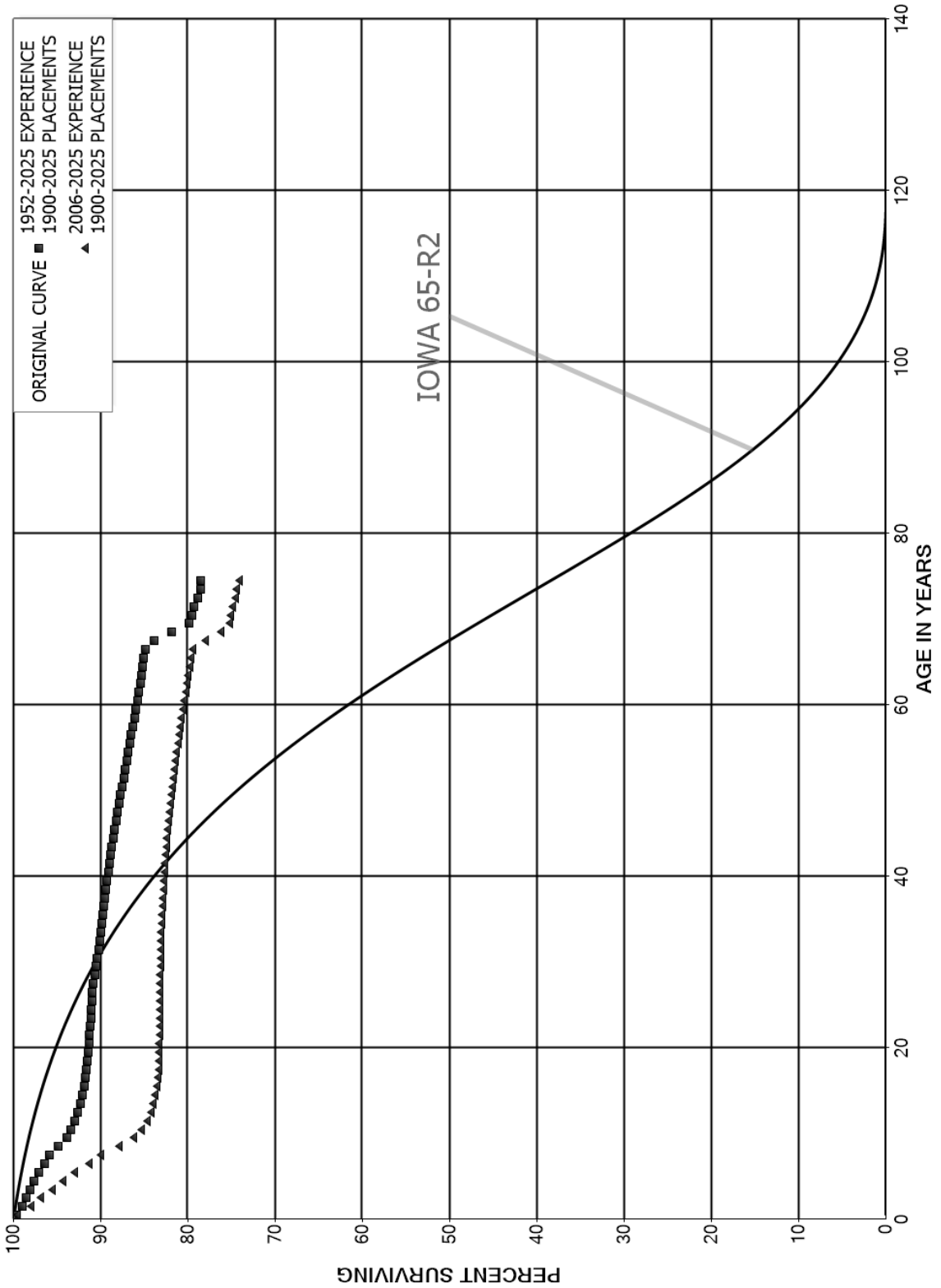
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2025 EXPERIENCE BAND 1976-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,481	2,496	0.2000	0.8000	0.25
80.5	10,029	742	0.0740	0.9260	0.20
81.5	9,266	1,519	0.1639	0.8361	0.19
82.5	7,808	1,223	0.1567	0.8433	0.16
83.5	6,632	1,139	0.1717	0.8283	0.13
84.5	5,789	1,223	0.2112	0.7888	0.11
85.5	4,567	645	0.1412	0.8588	0.09
86.5	3,922	1,245	0.3176	0.6824	0.07
87.5	2,676	882	0.3294	0.6706	0.05
88.5	1,795	112	0.0623	0.9377	0.03
89.5	1,683	95	0.0564	0.9436	0.03
90.5	1,588	30	0.0191	0.9809	0.03
91.5	1,557	389	0.2501	0.7499	0.03
92.5	1,168	956	0.8189	0.1811	0.02
93.5	335		0.0000	1.0000	0.00
94.5	335		0.0000	1.0000	0.00
95.5	335	103	0.3066	0.6934	0.00
96.5	232	109	0.4682	0.5318	0.00
97.5	124		0.0000	1.0000	0.00
98.5	124		0.0000	1.0000	0.00
99.5	124		0.0000	1.0000	0.00
100.5	124	124	1.0000		0.00
101.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 1952-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	527,969,031	1,858,795	0.0035	0.9965	100.00
0.5	517,596,490	3,741,830	0.0072	0.9928	99.65
1.5	514,926,328	2,160,254	0.0042	0.9958	98.93
2.5	510,569,233	2,438,224	0.0048	0.9952	98.51
3.5	494,661,682	2,403,726	0.0049	0.9951	98.04
4.5	490,947,589	2,625,435	0.0053	0.9947	97.57
5.5	486,621,254	3,184,326	0.0065	0.9935	97.04
6.5	475,492,436	3,003,778	0.0063	0.9937	96.41
7.5	466,620,791	4,771,903	0.0102	0.9898	95.80
8.5	456,251,581	4,495,546	0.0099	0.9901	94.82
9.5	445,425,777	2,575,013	0.0058	0.9942	93.89
10.5	438,445,504	1,964,411	0.0045	0.9955	93.34
11.5	431,183,080	1,573,558	0.0036	0.9964	92.92
12.5	426,129,311	1,202,460	0.0028	0.9972	92.59
13.5	413,390,474	965,346	0.0023	0.9977	92.32
14.5	407,752,740	976,030	0.0024	0.9976	92.11
15.5	402,386,261	602,622	0.0015	0.9985	91.89
16.5	398,983,121	571,400	0.0014	0.9986	91.75
17.5	392,934,847	467,848	0.0012	0.9988	91.62
18.5	389,652,401	429,223	0.0011	0.9989	91.51
19.5	387,086,911	372,279	0.0010	0.9990	91.41
20.5	384,567,749	316,699	0.0008	0.9992	91.32
21.5	383,782,486	290,019	0.0008	0.9992	91.25
22.5	376,392,928	289,226	0.0008	0.9992	91.18
23.5	359,989,649	275,963	0.0008	0.9992	91.11
24.5	341,827,560	270,994	0.0008	0.9992	91.04
25.5	324,920,605	257,965	0.0008	0.9992	90.97
26.5	303,124,414	312,454	0.0010	0.9990	90.89
27.5	278,518,238	534,224	0.0019	0.9981	90.80
28.5	254,879,295	328,117	0.0013	0.9987	90.63
29.5	240,033,709	391,850	0.0016	0.9984	90.51
30.5	225,027,165	386,107	0.0017	0.9983	90.36
31.5	210,275,867	254,958	0.0012	0.9988	90.21
32.5	191,202,464	231,515	0.0012	0.9988	90.10
33.5	176,579,037	229,751	0.0013	0.9987	89.99
34.5	165,439,465	277,787	0.0017	0.9983	89.87
35.5	155,669,749	197,523	0.0013	0.9987	89.72
36.5	143,120,470	179,108	0.0013	0.9987	89.61
37.5	130,330,333	174,772	0.0013	0.9987	89.49
38.5	114,890,822	159,505	0.0014	0.9986	89.37

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 1952-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	102,318,501	154,358	0.0015	0.9985	89.25
40.5	90,720,216	146,297	0.0016	0.9984	89.11
41.5	79,446,908	132,055	0.0017	0.9983	88.97
42.5	71,057,168	118,712	0.0017	0.9983	88.82
43.5	65,518,080	116,863	0.0018	0.9982	88.67
44.5	60,210,226	101,895	0.0017	0.9983	88.52
45.5	55,158,731	101,186	0.0018	0.9982	88.37
46.5	49,833,729	92,743	0.0019	0.9981	88.20
47.5	44,722,211	88,801	0.0020	0.9980	88.04
48.5	40,091,508	80,947	0.0020	0.9980	87.87
49.5	35,889,029	73,867	0.0021	0.9979	87.69
50.5	32,130,438	63,775	0.0020	0.9980	87.51
51.5	29,096,019	57,216	0.0020	0.9980	87.33
52.5	24,916,767	47,825	0.0019	0.9981	87.16
53.5	21,518,957	43,344	0.0020	0.9980	87.00
54.5	18,816,523	37,587	0.0020	0.9980	86.82
55.5	16,494,736	33,036	0.0020	0.9980	86.65
56.5	14,228,148	29,742	0.0021	0.9979	86.47
57.5	12,226,414	26,242	0.0021	0.9979	86.29
58.5	10,434,758	22,569	0.0022	0.9978	86.11
59.5	8,974,170	18,366	0.0020	0.9980	85.92
60.5	7,781,624	14,766	0.0019	0.9981	85.74
61.5	6,748,774	11,435	0.0017	0.9983	85.58
62.5	5,856,122	9,517	0.0016	0.9984	85.44
63.5	5,070,918	8,622	0.0017	0.9983	85.30
64.5	4,423,588	7,314	0.0017	0.9983	85.15
65.5	3,814,662	7,365	0.0019	0.9981	85.01
66.5	3,314,799	41,256	0.0124	0.9876	84.85
67.5	2,849,670	67,160	0.0236	0.9764	83.79
68.5	2,400,734	58,639	0.0244	0.9756	81.82
69.5	2,064,828	6,828	0.0033	0.9967	79.82
70.5	1,787,975	7,174	0.0040	0.9960	79.56
71.5	1,574,092	8,231	0.0052	0.9948	79.24
72.5	1,434,325	5,186	0.0036	0.9964	78.82
73.5	1,302,910	1,391	0.0011	0.9989	78.54
74.5	1,229,923	691	0.0006	0.9994	78.45
75.5	1,158,640	167	0.0001	0.9999	78.41
76.5	1,096,884	20	0.0000	1.0000	78.40
77.5	1,044,631	12	0.0000	1.0000	78.40
78.5	1,007,215	12	0.0000	1.0000	78.39

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 1952-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	988,464	1,695	0.0017	0.9983	78.39
80.5	979,480	19	0.0000	1.0000	78.26
81.5	974,258	27	0.0000	1.0000	78.26
82.5	973,830		0.0000	1.0000	78.26
83.5	959,170		0.0000	1.0000	78.26
84.5	931,616		0.0000	1.0000	78.26
85.5	908,066	6	0.0000	1.0000	78.26
86.5	906,506	12	0.0000	1.0000	78.26
87.5	902,804	13	0.0000	1.0000	78.25
88.5	896,999	16	0.0000	1.0000	78.25
89.5	892,060		0.0000	1.0000	78.25
90.5	887,750		0.0000	1.0000	78.25
91.5	886,608		0.0000	1.0000	78.25
92.5	885,493		0.0000	1.0000	78.25
93.5	884,927		0.0000	1.0000	78.25
94.5	884,267		0.0000	1.0000	78.25
95.5	883,498		0.0000	1.0000	78.25
96.5	883,261		0.0000	1.0000	78.25
97.5	883,189		0.0000	1.0000	78.25
98.5	883,094		0.0000	1.0000	78.25
99.5	882,925		0.0000	1.0000	78.25
100.5	882,925		0.0000	1.0000	78.25
101.5	882,925		0.0000	1.0000	78.25
102.5	882,925		0.0000	1.0000	78.25
103.5	882,925		0.0000	1.0000	78.25
104.5	882,925		0.0000	1.0000	78.25
105.5	882,925		0.0000	1.0000	78.25
106.5	882,925		0.0000	1.0000	78.25
107.5	882,925		0.0000	1.0000	78.25
108.5	882,925		0.0000	1.0000	78.25
109.5	882,925	412,568	0.4673	0.5327	78.25
110.5	470,357	470,357	1.0000		41.69
111.5					

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	154,851,559	889,594	0.0057	0.9943	100.00
0.5	147,719,851	2,345,317	0.0159	0.9841	99.43
1.5	137,970,218	1,511,449	0.0110	0.9890	97.85
2.5	134,980,127	1,852,257	0.0137	0.9863	96.78
3.5	134,680,054	1,846,185	0.0137	0.9863	95.45
4.5	147,341,109	2,101,876	0.0143	0.9857	94.14
5.5	158,032,969	2,667,143	0.0169	0.9831	92.80
6.5	167,868,000	2,534,118	0.0151	0.9849	91.23
7.5	182,968,880	4,230,706	0.0231	0.9769	89.85
8.5	196,228,431	3,778,989	0.0193	0.9807	87.77
9.5	200,237,294	2,130,425	0.0106	0.9894	86.08
10.5	208,002,054	1,527,588	0.0073	0.9927	85.17
11.5	215,367,660	1,163,322	0.0054	0.9946	84.54
12.5	229,355,871	813,030	0.0035	0.9965	84.09
13.5	231,248,122	592,329	0.0026	0.9974	83.79
14.5	236,810,824	602,676	0.0025	0.9975	83.57
15.5	241,242,146	214,294	0.0009	0.9991	83.36
16.5	250,518,029	183,986	0.0007	0.9993	83.29
17.5	257,446,518	120,281	0.0005	0.9995	83.23
18.5	269,761,730	113,248	0.0004	0.9996	83.19
19.5	279,913,069	77,422	0.0003	0.9997	83.15
20.5	289,035,671	50,614	0.0002	0.9998	83.13
21.5	299,582,577	47,642	0.0002	0.9998	83.11
22.5	300,668,497	51,797	0.0002	0.9998	83.10
23.5	289,887,006	49,095	0.0002	0.9998	83.09
24.5	277,110,631	40,945	0.0001	0.9999	83.07
25.5	265,330,276	36,059	0.0001	0.9999	83.06
26.5	248,960,707	39,098	0.0002	0.9998	83.05
27.5	229,663,546	40,568	0.0002	0.9998	83.04
28.5	211,089,015	49,928	0.0002	0.9998	83.02
29.5	200,701,064	52,504	0.0003	0.9997	83.00
30.5	189,781,329	56,079	0.0003	0.9997	82.98
31.5	179,300,655	58,243	0.0003	0.9997	82.96
32.5	164,633,852	64,607	0.0004	0.9996	82.93
33.5	153,605,814	71,184	0.0005	0.9995	82.90
34.5	145,358,227	79,385	0.0005	0.9995	82.86
35.5	138,133,428	71,349	0.0005	0.9995	82.81
36.5	128,026,990	71,333	0.0006	0.9994	82.77
37.5	117,414,557	76,661	0.0007	0.9993	82.72
38.5	103,915,757	75,665	0.0007	0.9993	82.67

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	92,940,456	72,645	0.0008	0.9992	82.61
40.5	82,666,774	69,876	0.0008	0.9992	82.54
41.5	72,554,807	66,588	0.0009	0.9991	82.48
42.5	65,171,260	62,241	0.0010	0.9990	82.40
43.5	60,522,398	64,966	0.0011	0.9989	82.32
44.5	55,959,107	58,597	0.0010	0.9990	82.23
45.5	51,608,408	62,195	0.0012	0.9988	82.15
46.5	46,864,680	55,107	0.0012	0.9988	82.05
47.5	42,261,205	56,174	0.0013	0.9987	81.95
48.5	38,090,495	52,932	0.0014	0.9986	81.84
49.5	34,234,900	49,191	0.0014	0.9986	81.73
50.5	30,809,712	44,638	0.0014	0.9986	81.61
51.5	27,150,235	41,261	0.0015	0.9985	81.49
52.5	23,140,098	33,822	0.0015	0.9985	81.37
53.5	19,902,593	31,225	0.0016	0.9984	81.25
54.5	17,301,303	26,756	0.0015	0.9985	81.12
55.5	15,076,240	23,600	0.0016	0.9984	81.00
56.5	12,894,972	21,619	0.0017	0.9983	80.87
57.5	10,967,193	20,611	0.0019	0.9981	80.73
58.5	9,229,321	18,619	0.0020	0.9980	80.58
59.5	7,797,719	15,829	0.0020	0.9980	80.42
60.5	6,617,609	13,192	0.0020	0.9980	80.26
61.5	5,592,906	10,012	0.0018	0.9982	80.10
62.5	4,705,842	8,512	0.0018	0.9982	79.95
63.5	3,936,477	7,769	0.0020	0.9980	79.81
64.5	3,318,854	6,723	0.0020	0.9980	79.65
65.5	2,744,873	6,946	0.0025	0.9975	79.49
66.5	2,281,364	40,873	0.0179	0.9821	79.29
67.5	1,847,756	42,640	0.0231	0.9769	77.87
68.5	1,445,011	19,254	0.0133	0.9867	76.07
69.5	1,153,417	2,440	0.0021	0.9979	75.06
70.5	885,263	1,806	0.0020	0.9980	74.90
71.5	677,890	3,358	0.0050	0.9950	74.75
72.5	544,111	1,030	0.0019	0.9981	74.38
73.5	417,419	1,386	0.0033	0.9967	74.24
74.5	345,098	688	0.0020	0.9980	73.99
75.5	274,585	158	0.0006	0.9994	73.84
76.5	213,075		0.0000	1.0000	73.80
77.5	160,915		0.0000	1.0000	73.80
78.5	123,607		0.0000	1.0000	73.80

JERSEY CENTRAL POWER & LIGHT COMPANY

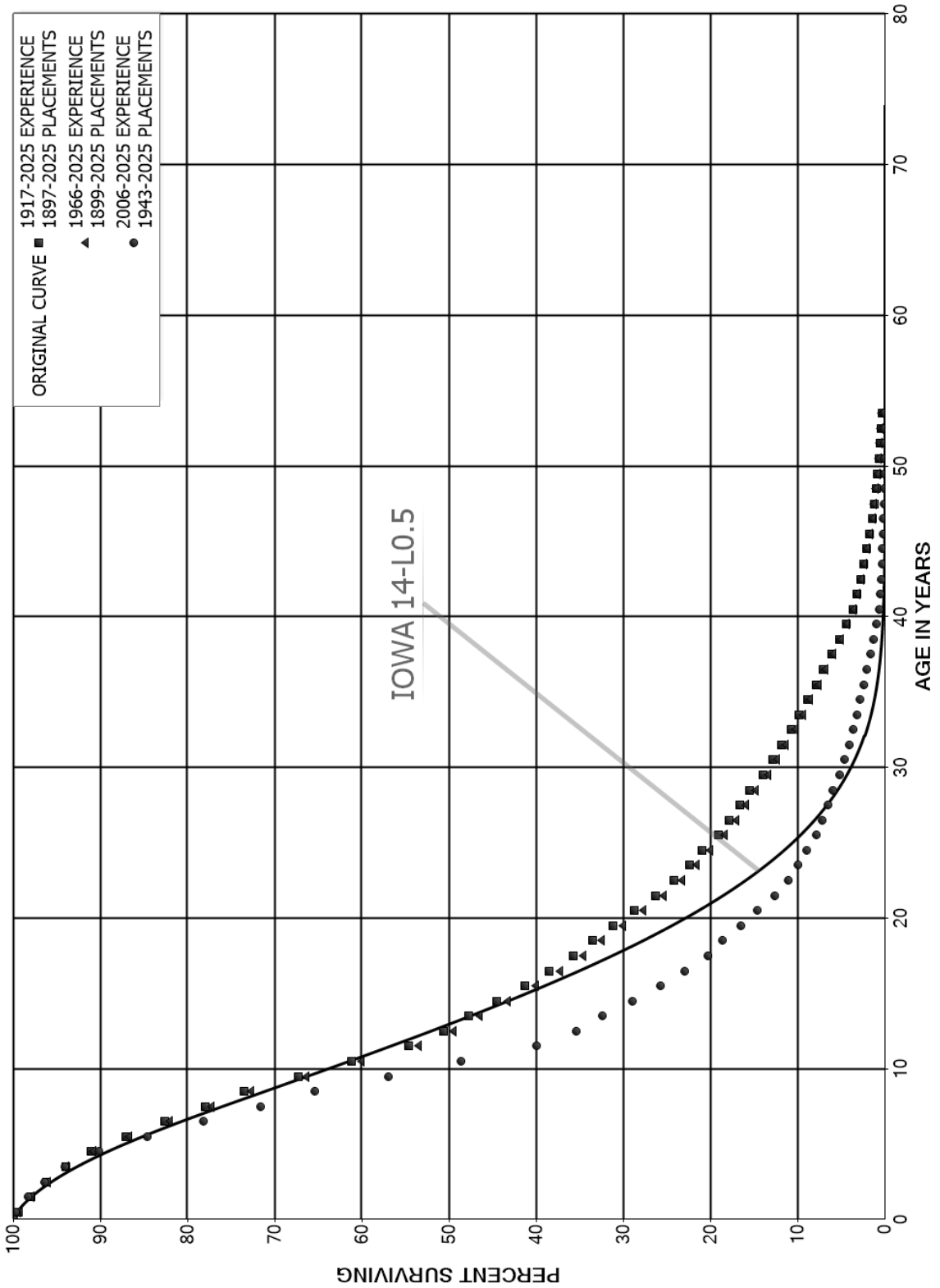
ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	105,433	1,682	0.0160	0.9840	73.80
80.5	96,461		0.0000	1.0000	72.62
81.5	91,259		0.0000	1.0000	72.62
82.5	90,858		0.0000	1.0000	72.62
83.5	76,197		0.0000	1.0000	72.62
84.5	48,644		0.0000	1.0000	72.62
85.5	25,093		0.0000	1.0000	72.62
86.5	23,540		0.0000	1.0000	72.62
87.5	19,851		0.0000	1.0000	72.62
88.5	14,059		0.0000	1.0000	72.62
89.5	9,136		0.0000	1.0000	72.62
90.5	4,825		0.0000	1.0000	72.62
91.5	3,683		0.0000	1.0000	72.62
92.5	2,568		0.0000	1.0000	72.62
93.5	2,002		0.0000	1.0000	72.62
94.5	1,342		0.0000	1.0000	72.62
95.5	573		0.0000	1.0000	72.62
96.5	336		0.0000	1.0000	72.62
97.5	264		0.0000	1.0000	72.62
98.5	169		0.0000	1.0000	72.62
99.5					72.62
100.5					
101.5					
102.5					
103.5					
104.5					
105.5	882,925		0.0000		
106.5	882,925		0.0000		
107.5	882,925		0.0000		
108.5	882,925		0.0000		
109.5	882,925	412,568	0.4673		
110.5	470,357	470,357	1.0000		
111.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 370.00 METERS AND METERING EQUIPMENT - LEGACY METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS AND METERING EQUIPMENT - LEGACY METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2025 EXPERIENCE BAND 1917-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	362,310,001	2,042,380	0.0056	0.9944	100.00
0.5	340,030,342	5,222,278	0.0154	0.9846	99.44
1.5	319,058,747	5,777,928	0.0181	0.9819	97.91
2.5	299,396,222	6,627,698	0.0221	0.9779	96.14
3.5	280,937,261	8,946,709	0.0318	0.9682	94.01
4.5	265,212,548	11,451,073	0.0432	0.9568	91.01
5.5	256,144,258	13,297,953	0.0519	0.9481	87.08
6.5	243,576,196	13,697,909	0.0562	0.9438	82.56
7.5	226,142,809	12,926,631	0.0572	0.9428	77.92
8.5	209,799,699	17,534,178	0.0836	0.9164	73.47
9.5	190,020,779	17,410,579	0.0916	0.9084	67.33
10.5	169,274,961	18,044,762	0.1066	0.8934	61.16
11.5	149,957,792	10,897,043	0.0727	0.9273	54.64
12.5	138,075,510	8,103,460	0.0587	0.9413	50.67
13.5	130,156,283	8,612,771	0.0662	0.9338	47.69
14.5	121,313,957	8,791,868	0.0725	0.9275	44.54
15.5	111,021,228	7,548,541	0.0680	0.9320	41.31
16.5	103,610,244	7,459,949	0.0720	0.9280	38.50
17.5	96,222,188	5,898,042	0.0613	0.9387	35.73
18.5	90,466,056	6,467,640	0.0715	0.9285	33.54
19.5	84,191,181	6,475,427	0.0769	0.9231	31.14
20.5	77,234,785	6,582,535	0.0852	0.9148	28.75
21.5	70,723,900	5,769,885	0.0816	0.9184	26.30
22.5	64,409,714	4,611,017	0.0716	0.9284	24.15
23.5	59,688,448	4,075,797	0.0683	0.9317	22.42
24.5	55,411,647	4,752,807	0.0858	0.9142	20.89
25.5	50,655,632	3,408,896	0.0673	0.9327	19.10
26.5	47,545,215	3,246,225	0.0683	0.9317	17.81
27.5	44,339,056	2,955,357	0.0667	0.9333	16.60
28.5	40,972,014	3,996,967	0.0976	0.9024	15.49
29.5	36,865,347	2,901,446	0.0787	0.9213	13.98
30.5	33,540,052	2,798,230	0.0834	0.9166	12.88
31.5	30,482,646	2,872,863	0.0942	0.9058	11.81
32.5	27,391,026	2,328,247	0.0850	0.9150	10.69
33.5	24,831,276	2,311,584	0.0931	0.9069	9.78
34.5	22,254,559	2,474,080	0.1112	0.8888	8.87
35.5	19,655,672	2,166,894	0.1102	0.8898	7.89
36.5	17,249,881	2,383,685	0.1382	0.8618	7.02
37.5	14,869,962	2,041,723	0.1373	0.8627	6.05
38.5	12,740,439	1,899,475	0.1491	0.8509	5.22

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS AND METERING EQUIPMENT - LEGACY METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2025 EXPERIENCE BAND 1917-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,769,059	1,948,584	0.1809	0.8191	4.44
40.5	8,953,334	1,034,782	0.1156	0.8844	3.64
41.5	7,920,448	1,148,581	0.1450	0.8550	3.22
42.5	6,924,946	919,816	0.1328	0.8672	2.75
43.5	6,216,286	960,368	0.1545	0.8455	2.38
44.5	5,579,225	913,650	0.1638	0.8362	2.02
45.5	4,818,770	836,920	0.1737	0.8263	1.69
46.5	4,091,160	619,656	0.1515	0.8485	1.39
47.5	3,623,497	670,857	0.1851	0.8149	1.18
48.5	3,039,556	518,912	0.1707	0.8293	0.96
49.5	2,579,086	517,608	0.2007	0.7993	0.80
50.5	2,197,554	493,927	0.2248	0.7752	0.64
51.5	1,714,792	336,217	0.1961	0.8039	0.49
52.5	1,307,947	295,319	0.2258	0.7742	0.40
53.5	987,963	224,441	0.2272	0.7728	0.31
54.5	768,506	197,213	0.2566	0.7434	0.24
55.5	575,299	161,545	0.2808	0.7192	0.18
56.5	496,885	154,016	0.3100	0.6900	0.13
57.5	334,739	109,674	0.3276	0.6724	0.09
58.5	279,964	54,739	0.1955	0.8045	0.06
59.5	232,943	33,311	0.1430	0.8570	0.05
60.5	193,926	60,578	0.3124	0.6876	0.04
61.5	133,822	82,439	0.6160	0.3840	0.03
62.5	51,329	9,305	0.1813	0.8187	0.01
63.5	40,497	2,706	0.0668	0.9332	0.01
64.5	37,539	409	0.0109	0.9891	0.01
65.5	34,878	325	0.0093	0.9907	0.01
66.5	30,109	423	0.0140	0.9860	0.01
67.5	24,167	753	0.0311	0.9689	0.01
68.5	20,593	114	0.0055	0.9945	0.01
69.5	19,727	912	0.0462	0.9538	0.01
70.5	18,617	274	0.0147	0.9853	0.01
71.5	17,845	27	0.0015	0.9985	0.01
72.5	17,446	95	0.0054	0.9946	0.01
73.5	17,296	240	0.0139	0.9861	0.01
74.5	16,777	0	0.0000	1.0000	0.01
75.5	16,520		0.0000	1.0000	0.01
76.5	16,520	7	0.0004	0.9996	0.01
77.5	16,572		0.0000	1.0000	0.01
78.5	16,594		0.0000	1.0000	0.01

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS AND METERING EQUIPMENT - LEGACY METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2025 EXPERIENCE BAND 1917-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,628		0.0000	1.0000	0.01
80.5	16,742		0.0000	1.0000	0.01
81.5	16,719		0.0000	1.0000	0.01
82.5	16,700	29	0.0017	0.9983	0.01
83.5	16,821	11	0.0006	0.9994	0.01
84.5	16,796		0.0000	1.0000	0.01
85.5	16,796	14,106	0.8398	0.1602	0.01
86.5	2,555	23	0.0088	0.9912	0.00
87.5	40,554	11,339	0.2796	0.7204	0.00
88.5	27,905	13,276	0.4758	0.5242	0.00
89.5	14,629		0.0000	1.0000	0.00
90.5	66,332	4,038	0.0609	0.9391	0.00
91.5	62,294	9,416	0.1512	0.8488	0.00
92.5	52,877	2,832	0.0536	0.9464	0.00
93.5	50,045	12,707	0.2539	0.7461	0.00
94.5	37,338	15,605	0.4180	0.5820	0.00
95.5	21,732	11,706	0.5386	0.4614	0.00
96.5	3,795	3,795	1.0000		0.00
97.5					

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS AND METERING EQUIPMENT - LEGACY METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2025 EXPERIENCE BAND 1966-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	347,872,080	2,040,029	0.0059	0.9941	100.00
0.5	326,435,475	5,211,756	0.0160	0.9840	99.41
1.5	306,334,820	5,764,038	0.0188	0.9812	97.83
2.5	287,491,568	6,595,666	0.0229	0.9771	95.99
3.5	269,672,779	8,925,377	0.0331	0.9669	93.78
4.5	254,558,150	11,435,726	0.0449	0.9551	90.68
5.5	245,979,150	13,284,544	0.0540	0.9460	86.61
6.5	234,187,041	13,680,442	0.0584	0.9416	81.93
7.5	217,490,230	12,908,604	0.0594	0.9406	77.14
8.5	201,994,643	17,508,556	0.0867	0.9133	72.56
9.5	183,161,310	17,386,232	0.0949	0.9051	66.27
10.5	163,295,076	18,016,674	0.1103	0.8897	59.98
11.5	144,640,302	10,861,631	0.0751	0.9249	53.37
12.5	133,419,047	8,078,550	0.0606	0.9394	49.36
13.5	126,000,685	8,573,621	0.0680	0.9320	46.37
14.5	117,791,115	8,751,998	0.0743	0.9257	43.21
15.5	108,090,067	7,501,567	0.0694	0.9306	40.00
16.5	101,172,109	7,414,799	0.0733	0.9267	37.23
17.5	94,287,276	5,867,690	0.0622	0.9378	34.50
18.5	88,835,694	6,451,366	0.0726	0.9274	32.35
19.5	82,633,978	6,462,562	0.0782	0.9218	30.00
20.5	75,674,851	6,563,370	0.0867	0.9133	27.66
21.5	69,050,783	5,747,639	0.0832	0.9168	25.26
22.5	62,609,626	4,570,986	0.0730	0.9270	23.15
23.5	57,840,104	4,017,673	0.0695	0.9305	21.46
24.5	53,686,144	4,661,899	0.0868	0.9132	19.97
25.5	48,971,857	3,315,890	0.0677	0.9323	18.24
26.5	45,938,164	3,155,016	0.0687	0.9313	17.00
27.5	42,827,438	2,864,454	0.0669	0.9331	15.84
28.5	39,596,526	3,908,895	0.0987	0.9013	14.78
29.5	35,591,891	2,813,346	0.0790	0.9210	13.32
30.5	32,355,500	2,702,624	0.0835	0.9165	12.27
31.5	29,389,145	2,772,200	0.0943	0.9057	11.24
32.5	26,390,726	2,225,750	0.0843	0.9157	10.18
33.5	23,926,119	2,200,609	0.0920	0.9080	9.32
34.5	21,477,305	2,370,386	0.1104	0.8896	8.46
35.5	19,013,770	2,069,492	0.1088	0.8912	7.53
36.5	16,731,789	2,303,939	0.1377	0.8623	6.71
37.5	14,458,775	1,978,081	0.1368	0.8632	5.79
38.5	12,412,948	1,848,415	0.1489	0.8511	5.00

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS AND METERING EQUIPMENT - LEGACY METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2025 EXPERIENCE BAND 1966-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,511,632	1,904,337	0.1812	0.8188	4.25
40.5	8,757,243	1,003,276	0.1146	0.8854	3.48
41.5	7,774,275	1,122,904	0.1444	0.8556	3.08
42.5	6,812,426	899,177	0.1320	0.8680	2.64
43.5	6,139,746	944,973	0.1539	0.8461	2.29
44.5	5,519,833	903,045	0.1636	0.8364	1.94
45.5	4,777,078	829,550	0.1737	0.8263	1.62
46.5	4,057,547	612,753	0.1510	0.8490	1.34
47.5	3,598,591	664,085	0.1845	0.8155	1.14
48.5	3,023,691	514,960	0.1703	0.8297	0.93
49.5	2,569,201	513,107	0.1997	0.8003	0.77
50.5	2,172,214	490,890	0.2260	0.7740	0.62
51.5	1,692,987	335,487	0.1982	0.8018	0.48
52.5	1,286,848	294,939	0.2292	0.7708	0.38
53.5	967,244	224,281	0.2319	0.7681	0.29
54.5	748,063	196,883	0.2632	0.7368	0.23
55.5	555,194	161,312	0.2905	0.7095	0.17
56.5	477,039	153,620	0.3220	0.6780	0.12
57.5	315,385	108,838	0.3451	0.6549	0.08
58.5	261,526	54,107	0.2069	0.7931	0.05
59.5	215,158	32,019	0.1488	0.8512	0.04
60.5	177,461	60,578	0.3414	0.6586	0.04
61.5	117,356	82,439	0.7025	0.2975	0.02
62.5	34,864	9,305	0.2669	0.7331	0.01
63.5	24,032	2,706	0.1126	0.8874	0.01
64.5	21,074	409	0.0194	0.9806	0.00
65.5	34,878	325	0.0093	0.9907	0.00
66.5	30,109	423	0.0140	0.9860	0.00
67.5	24,167	753	0.0311	0.9689	0.00
68.5	20,593	114	0.0055	0.9945	0.00
69.5	19,727	912	0.0462	0.9538	0.00
70.5	18,617	274	0.0147	0.9853	0.00
71.5	17,845	27	0.0015	0.9985	0.00
72.5	17,446	95	0.0054	0.9946	0.00
73.5	17,296	240	0.0139	0.9861	0.00
74.5	16,777	0	0.0000	1.0000	0.00
75.5	16,520		0.0000	1.0000	0.00
76.5	16,520	7	0.0004	0.9996	0.00
77.5	16,572		0.0000	1.0000	0.00
78.5	16,594		0.0000	1.0000	0.00

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS AND METERING EQUIPMENT - LEGACY METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2025 EXPERIENCE BAND 1966-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,628		0.0000	1.0000	0.00
80.5	16,742		0.0000	1.0000	0.00
81.5	16,719		0.0000	1.0000	0.00
82.5	16,700	29	0.0017	0.9983	0.00
83.5	16,821	11	0.0006	0.9994	0.00
84.5	16,796		0.0000	1.0000	0.00
85.5	16,796	14,106	0.8398	0.1602	0.00
86.5	2,555	23	0.0088	0.9912	0.00
87.5	40,554	11,339	0.2796	0.7204	0.00
88.5	27,905	13,276	0.4758	0.5242	0.00
89.5	14,629		0.0000	1.0000	0.00
90.5	66,332	4,038	0.0609	0.9391	0.00
91.5	62,294	9,416	0.1512	0.8488	0.00
92.5	52,877	2,832	0.0536	0.9464	0.00
93.5	50,045	12,707	0.2539	0.7461	0.00
94.5	37,338	15,605	0.4180	0.5820	0.00
95.5	21,732	11,706	0.5386	0.4614	0.00
96.5	3,795	3,795	1.0000		0.00
97.5					

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS AND METERING EQUIPMENT - LEGACY METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	217,505,838	588,131	0.0027	0.9973	100.00
0.5	206,629,777	2,940,404	0.0142	0.9858	99.73
1.5	188,150,976	3,745,648	0.0199	0.9801	98.31
2.5	173,939,426	4,198,284	0.0241	0.9759	96.35
3.5	169,852,083	6,867,343	0.0404	0.9596	94.03
4.5	159,145,995	9,859,897	0.0620	0.9380	90.23
5.5	154,850,304	11,755,812	0.0759	0.9241	84.64
6.5	146,582,926	12,455,031	0.0850	0.9150	78.21
7.5	133,513,626	11,462,206	0.0859	0.9141	71.57
8.5	122,672,436	15,789,318	0.1287	0.8713	65.42
9.5	104,095,379	15,412,103	0.1481	0.8519	57.00
10.5	88,782,115	15,820,609	0.1782	0.8218	48.56
11.5	75,654,590	8,624,190	0.1140	0.8860	39.91
12.5	68,690,055	5,828,564	0.0849	0.9151	35.36
13.5	64,860,791	6,747,104	0.1040	0.8960	32.36
14.5	60,307,808	6,869,542	0.1139	0.8861	28.99
15.5	53,863,974	5,668,356	0.1052	0.8948	25.69
16.5	50,148,752	5,785,339	0.1154	0.8846	22.99
17.5	46,080,639	4,019,405	0.0872	0.9128	20.33
18.5	44,205,660	4,807,242	0.1087	0.8913	18.56
19.5	42,219,291	4,961,647	0.1175	0.8825	16.54
20.5	38,770,289	5,172,427	0.1334	0.8666	14.60
21.5	35,480,809	4,353,634	0.1227	0.8773	12.65
22.5	32,670,517	3,409,625	0.1044	0.8956	11.10
23.5	30,296,686	2,926,525	0.0966	0.9034	9.94
24.5	27,726,808	3,549,494	0.1280	0.8720	8.98
25.5	24,688,160	2,196,695	0.0890	0.9110	7.83
26.5	23,061,194	2,065,245	0.0896	0.9104	7.13
27.5	21,255,576	1,667,336	0.0784	0.9216	6.49
28.5	19,657,532	2,792,553	0.1421	0.8579	5.99
29.5	17,151,926	1,765,702	0.1029	0.8971	5.14
30.5	15,295,295	1,618,678	0.1058	0.8942	4.61
31.5	13,799,379	1,801,788	0.1306	0.8694	4.12
32.5	12,434,451	1,318,031	0.1060	0.8940	3.58
33.5	11,314,300	1,381,799	0.1221	0.8779	3.20
34.5	9,895,893	1,524,390	0.1540	0.8460	2.81
35.5	8,368,729	1,228,549	0.1468	0.8532	2.38
36.5	7,144,184	1,569,162	0.2196	0.7804	2.03
37.5	5,862,110	957,228	0.1633	0.8367	1.58
38.5	5,065,898	1,258,158	0.2484	0.7516	1.32

JERSEY CENTRAL POWER & LIGHT COMPANY

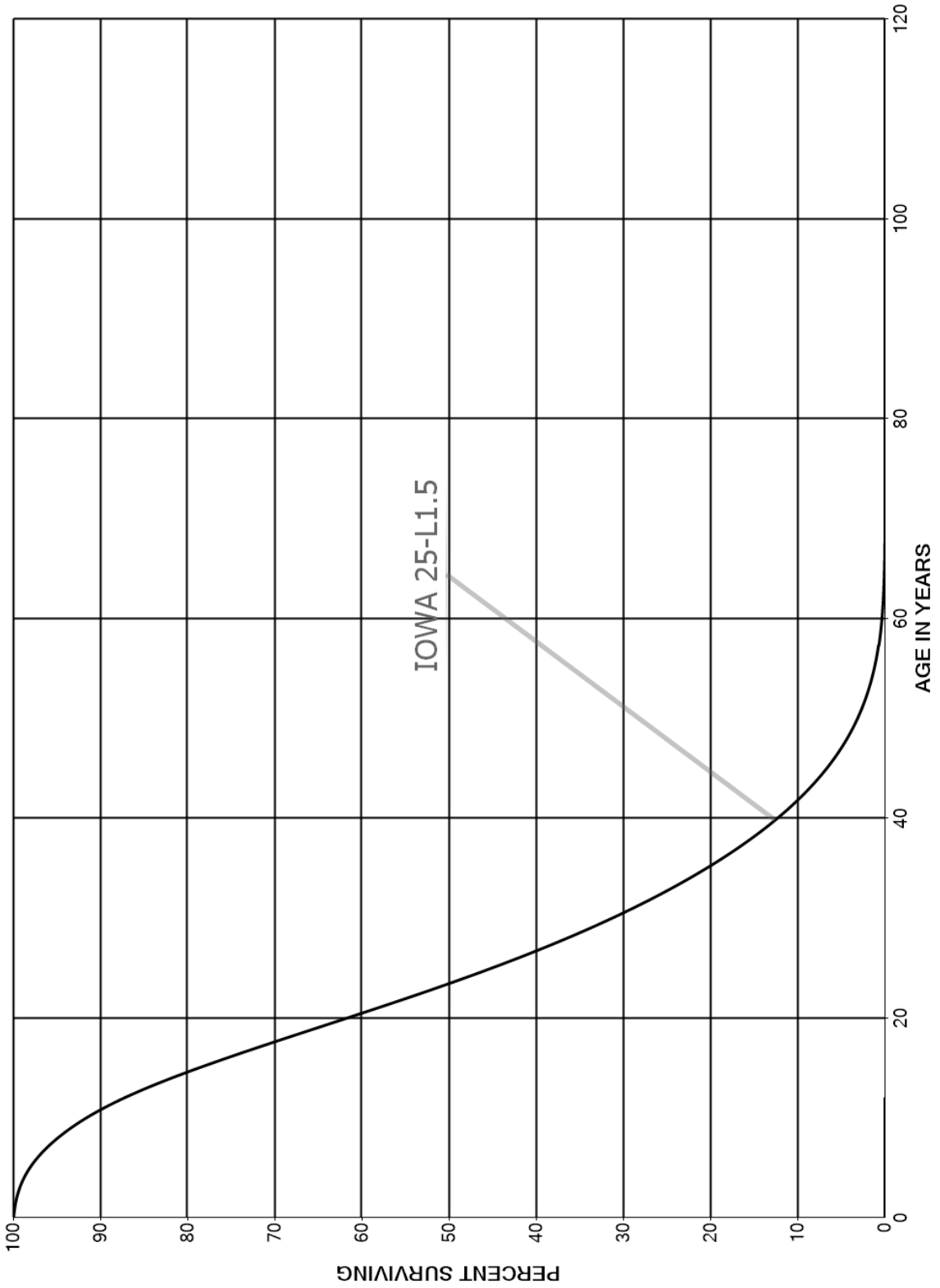
ACCOUNT 370.00 METERS AND METERING EQUIPMENT - LEGACY METERS

ORIGINAL LIFE TABLE, CONT.

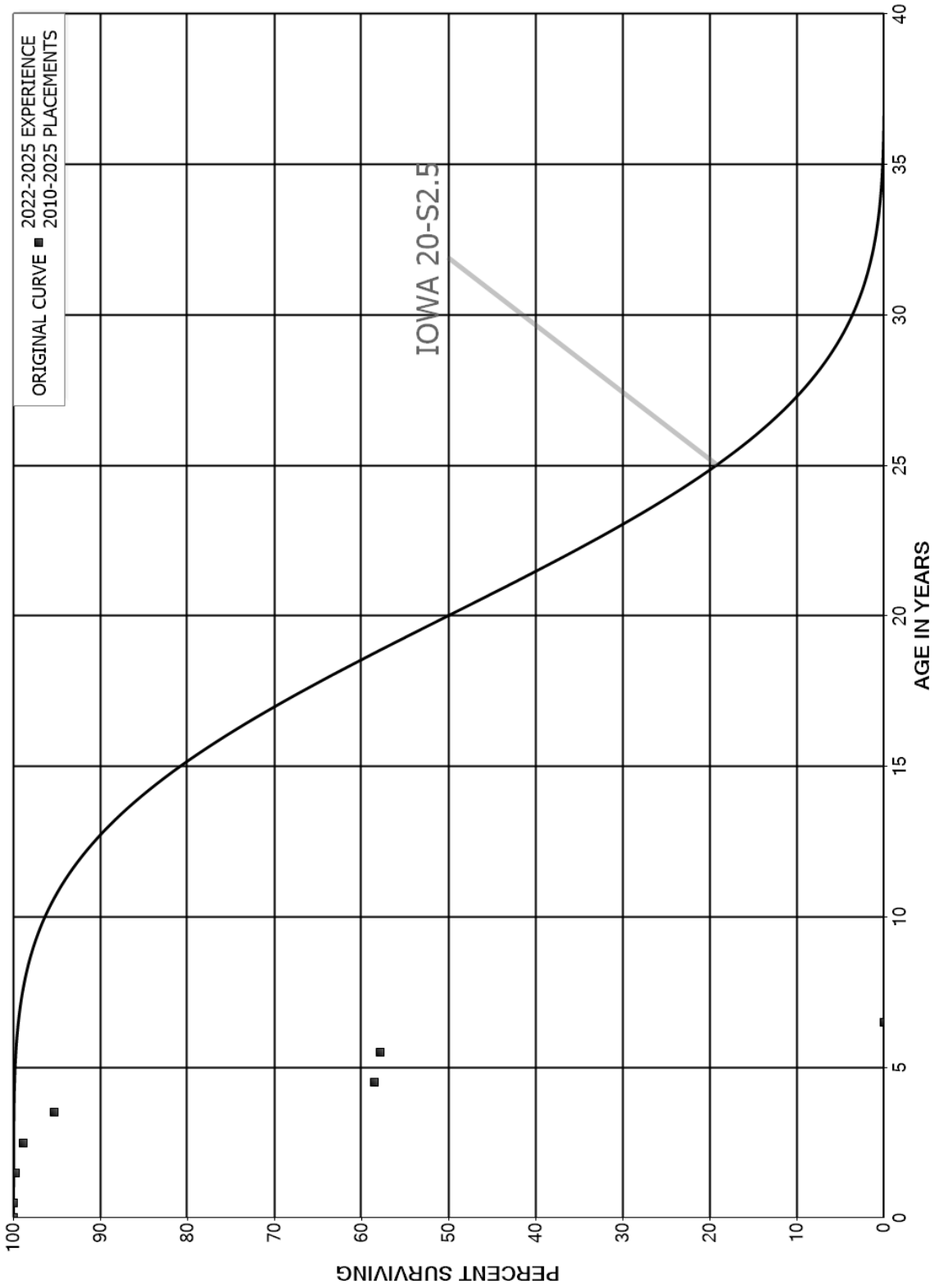
PLACEMENT BAND 1943-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,851,321	1,333,986	0.3464	0.6536	1.00
40.5	2,833,194	486,700	0.1718	0.8282	0.65
41.5	2,638,868	618,471	0.2344	0.7656	0.54
42.5	2,302,775	430,305	0.1869	0.8131	0.41
43.5	2,154,971	461,080	0.2140	0.7860	0.34
44.5	1,996,066	473,179	0.2371	0.7629	0.26
45.5	1,776,632	469,855	0.2645	0.7355	0.20
46.5	1,560,602	402,247	0.2578	0.7422	0.15
47.5	1,369,267	374,155	0.2733	0.7267	0.11
48.5	1,198,641	314,949	0.2628	0.7372	0.08
49.5	1,060,346	310,850	0.2932	0.7068	0.06
50.5	932,363	309,288	0.3317	0.6683	0.04
51.5	734,670	224,370	0.3054	0.6946	0.03
52.5	537,820	195,356	0.3632	0.6368	0.02
53.5	413,057	157,108	0.3804	0.6196	0.01
54.5	339,791	139,143	0.4095	0.5905	0.01
55.5	247,385	111,255	0.4497	0.5503	0.00
56.5	177,155	94,020	0.5307	0.4693	0.00
57.5	106,906	65,455	0.6123	0.3877	0.00
58.5	49,436	33,856	0.6848	0.3152	0.00
59.5	19,353	14,274	0.7376	0.2624	0.00
60.5	6,512	5,337	0.8196	0.1804	0.00
61.5	1,871	1,525	0.8149	0.1851	0.00
62.5	13,390	8,587	0.6413	0.3587	0.00
63.5	4,803	2,616	0.5446	0.4554	0.00
64.5	2,187	333	0.1521	0.8479	0.00
65.5	1,855	12	0.0062	0.9938	0.00
66.5	1,843	305	0.1656	0.8344	0.00
67.5	1,538	697	0.4535	0.5465	0.00
68.5	840		0.0000	1.0000	0.00
69.5	840	840	1.0000		0.00
70.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 370.02 METERS AND METERING EQUIPMENT - METERING EQUIPMENT
SMOOTH SURVIVOR CURVE



JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 370.10 SMART METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

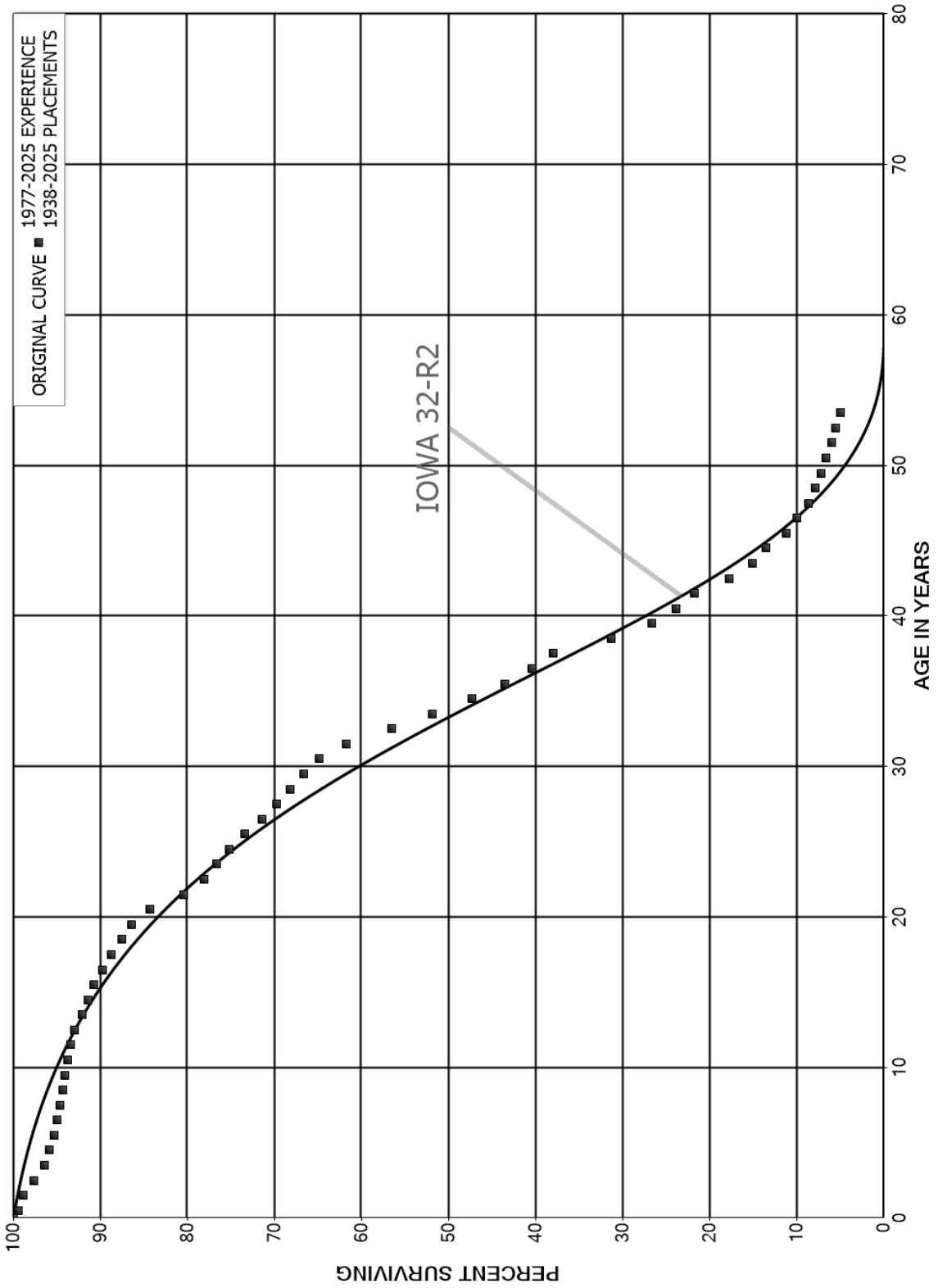
ACCOUNT 370.10 SMART METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2010-2025 EXPERIENCE BAND 2022-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	198,917,048	8,077	0.0000	1.0000	100.00
0.5	148,590,126	437,771	0.0029	0.9971	100.00
1.5	43,959,608	363,639	0.0083	0.9917	99.70
2.5	15,581,363	565,518	0.0363	0.9637	98.88
3.5	3,541,122	1,366,063	0.3858	0.6142	95.29
4.5	10,743	129	0.0120	0.9880	58.53
5.5	9,864	9,863	0.9999	0.0001	57.82
6.5	5,308		0.0000	1.0000	0.00
7.5	5,875	5,308	0.9034	0.0966	0.00
8.5	957	568	0.5931	0.4069	0.00
9.5	389	389	1.0000		0.00
10.5					
11.5	1,256		0.0000		
12.5	1,256	1,256	1.0000		
13.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2025 EXPERIENCE BAND 1977-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,048,745	315,859	0.0058	0.9942	100.00
0.5	53,451,758	331,627	0.0062	0.9938	99.42
1.5	30,390,527	367,467	0.0121	0.9879	98.80
2.5	28,807,658	356,346	0.0124	0.9876	97.60
3.5	28,872,917	171,129	0.0059	0.9941	96.40
4.5	30,378,486	163,112	0.0054	0.9946	95.83
5.5	30,884,660	130,300	0.0042	0.9958	95.31
6.5	30,376,514	97,527	0.0032	0.9968	94.91
7.5	29,715,604	94,393	0.0032	0.9968	94.60
8.5	29,090,254	88,461	0.0030	0.9970	94.30
9.5	28,449,521	91,714	0.0032	0.9968	94.02
10.5	27,851,247	93,197	0.0033	0.9967	93.71
11.5	27,345,275	118,499	0.0043	0.9957	93.40
12.5	26,668,895	253,070	0.0095	0.9905	93.00
13.5	25,515,582	191,563	0.0075	0.9925	92.11
14.5	24,714,374	175,912	0.0071	0.9929	91.42
15.5	23,673,219	261,057	0.0110	0.9890	90.77
16.5	22,352,989	262,270	0.0117	0.9883	89.77
17.5	21,004,745	295,452	0.0141	0.9859	88.72
18.5	20,253,088	260,886	0.0129	0.9871	87.47
19.5	19,049,713	459,283	0.0241	0.9759	86.34
20.5	17,592,136	818,380	0.0465	0.9535	84.26
21.5	15,874,527	454,186	0.0286	0.9714	80.34
22.5	15,088,274	284,088	0.0188	0.9812	78.04
23.5	14,644,344	273,438	0.0187	0.9813	76.57
24.5	14,131,022	323,726	0.0229	0.9771	75.14
25.5	13,731,311	378,044	0.0275	0.9725	73.42
26.5	13,222,441	308,710	0.0233	0.9767	71.40
27.5	11,690,230	264,535	0.0226	0.9774	69.73
28.5	10,394,921	231,847	0.0223	0.9777	68.15
29.5	6,968,273	193,088	0.0277	0.9723	66.63
30.5	4,143,457	195,807	0.0473	0.9527	64.79
31.5	2,233,845	190,147	0.0851	0.9149	61.73
32.5	1,329,178	108,785	0.0818	0.9182	56.47
33.5	853,589	75,033	0.0879	0.9121	51.85
34.5	722,519	58,074	0.0804	0.9196	47.29
35.5	572,863	41,109	0.0718	0.9282	43.49
36.5	465,590	27,428	0.0589	0.9411	40.37
37.5	431,208	75,975	0.1762	0.8238	37.99
38.5	327,600	49,485	0.1511	0.8489	31.30

JERSEY CENTRAL POWER & LIGHT COMPANY

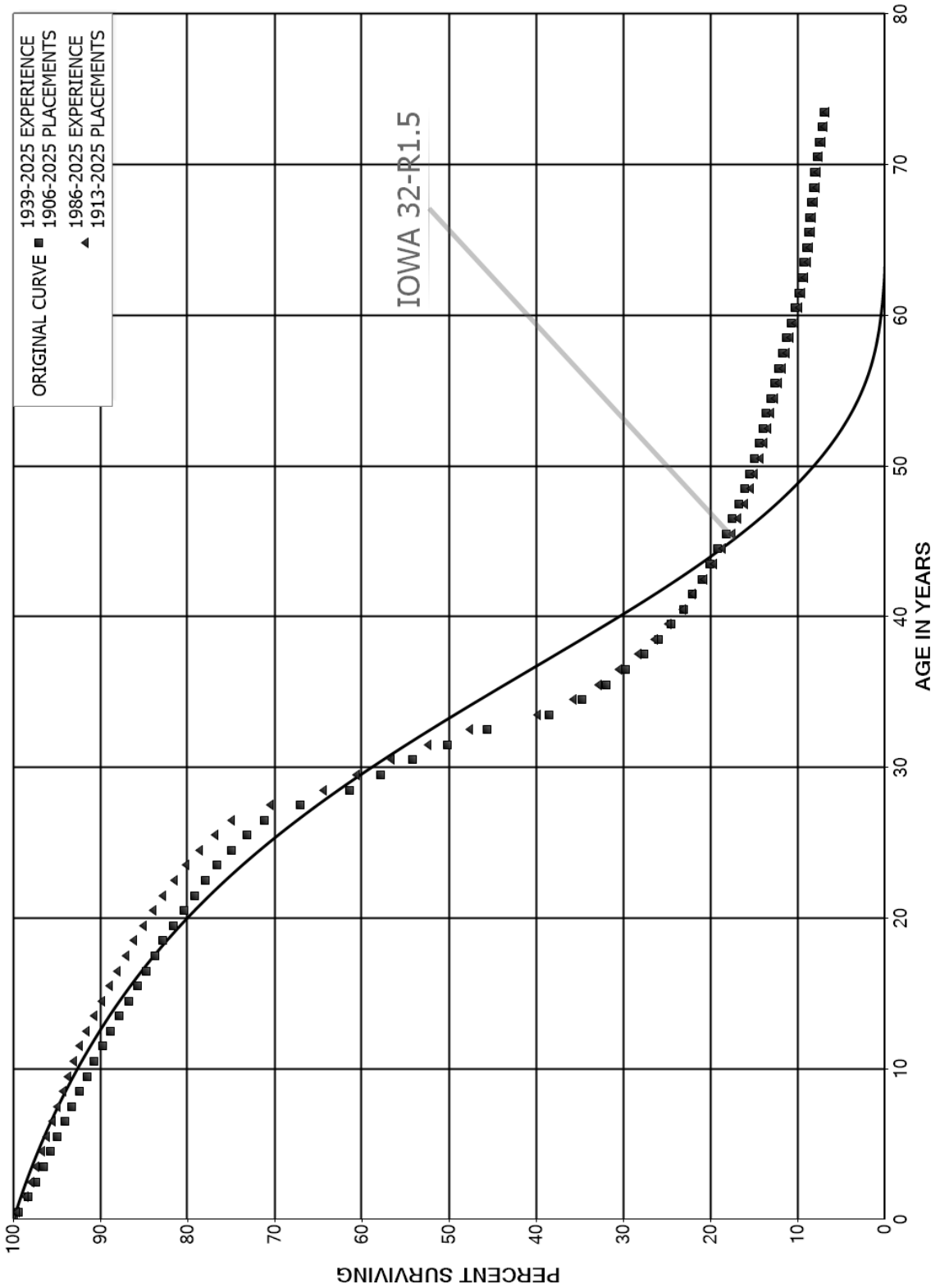
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2025 EXPERIENCE BAND 1977-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	258,596	26,840	0.1038	0.8962	26.57
40.5	223,989	19,608	0.0875	0.9125	23.81
41.5	199,927	36,462	0.1824	0.8176	21.73
42.5	155,752	23,686	0.1521	0.8479	17.77
43.5	132,066	13,880	0.1051	0.8949	15.06
44.5	118,186	20,591	0.1742	0.8258	13.48
45.5	97,594	10,678	0.1094	0.8906	11.13
46.5	86,916	11,859	0.1364	0.8636	9.91
47.5	75,057	6,710	0.0894	0.9106	8.56
48.5	68,348	5,764	0.0843	0.9157	7.80
49.5	62,583	4,902	0.0783	0.9217	7.14
50.5	57,681	5,125	0.0889	0.9111	6.58
51.5	52,556	4,321	0.0822	0.9178	5.99
52.5	48,234	5,115	0.1060	0.8940	5.50
53.5	1,015	765	0.7540	0.2460	4.92
54.5	250	37	0.1486	0.8514	1.21
55.5	213	20	0.0924	0.9076	1.03
56.5	193	15	0.0802	0.9198	0.93
57.5	177	20	0.1134	0.8866	0.86
58.5	157		0.0000	1.0000	0.76
59.5	157	5	0.0317	0.9683	0.76
60.5	152	139	0.9092	0.0908	0.74
61.5	14		0.0000	1.0000	0.07
62.5	14	5	0.3591	0.6409	0.07
63.5	9	9	1.0000		0.04
64.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - STREET LIGHTING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	393,501,758	2,322,896	0.0059	0.9941	100.00
0.5	372,358,432	4,262,692	0.0114	0.9886	99.41
1.5	349,956,357	3,151,019	0.0090	0.9910	98.27
2.5	333,512,680	2,871,071	0.0086	0.9914	97.39
3.5	306,639,187	2,559,516	0.0083	0.9917	96.55
4.5	298,770,734	2,585,310	0.0087	0.9913	95.74
5.5	289,756,175	2,539,562	0.0088	0.9912	94.91
6.5	277,165,643	2,453,466	0.0089	0.9911	94.08
7.5	262,552,177	2,394,868	0.0091	0.9909	93.25
8.5	250,181,739	2,273,805	0.0091	0.9909	92.40
9.5	237,439,874	2,218,906	0.0093	0.9907	91.56
10.5	225,012,657	2,294,705	0.0102	0.9898	90.70
11.5	212,575,446	2,200,479	0.0104	0.9896	89.78
12.5	201,691,882	2,254,976	0.0112	0.9888	88.85
13.5	182,483,007	2,306,345	0.0126	0.9874	87.86
14.5	171,625,665	1,998,533	0.0116	0.9884	86.75
15.5	160,099,006	1,794,350	0.0112	0.9888	85.74
16.5	150,060,759	1,799,195	0.0120	0.9880	84.77
17.5	140,123,179	1,606,865	0.0115	0.9885	83.76
18.5	132,216,735	1,947,390	0.0147	0.9853	82.80
19.5	122,344,391	1,787,766	0.0146	0.9854	81.58
20.5	111,723,594	1,634,101	0.0146	0.9854	80.39
21.5	104,474,277	1,652,619	0.0158	0.9842	79.21
22.5	98,871,751	1,740,404	0.0176	0.9824	77.96
23.5	93,783,662	1,930,100	0.0206	0.9794	76.58
24.5	81,200,981	1,972,650	0.0243	0.9757	75.01
25.5	74,481,012	1,996,066	0.0268	0.9732	73.19
26.5	66,662,081	3,935,038	0.0590	0.9410	71.23
27.5	60,388,693	5,046,523	0.0836	0.9164	67.02
28.5	52,065,826	3,016,932	0.0579	0.9421	61.42
29.5	46,653,603	2,989,870	0.0641	0.9359	57.86
30.5	41,452,851	3,024,552	0.0730	0.9270	54.15
31.5	36,435,296	3,315,163	0.0910	0.9090	50.20
32.5	30,775,544	4,843,906	0.1574	0.8426	45.63
33.5	24,289,324	2,374,801	0.0978	0.9022	38.45
34.5	20,548,794	1,596,135	0.0777	0.9223	34.69
35.5	17,837,974	1,289,323	0.0723	0.9277	32.00
36.5	15,177,268	1,056,677	0.0696	0.9304	29.68
37.5	12,344,719	757,935	0.0614	0.9386	27.62
38.5	10,165,550	551,183	0.0542	0.9458	25.92

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,434,610	483,074	0.0573	0.9427	24.52
40.5	7,203,780	322,904	0.0448	0.9552	23.11
41.5	6,433,438	320,235	0.0498	0.9502	22.08
42.5	5,786,147	248,647	0.0430	0.9570	20.98
43.5	5,253,379	223,037	0.0425	0.9575	20.08
44.5	4,883,654	259,624	0.0532	0.9468	19.22
45.5	4,557,866	183,776	0.0403	0.9597	18.20
46.5	4,297,426	182,173	0.0424	0.9576	17.47
47.5	4,129,522	168,043	0.0407	0.9593	16.73
48.5	3,936,971	132,736	0.0337	0.9663	16.05
49.5	3,792,363	146,876	0.0387	0.9613	15.51
50.5	3,496,225	113,361	0.0324	0.9676	14.91
51.5	3,319,620	101,105	0.0305	0.9695	14.42
52.5	3,077,911	84,851	0.0276	0.9724	13.98
53.5	2,856,594	105,658	0.0370	0.9630	13.60
54.5	2,683,769	89,711	0.0334	0.9666	13.09
55.5	2,519,475	96,683	0.0384	0.9616	12.66
56.5	2,583,197	89,939	0.0348	0.9652	12.17
57.5	2,421,054	102,617	0.0424	0.9576	11.75
58.5	2,278,981	103,012	0.0452	0.9548	11.25
59.5	2,146,289	93,950	0.0438	0.9562	10.74
60.5	2,025,047	80,110	0.0396	0.9604	10.27
61.5	1,905,593	71,668	0.0376	0.9624	9.86
62.5	1,794,215	47,756	0.0266	0.9734	9.49
63.5	1,729,289	54,695	0.0316	0.9684	9.24
64.5	1,662,692	32,157	0.0193	0.9807	8.95
65.5	1,608,681	26,374	0.0164	0.9836	8.78
66.5	1,538,847	41,491	0.0270	0.9730	8.63
67.5	1,473,596	38,907	0.0264	0.9736	8.40
68.5	1,383,295	17,392	0.0126	0.9874	8.18
69.5	1,341,138	55,234	0.0412	0.9588	8.07
70.5	1,270,697	43,453	0.0342	0.9658	7.74
71.5	1,215,649	47,652	0.0392	0.9608	7.48
72.5	1,156,599	42,256	0.0365	0.9635	7.18
73.5	172,385	26,855	0.1558	0.8442	6.92
74.5	139,001	20,169	0.1451	0.8549	5.84
75.5	116,323	11,496	0.0988	0.9012	5.00
76.5	98,916	6,516	0.0659	0.9341	4.50
77.5	91,333	7,552	0.0827	0.9173	4.21
78.5	83,335	6,092	0.0731	0.9269	3.86

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2025 EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	76,442	4,618	0.0604	0.9396	3.58
80.5	67,654	5,315	0.0786	0.9214	3.36
81.5	61,764	4,645	0.0752	0.9248	3.10
82.5	8,863	3	0.0003	0.9997	2.86
83.5	8,860		0.0000	1.0000	2.86
84.5	6,410	278	0.0433	0.9567	2.86
85.5	6,132	6,132	1.0000		2.74
86.5					

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2025 EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	336,571,407	1,753,851	0.0052	0.9948	100.00
0.5	323,705,353	3,040,385	0.0094	0.9906	99.48
1.5	307,087,980	2,121,791	0.0069	0.9931	98.54
2.5	294,046,710	1,894,892	0.0064	0.9936	97.86
3.5	270,087,377	1,568,108	0.0058	0.9942	97.23
4.5	265,351,646	1,646,891	0.0062	0.9938	96.67
5.5	259,516,675	1,673,092	0.0064	0.9936	96.07
6.5	249,615,898	1,561,249	0.0063	0.9937	95.45
7.5	237,213,453	1,571,004	0.0066	0.9934	94.85
8.5	226,755,548	1,478,505	0.0065	0.9935	94.22
9.5	216,224,245	1,460,694	0.0068	0.9932	93.61
10.5	205,792,606	1,579,749	0.0077	0.9923	92.98
11.5	195,539,539	1,604,359	0.0082	0.9918	92.26
12.5	186,552,739	1,718,520	0.0092	0.9908	91.51
13.5	168,995,947	1,843,961	0.0109	0.9891	90.66
14.5	159,259,282	1,561,363	0.0098	0.9902	89.67
15.5	148,733,008	1,440,355	0.0097	0.9903	88.80
16.5	139,676,712	1,502,427	0.0108	0.9892	87.94
17.5	130,763,012	1,313,825	0.0100	0.9900	86.99
18.5	123,710,365	1,664,252	0.0135	0.9865	86.12
19.5	114,532,586	1,542,037	0.0135	0.9865	84.96
20.5	104,585,848	1,412,890	0.0135	0.9865	83.81
21.5	98,087,010	1,464,077	0.0149	0.9851	82.68
22.5	93,149,460	1,584,034	0.0170	0.9830	81.45
23.5	88,527,178	1,711,946	0.0193	0.9807	80.06
24.5	76,458,583	1,711,888	0.0224	0.9776	78.51
25.5	70,282,186	1,796,018	0.0256	0.9744	76.76
26.5	63,004,747	3,747,477	0.0595	0.9405	74.79
27.5	57,154,421	4,912,939	0.0860	0.9140	70.35
28.5	49,238,283	2,940,365	0.0597	0.9403	64.30
29.5	44,053,622	2,911,115	0.0661	0.9339	60.46
30.5	39,023,645	2,923,212	0.0749	0.9251	56.46
31.5	34,212,128	3,108,597	0.0909	0.9091	52.23
32.5	28,802,522	4,731,474	0.1643	0.8357	47.49
33.5	22,457,384	2,292,079	0.1021	0.8979	39.69
34.5	18,834,514	1,513,577	0.0804	0.9196	35.64
35.5	16,217,359	1,203,049	0.0742	0.9258	32.77
36.5	13,666,739	994,374	0.0728	0.9272	30.34
37.5	10,904,218	728,754	0.0668	0.9332	28.13
38.5	8,748,519	525,774	0.0601	0.9399	26.25

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2025 EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,046,235	447,941	0.0636	0.9364	24.68
40.5	5,859,027	294,027	0.0502	0.9498	23.11
41.5	5,119,316	311,751	0.0609	0.9391	21.95
42.5	4,483,086	234,654	0.0523	0.9477	20.61
43.5	3,965,630	208,630	0.0526	0.9474	19.53
44.5	3,588,031	211,797	0.0590	0.9410	18.50
45.5	4,324,188	178,203	0.0412	0.9588	17.41
46.5	4,093,269	173,552	0.0424	0.9576	16.69
47.5	3,950,967	159,954	0.0405	0.9595	15.99
48.5	3,790,897	130,434	0.0344	0.9656	15.34
49.5	3,659,071	145,086	0.0397	0.9603	14.81
50.5	3,387,813	112,544	0.0332	0.9668	14.22
51.5	3,212,712	100,020	0.0311	0.9689	13.75
52.5	2,972,427	83,611	0.0281	0.9719	13.32
53.5	2,771,856	104,663	0.0378	0.9622	12.95
54.5	2,622,645	88,291	0.0337	0.9663	12.46
55.5	2,467,312	95,189	0.0386	0.9614	12.04
56.5	2,565,797	89,913	0.0350	0.9650	11.58
57.5	2,406,023	102,216	0.0425	0.9575	11.17
58.5	2,264,765	102,676	0.0453	0.9547	10.70
59.5	2,132,535	93,934	0.0440	0.9560	10.21
60.5	2,013,951	80,110	0.0398	0.9602	9.76
61.5	1,894,497	71,656	0.0378	0.9622	9.37
62.5	1,783,185	47,756	0.0268	0.9732	9.02
63.5	1,718,258	54,614	0.0318	0.9682	8.78
64.5	1,653,074	31,412	0.0190	0.9810	8.50
65.5	1,599,807	26,374	0.0165	0.9835	8.34
66.5	1,529,973	41,491	0.0271	0.9729	8.20
67.5	1,464,722	38,907	0.0266	0.9734	7.98
68.5	1,374,432	17,392	0.0127	0.9873	7.76
69.5	1,332,275	55,234	0.0415	0.9585	7.67
70.5	1,261,835	43,453	0.0344	0.9656	7.35
71.5	1,207,067	47,652	0.0395	0.9605	7.10
72.5	1,156,599	42,256	0.0365	0.9635	6.82
73.5	172,385	26,855	0.1558	0.8442	6.57
74.5	139,001	20,169	0.1451	0.8549	5.54
75.5	116,323	11,496	0.0988	0.9012	4.74
76.5	98,916	6,516	0.0659	0.9341	4.27
77.5	91,333	7,552	0.0827	0.9173	3.99
78.5	83,335	6,092	0.0731	0.9269	3.66

JERSEY CENTRAL POWER & LIGHT COMPANY

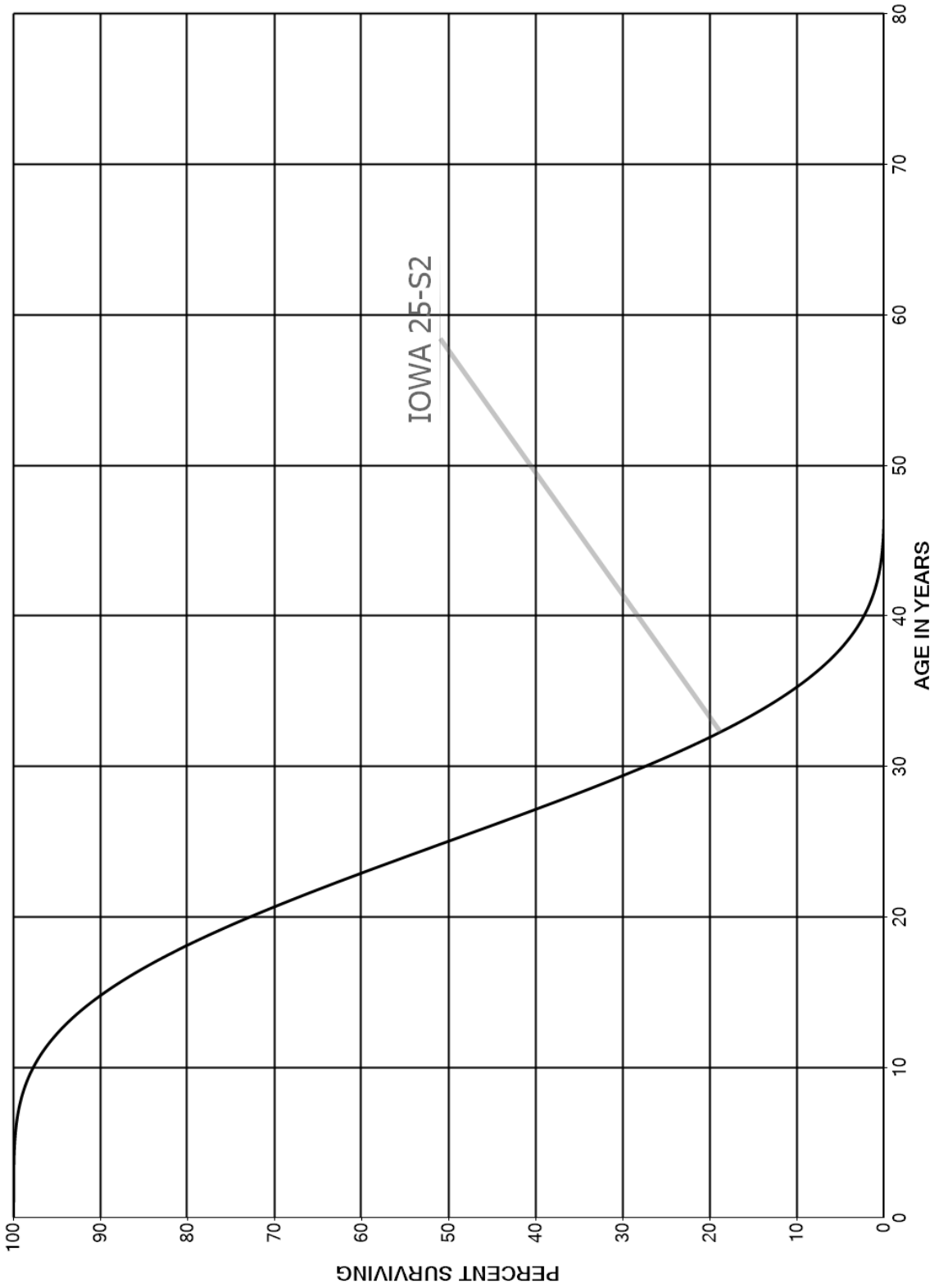
ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - STREET LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

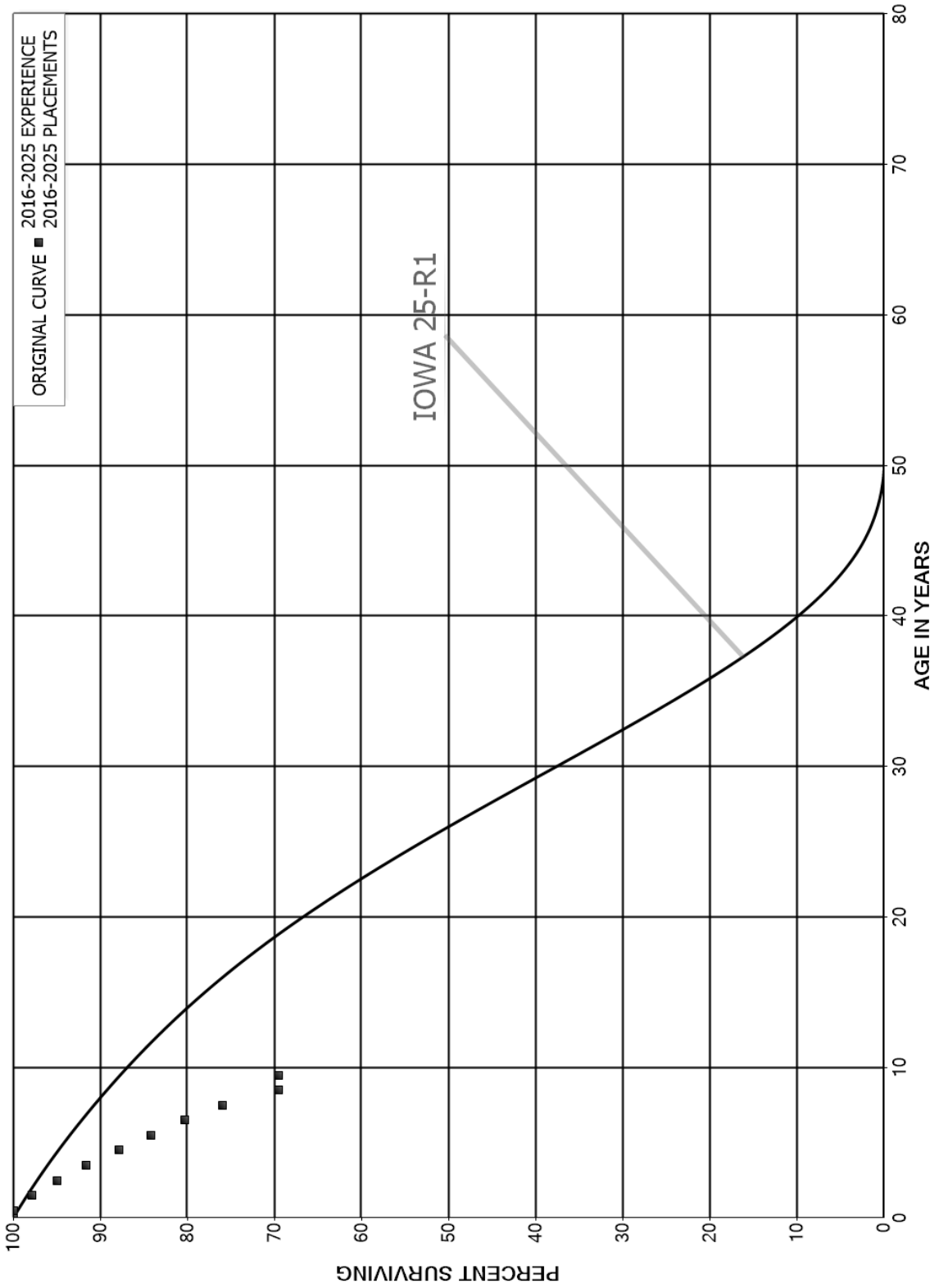
PLACEMENT BAND 1913-2025 EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	76,442	4,618	0.0604	0.9396	3.39
80.5	67,654	5,315	0.0786	0.9214	3.19
81.5	61,764	4,645	0.0752	0.9248	2.94
82.5	8,863	3	0.0003	0.9997	2.72
83.5	8,860		0.0000	1.0000	2.72
84.5	6,410	278	0.0433	0.9567	2.72
85.5	6,132	6,132	1.0000		2.60
86.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - HPS LUMINAIRES
SMOOTH SURVIVOR CURVE



JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

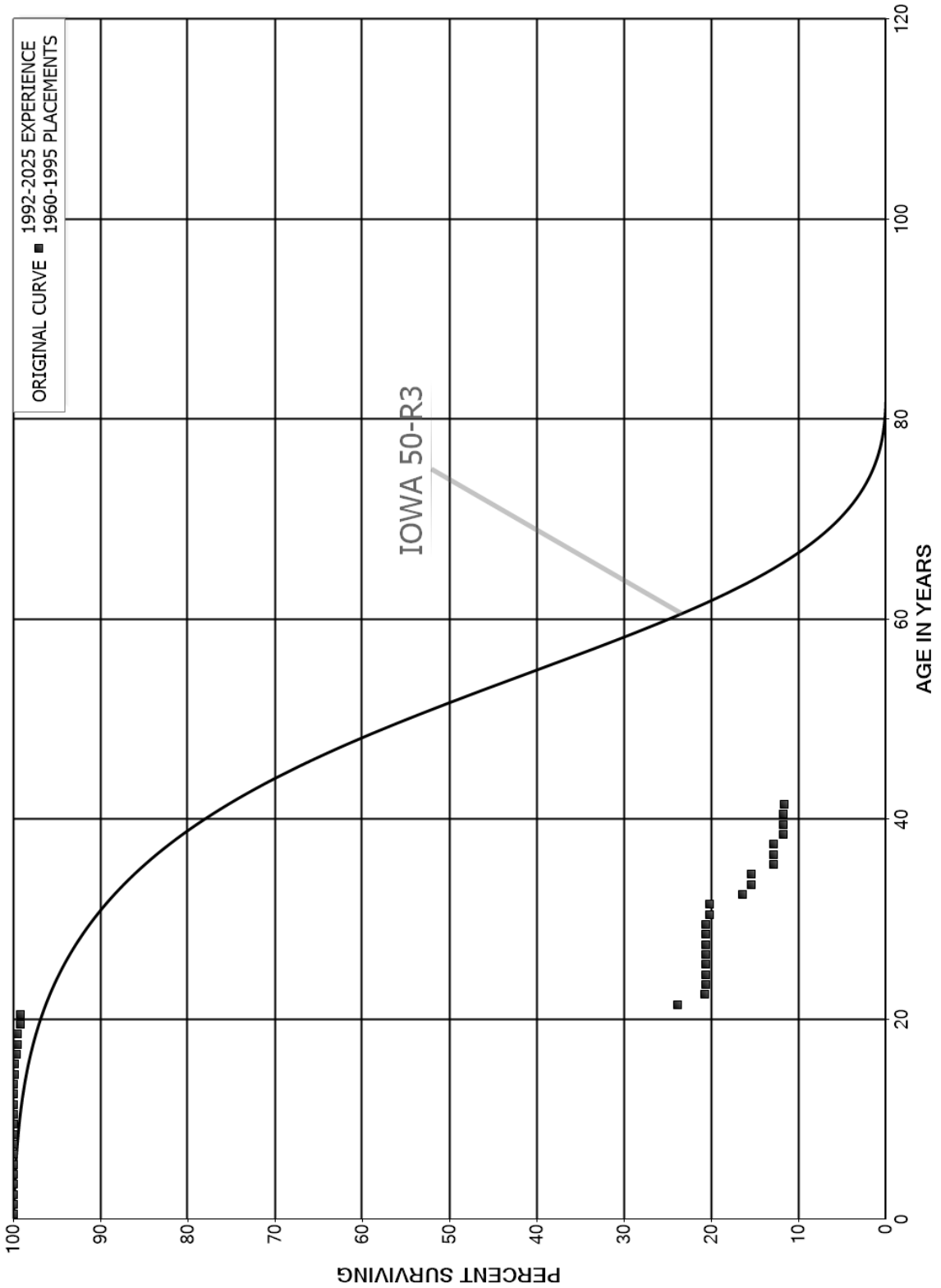
ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2025 EXPERIENCE BAND 2016-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,295,528	3,432	0.0010	0.9990	100.00
0.5	2,987,176	60,592	0.0203	0.9797	99.90
1.5	2,639,640	79,155	0.0300	0.9700	97.87
2.5	2,290,076	78,827	0.0344	0.9656	94.93
3.5	1,901,372	79,859	0.0420	0.9580	91.67
4.5	1,018,396	42,307	0.0415	0.9585	87.82
5.5	517,686	23,786	0.0459	0.9541	84.17
6.5	214,453	11,670	0.0544	0.9456	80.30
7.5	41,822	3,529	0.0844	0.9156	75.93
8.5	2,010		0.0000	1.0000	69.52
9.5					69.52

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 389.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-1995 EXPERIENCE BAND 1992-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,034		0.0000	1.0000	100.00
0.5	87,034		0.0000	1.0000	100.00
1.5	87,034		0.0000	1.0000	100.00
2.5	87,034		0.0000	1.0000	100.00
3.5	87,034		0.0000	1.0000	100.00
4.5	87,034	81	0.0009	0.9991	100.00
5.5	86,953	14	0.0002	0.9998	99.91
6.5	86,939		0.0000	1.0000	99.89
7.5	86,939		0.0000	1.0000	99.89
8.5	88,799		0.0000	1.0000	99.89
9.5	88,799		0.0000	1.0000	99.89
10.5	93,565		0.0000	1.0000	99.89
11.5	93,565		0.0000	1.0000	99.89
12.5	93,565		0.0000	1.0000	99.89
13.5	97,095	18	0.0002	0.9998	99.89
14.5	97,077	1	0.0000	1.0000	99.87
15.5	103,602	257	0.0025	0.9975	99.87
16.5	116,886	102	0.0009	0.9991	99.62
17.5	116,783	4	0.0000	1.0000	99.54
18.5	116,779	441	0.0038	0.9962	99.53
19.5	116,338	15	0.0001	0.9999	99.16
20.5	116,324	88,356	0.7596	0.2404	99.14
21.5	27,968	3,676	0.1314	0.8686	23.84
22.5	24,292	81	0.0033	0.9967	20.70
23.5	24,211		0.0000	1.0000	20.64
24.5	24,211		0.0000	1.0000	20.64
25.5	24,211		0.0000	1.0000	20.64
26.5	24,211		0.0000	1.0000	20.64
27.5	24,211		0.0000	1.0000	20.64
28.5	24,211		0.0000	1.0000	20.64
29.5	24,211	526	0.0217	0.9783	20.64
30.5	23,685		0.0000	1.0000	20.19
31.5	23,685	4,497	0.1899	0.8101	20.19
32.5	19,697	1,221	0.0620	0.9380	16.35
33.5	18,476		0.0000	1.0000	15.34
34.5	18,481	3,075	0.1664	0.8336	15.34
35.5	15,406		0.0000	1.0000	12.79
36.5	15,406	0	0.0000	1.0000	12.79
37.5	15,406	1,253	0.0813	0.9187	12.79
38.5	14,153		0.0000	1.0000	11.75

JERSEY CENTRAL POWER & LIGHT COMPANY

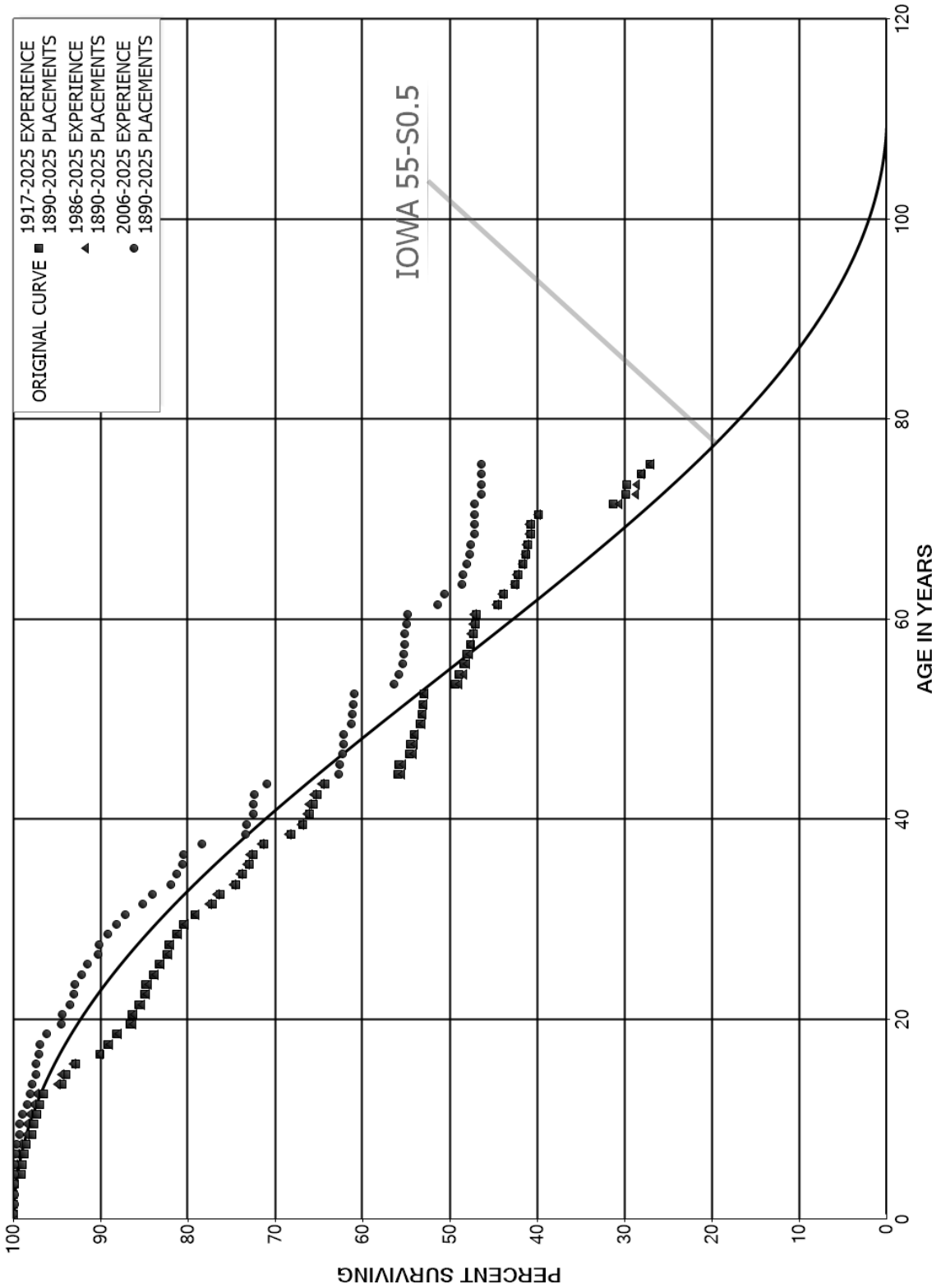
ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-1995 EXPERIENCE BAND 1992-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,153	5	0.0004	0.9996	11.75
40.5	14,148	94	0.0067	0.9933	11.74
41.5	14,054		0.0000	1.0000	11.67
42.5	14,054		0.0000	1.0000	11.67
43.5	14,054		0.0000	1.0000	11.67
44.5	14,054		0.0000	1.0000	11.67
45.5	14,054		0.0000	1.0000	11.67
46.5	8,981		0.0000	1.0000	11.67
47.5					11.67

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 1917-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	186,342,655	65,133	0.0003	0.9997	100.00
0.5	167,425,754	83,207	0.0005	0.9995	99.97
1.5	166,520,903	41,237	0.0002	0.9998	99.92
2.5	159,640,836	168,778	0.0011	0.9989	99.89
3.5	155,307,656	1,068,168	0.0069	0.9931	99.79
4.5	148,997,964	189,796	0.0013	0.9987	99.10
5.5	146,384,975	324,057	0.0022	0.9978	98.97
6.5	141,856,464	354,844	0.0025	0.9975	98.75
7.5	132,625,408	961,701	0.0073	0.9927	98.51
8.5	127,957,133	208,404	0.0016	0.9984	97.79
9.5	120,227,244	375,058	0.0031	0.9969	97.63
10.5	116,140,208	515,441	0.0044	0.9956	97.33
11.5	114,908,555	443,035	0.0039	0.9961	96.90
12.5	112,543,805	2,536,158	0.0225	0.9775	96.52
13.5	105,165,363	450,776	0.0043	0.9957	94.35
14.5	103,708,760	1,276,748	0.0123	0.9877	93.94
15.5	99,817,527	2,883,917	0.0289	0.9711	92.79
16.5	95,153,708	1,035,775	0.0109	0.9891	90.11
17.5	92,182,643	1,012,352	0.0110	0.9890	89.13
18.5	88,807,160	1,555,578	0.0175	0.9825	88.15
19.5	86,330,667	168,604	0.0020	0.9980	86.60
20.5	85,520,685	758,748	0.0089	0.9911	86.43
21.5	84,154,488	693,940	0.0082	0.9918	85.67
22.5	81,683,679	168,016	0.0021	0.9979	84.96
23.5	82,088,534	767,019	0.0093	0.9907	84.79
24.5	79,233,798	621,064	0.0078	0.9922	83.99
25.5	76,379,545	839,903	0.0110	0.9890	83.33
26.5	72,426,510	199,743	0.0028	0.9972	82.42
27.5	65,441,034	716,005	0.0109	0.9891	82.19
28.5	63,953,640	650,732	0.0102	0.9898	81.29
29.5	62,312,053	962,148	0.0154	0.9846	80.46
30.5	59,390,436	1,501,332	0.0253	0.9747	79.22
31.5	57,052,399	687,987	0.0121	0.9879	77.22
32.5	54,272,541	1,240,936	0.0229	0.9771	76.29
33.5	48,067,188	498,851	0.0104	0.9896	74.54
34.5	44,064,579	510,911	0.0116	0.9884	73.77
35.5	33,801,758	191,620	0.0057	0.9943	72.91
36.5	32,341,393	561,755	0.0174	0.9826	72.50
37.5	30,869,500	1,312,617	0.0425	0.9575	71.24
38.5	27,105,735	557,245	0.0206	0.9794	68.21

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 1917-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,770,529	269,641	0.0109	0.9891	66.81
40.5	23,214,677	149,026	0.0064	0.9936	66.08
41.5	22,032,883	151,345	0.0069	0.9931	65.66
42.5	19,174,945	269,275	0.0140	0.9860	65.21
43.5	18,605,600	2,416,521	0.1299	0.8701	64.29
44.5	14,838,311	32,093	0.0022	0.9978	55.94
45.5	14,719,499	307,830	0.0209	0.9791	55.82
46.5	13,849,603	47,706	0.0034	0.9966	54.65
47.5	12,967,706	100,236	0.0077	0.9923	54.47
48.5	12,806,758	156,702	0.0122	0.9878	54.04
49.5	12,606,768	47,257	0.0037	0.9963	53.38
50.5	12,612,315	25,805	0.0020	0.9980	53.18
51.5	12,230,930	16,796	0.0014	0.9986	53.07
52.5	12,086,020	815,992	0.0675	0.9325	53.00
53.5	11,226,124	102,215	0.0091	0.9909	49.42
54.5	11,091,923	123,839	0.0112	0.9888	48.97
55.5	10,289,333	72,166	0.0070	0.9930	48.43
56.5	9,829,688	96,760	0.0098	0.9902	48.09
57.5	9,702,988	69,308	0.0071	0.9929	47.61
58.5	8,798,884	45,224	0.0051	0.9949	47.27
59.5	7,058,069	18,070	0.0026	0.9974	47.03
60.5	6,511,948	334,052	0.0513	0.9487	46.91
61.5	5,772,134	85,507	0.0148	0.9852	44.50
62.5	5,527,354	170,302	0.0308	0.9692	43.84
63.5	4,455,807	31,778	0.0071	0.9929	42.49
64.5	4,085,070	51,765	0.0127	0.9873	42.19
65.5	3,303,019	31,628	0.0096	0.9904	41.66
66.5	2,775,163	15,998	0.0058	0.9942	41.26
67.5	2,237,570	15,038	0.0067	0.9933	41.02
68.5	2,102,881	2,941	0.0014	0.9986	40.74
69.5	1,962,944	41,548	0.0212	0.9788	40.69
70.5	1,857,332	395,776	0.2131	0.7869	39.82
71.5	1,144,396	55,178	0.0482	0.9518	31.34
72.5	877,294	2,834	0.0032	0.9968	29.83
73.5	902,631	50,108	0.0555	0.9445	29.73
74.5	745,980	26,029	0.0349	0.9651	28.08
75.5	674,712	2,664	0.0039	0.9961	27.10
76.5	669,528	1,773	0.0026	0.9974	26.99
77.5	666,704	2,739	0.0041	0.9959	26.92
78.5	656,324	1,907	0.0029	0.9971	26.81

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 1917-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	635,011	11,805	0.0186	0.9814	26.73
80.5	618,916	9,208	0.0149	0.9851	26.24
81.5	608,692		0.0000	1.0000	25.85
82.5	608,692	0	0.0000	1.0000	25.85
83.5	608,692	45	0.0001	0.9999	25.85
84.5	608,646	3,532	0.0058	0.9942	25.84
85.5	600,220	6,565	0.0109	0.9891	25.69
86.5	589,312	2,446	0.0042	0.9958	25.41
87.5	586,029	16,749	0.0286	0.9714	25.31
88.5	569,280	158,024	0.2776	0.7224	24.58
89.5	411,256	0	0.0000	1.0000	17.76
90.5	409,607	139,691	0.3410	0.6590	17.76
91.5	269,916	8,580	0.0318	0.9682	11.70
92.5	260,635	43,784	0.1680	0.8320	11.33
93.5	214,960	64,670	0.3008	0.6992	9.43
94.5	141,312	1,324	0.0094	0.9906	6.59
95.5	136,969		0.0000	1.0000	6.53
96.5	128,132	4,603	0.0359	0.9641	6.53
97.5	123,528	28	0.0002	0.9998	6.30
98.5	118,897	2,594	0.0218	0.9782	6.29
99.5	116,303		0.0000	1.0000	6.16
100.5	116,229		0.0000	1.0000	6.16
101.5	114,247		0.0000	1.0000	6.16
102.5	113,275		0.0000	1.0000	6.16
103.5	112,921		0.0000	1.0000	6.16
104.5	112,921		0.0000	1.0000	6.16
105.5	112,921		0.0000	1.0000	6.16
106.5	112,921		0.0000	1.0000	6.16
107.5	112,921	40,712	0.3605	0.6395	6.16
108.5	72,209		0.0000	1.0000	3.94
109.5	72,209		0.0000	1.0000	3.94
110.5	72,209		0.0000	1.0000	3.94
111.5	72,209		0.0000	1.0000	3.94
112.5	72,209		0.0000	1.0000	3.94
113.5	72,209		0.0000	1.0000	3.94
114.5	66,467		0.0000	1.0000	3.94
115.5	62,263		0.0000	1.0000	3.94
116.5	62,263	16,136	0.2592	0.7408	3.94
117.5	46,127		0.0000	1.0000	2.92
118.5	46,127		0.0000	1.0000	2.92

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 1917-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	46,127		0.0000	1.0000	2.92
120.5	46,127		0.0000	1.0000	2.92
121.5	46,127		0.0000	1.0000	2.92
122.5	46,127	18,776	0.4071	0.5929	2.92
123.5	18,490		0.0000	1.0000	1.73
124.5	18,490	1,319	0.0713	0.9287	1.73
125.5	17,171		0.0000	1.0000	1.61
126.5	17,171		0.0000	1.0000	1.61
127.5	17,171		0.0000	1.0000	1.61
128.5	17,171	14,807	0.8623	0.1377	1.61
129.5					0.22

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	143,084,750	12,183	0.0001	0.9999	100.00
0.5	132,414,041	79,108	0.0006	0.9994	99.99
1.5	131,361,078	19,820	0.0002	0.9998	99.93
2.5	130,438,649	31,333	0.0002	0.9998	99.92
3.5	128,076,635	120,392	0.0009	0.9991	99.89
4.5	124,355,535	145,928	0.0012	0.9988	99.80
5.5	122,281,518	275,447	0.0023	0.9977	99.68
6.5	120,139,911	292,711	0.0024	0.9976	99.46
7.5	112,737,584	871,200	0.0077	0.9923	99.21
8.5	108,266,753	118,174	0.0011	0.9989	98.45
9.5	100,791,809	306,618	0.0030	0.9970	98.34
10.5	96,875,467	424,917	0.0044	0.9956	98.04
11.5	96,310,059	357,193	0.0037	0.9963	97.61
12.5	94,710,142	2,379,432	0.0251	0.9749	97.25
13.5	88,090,617	367,613	0.0042	0.9958	94.81
14.5	86,803,261	1,212,042	0.0140	0.9860	94.41
15.5	84,219,826	2,839,373	0.0337	0.9663	93.09
16.5	80,257,133	960,597	0.0120	0.9880	89.95
17.5	78,359,767	916,397	0.0117	0.9883	88.88
18.5	76,065,741	1,449,499	0.0191	0.9809	87.84
19.5	75,310,443	129,486	0.0017	0.9983	86.16
20.5	75,560,540	726,627	0.0096	0.9904	86.02
21.5	75,436,010	551,854	0.0073	0.9927	85.19
22.5	73,459,883	104,458	0.0014	0.9986	84.57
23.5	75,235,464	728,707	0.0097	0.9903	84.45
24.5	72,920,527	580,080	0.0080	0.9920	83.63
25.5	70,813,173	744,444	0.0105	0.9895	82.96
26.5	68,413,660	186,452	0.0027	0.9973	82.09
27.5	62,001,593	696,369	0.0112	0.9888	81.87
28.5	60,245,302	550,845	0.0091	0.9909	80.95
29.5	59,194,085	911,072	0.0154	0.9846	80.21
30.5	56,374,679	1,045,747	0.0185	0.9815	78.97
31.5	54,871,731	669,099	0.0122	0.9878	77.51
32.5	52,390,003	1,228,776	0.0235	0.9765	76.56
33.5	46,193,972	483,407	0.0105	0.9895	74.77
34.5	42,355,362	455,884	0.0108	0.9892	73.98
35.5	31,977,534	149,604	0.0047	0.9953	73.19
36.5	30,539,654	548,096	0.0179	0.9821	72.85
37.5	29,075,971	1,279,609	0.0440	0.9560	71.54
38.5	25,395,424	541,165	0.0213	0.9787	68.39

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,021,356	209,423	0.0091	0.9909	66.93
40.5	21,531,435	97,168	0.0045	0.9955	66.32
41.5	20,358,960	145,209	0.0071	0.9929	66.02
42.5	17,496,655	264,192	0.0151	0.9849	65.55
43.5	16,946,115	2,406,354	0.1420	0.8580	64.56
44.5	13,081,198	31,240	0.0024	0.9976	55.40
45.5	12,970,621	272,976	0.0210	0.9790	55.26
46.5	12,126,042	40,664	0.0034	0.9966	54.10
47.5	11,307,297	28,644	0.0025	0.9975	53.92
48.5	11,222,177	155,535	0.0139	0.9861	53.78
49.5	11,026,576	29,759	0.0027	0.9973	53.04
50.5	11,022,910	12,881	0.0012	0.9988	52.89
51.5	10,654,932	16,503	0.0015	0.9985	52.83
52.5	10,521,591	782,619	0.0744	0.9256	52.75
53.5	9,700,284	98,835	0.0102	0.9898	48.83
54.5	9,601,890	69,368	0.0072	0.9928	48.33
55.5	9,009,787	65,377	0.0073	0.9927	47.98
56.5	8,592,884	17,199	0.0020	0.9980	47.63
57.5	8,802,324	5,711	0.0006	0.9994	47.54
58.5	8,366,046	44,601	0.0053	0.9947	47.51
59.5	6,647,338	14,129	0.0021	0.9979	47.25
60.5	6,204,314	331,731	0.0535	0.9465	47.15
61.5	5,473,933	85,507	0.0156	0.9844	44.63
62.5	5,234,520	170,252	0.0325	0.9675	43.93
63.5	4,177,050	26,848	0.0064	0.9936	42.50
64.5	3,787,124	51,583	0.0136	0.9864	42.23
65.5	3,008,473	25,427	0.0085	0.9915	41.66
66.5	2,489,976	6,126	0.0025	0.9975	41.30
67.5	1,963,852	15,038	0.0077	0.9923	41.20
68.5	1,829,163	2,941	0.0016	0.9984	40.89
69.5	1,689,244	39,375	0.0233	0.9767	40.82
70.5	1,618,220	382,042	0.2361	0.7639	39.87
71.5	925,621	55,178	0.0596	0.9404	30.46
72.5	660,243	2,834	0.0043	0.9957	28.64
73.5	700,367	14,001	0.0200	0.9800	28.52
74.5	627,382	26,029	0.0415	0.9585	27.95
75.5	561,397	1,464	0.0026	0.9974	26.79
76.5	557,440	1,773	0.0032	0.9968	26.72
77.5	561,104	2,739	0.0049	0.9951	26.63
78.5	560,718	1,907	0.0034	0.9966	26.50

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	556,969	1,552	0.0028	0.9972	26.41
80.5	551,126	9,208	0.0167	0.9833	26.34
81.5	540,902		0.0000	1.0000	25.90
82.5	540,902	0	0.0000	1.0000	25.90
83.5	566,158	45	0.0001	0.9999	25.90
84.5	568,734	3,532	0.0062	0.9938	25.90
85.5	562,953	6,565	0.0117	0.9883	25.74
86.5	552,046	2,446	0.0044	0.9956	25.44
87.5	548,762	16,749	0.0305	0.9695	25.32
88.5	532,014	158,024	0.2970	0.7030	24.55
89.5	396,449	0	0.0000	1.0000	17.26
90.5	394,800	139,691	0.3538	0.6462	17.26
91.5	255,109	8,580	0.0336	0.9664	11.15
92.5	245,828	43,784	0.1781	0.8219	10.78
93.5	200,152	64,670	0.3231	0.6769	8.86
94.5	126,505	1,324	0.0105	0.9895	6.00
95.5	136,969		0.0000	1.0000	5.93
96.5	128,132	4,603	0.0359	0.9641	5.93
97.5	123,528	28	0.0002	0.9998	5.72
98.5	118,897	2,594	0.0218	0.9782	5.72
99.5	116,303		0.0000	1.0000	5.59
100.5	116,229		0.0000	1.0000	5.59
101.5	114,247		0.0000	1.0000	5.59
102.5	113,275		0.0000	1.0000	5.59
103.5	112,921		0.0000	1.0000	5.59
104.5	112,921		0.0000	1.0000	5.59
105.5	112,921		0.0000	1.0000	5.59
106.5	112,921		0.0000	1.0000	5.59
107.5	112,921	40,712	0.3605	0.6395	5.59
108.5	72,209		0.0000	1.0000	3.58
109.5	72,209		0.0000	1.0000	3.58
110.5	72,209		0.0000	1.0000	3.58
111.5	72,209		0.0000	1.0000	3.58
112.5	72,209		0.0000	1.0000	3.58
113.5	72,209		0.0000	1.0000	3.58
114.5	66,467		0.0000	1.0000	3.58
115.5	62,263		0.0000	1.0000	3.58
116.5	62,263	16,136	0.2592	0.7408	3.58
117.5	46,127		0.0000	1.0000	2.65
118.5	46,127		0.0000	1.0000	2.65

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 1986-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	46,127		0.0000	1.0000	2.65
120.5	46,127		0.0000	1.0000	2.65
121.5	46,127		0.0000	1.0000	2.65
122.5	46,127	18,776	0.4071	0.5929	2.65
123.5	18,490		0.0000	1.0000	1.57
124.5	18,490	1,319	0.0713	0.9287	1.57
125.5	17,171		0.0000	1.0000	1.46
126.5	17,171		0.0000	1.0000	1.46
127.5	17,171		0.0000	1.0000	1.46
128.5	17,171	14,807	0.8623	0.1377	1.46
129.5					0.20

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,514,016		0.0000	1.0000	100.00
0.5	47,420,834	72,531	0.0015	0.9985	100.00
1.5	44,912,017	7,681	0.0002	0.9998	99.85
2.5	39,765,111		0.0000	1.0000	99.83
3.5	36,791,665	5,417	0.0001	0.9999	99.83
4.5	34,888,053		0.0000	1.0000	99.82
5.5	35,903,566	36,140	0.0010	0.9990	99.82
6.5	35,297,766	29,260	0.0008	0.9992	99.71
7.5	37,042,641	119,525	0.0032	0.9968	99.63
8.5	37,255,607		0.0000	1.0000	99.31
9.5	33,401,057	110,385	0.0033	0.9967	99.31
10.5	33,054,023	189,437	0.0057	0.9943	98.98
11.5	33,564,908	122,676	0.0037	0.9963	98.42
12.5	35,857,921	74,611	0.0021	0.9979	98.06
13.5	38,436,527	172,881	0.0045	0.9955	97.85
14.5	41,798,833	30,477	0.0007	0.9993	97.41
15.5	51,550,033	131,286	0.0025	0.9975	97.34
16.5	51,172,061	88,972	0.0017	0.9983	97.09
17.5	51,587,453	424,031	0.0082	0.9918	96.92
18.5	53,415,742	878,642	0.0164	0.9836	96.13
19.5	54,903,023	60,469	0.0011	0.9989	94.55
20.5	56,455,123	530,007	0.0094	0.9906	94.44
21.5	57,120,682	329,926	0.0058	0.9942	93.55
22.5	58,156,676	58,911	0.0010	0.9990	93.01
23.5	58,393,912	470,444	0.0081	0.9919	92.92
24.5	57,904,405	430,606	0.0074	0.9926	92.17
25.5	55,247,906	692,761	0.0125	0.9875	91.49
26.5	53,453,850	104,131	0.0019	0.9981	90.34
27.5	47,531,174	547,495	0.0115	0.9885	90.16
28.5	45,772,958	459,832	0.0100	0.9900	89.12
29.5	44,306,662	540,661	0.0122	0.9878	88.23
30.5	41,927,966	933,146	0.0223	0.9777	87.15
31.5	40,666,154	551,159	0.0136	0.9864	85.21
32.5	38,188,668	956,536	0.0250	0.9750	84.06
33.5	32,392,903	247,129	0.0076	0.9924	81.95
34.5	28,892,360	234,677	0.0081	0.9919	81.33
35.5	19,348,002	31,631	0.0016	0.9984	80.67
36.5	18,694,096	489,672	0.0262	0.9738	80.53
37.5	17,663,467	1,137,617	0.0644	0.9356	78.43
38.5	15,106,161	17,765	0.0012	0.9988	73.37

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,579,417	159,210	0.0102	0.9898	73.29
40.5	14,186,296	14,314	0.0010	0.9990	72.54
41.5	13,442,283	20,950	0.0016	0.9984	72.47
42.5	10,762,016	200,588	0.0186	0.9814	72.35
43.5	11,291,647	1,310,561	0.1161	0.8839	71.00
44.5	9,102,510	18,274	0.0020	0.9980	62.76
45.5	9,813,627	52,202	0.0053	0.9947	62.64
46.5	9,805,260	12,156	0.0012	0.9988	62.30
47.5	9,841,865	16,843	0.0017	0.9983	62.23
48.5	9,975,785	132,643	0.0133	0.9867	62.12
49.5	10,129,687	27,086	0.0027	0.9973	61.29
50.5	10,158,568	11,088	0.0011	0.9989	61.13
51.5	10,127,875	14,741	0.0015	0.9985	61.06
52.5	10,217,513	775,054	0.0759	0.9241	60.97
53.5	9,406,685	93,410	0.0099	0.9901	56.35
54.5	9,382,218	67,161	0.0072	0.9928	55.79
55.5	8,635,525	20,378	0.0024	0.9976	55.39
56.5	8,230,906	6,605	0.0008	0.9992	55.26
57.5	8,194,473	1,458	0.0002	0.9998	55.22
58.5	7,368,593	38,696	0.0053	0.9947	55.21
59.5	5,632,690	12,205	0.0022	0.9978	54.92
60.5	5,088,856	318,274	0.0625	0.9375	54.80
61.5	4,364,496	63,711	0.0146	0.9854	51.37
62.5	4,146,873	162,131	0.0391	0.9609	50.62
63.5	3,096,029	9,012	0.0029	0.9971	48.64
64.5	2,734,346	23,880	0.0087	0.9913	48.50
65.5	1,989,248	16,656	0.0084	0.9916	48.08
66.5	1,500,681	3,224	0.0021	0.9979	47.67
67.5	1,002,473	8,108	0.0081	0.9919	47.57
68.5	869,240		0.0000	1.0000	47.19
69.5	688,259		0.0000	1.0000	47.19
70.5	653,832		0.0000	1.0000	47.19
71.5	335,671	5,926	0.0177	0.9823	47.19
72.5	116,155		0.0000	1.0000	46.35
73.5	117,613		0.0000	1.0000	46.35
74.5	30,010		0.0000	1.0000	46.35
75.5	190,930		0.0000	1.0000	46.35
76.5	199,768		0.0000	1.0000	46.35
77.5	339,372		0.0000	1.0000	46.35
78.5	344,263	1,656	0.0048	0.9952	46.35

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	376,490		0.0000	1.0000	46.13
80.5	442,618	8,379	0.0189	0.9811	46.13
81.5	436,221		0.0000	1.0000	45.26
82.5	437,193		0.0000	1.0000	45.26
83.5	441,621		0.0000	1.0000	45.26
84.5	441,621		0.0000	1.0000	45.26
85.5	440,968		0.0000	1.0000	45.26
86.5	436,625	599	0.0014	0.9986	45.26
87.5	435,189		0.0000	1.0000	45.19
88.5	435,189	157,978	0.3630	0.6370	45.19
89.5	277,211		0.0000	1.0000	28.79
90.5	275,562	139,604	0.5066	0.4934	28.79
91.5	135,957	2,059	0.0151	0.9849	14.20
92.5	133,899	33,883	0.2530	0.7470	13.99
93.5	99,157	64,670	0.6522	0.3478	10.45
94.5	71,964	1,324	0.0184	0.9816	3.63
95.5	71,825		0.0000	1.0000	3.57
96.5	62,988	4,343	0.0690	0.9310	3.57
97.5	58,645		0.0000	1.0000	3.32
98.5	54,041		0.0000	1.0000	3.32
99.5	54,041		0.0000	1.0000	3.32
100.5	53,966		0.0000	1.0000	3.32
101.5	51,984		0.0000	1.0000	3.32
102.5	51,013		0.0000	1.0000	3.32
103.5	75,654		0.0000	1.0000	3.32
104.5	75,654		0.0000	1.0000	3.32
105.5	75,654		0.0000	1.0000	3.32
106.5	75,654		0.0000	1.0000	3.32
107.5	75,654	40,712	0.5381	0.4619	3.32
108.5	34,943		0.0000	1.0000	1.53
109.5	57,402		0.0000	1.0000	1.53
110.5	57,402		0.0000	1.0000	1.53
111.5	57,402		0.0000	1.0000	1.53
112.5	57,402		0.0000	1.0000	1.53
113.5	57,402		0.0000	1.0000	1.53
114.5	51,660		0.0000	1.0000	1.53
115.5	62,263		0.0000	1.0000	1.53
116.5	62,263	16,136	0.2592	0.7408	1.53
117.5	46,127		0.0000	1.0000	1.14
118.5	46,127		0.0000	1.0000	1.14

JERSEY CENTRAL POWER & LIGHT COMPANY

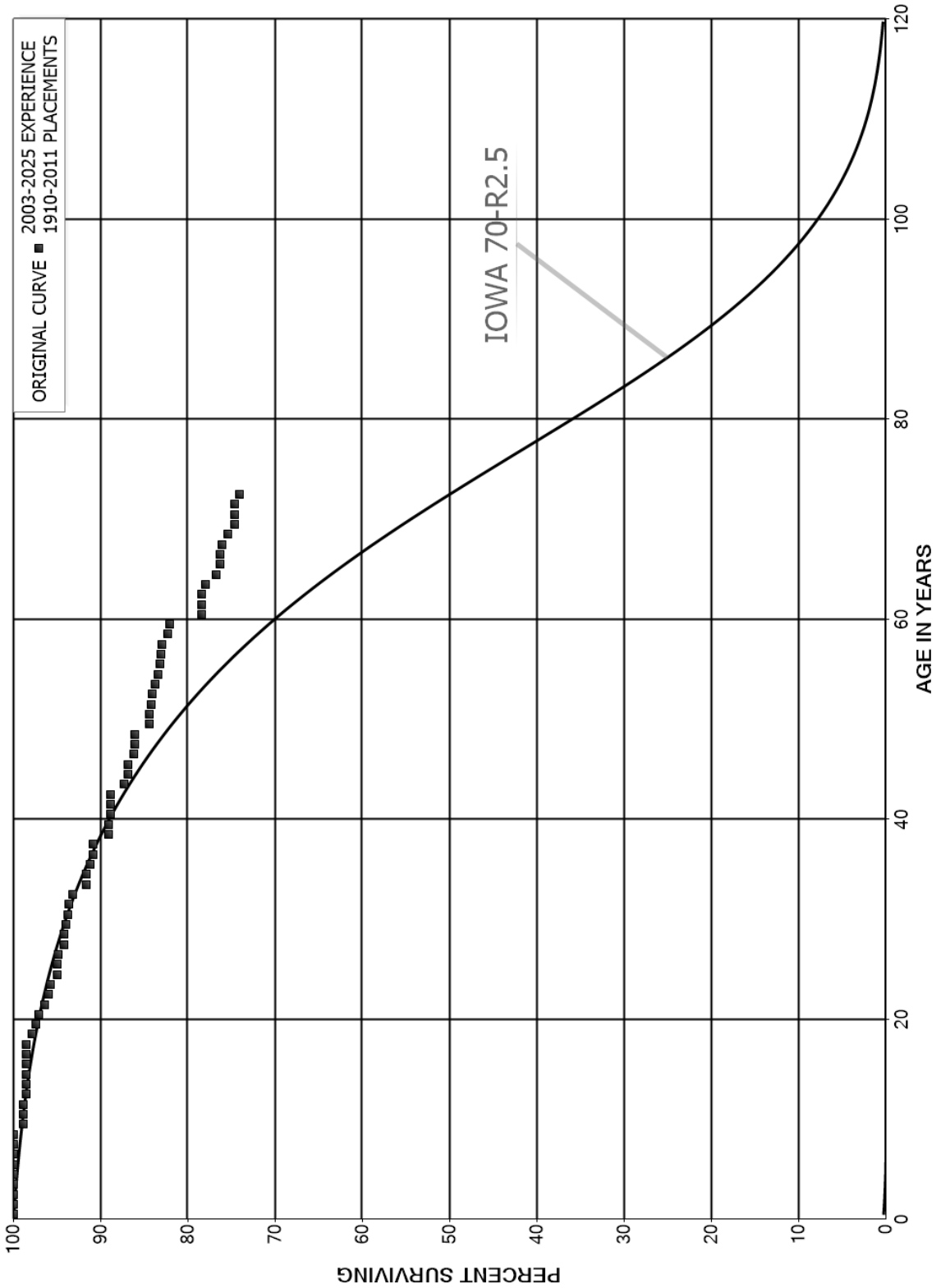
ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2025 EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	46,127		0.0000	1.0000	1.14
120.5	46,127		0.0000	1.0000	1.14
121.5	46,127		0.0000	1.0000	1.14
122.5	46,127	18,776	0.4071	0.5929	1.14
123.5	18,490		0.0000	1.0000	0.67
124.5	18,490	1,319	0.0713	0.9287	0.67
125.5	17,171		0.0000	1.0000	0.63
126.5	17,171		0.0000	1.0000	0.63
127.5	17,171		0.0000	1.0000	0.63
128.5	17,171	14,807	0.8623	0.1377	0.63
129.5					0.09

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 2003-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,021,442		0.0000	1.0000	100.00
0.5	1,095,711		0.0000	1.0000	100.00
1.5	1,242,711		0.0000	1.0000	100.00
2.5	1,286,155		0.0000	1.0000	100.00
3.5	1,627,566		0.0000	1.0000	100.00
4.5	1,801,660		0.0000	1.0000	100.00
5.5	2,275,383		0.0000	1.0000	100.00
6.5	2,801,777		0.0000	1.0000	100.00
7.5	2,916,936		0.0000	1.0000	100.00
8.5	3,311,543	39,530	0.0119	0.9881	100.00
9.5	3,654,687		0.0000	1.0000	98.81
10.5	3,974,088		0.0000	1.0000	98.81
11.5	4,245,781	13,986	0.0033	0.9967	98.81
12.5	5,466,349		0.0000	1.0000	98.48
13.5	6,513,704		0.0000	1.0000	98.48
14.5	6,983,144		0.0000	1.0000	98.48
15.5	7,824,433		0.0000	1.0000	98.48
16.5	8,016,678		0.0000	1.0000	98.48
17.5	7,953,305	49,462	0.0062	0.9938	98.48
18.5	8,094,115	37,638	0.0047	0.9953	97.87
19.5	8,437,478	34,081	0.0040	0.9960	97.41
20.5	9,672,506	67,218	0.0069	0.9931	97.02
21.5	9,951,540	34,830	0.0035	0.9965	96.35
22.5	10,126,872	33,004	0.0033	0.9967	96.01
23.5	10,027,885	84,333	0.0084	0.9916	95.70
24.5	10,121,912		0.0000	1.0000	94.89
25.5	9,939,535	8,295	0.0008	0.9992	94.89
26.5	9,811,762	66,791	0.0068	0.9932	94.81
27.5	9,365,077		0.0000	1.0000	94.17
28.5	8,932,685	18,416	0.0021	0.9979	94.17
29.5	8,966,377	22,025	0.0025	0.9975	93.97
30.5	8,640,966	13,388	0.0015	0.9985	93.74
31.5	8,301,296	35,947	0.0043	0.9957	93.60
32.5	7,988,514	137,426	0.0172	0.9828	93.19
33.5	7,802,417	139	0.0000	1.0000	91.59
34.5	6,686,726	32,369	0.0048	0.9952	91.59
35.5	5,779,954	18,266	0.0032	0.9968	91.14
36.5	5,385,004	1,474	0.0003	0.9997	90.85
37.5	4,863,402	93,933	0.0193	0.9807	90.83
38.5	4,714,529	375	0.0001	0.9999	89.08

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 2003-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,372,262	8,806	0.0020	0.9980	89.07
40.5	4,161,428	2,276	0.0005	0.9995	88.89
41.5	3,971,144	806	0.0002	0.9998	88.84
42.5	2,771,339	49,065	0.0177	0.9823	88.82
43.5	2,435,356	10,683	0.0044	0.9956	87.25
44.5	2,340,933		0.0000	1.0000	86.87
45.5	2,297,758	17,889	0.0078	0.9922	86.87
46.5	2,115,724	1,790	0.0008	0.9992	86.19
47.5	2,027,178	1,535	0.0008	0.9992	86.12
48.5	1,994,079	39,369	0.0197	0.9803	86.05
49.5	1,978,907		0.0000	1.0000	84.35
50.5	2,003,344	3,409	0.0017	0.9983	84.35
51.5	1,880,181	4,015	0.0021	0.9979	84.21
52.5	1,850,596	7,520	0.0041	0.9959	84.03
53.5	1,793,660	6,003	0.0033	0.9967	83.69
54.5	1,761,303	4,373	0.0025	0.9975	83.41
55.5	1,618,593	3,608	0.0022	0.9978	83.20
56.5	1,534,063	480	0.0003	0.9997	83.02
57.5	1,462,480	13,288	0.0091	0.9909	82.99
58.5	1,305,272	3,135	0.0024	0.9976	82.24
59.5	957,062	42,447	0.0444	0.9556	82.04
60.5	803,108		0.0000	1.0000	78.40
61.5	657,286	218	0.0003	0.9997	78.40
62.5	619,811	3,342	0.0054	0.9946	78.37
63.5	439,090	6,928	0.0158	0.9842	77.95
64.5	382,130	2,266	0.0059	0.9941	76.72
65.5	329,007		0.0000	1.0000	76.27
66.5	222,300	536	0.0024	0.9976	76.27
67.5	184,074	1,687	0.0092	0.9908	76.08
68.5	160,306	1,575	0.0098	0.9902	75.39
69.5	90,240		0.0000	1.0000	74.65
70.5	77,375		0.0000	1.0000	74.65
71.5	38,795	309	0.0080	0.9920	74.65
72.5	14,254		0.0000	1.0000	74.05
73.5	15,373		0.0000	1.0000	74.05
74.5	19,258		0.0000	1.0000	74.05
75.5	64,350		0.0000	1.0000	74.05
76.5	66,870		0.0000	1.0000	74.05
77.5	67,840		0.0000	1.0000	74.05
78.5	73,094	89	0.0012	0.9988	74.05

JERSEY CENTRAL POWER & LIGHT COMPANY

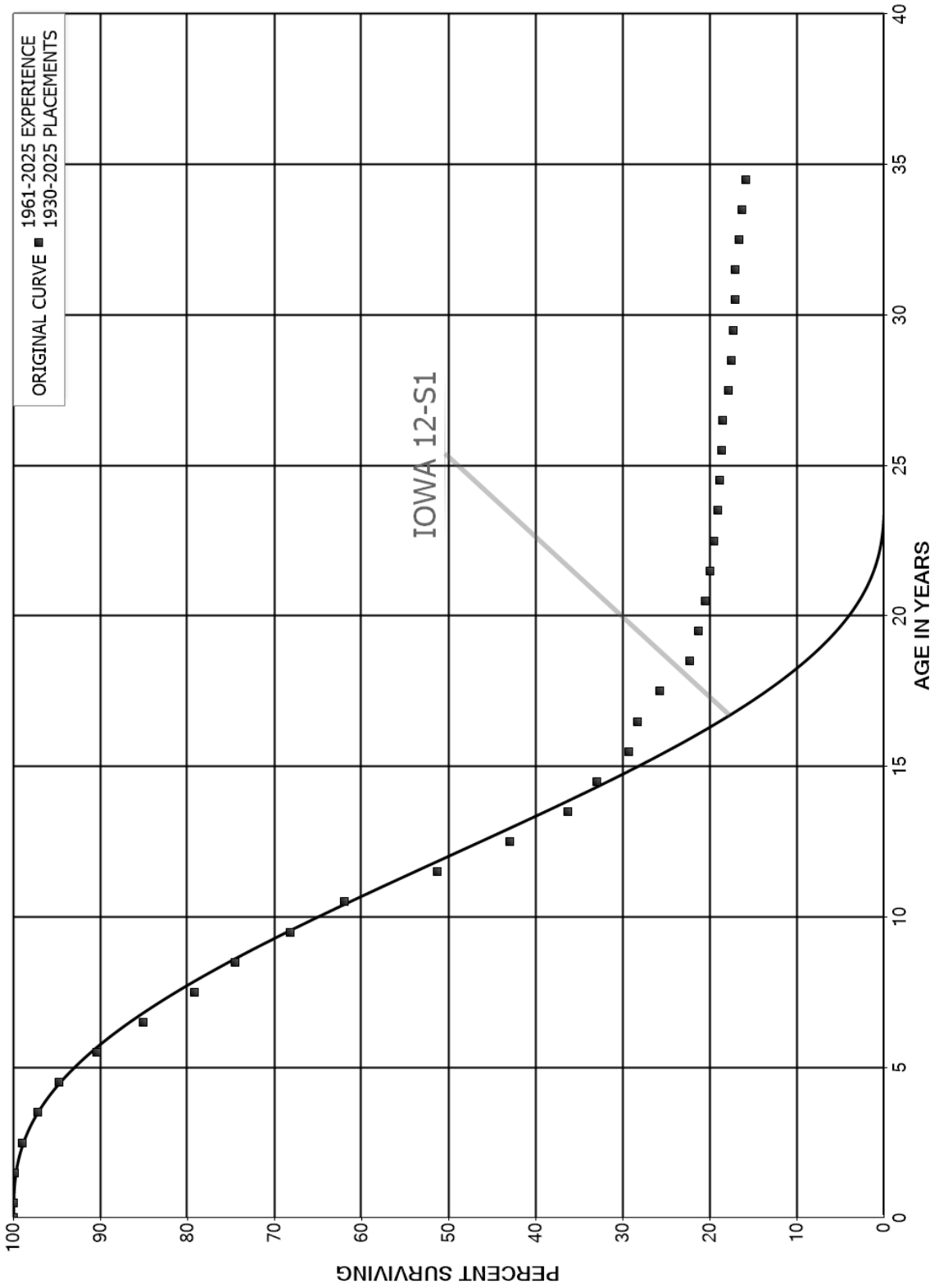
ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 2003-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74,520	265	0.0036	0.9964	73.96
80.5	75,896	174	0.0023	0.9977	73.70
81.5	76,113		0.0000	1.0000	73.53
82.5	75,825		0.0000	1.0000	73.53
83.5	75,825		0.0000	1.0000	73.53
84.5	74,599		0.0000	1.0000	73.53
85.5	76,167		0.0000	1.0000	73.53
86.5	76,127		0.0000	1.0000	73.53
87.5	72,664		0.0000	1.0000	73.53
88.5	72,664		0.0000	1.0000	73.53
89.5	72,664	2,504	0.0345	0.9655	73.53
90.5	70,125	4,133	0.0589	0.9411	70.99
91.5	65,992	2,521	0.0382	0.9618	66.81
92.5	64,173	1,050	0.0164	0.9836	64.26
93.5	63,446	5,331	0.0840	0.9160	63.21
94.5	58,115		0.0000	1.0000	57.90
95.5	56,995		0.0000	1.0000	57.90
96.5	49,711		0.0000	1.0000	57.90
97.5	8,683		0.0000	1.0000	57.90
98.5	8,683		0.0000	1.0000	57.90
99.5	8,683		0.0000	1.0000	57.90
100.5	8,355		0.0000	1.0000	57.90
101.5	6,839		0.0000	1.0000	57.90
102.5	4,202		0.0000	1.0000	57.90
103.5	3,810		0.0000	1.0000	57.90
104.5	3,810		0.0000	1.0000	57.90
105.5	3,810		0.0000	1.0000	57.90
106.5	3,330		0.0000	1.0000	57.90
107.5	1,734		0.0000	1.0000	57.90
108.5	1,734	1,032	0.5954	0.4046	57.90
109.5	702		0.0000	1.0000	23.42
110.5	702		0.0000	1.0000	23.42
111.5	702		0.0000	1.0000	23.42
112.5	702		0.0000	1.0000	23.42
113.5	702		0.0000	1.0000	23.42
114.5					23.42

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,570,935		0.0000	1.0000	100.00
0.5	37,795,657	82,859	0.0022	0.9978	100.00
1.5	37,502,091	323,068	0.0086	0.9914	99.78
2.5	34,632,464	592,582	0.0171	0.9829	98.92
3.5	34,010,026	880,973	0.0259	0.9741	97.23
4.5	24,774,989	1,133,514	0.0458	0.9542	94.71
5.5	22,497,524	1,314,180	0.0584	0.9416	90.38
6.5	17,507,875	1,228,360	0.0702	0.9298	85.10
7.5	16,415,018	948,702	0.0578	0.9422	79.13
8.5	15,119,756	1,295,796	0.0857	0.9143	74.55
9.5	13,927,775	1,276,127	0.0916	0.9084	68.16
10.5	12,671,543	2,165,956	0.1709	0.8291	61.92
11.5	10,614,225	1,725,146	0.1625	0.8375	51.34
12.5	8,104,558	1,269,404	0.1566	0.8434	42.99
13.5	6,845,742	618,852	0.0904	0.9096	36.26
14.5	5,660,667	643,299	0.1136	0.8864	32.98
15.5	5,136,380	164,380	0.0320	0.9680	29.23
16.5	4,351,861	392,177	0.0901	0.9099	28.30
17.5	3,993,400	536,879	0.1344	0.8656	25.75
18.5	3,387,651	147,382	0.0435	0.9565	22.29
19.5	3,240,758	131,610	0.0406	0.9594	21.32
20.5	3,130,892	76,614	0.0245	0.9755	20.45
21.5	3,056,848	76,480	0.0250	0.9750	19.95
22.5	2,953,019	55,083	0.0187	0.9813	19.45
23.5	2,947,821	41,086	0.0139	0.9861	19.09
24.5	2,874,617	25,425	0.0088	0.9912	18.82
25.5	2,867,570	23,295	0.0081	0.9919	18.66
26.5	2,547,041	91,145	0.0358	0.9642	18.50
27.5	1,694,175	30,216	0.0178	0.9822	17.84
28.5	1,487,915	23,064	0.0155	0.9845	17.52
29.5	1,453,613	15,053	0.0104	0.9896	17.25
30.5	1,397,292	4,955	0.0035	0.9965	17.07
31.5	1,214,850	27,136	0.0223	0.9777	17.01
32.5	1,069,542	23,552	0.0220	0.9780	16.63
33.5	970,651	28,815	0.0297	0.9703	16.27
34.5	678,943	15,398	0.0227	0.9773	15.78
35.5	634,343	11,017	0.0174	0.9826	15.43
36.5	623,326	8,930	0.0143	0.9857	15.16
37.5	476,318	11,189	0.0235	0.9765	14.94
38.5	265,246	9,407	0.0355	0.9645	14.59

JERSEY CENTRAL POWER & LIGHT COMPANY

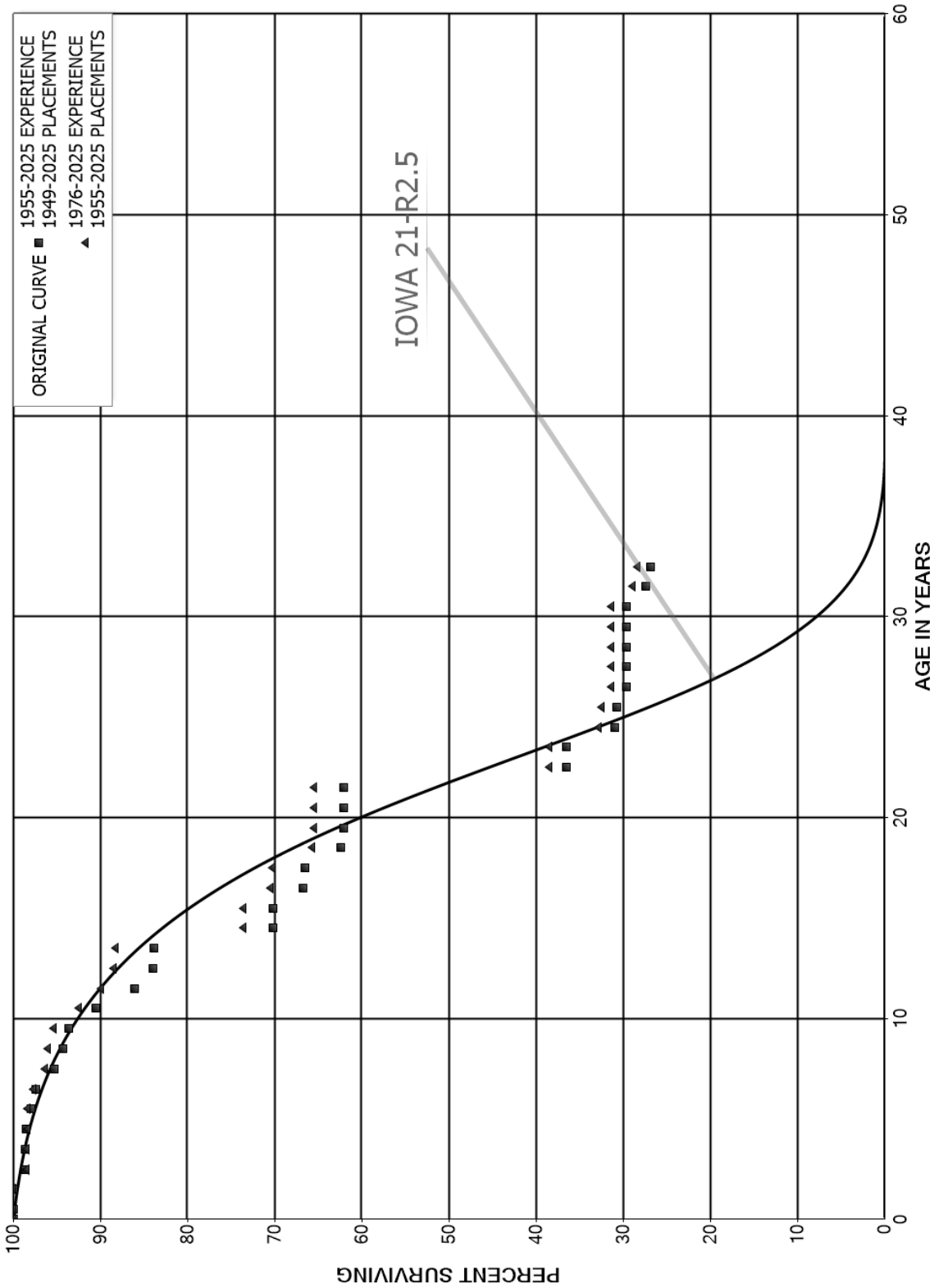
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2025 EXPERIENCE BAND 1961-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	258,316	24,724	0.0957	0.9043	14.07
40.5	148,996	3,077	0.0207	0.9793	12.73
41.5	145,919	928	0.0064	0.9936	12.46
42.5	143,246	3,316	0.0232	0.9768	12.38
43.5	137,735	3,564	0.0259	0.9741	12.10
44.5	134,172	1,570	0.0117	0.9883	11.78
45.5	128,802		0.0000	1.0000	11.65
46.5	101,783	333	0.0033	0.9967	11.65
47.5	96,611	108	0.0011	0.9989	11.61
48.5	87,356		0.0000	1.0000	11.59
49.5	49,853	166	0.0033	0.9967	11.59
50.5	49,576	1,044	0.0211	0.9789	11.56
51.5	49,041	1,834	0.0374	0.9626	11.31
52.5	47,207	585	0.0124	0.9876	10.89
53.5	46,622	713	0.0153	0.9847	10.75
54.5	42,920		0.0000	1.0000	10.59
55.5	42,920		0.0000	1.0000	10.59
56.5	15,939		0.0000	1.0000	10.59
57.5	8,140		0.0000	1.0000	10.59
58.5	5,506		0.0000	1.0000	10.59
59.5	5,506	124	0.0225	0.9775	10.59
60.5	5,382	199	0.0370	0.9630	10.35
61.5	4,244		0.0000	1.0000	9.97
62.5	1,619		0.0000	1.0000	9.97
63.5	1,619	1,476	0.9119	0.0881	9.97
64.5	143		0.0000	1.0000	0.88
65.5	143	143	1.0000		0.88
66.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2025 EXPERIENCE BAND 1955-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,196,206		0.0000	1.0000	100.00
0.5	4,639,507	3,337	0.0007	0.9993	100.00
1.5	4,649,659	61,869	0.0133	0.9867	99.93
2.5	5,923,335	684	0.0001	0.9999	98.60
3.5	5,839,297	5,364	0.0009	0.9991	98.59
4.5	6,425,293	32,269	0.0050	0.9950	98.50
5.5	6,231,719	37,642	0.0060	0.9940	98.00
6.5	6,236,961	135,774	0.0218	0.9782	97.41
7.5	6,105,182	62,094	0.0102	0.9898	95.29
8.5	6,056,356	45,188	0.0075	0.9925	94.32
9.5	6,036,670	199,708	0.0331	0.9669	93.62
10.5	5,371,657	264,626	0.0493	0.9507	90.52
11.5	5,110,404	122,712	0.0240	0.9760	86.06
12.5	4,957,046	11,185	0.0023	0.9977	83.99
13.5	4,880,614	796,019	0.1631	0.8369	83.80
14.5	4,084,595		0.0000	1.0000	70.14
15.5	4,084,595	198,058	0.0485	0.9515	70.14
16.5	3,776,568	11,101	0.0029	0.9971	66.73
17.5	3,727,902	234,564	0.0629	0.9371	66.54
18.5	3,486,674	13,695	0.0039	0.9961	62.35
19.5	3,472,979		0.0000	1.0000	62.11
20.5	3,472,979		0.0000	1.0000	62.11
21.5	3,468,293	1,429,572	0.4122	0.5878	62.11
22.5	2,051,320		0.0000	1.0000	36.51
23.5	2,068,110	314,603	0.1521	0.8479	36.51
24.5	1,637,769	12,599	0.0077	0.9923	30.95
25.5	1,625,170	60,100	0.0370	0.9630	30.72
26.5	1,565,069		0.0000	1.0000	29.58
27.5	1,101,607		0.0000	1.0000	29.58
28.5	1,101,607		0.0000	1.0000	29.58
29.5	1,117,239		0.0000	1.0000	29.58
30.5	959,817	72,455	0.0755	0.9245	29.58
31.5	770,345	15,633	0.0203	0.9797	27.35
32.5	627,155		0.0000	1.0000	26.79
33.5	549,325		0.0000	1.0000	26.79
34.5	208,793		0.0000	1.0000	26.79
35.5	208,793		0.0000	1.0000	26.79
36.5	208,793		0.0000	1.0000	26.79
37.5	208,793	24,703	0.1183	0.8817	26.79
38.5	179,939		0.0000	1.0000	23.62

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2025 EXPERIENCE BAND 1955-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	179,939	41,657	0.2315	0.7685	23.62
40.5	115,725		0.0000	1.0000	18.15
41.5	115,725		0.0000	1.0000	18.15
42.5	115,725		0.0000	1.0000	18.15
43.5	115,725		0.0000	1.0000	18.15
44.5	115,725		0.0000	1.0000	18.15
45.5	115,725		0.0000	1.0000	18.15
46.5	115,725		0.0000	1.0000	18.15
47.5	115,725		0.0000	1.0000	18.15
48.5	115,725		0.0000	1.0000	18.15
49.5	78,981		0.0000	1.0000	18.15
50.5	78,981		0.0000	1.0000	18.15
51.5	78,981		0.0000	1.0000	18.15
52.5	78,981		0.0000	1.0000	18.15
53.5	76,594		0.0000	1.0000	18.15
54.5	76,594		0.0000	1.0000	18.15
55.5	76,594		0.0000	1.0000	18.15
56.5	27,605		0.0000	1.0000	18.15
57.5	27,605		0.0000	1.0000	18.15
58.5	27,605		0.0000	1.0000	18.15
59.5	27,605		0.0000	1.0000	18.15
60.5	540		0.0000	1.0000	18.15
61.5	540		0.0000	1.0000	18.15
62.5	540		0.0000	1.0000	18.15
63.5	540		0.0000	1.0000	18.15
64.5	540		0.0000	1.0000	18.15
65.5	540		0.0000	1.0000	18.15
66.5	540		0.0000	1.0000	18.15
67.5	540		0.0000	1.0000	18.15
68.5					18.15

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2025 EXPERIENCE BAND 1976-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,115,642		0.0000	1.0000	100.00
0.5	3,562,641		0.0000	1.0000	100.00
1.5	3,804,339	61,869	0.0163	0.9837	100.00
2.5	5,077,954	684	0.0001	0.9999	98.37
3.5	5,049,468	4,278	0.0008	0.9992	98.36
4.5	5,643,493	2,147	0.0004	0.9996	98.28
5.5	5,519,742	32,248	0.0058	0.9942	98.24
6.5	5,633,632	77,644	0.0138	0.9862	97.67
7.5	5,613,675	20,185	0.0036	0.9964	96.32
8.5	5,591,344	42,291	0.0076	0.9924	95.97
9.5	5,679,219	168,538	0.0297	0.9703	95.25
10.5	5,135,842	141,597	0.0276	0.9724	92.42
11.5	4,978,048	81,767	0.0164	0.9836	89.87
12.5	4,865,635	11,185	0.0023	0.9977	88.40
13.5	4,789,203	796,019	0.1662	0.8338	88.19
14.5	3,993,184		0.0000	1.0000	73.53
15.5	3,993,184	172,687	0.0432	0.9568	73.53
16.5	3,710,528	11,000	0.0030	0.9970	70.35
17.5	3,661,963	234,564	0.0641	0.9359	70.15
18.5	3,434,970	13,695	0.0040	0.9960	65.65
19.5	3,456,567		0.0000	1.0000	65.39
20.5	3,461,199		0.0000	1.0000	65.39
21.5	3,456,513	1,426,856	0.4128	0.5872	65.39
22.5	2,042,256		0.0000	1.0000	38.40
23.5	2,059,046	305,539	0.1484	0.8516	38.40
24.5	1,637,769	12,599	0.0077	0.9923	32.70
25.5	1,625,170	60,100	0.0370	0.9630	32.45
26.5	1,565,069		0.0000	1.0000	31.25
27.5	1,101,607		0.0000	1.0000	31.25
28.5	1,101,607		0.0000	1.0000	31.25
29.5	1,117,239		0.0000	1.0000	31.25
30.5	959,817	72,455	0.0755	0.9245	31.25
31.5	770,345	15,633	0.0203	0.9797	28.89
32.5	627,155		0.0000	1.0000	28.30
33.5	549,325		0.0000	1.0000	28.30
34.5	208,793		0.0000	1.0000	28.30
35.5	208,793		0.0000	1.0000	28.30
36.5	208,793		0.0000	1.0000	28.30
37.5	208,793	24,703	0.1183	0.8817	28.30
38.5	179,939		0.0000	1.0000	24.95

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2025 EXPERIENCE BAND 1976-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	179,939	41,657	0.2315	0.7685	24.95
40.5	115,725		0.0000	1.0000	19.18
41.5	115,725		0.0000	1.0000	19.18
42.5	115,725		0.0000	1.0000	19.18
43.5	115,725		0.0000	1.0000	19.18
44.5	115,725		0.0000	1.0000	19.18
45.5	115,725		0.0000	1.0000	19.18
46.5	115,725		0.0000	1.0000	19.18
47.5	115,725		0.0000	1.0000	19.18
48.5	115,725		0.0000	1.0000	19.18
49.5	78,981		0.0000	1.0000	19.18
50.5	78,981		0.0000	1.0000	19.18
51.5	78,981		0.0000	1.0000	19.18
52.5	78,981		0.0000	1.0000	19.18
53.5	76,594		0.0000	1.0000	19.18
54.5	76,594		0.0000	1.0000	19.18
55.5	76,594		0.0000	1.0000	19.18
56.5	27,605		0.0000	1.0000	19.18
57.5	27,605		0.0000	1.0000	19.18
58.5	27,605		0.0000	1.0000	19.18
59.5	27,605		0.0000	1.0000	19.18
60.5	540		0.0000	1.0000	19.18
61.5	540		0.0000	1.0000	19.18
62.5	540		0.0000	1.0000	19.18
63.5	540		0.0000	1.0000	19.18
64.5	540		0.0000	1.0000	19.18
65.5	540		0.0000	1.0000	19.18
66.5	540		0.0000	1.0000	19.18
67.5	540		0.0000	1.0000	19.18
68.5					19.18

PART VIII. DETAILED DEPRECIATION CALCULATIONS

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 360.12 DISTRIBUTION SUBSTATION EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
1928	183.01	166	183			
1930	100.00	90	100			
1943	1.00	1	1			
1952	203.00	157	187	16	19.17	1
1956	5,832.75	4,331	5,160	673	21.89	31
1957	1,017.73	747	890	128	22.59	6
1958	1,257.53	913	1,088	170	23.29	7
1959	99.69	72	86	14	24.01	1
1960	3,996.46	2,834	3,376	620	24.73	25
1963	2,527.16	1,726	2,056	471	26.96	17
1964	13,494.95	9,094	10,834	2,661	27.72	96
1965	12,421.93	8,258	9,838	2,584	28.49	91
1967	6,690.70	4,325	5,153	1,538	30.05	51
1968	8,060.51	5,135	6,118	1,943	30.85	63
1970	2,377.33	1,469	1,750	627	32.47	19
1974	3,707.89	2,146	2,557	1,151	35.80	32
1976	11,781.13	6,581	7,840	3,941	37.52	105
1978	13,975.33	7,520	8,959	5,016	39.26	128
1979	7.00	4	5	2	40.15	
1981	1.00	1	1			
1982	1.00			1	42.84	
1984	1.00			1	44.67	
1985	11,273.13	5,227	6,227	5,046	45.59	111
1988	1.00			1	48.38	
1989	1.00			1	49.33	
1990	5,614.50	2,294	2,733	2,882	50.27	57
1991	100.62	40	48	53	51.22	1
2006	203,534.24	45,903	54,686	148,848	65.83	2,261
2007	384,519.00	82,241	97,977	286,542	66.82	4,288
2019	222.13	16	19	203	78.76	3
	693,003.72	191,291	227,872	465,132		7,394

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 62.9 1.07

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 360.22 DISTRIBUTION LINE EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
1930	2,788.84	2,510	2,789			
1931	2,988.42	2,678	2,988			
1932	1,276.22	1,139	1,276			
1933	1,382.45	1,228	1,382			
1934	1,083.92	958	1,084			
1935	927.75	816	928			
1936	2,363.57	2,068	2,364			
1937	1,095.30	953	1,095			
1938	137,331.58	118,848	137,332			
1939	8,158.44	7,019	8,158			
1940	9,668.09	8,267	9,668			
1941	10,652.77	9,050	10,653			
1942	2,870.31	2,422	2,870			
1943	20,692.30	17,335	20,692			
1944	3,736.53	3,107	3,737			
1945	3,944.63	3,255	3,945			
1946	13,891.87	11,370	13,892			
1947	9,018.41	7,319	9,018			
1948	10,384.91	8,354	10,385			
1949	13,843.28	11,036	13,843			
1950	11,248.97	8,884	11,249			
1951	14,504.71	11,346	14,505			
1952	18,393.46	14,245	18,393			
1953	18,582.66	14,248	18,583			
1954	16,504.90	12,522	16,505			
1955	23,851.38	17,905	23,851			
1956	16,749.16	12,436	16,749			
1957	48,216.75	35,403	48,217			
1958	59,956.46	43,528	59,956			
1959	81,691.25	58,616	81,691			
1960	99,468.80	70,529	99,469			
1961	109,149.28	76,443	109,149			
1962	121,881.86	84,300	121,882			
1963	143,654.96	98,090	143,655			
1964	161,307.10	108,702	161,307			
1965	178,932.71	118,958	178,933			
1966	220,883.03	144,822	220,883			
1967	237,352.36	153,441	237,352			
1968	265,514.89	169,149	265,515			
1969	267,828.12	168,102	267,828			
1970	295,491.78	182,614	295,492			
1971	264,513.10	160,917	261,147	3,366	33.29	101
1972	371,888.06	222,608	361,263	10,625	34.12	311

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 360.22 DISTRIBUTION LINE EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
1973	318,298.00	187,385	304,101	14,197	34.96	406
1974	417,169.50	241,466	391,867	25,302	35.80	707
1975	338,779.81	192,667	312,673	26,107	36.66	712
1976	491,350.20	274,463	445,417	45,933	37.52	1,224
1977	472,206.55	258,934	420,215	51,992	38.39	1,354
1978	579,317.79	311,742	505,916	73,402	39.26	1,870
1979	789,185.02	416,413	675,783	113,402	40.15	2,824
1980	671,560.24	347,318	563,651	107,909	41.04	2,629
1981	499,457.74	253,020	410,618	88,840	41.94	2,118
1982	463,839.23	230,064	373,363	90,476	42.84	2,112
1983	840,884.70	408,073	662,248	178,637	43.75	4,083
1984	1,701,196.11	807,167	1,309,925	391,271	44.67	8,759
1985	643,386.53	298,306	484,111	159,276	45.59	3,494
1986	1,258,408.13	569,832	924,761	333,647	46.51	7,174
1987	881,132.46	389,249	631,699	249,433	47.45	5,257
1988	1,091,928.12	470,424	763,436	328,492	48.38	6,790
1989	865,120.75	363,048	589,179	275,942	49.33	5,594
1990	1,015,041.51	414,736	673,061	341,981	50.27	6,803
1991	1,501,280.76	596,624	968,241	533,040	51.22	10,407
1992	1,643,685.61	634,660	1,029,969	613,717	52.18	11,762
1993	1,600,930.86	600,253	974,131	626,800	53.13	11,797
1994	613,583.49	223,130	362,110	251,473	54.09	4,649
1995	670,391.39	236,139	383,222	287,169	55.06	5,216
1996	270,316.85	92,129	149,513	120,804	56.03	2,156
1997	821,919.92	270,749	439,389	382,531	57.00	6,711
1998	1,342,650.46	426,963	692,904	649,746	57.97	11,208
2000	1,119,083.05	330,197	535,866	583,217	59.92	9,733
2002	2,252.46	612	993	1,259	61.89	20
2003	25,800.30	6,717	10,901	14,899	62.87	237
	26,255,822.88	12,060,020	19,280,936	6,974,887		138,218

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.5 0.53

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1896	17,563.36	17,563	17,563			
1901	2,522.11	2,522	2,522			
1905	28,908.31	28,908	28,908			
1910	4,015.77	4,016	4,016			
1911	196.83	196	197			
1912	10,357.35	10,301	10,357			
1922	962.90	933	963			
1923	13,408.69	12,946	13,409			
1924	1,450.07	1,395	1,450			
1925	20,868.07	20,014	20,868			
1926	6,945.69	6,638	6,946			
1927	21,713.26	20,677	21,713			
1928	7,777.41	7,381	7,777			
1929	1,079.57	1,021	1,080			
1930	5,559.57	5,237	5,560			
1931	23,277.08	21,849	23,277			
1932	3,536.77	3,307	3,537			
1933	1,150.45	1,072	1,150			
1934	78.84	73	79			
1935	168.81	156	169			
1936	53.70	49	54			
1937	1,025.27	940	1,025			
1938	562.27	513	562			
1939	1,426.23	1,296	1,426			
1940	8,996.64	8,141	8,997			
1941	2,299.03	2,071	2,299			
1942	9,313.50	8,350	9,314			
1943	7,798.31	6,956	7,798			
1947	36,527.50	31,867	36,528			
1948	19,198.52	16,644	19,199			
1949	4,638.44	3,995	4,638			
1950	121,594.03	103,987	121,594			
1951	73,176.47	62,122	73,176			
1952	50,562.20	42,594	50,562			
1953	78,277.86	65,399	78,278			
1954	21,386.47	17,717	21,386			
1955	156,246.05	128,267	156,246			
1956	179,952.28	146,337	179,877	75	14.01	5
1957	75,043.36	60,425	74,274	769	14.61	53
1958	100,332.63	79,958	98,284	2,049	15.23	135
1959	106,379.48	83,883	103,109	3,270	15.86	206
1960	91,872.61	71,649	88,071	3,802	16.51	230
1961	81,533.97	62,868	77,277	4,257	17.17	248

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1962	161,693.85	123,232	151,477	10,217	17.84	573
1963	61,073.20	45,992	56,533	4,540	18.52	245
1964	161,190.84	119,905	147,387	13,804	19.21	719
1965	108,855.37	79,958	98,284	10,571	19.91	531
1966	237,875.94	172,477	212,008	25,868	20.62	1,255
1967	211,997.66	151,706	186,477	25,521	21.33	1,196
1968	430,425.87	303,825	373,461	56,965	22.06	2,582
1969	458,354.89	319,015	392,133	66,222	22.80	2,904
1970	511,623.13	350,973	431,415	80,208	23.55	3,406
1971	619,172.21	418,560	514,493	104,679	24.30	4,308
1972	303,223.50	201,865	248,132	55,092	25.07	2,198
1973	240,769.47	157,783	193,947	46,822	25.85	1,811
1974	115,642.78	74,581	91,675	23,968	26.63	900
1975	237,660.38	150,741	185,291	52,369	27.43	1,909
1976	144,738.77	90,240	110,923	33,816	28.24	1,197
1977	80,899.09	49,553	60,910	19,989	29.06	688
1978	112,631.03	67,759	83,289	29,342	29.88	982
1979	128,074.17	75,615	92,946	35,128	30.72	1,143
1980	43,239.39	25,039	30,778	12,461	31.57	395
1981	18,492.22	10,499	12,905	5,587	32.42	172
1982	204,778.77	113,912	140,020	64,759	33.28	1,946
1983	115,690.74	63,013	77,455	38,236	34.15	1,120
1984	236,441.55	126,007	154,888	81,554	35.03	2,328
1985	324,795.90	169,241	208,031	116,765	35.92	3,251
1986	808,934.09	411,804	506,189	302,745	36.82	8,222
1987	1,229,453.64	611,125	751,194	478,260	37.72	12,679
1988	711,160.80	344,863	423,905	287,256	38.63	7,436
1989	1,620,712.22	766,062	941,642	679,070	39.55	17,170
1990	277,420.97	127,725	156,999	120,422	40.47	2,976
1991	356,749.29	159,824	196,455	160,294	41.40	3,872
1992	2,485,739.67	1,082,788	1,330,961	1,154,779	42.33	27,280
1993	451,145.15	190,866	234,612	216,533	43.27	5,004
1994	127,145.21	52,180	64,140	63,005	44.22	1,425
1995	612,644.57	243,667	299,515	313,130	45.17	6,932
1996	1,206,833.50	464,715	571,227	635,606	46.12	13,782
1998	111,768.87	40,178	49,387	62,382	48.04	1,299
1999	1,910.27	662	814	1,096	49.01	22
2002	6,795.20	2,091	2,570	4,225	51.92	81
2005	1,387,169.96	372,316	457,650	929,520	54.87	16,940
2006	363,360.16	92,777	114,041	249,319	55.85	4,464
2007	602,618.52	145,912	179,355	423,264	56.84	7,447
2008	717,996.48	164,471	202,167	515,829	57.82	8,921
2009	106,675.57	23,028	28,306	78,370	58.81	1,333

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2010	49,362.33	10,004	12,297	37,065	59.80	620
2011	100,621.22	19,051	23,417	77,204	60.80	1,270
2012	646,852.63	113,930	140,042	506,811	61.79	8,202
2013	556,136.43	90,611	111,379	444,757	62.78	7,084
2015	752,521.84	102,644	126,170	626,352	64.77	9,670
2016	2,678,326.16	329,622	405,171	2,273,155	65.77	34,562
2017	748,114.42	82,195	101,034	647,080	66.76	9,693
2018	505,579.42	48,804	59,990	445,589	67.76	6,576
2019	2,744,509.46	228,343	280,678	2,463,831	68.76	35,832
2020	1,089,043.96	76,092	93,532	995,512	69.76	14,271
2021	548,572.54	31,088	38,213	510,360	70.75	7,214
2022	1,446,775.36	62,689	77,057	1,369,718	71.75	19,090
2023	955,962.88	28,679	35,252	920,711	72.75	12,656
2024	210,515.78	3,509	4,314	206,202	73.75	2,796
2025	97,605.37	481	591	97,014	74.63	1,300
	32,985,812.39	11,158,520	13,660,639	19,325,173		356,757
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					54.2	1.08

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1956	16,369.44	13,312	16,369			
2006	66,892.56	17,080	21,707	45,186	55.85	809
2007	924,656.01	223,887	284,540	640,116	56.84	11,262
2008	65,125.23	14,918	18,959	46,166	57.82	798
2009	189,807.78	40,974	52,074	137,734	58.81	2,342
2010	165,692.99	33,581	42,678	123,015	59.80	2,057
2012	576,263.83	101,497	128,994	447,270	61.79	7,239
2014	2,327,581.76	348,206	442,538	1,885,044	63.78	29,555
2016	9,463,183.37	1,164,634	1,480,145	7,983,038	65.77	121,378
2019	1,408,528.02	117,190	148,938	1,259,590	68.76	18,319
2020	48,139,042.18	3,363,475	4,274,673	43,864,369	69.76	628,790
2021	482,099.73	27,321	34,722	447,378	70.75	6,323
2023	67,954.89	2,039	2,592	65,363	72.75	898
2025	177,615.24	876	1,113	176,502	74.63	2,365
	64,070,813.03	5,468,990	6,950,042	57,120,771		832,135

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 68.6 1.30

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
1901	6,381.29	6,381	6,381			
1914	49.67	50	50			
1915	50.13	50	50			
1917	62.11	61	62			
1918	57.54	57	58			
1919	349.23	341	349			
1920	130.07	127	130			
1921	252.91	245	253			
1922	764.27	737	764			
1923	3,371.22	3,236	3,371			
1924	899.75	860	900			
1925	1,084.27	1,031	1,084			
1926	8,997.69	8,512	8,998			
1927	15,995.48	15,057	15,995			
1928	15,412.99	14,434	15,413			
1929	12,965.95	12,082	12,966			
1930	10,388.55	9,630	10,389			
1931	52,178.74	48,118	52,179			
1932	7,873.80	7,223	7,874			
1933	13,373.42	12,203	13,373			
1934	1,236.51	1,122	1,237			
1935	8,408.36	7,591	8,408			
1936	12,428.17	11,160	12,428			
1937	55,124.82	49,236	55,125			
1938	7,034.34	6,248	7,034			
1939	7,376.36	6,516	7,376			
1940	30,040.70	26,386	30,041			
1941	28,188.56	24,623	28,189			
1942	48,304.27	41,952	48,239	65	7.89	8
1943	13,661.84	11,797	13,565	97	8.19	12
1944	1,593.39	1,368	1,573	20	8.50	2
1945	683.63	583	670	14	8.81	2
1946	681.56	578	665	17	9.12	2
1947	56,578.96	47,677	54,822	1,757	9.44	186
1948	182,894.24	153,114	176,060	6,834	9.77	699
1949	121,768.52	101,271	116,447	5,322	10.10	527
1950	279,307.58	230,708	265,282	14,026	10.44	1,343
1951	583,546.81	478,701	550,439	33,108	10.78	3,071
1952	244,439.65	199,096	228,932	15,508	11.13	1,393
1953	429,676.22	347,393	399,453	30,223	11.49	2,630
1954	568,357.89	456,011	524,349	44,009	11.86	3,711
1955	904,057.52	719,783	827,649	76,409	12.23	6,248
1956	956,013.76	755,088	868,245	87,769	12.61	6,960

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
1957	1,064,323.47	833,546	958,461	105,862	13.01	8,137
1958	1,402,803.41	1,089,277	1,252,516	150,287	13.41	11,207
1959	1,015,678.81	781,738	898,889	116,790	13.82	8,451
1960	1,090,371.23	831,593	956,215	134,156	14.24	9,421
1961	840,916.16	635,312	730,520	110,396	14.67	7,525
1962	1,141,899.29	854,517	982,575	159,324	15.10	10,551
1963	624,588.03	462,714	532,056	92,532	15.55	5,951
1964	1,666,444.20	1,221,787	1,404,884	261,560	16.01	16,337
1965	1,367,875.74	992,161	1,140,846	227,030	16.48	13,776
1966	2,667,673.19	1,913,602	2,200,374	467,299	16.96	27,553
1967	3,891,393.33	2,759,659	3,173,221	718,172	17.45	41,156
1968	4,405,434.84	3,088,210	3,551,008	854,427	17.94	47,627
1969	5,658,748.46	3,918,683	4,505,936	1,152,812	18.45	62,483
1970	5,823,290.95	3,982,141	4,578,903	1,244,388	18.97	65,598
1971	6,281,325.73	4,239,895	4,875,284	1,406,042	19.50	72,105
1972	5,973,460.02	3,979,340	4,575,683	1,397,777	20.03	69,784
1973	6,342,247.90	4,166,857	4,791,301	1,550,947	20.58	75,362
1974	2,575,931.59	1,668,354	1,918,373	657,559	21.14	31,105
1975	4,142,474.67	2,643,603	3,039,773	1,102,702	21.71	50,792
1976	1,524,908.73	958,664	1,102,329	422,580	22.28	18,967
1977	836,951.04	517,930	595,547	241,404	22.87	10,555
1978	1,346,697.03	820,138	943,044	403,653	23.46	17,206
1979	5,149,352.66	3,083,587	3,545,692	1,603,661	24.07	66,625
1980	2,868,175.50	1,688,409	1,941,433	926,742	24.68	37,550
1981	278,846.61	161,265	185,432	93,415	25.30	3,692
1982	5,167,522.89	2,934,275	3,374,005	1,793,518	25.93	69,168
1983	1,051,861.82	586,066	673,894	377,968	26.57	14,225
1984	1,463,957.34	799,804	919,662	544,295	27.22	19,996
1985	4,958,526.01	2,654,448	3,052,243	1,906,283	27.88	68,375
1986	3,684,581.17	1,931,936	2,221,455	1,463,126	28.54	51,266
1987	7,761,981.97	3,981,897	4,578,623	3,183,359	29.22	108,945
1988	12,425,074.70	6,233,287	7,167,405	5,257,670	29.90	175,842
1989	8,399,160.87	4,117,017	4,733,992	3,665,169	30.59	119,816
1990	3,818,847.47	1,827,319	2,101,160	1,717,687	31.29	54,896
1991	9,365,173.39	4,371,944	5,027,122	4,338,051	31.99	135,606
1992	22,605,941.14	10,285,703	11,827,115	10,778,826	32.70	329,628
1993	20,320,163.22	9,001,832	10,350,844	9,969,319	33.42	298,304
1994	2,832,612.39	1,220,374	1,403,259	1,429,353	34.15	41,855
1995	8,733,764.93	3,655,081	4,202,830	4,530,935	34.89	129,863
1996	13,606,298.37	5,526,470	6,354,665	7,251,633	35.63	203,526
1997	4,043,250.28	1,591,706	1,830,239	2,213,011	36.38	60,830
1998	11,765,536.87	4,484,670	5,156,741	6,608,796	37.13	177,991
1999	3,026,934.94	1,114,911	1,281,991	1,744,944	37.90	46,041

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
2000	16,995,433.01	6,044,766	6,950,633	10,044,800	38.66	259,824
2001	18,236,739.94	6,249,184	7,185,685	11,051,055	39.44	280,199
2002	17,370,439.93	5,726,513	6,584,686	10,785,754	40.22	268,169
2003	6,430,370.34	2,035,212	2,340,208	4,090,162	41.01	99,736
2004	9,527,368.67	2,888,412	3,321,269	6,206,100	41.81	148,436
2005	23,045,614.16	6,679,310	7,680,269	15,365,345	42.61	360,604
2006	11,855,648.06	3,276,071	3,767,022	8,088,626	43.42	186,288
2007	20,913,654.48	5,496,736	6,320,475	14,593,179	44.23	329,938
2008	18,101,738.61	4,510,410	5,186,339	12,915,400	45.05	286,690
2009	10,237,197.57	2,410,860	2,772,151	7,465,047	45.87	162,744
2010	9,000,082.08	1,995,048	2,294,025	6,706,057	46.70	143,599
2011	18,406,982.83	3,822,578	4,395,428	14,011,555	47.54	294,732
2012	14,364,341.22	2,781,942	3,198,843	11,165,498	48.38	230,787
2013	12,451,965.33	2,235,128	2,570,084	9,881,881	49.23	200,729
2014	12,019,946.70	1,987,258	2,285,068	9,734,879	50.08	194,387
2015	15,691,574.29	2,369,428	2,724,510	12,967,064	50.94	254,556
2016	16,755,415.24	2,289,963	2,633,136	14,122,279	51.80	272,631
2017	10,961,394.91	1,339,154	1,539,839	9,421,556	52.67	178,879
2018	7,393,564.13	796,065	915,363	6,478,201	53.54	120,997
2019	17,438,136.01	1,621,747	1,864,781	15,573,355	54.42	286,170
2020	33,077,536.53	2,590,963	2,979,244	30,098,293	55.30	544,273
2021	24,908,434.83	1,585,920	1,823,585	23,084,850	56.18	410,909
2022	30,620,583.04	1,490,304	1,713,641	28,906,942	57.08	506,429
2023	34,642,711.99	1,171,963	1,347,593	33,295,119	57.97	574,351
2024	23,195,298.41	436,767	502,221	22,693,077	58.87	385,478
2025	5,978,798.58	33,900	38,980	5,939,819	59.66	99,561
	659,326,015.99	191,295,761	219,949,485	439,376,531		10,003,579

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.9 1.52

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 363.01 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2012	10,448.91	10,449	10,449			
	10,448.91	10,449	10,449			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
2020	166,042.08	166,042	166,042			
2021	86,721.28	73,713	69,993	16,729	0.75	16,729
2022	635,875.41	413,319	392,459	243,417	1.75	139,095
2023	725,660.81	326,547	310,066	415,595	2.75	151,125
2024	4,186,207.94	1,046,552	993,732	3,192,476	3.75	851,327
2025	2,377,408.81	180,683	171,564	2,205,845	4.62	477,456
	8,177,916.33	2,206,856	2,103,856	6,074,060		1,635,732
	8,188,365.24	2,217,305	2,114,305	6,074,060		1,635,732

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7 19.98

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 363.02 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2003	16,347,009.63	16,347,010	16,347,010			
2004	3,954,263.57	3,954,264	3,954,264			
2006	1,205,881.67	1,205,882	1,205,882			
2007	7,762,563.31	7,762,563	7,762,563			
2008	641,895.22	641,895	641,895			
2009	2,951,696.71	2,951,697	2,951,697			
2011	3,399,524.95	3,399,525	3,399,525			
2012	116,148.83	116,149	116,149			
2013	332,341.38	332,341	332,341			
2014	2,938,099.88	2,938,100	2,938,100			
2015	880,008.46	880,008	880,008			
2016	2,148,953.58	2,148,954	2,148,954			
2017	2,973,742.05	2,973,742	2,973,742			
	45,652,129.24	45,652,130	45,652,129			
AMORTIZED SURVIVOR CURVE.. 7-SQUARE						
2018	5,455,918.68	5,455,919	5,455,919			
2019	4,996,029.68	4,460,755	4,179,462	816,568	0.75	816,568
2020	5,611,800.11	4,208,850	3,943,442	1,668,358	1.75	953,347
2021	2,973,327.54	1,805,226	1,691,389	1,281,938	2.75	466,159
2022	36,048,356.54	16,736,891	15,681,470	20,366,887	3.75	5,431,170
2023	32,627,077.59	10,487,322	9,825,996	22,801,082	4.75	4,800,228
2024	26,336,016.63	4,702,822	4,406,264	21,929,753	5.75	3,813,870
2025	22,245,041.40	1,207,683	1,131,527	21,113,514	6.62	3,189,353
	136,293,568.17	49,065,468	46,315,468	89,978,100		19,470,695
	181,945,697.41	94,717,598	91,967,597	89,978,100		19,470,695

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 10.70

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 363.03 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2008	327,480.53	282,452	282,452	45,029	2.75	16,374
2010	436,482.08	332,818	332,818	103,664	4.75	21,824
2011	136,801.77	97,471	97,471	39,331	5.75	6,840
2013	121,432.59	74,377	74,377	47,056	7.75	6,072
2014	882,048.57	496,152	496,152	385,897	8.75	44,103
2015	11,022.17	5,649	5,649	5,373	9.75	551
2016	1,729,541.51	799,913	799,913	929,629	10.75	86,477
2017	2,305,030.91	950,825	950,825	1,354,206	11.75	115,252
2018	2,910,192.02	1,054,945	1,054,945	1,855,247	12.75	145,510
2019	3,658,656.83	1,143,330	1,143,330	2,515,327	13.75	182,933
2020	1,963,672.01	515,464	515,464	1,448,208	14.75	98,184
2021	4,335,954.85	921,390	921,390	3,414,565	15.75	216,798
2022	2,112,721.63	343,317	343,317	1,769,405	16.75	105,636
2023	3,068,270.14	345,180	345,180	2,723,090	17.75	153,414
2024	7,628,435.87	476,777	476,777	7,151,659	18.75	381,422
2025	188,593.29	3,583	3,583	185,010	19.62	9,430
	31,816,336.77	7,843,643	7,843,643	23,972,694		1,590,820

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 5.00

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1900	118.80	119	119			
1943	384,429.45	344,526	384,429			
1944	20,378.28	18,165	20,378			
1945	33,560.35	29,748	33,560			
1946	77,104.71	67,945	77,105			
1947	107,758.84	94,397	107,759			
1948	131,669.32	114,631	131,669			
1949	178,420.13	154,333	178,420			
1950	37,109.64	31,892	37,110			
1951	251,175.77	214,454	251,176			
1952	48,917.45	41,492	48,917			
1953	305,307.34	257,130	305,307			
1954	343,931.89	287,665	343,932			
1955	608,864.53	505,601	608,865			
1956	608,051.47	501,278	608,051			
1957	785,922.24	643,042	785,922			
1958	783,135.79	635,750	783,136			
1959	901,817.49	726,324	901,817			
1960	1,034,375.39	826,259	1,034,375			
1961	1,228,040.31	972,854	1,228,040			
1962	1,710,537.00	1,343,456	1,710,537			
1963	2,353,159.05	1,831,699	2,353,159			
1964	2,567,771.76	1,980,779	2,567,772			
1965	2,962,157.36	2,263,088	2,962,157			
1966	3,065,348.17	2,319,242	3,065,348			
1967	3,405,303.42	2,550,572	3,388,083	17,220	12.55	1,372
1968	3,595,669.79	2,665,110	3,540,231	55,439	12.94	4,284
1969	3,836,858.05	2,813,184	3,736,927	99,931	13.34	7,491
1970	2,643,624.01	1,916,627	2,545,974	97,650	13.75	7,102
1971	3,457,275.25	2,477,483	3,290,994	166,281	14.17	11,735
1972	4,815,197.41	3,409,160	4,528,598	286,599	14.60	19,630
1973	4,071,220.95	2,846,598	3,781,312	289,909	15.04	19,276
1974	4,182,704.12	2,886,902	3,834,851	347,853	15.49	22,457
1975	2,831,931.41	1,927,979	2,561,054	270,877	15.96	16,972
1976	2,995,286.01	2,011,035	2,671,382	323,904	16.43	19,714
1977	2,589,487.29	1,713,723	2,276,444	313,043	16.91	18,512
1978	3,327,066.60	2,169,247	2,881,545	445,522	17.40	25,605
1979	4,348,689.31	2,790,989	3,707,444	641,245	17.91	35,804
1980	4,368,881.70	2,759,386	3,665,463	703,419	18.42	38,188
1981	4,202,059.27	2,609,479	3,466,333	735,726	18.95	38,825
1982	3,512,627.38	2,144,108	2,848,151	664,476	19.48	34,111
1983	3,915,636.08	2,347,032	3,117,708	797,928	20.03	39,837
1984	4,159,506.07	2,447,453	3,251,103	908,403	20.58	44,140

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1985	7,261,321.46	4,189,782	5,565,547	1,695,774	21.15	80,178
1986	8,033,575.22	4,543,790	6,035,798	1,997,777	21.72	91,979
1987	8,239,798.24	4,564,848	6,063,770	2,176,028	22.30	97,580
1988	11,177,588.60	6,058,253	8,047,553	3,130,036	22.90	136,683
1989	9,671,493.67	5,125,892	6,809,040	2,862,454	23.50	121,807
1990	10,484,687.86	5,428,971	7,211,639	3,273,049	24.11	135,755
1991	13,261,577.09	6,702,401	8,903,214	4,358,363	24.73	176,238
1992	11,457,076.91	5,646,048	7,499,995	3,957,082	25.36	156,036
1993	12,091,815.23	5,804,071	7,709,907	4,381,908	26.00	168,535
1994	13,120,693.14	6,127,364	8,139,357	4,981,336	26.65	186,917
1995	14,183,970.64	6,439,523	8,554,017	5,629,954	27.30	206,225
1996	16,855,570.82	7,426,565	9,865,166	6,990,405	27.97	249,925
1997	19,668,707.87	8,402,472	11,161,524	8,507,184	28.64	297,039
1998	28,951,989.82	11,980,333	15,914,219	13,037,771	29.31	444,823
1999	11,682,775.82	4,673,110	6,207,582	5,475,194	30.00	182,506
2000	13,951,682.20	5,388,140	7,157,400	6,794,282	30.69	221,384
2001	20,234,148.79	7,531,150	10,004,093	10,230,056	31.39	325,902
2002	11,147,221.99	3,990,705	5,301,101	5,846,121	32.10	182,122
2003	9,984,229.28	3,432,578	4,559,706	5,424,523	32.81	165,331
2004	18,212,944.78	5,999,344	7,969,300	10,243,645	33.53	305,507
2005	15,247,307.45	4,802,902	6,379,992	8,867,315	34.25	258,900
2006	19,571,909.40	5,879,402	7,809,974	11,761,935	34.98	336,247
2007	8,113,668.13	2,317,264	3,078,165	5,035,503	35.72	140,972
2008	17,840,735.25	4,831,271	6,417,677	11,423,058	36.46	313,304
2009	15,054,944.96	3,854,066	5,119,595	9,935,350	37.20	267,079
2010	17,549,579.21	4,225,939	5,613,577	11,936,002	37.96	314,436
2011	14,506,850.00	3,275,647	4,351,245	10,155,605	38.71	262,351
2012	120,166,921.66	25,307,154	33,617,061	86,549,861	39.47	2,192,801
2013	12,331,542.42	2,407,117	3,197,523	9,134,019	40.24	226,989
2014	16,523,264.52	2,970,883	3,946,408	12,576,857	41.01	306,678
2015	13,513,907.94	2,221,686	2,951,203	10,562,705	41.78	252,817
2016	17,574,846.54	2,615,137	3,473,848	14,100,999	42.56	331,320
2017	13,866,102.32	1,844,192	2,449,754	11,416,348	43.35	263,353
2018	30,545,887.90	3,579,978	4,755,507	25,790,381	44.14	584,286
2019	23,084,549.01	2,340,773	3,109,394	19,975,155	44.93	444,584
2020	30,334,434.86	2,590,561	3,441,203	26,893,232	45.73	588,087
2021	23,532,357.74	1,633,146	2,169,409	21,362,949	46.53	459,122
2022	23,745,522.85	1,263,262	1,678,069	22,067,454	47.34	466,148

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
2023	25,855,648.27	956,659	1,270,789	24,584,859	48.15	510,589
2024	34,237,771.10	705,298	936,891	33,300,880	48.97	680,026
2025	49,574,496.10	307,362	408,288	49,166,208	49.69	989,459
	899,233,203.71	260,076,975	344,478,157	554,755,047		14,527,075
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.2	1.62

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
1900	365.16	365	365			
1943	8,432.78	8,433	8,433			
1944	630.70	631	631			
1945	989.24	989	989			
1946	1,822.17	1,822	1,822			
1947	2,998.98	2,999	2,999			
1948	3,851.41	3,851	3,851			
1949	6,059.28	6,059	6,059			
1950	7,634.52	7,635	7,635			
1951	11,523.90	11,524	11,524			
1952	14,155.38	14,155	14,155			
1953	21,784.48	21,754	12,560	9,224	0.05	9,224
1954	34,789.89	34,423	19,874	14,916	0.38	14,916
1955	58,870.55	57,464	33,177	25,694	0.86	25,694
1956	72,439.06	69,743	40,266	32,173	1.34	24,010
1957	128,545.10	122,046	70,463	58,082	1.82	31,913
1958	118,032.09	110,524	63,811	54,221	2.29	23,677
1959	151,116.65	139,615	80,606	70,511	2.74	25,734
1960	209,385.36	190,832	110,176	99,209	3.19	31,100
1961	265,956.29	239,140	138,067	127,889	3.63	35,231
1962	340,507.09	302,105	174,420	166,087	4.06	40,908
1963	329,677.68	288,653	166,653	163,025	4.48	36,390
1964	543,070.21	469,305	270,952	272,118	4.89	55,648
1965	833,979.26	711,201	410,610	423,369	5.30	79,881
1966	1,059,882.42	891,774	514,864	545,018	5.71	95,450
1967	1,216,936.08	1,010,398	583,351	633,585	6.11	103,696
1968	1,251,170.27	1,025,259	591,931	659,239	6.50	101,421
1969	1,230,549.19	994,690	574,282	656,267	6.90	95,111
1970	1,110,161.12	885,043	510,978	599,183	7.30	82,080
1971	1,304,022.25	1,025,470	592,053	711,969	7.69	92,584
1972	1,421,949.60	1,102,409	636,473	785,477	8.09	97,092
1973	1,351,581.30	1,032,838	596,307	755,274	8.49	88,960
1974	1,475,233.17	1,110,939	641,398	833,835	8.89	93,795
1975	1,233,305.31	915,039	528,296	705,009	9.29	75,889
1976	1,269,728.40	927,613	535,555	734,173	9.70	75,688
1977	1,085,510.07	780,666	450,716	634,794	10.11	62,789
1978	1,631,001.92	1,154,391	666,485	964,517	10.52	91,684
1979	2,229,996.01	1,552,323	896,230	1,333,766	10.94	121,916
1980	2,491,377.27	1,704,526	984,104	1,507,273	11.37	132,566
1981	2,036,169.51	1,369,324	790,576	1,245,594	11.79	105,648
1982	1,593,977.19	1,052,471	607,642	986,335	12.23	80,649
1983	1,962,761.15	1,271,987	734,379	1,228,382	12.67	96,952
1984	1,938,725.17	1,232,700	711,697	1,227,028	13.11	93,595

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
1985	2,750,444.07	1,714,434	989,825	1,760,619	13.56	129,839
1986	4,322,001.16	2,638,841	1,523,529	2,798,472	14.02	199,606
1987	4,961,213.34	2,965,714	1,712,249	3,248,964	14.48	224,376
1988	7,573,897.15	4,428,609	2,556,848	5,017,049	14.95	335,589
1989	7,362,403.96	4,208,865	2,429,979	4,932,425	15.42	319,872
1990	7,574,354.24	4,228,989	2,441,598	5,132,756	15.90	322,815
1991	11,584,032.84	6,310,054	3,643,096	7,940,937	16.39	484,499
1992	10,213,775.68	5,421,779	3,130,252	7,083,524	16.89	419,392
1993	9,649,662.63	4,988,297	2,879,983	6,769,680	17.39	389,286
1994	10,084,447.94	5,073,082	2,928,933	7,155,515	17.89	399,973
1995	10,764,977.50	5,259,876	3,036,778	7,728,200	18.41	419,783
1996	8,660,904.32	4,106,741	2,371,018	6,289,886	18.93	332,271
1997	10,801,294.56	4,965,571	2,866,862	7,934,433	19.45	407,940
1998	28,205,575.66	12,543,584	7,242,011	20,963,565	19.99	1,048,703
1999	12,115,301.51	5,209,580	3,007,740	9,107,562	20.52	443,838
2000	12,703,966.73	5,268,589	3,041,808	9,662,159	21.07	458,574
2001	16,324,383.58	6,520,612	3,764,661	12,559,723	21.62	580,931
2002	10,847,779.90	4,167,392	2,406,035	8,441,745	22.17	380,773
2003	13,325,602.31	4,911,950	2,835,904	10,489,698	22.73	461,491
2004	15,957,073.66	5,629,336	3,250,085	12,706,989	23.30	545,364
2005	14,928,717.45	5,030,082	2,904,107	12,024,610	23.87	503,754
2006	26,168,659.60	8,403,018	4,851,464	21,317,196	24.44	872,226
2007	15,917,861.42	4,854,948	2,802,994	13,114,867	25.02	524,175
2008	21,354,792.68	6,169,186	3,561,766	17,793,027	25.60	695,040
2009	24,622,530.57	6,716,534	3,877,776	20,744,755	26.18	792,389
2010	24,508,518.59	6,283,739	3,627,903	20,880,616	26.77	780,001
2011	21,767,175.29	5,224,122	3,016,136	18,751,039	27.36	685,345
2012	175,967,244.05	39,298,765	22,689,057	153,278,187	27.96	5,482,052
2013	23,916,523.45	4,949,285	2,857,459	21,059,064	28.55	737,620
2014	36,843,704.65	7,010,620	4,047,566	32,796,139	29.15	1,125,082
2015	31,855,182.29	5,530,378	3,192,952	28,662,230	29.75	963,436
2016	35,856,458.72	5,627,313	3,248,917	32,607,542	30.35	1,074,384
2017	26,134,877.20	3,666,201	2,116,673	24,018,204	30.95	776,032
2018	61,385,666.62	7,587,882	4,380,847	57,004,820	31.55	1,806,809
2019	61,136,701.83	6,521,452	3,765,147	57,371,555	32.16	1,783,941
2020	71,127,838.03	6,381,590	3,684,397	67,443,441	32.77	2,058,085
2021	41,852,589.96	3,046,031	1,758,620	40,093,970	33.38	1,201,138
2022	40,943,270.90	2,285,863	1,319,738	39,623,533	33.99	1,165,741

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
2023	36,149,823.16	1,395,745	805,830	35,343,993	34.61	1,021,208
2024	50,633,328.66	1,097,224	633,480	49,999,849	35.22	1,419,644
2025	45,089,833.45	288,124	166,348	44,923,485	35.77	1,255,898
	1,136,005,045.94	261,785,125	151,165,786	984,839,260		37,250,806
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.4	3.28

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
1943	24,873.32	23,754	24,873			
1944	3,111.70	2,962	3,112			
1945	19,865.74	18,853	19,866			
1946	52,641.58	49,784	52,642			
1947	59,871.67	56,407	59,872			
1948	51,228.34	48,067	51,228			
1949	51,058.62	47,689	51,059			
1950	39,217.14	36,455	39,217			
1951	53,958.21	49,904	53,958			
1952	60,893.60	56,004	60,894			
1953	74,662.42	68,263	74,662			
1954	58,860.75	53,471	58,861			
1955	88,437.81	79,797	88,438			
1956	68,406.96	61,283	68,105	302	7.29	41
1957	70,244.19	62,447	69,399	845	7.77	109
1958	199,742.23	176,115	195,721	4,021	8.28	486
1959	360,047.08	314,732	349,769	10,278	8.81	1,167
1960	278,974.78	241,631	268,530	10,445	9.37	1,115
1961	322,865.21	276,973	307,806	15,059	9.95	1,513
1962	508,033.67	431,392	479,416	28,618	10.56	2,710
1963	443,089.37	372,195	413,629	29,460	11.20	2,630
1964	728,905.90	605,407	672,802	56,104	11.86	4,731
1965	396,960.48	325,849	362,123	34,837	12.54	2,778
1966	480,839.92	389,822	433,218	47,622	13.25	3,594
1967	825,043.56	660,274	733,777	91,267	13.98	6,528
1968	773,237.43	610,417	678,370	94,867	14.74	6,436
1969	1,166,188.75	907,796	1,008,854	157,335	15.51	10,144
1970	783,686.77	601,088	668,003	115,684	16.31	7,093
1971	735,036.97	555,269	617,083	117,954	17.12	6,890
1972	876,066.33	651,417	723,934	152,132	17.95	8,475
1973	868,262.14	635,073	705,771	162,491	18.80	8,643
1974	728,678.86	524,022	582,357	146,322	19.66	7,443
1975	371,872.24	262,806	292,062	79,810	20.53	3,887
1976	373,375.13	259,122	287,968	85,407	21.42	3,987
1977	380,804.83	259,439	288,320	92,485	22.31	4,145
1978	449,398.95	300,261	333,687	115,712	23.23	4,981
1979	1,078,829.48	706,784	785,465	293,364	24.14	12,153
1980	896,678.78	575,408	639,464	257,215	25.08	10,256
1981	580,411.94	364,748	405,353	175,059	26.01	6,730
1982	466,939.55	287,102	319,063	147,877	26.96	5,485
1983	459,402.38	276,165	306,908	152,494	27.92	5,462
1984	593,622.00	348,711	387,530	206,092	28.88	7,136
1985	399,778.74	229,301	254,827	144,952	29.85	4,856

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
1986	964,510.61	539,711	599,793	364,718	30.83	11,830
1987	608,978.33	332,240	369,226	239,752	31.81	7,537
1988	842,037.99	447,602	497,430	344,608	32.79	10,510
1989	749,403.12	387,764	430,931	318,472	33.78	9,428
1990	460,983.61	232,008	257,836	203,148	34.77	5,843
1991	852,903.84	417,189	463,632	389,272	35.76	10,886
1992	1,193,905.91	566,938	630,051	563,855	36.76	15,339
1993	961,226.97	442,712	491,996	469,231	37.76	12,427
1994	805,378.47	359,545	399,570	405,808	38.75	10,472
1995	809,248.56	349,709	388,639	420,610	39.75	10,581
1996	1,376,653.51	575,248	639,286	737,368	40.75	18,095
1997	1,079,711.61	435,739	484,247	595,465	41.75	14,263
1998	2,756,678.40	1,073,147	1,192,612	1,564,066	42.75	36,586
1999	894,038.69	335,265	372,588	521,451	43.75	11,919
2000	362,847.59	130,883	145,453	217,395	44.75	4,858
2001	425,381.90	147,365	163,770	261,612	45.75	5,718
2002	344,701.69	114,489	127,234	217,468	46.75	4,652
2003	86,260.22	27,419	30,471	55,789	47.75	1,168
2004	4,767,803.92	1,447,362	1,608,486	3,159,318	48.75	64,807
2006	2,902,305.84	798,134	886,984	2,015,322	50.75	39,711
2007	831,389.68	216,752	240,881	590,509	51.75	11,411
2008	4,814,086.85	1,186,335	1,318,401	3,495,686	52.75	66,269
2009	20,770,175.05	4,821,588	5,358,340	15,411,835	53.75	286,732
2010	6,039,112.92	1,315,681	1,462,146	4,576,967	54.75	83,598
2011	9,667,920.50	1,968,099	2,187,193	7,480,728	55.75	134,183
2013	42,121,674.01	7,371,293	8,191,884	33,929,790	57.75	587,529
2014	11,408,553.65	1,833,469	2,037,575	9,370,979	58.75	159,506
2015	3,880,974.44	568,291	631,555	3,249,419	59.75	54,384
2016	963,440.79	127,309	141,481	821,960	60.75	13,530
2017	19,198,961.02	2,262,790	2,514,690	16,684,271	61.75	270,191
2018	15,283,400.03	1,582,902	1,759,115	13,524,285	62.75	215,526
2019	19,820,705.66	1,769,791	1,966,808	17,853,898	63.75	280,061
2020	8,723,291.92	654,247	727,079	7,996,213	64.75	123,494
2021	3,153,694.49	191,461	212,775	2,940,919	65.75	44,729
2022	150,979.29	7,010	7,790	143,189	66.75	2,145
2023	2,053,997.13	66,015	73,364	1,980,633	67.75	29,234
2024	1,365,351.62	24,385	27,100	1,338,252	68.75	19,465
2025	524,176.85	2,846	3,163	521,014	69.62	7,484
	211,320,952.20	47,995,192	53,319,571	158,001,381		2,847,705

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.5 1.35

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
1943	855,708.82	741,147	855,709			
1945	771.55	660	772			
1946	3,243.64	2,755	3,244			
1947	7,402.92	6,242	7,403			
1948	6,289.28	5,262	6,289			
1949	18,376.23	15,252	18,376			
1951	44,977.80	36,702	44,978			
1952	21,626.23	17,487	21,626			
1953	47,175.46	37,788	47,175			
1954	83,513.99	66,247	83,514			
1955	130,712.78	102,642	130,713			
1956	158,683.97	123,297	158,684			
1957	598,401.90	460,021	598,402			
1958	394,718.75	300,136	394,719			
1959	227,682.12	171,160	227,682			
1960	236,605.65	175,826	236,606			
1961	215,124.31	157,983	215,124			
1962	340,020.27	246,726	339,683	337	21.95	15
1963	290,942.05	208,495	287,048	3,894	22.67	172
1964	144,939.67	102,545	141,180	3,760	23.40	161
1965	170,377.52	118,988	163,818	6,560	24.13	272
1966	456,917.28	314,816	433,427	23,490	24.88	944
1967	406,627.51	276,352	380,471	26,157	25.63	1,021
1968	743,684.24	498,358	686,121	57,563	26.39	2,181
1969	536,978.03	354,610	488,214	48,764	27.17	1,795
1970	639,893.38	416,327	573,184	66,709	27.95	2,387
1971	586,624.19	375,879	517,497	69,127	28.74	2,405
1972	361,174.47	227,811	313,642	47,532	29.54	1,609
1973	2,340,769.06	1,452,728	2,000,064	340,705	30.35	11,226
1974	2,045,828.37	1,248,733	1,719,211	326,617	31.17	10,479
1975	1,301,649.23	780,990	1,075,239	226,410	32.00	7,075
1976	2,097,906.32	1,236,716	1,702,666	395,240	32.84	12,035
1977	878,855.50	508,857	700,576	178,280	33.68	5,293
1978	1,333,680.21	757,864	1,043,400	290,280	34.54	8,404
1979	1,831,735.09	1,021,192	1,405,940	425,795	35.40	12,028
1980	1,224,518.54	669,346	921,531	302,988	36.27	8,354
1981	1,443,941.73	773,404	1,064,795	379,147	37.15	10,206
1982	1,263,797.26	663,013	912,812	350,985	38.03	9,229
1983	1,430,193.08	734,233	1,010,866	419,327	38.93	10,771
1984	1,502,892.79	754,633	1,038,952	463,941	39.83	11,648
1985	2,623,921.12	1,288,030	1,773,313	850,608	40.73	20,884
1986	2,777,299.27	1,331,382	1,832,999	944,300	41.65	22,672
1987	2,721,121.19	1,273,158	1,752,838	968,283	42.57	22,746

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
1988	4,172,806.70	1,904,386	2,621,890	1,550,917	43.49	35,661
1989	3,608,566.68	1,604,910	2,209,582	1,398,985	44.42	31,494
1990	2,806,242.95	1,215,103	1,672,910	1,133,333	45.36	24,985
1991	4,184,770.49	1,762,835	2,427,008	1,757,762	46.30	37,965
1992	3,772,176.04	1,544,706	2,126,696	1,645,480	47.24	34,832
1993	4,154,113.81	1,651,759	2,274,082	1,880,032	48.19	39,013
1994	6,709,942.54	2,587,488	3,562,360	3,147,583	49.15	64,040
1995	12,259,729.87	4,580,480	6,306,240	5,953,490	50.11	118,808
1996	6,348,756.53	2,295,837	3,160,826	3,187,931	51.07	62,423
1997	4,943,683.65	1,728,411	2,379,614	2,564,070	52.03	49,281
1998	6,711,752.47	2,265,216	3,118,668	3,593,084	53.00	67,794
1999	721,569.22	234,784	323,242	398,327	53.97	7,381
2000	2,367,920.00	741,443	1,020,792	1,347,128	54.95	24,516
2001	5,035,125.19	1,515,573	2,086,587	2,948,538	55.92	52,728
2002	5,684,343.51	1,641,354	2,259,757	3,424,587	56.90	60,186
2003	1,243,462.50	343,817	473,355	770,108	57.88	13,305
2004	109,460.95	28,911	39,804	69,657	58.87	1,183
2005	300,442.07	75,675	104,187	196,255	59.85	3,279
2006	353,947.70	84,770	116,708	237,240	60.84	3,899
2007	188,804.14	42,881	59,037	129,767	61.83	2,099
2008	397,197.09	85,298	117,435	279,762	62.82	4,453
2009	830,498.60	168,076	231,401	599,098	63.81	9,389
2010	381,973.43	72,575	99,919	282,054	64.80	4,353
2011	791,693.00	140,621	193,602	598,091	65.79	9,091
2012	796,131.24	131,457	180,985	615,146	66.79	9,210
2013	114,041.28	17,420	23,983	90,058	67.78	1,329
2014	480,789.16	67,493	92,922	387,867	68.77	5,640
2015	87,185.39	11,149	15,350	71,835	69.77	1,030
2016	442,693.52	51,078	70,322	372,372	70.77	5,262
2017	172,542.52	17,772	24,468	148,075	71.76	2,063
2018	930,783.80	84,236	115,973	814,811	72.76	11,199
2019	921,053.05	71,842	98,910	822,143	73.76	11,146
2020	1,475,815.98	96,666	133,086	1,342,730	74.76	17,961
2021	2,453,051.57	130,306	179,401	2,273,651	75.75	30,015
2022	4,100,391.97	166,558	229,311	3,871,081	76.75	50,438
2023	1,822,832.11	51,258	70,570	1,752,262	77.75	22,537
2024	825,940.29	12,901	17,761	808,179	78.75	10,263
2025	122,679.74	567	781	121,899	79.63	1,531
	127,372,213.52	49,283,405	67,570,028	59,802,186		1,137,794

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.6 0.89

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1900	133.20	133	133			
1944	1,479.60	1,319	1,480			
1945	336.40	298	336			
1947	724.48	635	724			
1948	1,118.77	974	1,119			
1949	12,865.44	11,129	12,865			
1950	8,418.08	7,234	8,418			
1951	25,056.43	21,393	25,056			
1952	15,540.16	13,181	15,540			
1953	29,608.06	24,936	29,608			
1954	64,646.63	54,070	64,647			
1955	76,014.16	63,122	76,014			
1956	71,880.91	59,259	71,881			
1957	332,752.56	272,258	332,753			
1958	198,699.98	161,305	198,700			
1959	349,167.21	281,219	349,167			
1960	1,888.38	1,508	1,888			
1961	271,165.10	214,817	271,165			
1962	184,783.41	145,129	184,783			
1963	202,434.40	157,575	202,434			
1964	232,865.44	179,632	232,865			
1965	205,236.61	156,801	205,237			
1966	324,336.86	245,393	324,337			
1967	664,613.37	497,795	664,613			
1968	1,023,706.79	758,771	1,023,707			
1969	42,116.80	30,880	42,117			
1970	305,531.77	221,511	305,532			
1971	1,157,776.19	829,662	1,157,776			
1972	404,872.94	286,650	404,873			
1973	1,410,433.02	986,175	1,398,436	11,997	15.04	798
1974	1,283,504.62	885,875	1,256,206	27,299	15.49	1,762
1975	785,574.78	534,819	758,395	27,180	15.96	1,703
1976	1,150,073.09	772,159	1,094,953	55,120	16.43	3,355
1977	1,271,927.21	841,761	1,193,651	78,276	16.91	4,629
1978	2,097,319.30	1,367,452	1,939,102	158,217	17.40	9,093
1979	2,096,280.02	1,345,393	1,907,822	188,458	17.91	10,523
1980	2,011,251.21	1,270,306	1,801,345	209,906	18.42	11,396
1981	2,196,149.07	1,363,809	1,933,936	262,213	18.95	13,837
1982	2,190,527.62	1,337,098	1,896,059	294,469	19.48	15,116
1983	1,867,857.41	1,119,594	1,587,629	280,228	20.03	13,990
1984	2,137,890.61	1,257,935	1,783,803	354,088	20.58	17,205
1985	5,663,114.23	3,267,617	4,633,613	1,029,501	21.15	48,676
1986	4,910,898.15	2,777,604	3,938,755	972,143	21.72	44,758

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1987	5,880,030.72	3,257,537	4,619,319	1,260,712	22.30	56,534
1988	10,004,654.16	5,422,523	7,689,356	2,315,298	22.90	101,105
1989	9,227,361.77	4,890,502	6,934,929	2,292,433	23.50	97,550
1990	8,013,816.66	4,149,554	5,884,235	2,129,582	24.11	88,328
1991	14,485,521.56	7,320,983	10,381,449	4,104,073	24.73	165,955
1992	11,390,788.31	5,613,380	7,959,999	3,430,789	25.36	135,283
1993	11,696,798.41	5,614,463	7,961,535	3,735,263	26.00	143,664
1994	6,841,993.65	3,195,211	4,530,938	2,311,056	26.65	86,719
1995	7,593,425.67	3,447,415	4,888,574	2,704,852	27.30	99,079
1996	9,509,913.17	4,190,068	5,941,686	3,568,227	27.97	127,573
1997	11,656,271.40	4,979,559	7,061,216	4,595,055	28.64	160,442
1998	16,478,209.85	6,818,683	9,669,168	6,809,042	29.31	232,311
1999	12,235,910.70	4,894,364	6,940,406	5,295,505	30.00	176,517
2000	11,290,381.02	4,360,345	6,183,145	5,107,236	30.69	166,414
2001	11,276,417.79	4,197,083	5,951,633	5,324,785	31.39	169,633
2002	8,947,902.67	3,203,349	4,542,478	4,405,425	32.10	137,241
2003	10,132,796.58	3,483,655	4,939,963	5,192,834	32.81	158,270
2004	10,298,453.12	3,392,310	4,810,432	5,488,021	33.53	163,675
2005	19,118,552.53	6,022,344	8,539,927	10,578,626	34.25	308,865
2006	19,012,639.14	5,711,397	8,098,991	10,913,648	34.98	311,997
2007	6,921,642.86	1,976,821	2,803,212	4,118,431	35.72	115,298
2008	21,783,541.11	5,898,983	8,364,996	13,418,545	36.46	368,035
2009	19,419,817.06	4,971,473	7,049,749	12,370,068	37.20	332,529
2010	16,607,443.24	3,999,072	5,670,845	10,936,598	37.96	288,108
2011	16,200,246.91	3,658,016	5,187,214	11,013,033	38.71	284,501
2012	46,885,893.42	9,874,169	14,001,970	32,883,923	39.47	833,137
2013	23,042,784.75	4,497,952	6,378,278	16,664,507	40.24	414,128
2014	30,651,539.45	5,511,147	7,815,029	22,836,510	41.01	556,852
2015	33,070,179.06	5,436,737	7,709,513	25,360,666	41.78	607,005
2016	30,236,332.65	4,499,166	6,379,999	23,856,334	42.56	560,534
2017	26,282,790.77	3,495,611	4,956,917	21,325,874	43.35	491,946
2018	27,627,147.13	3,237,902	4,591,476	23,035,671	44.14	521,877
2019	25,465,727.53	2,582,225	3,661,699	21,804,029	44.93	485,289
2020	26,791,867.12	2,288,025	3,244,512	23,547,355	45.73	514,921
2021	33,551,547.81	2,328,477	3,301,874	30,249,674	46.53	650,111
2022	33,062,078.96	1,758,903	2,494,196	30,567,883	47.34	645,709
2023	31,951,342.78	1,182,200	1,676,407	30,274,936	48.15	628,763
2024	31,240,761.72	643,560	912,594	30,328,168	48.97	619,321
2025	29,121,692.63	180,554	256,033	28,865,660	49.69	580,915
	772,288,786.31	186,011,904	263,319,365	508,969,421		12,782,975

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 1.66

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1						
1900	333.49	333	333			
1944	154.52	148	155			
1946	27.81	26	28			
1959	78,492.86	66,810	78,493			
1961	138,218.75	115,493	138,219			
1962	138,144.74	114,306	138,145			
1963	166,191.04	136,160	166,191			
1964	182,668.70	148,132	182,669			
1965	227,894.02	182,899	227,894			
1966	261,168.52	207,355	260,425	744	8.86	84
1967	617,023.30	484,579	608,601	8,422	9.23	912
1968	1,740,219.60	1,351,298	1,697,147	43,073	9.61	4,482
1969	2,595,399.66	1,991,814	2,501,596	93,804	10.00	9,380
1970	1,428,160.04	1,082,745	1,359,861	68,299	10.40	6,567
1971	2,642,581.29	1,978,871	2,485,340	157,241	10.80	14,559
1972	2,547,033.56	1,883,022	2,364,960	182,074	11.21	16,242
1973	4,983,916.85	3,637,113	4,567,990	415,927	11.62	35,794
1974	6,750,292.90	4,860,211	6,104,126	646,167	12.04	53,668
1975	762,847.98	541,622	680,244	82,604	12.47	6,624
1976	3,350,948.70	2,345,664	2,946,010	404,939	12.90	31,391
1977	3,306,680.27	2,280,055	2,863,609	443,071	13.35	33,189
1978	3,443,712.99	2,338,522	2,937,040	506,673	13.80	36,715
1979	2,761,594.22	1,846,402	2,318,967	442,627	14.25	31,062
1980	1,063,091.14	699,163	878,106	184,985	14.72	12,567
1981	2,469,874.36	1,597,367	2,006,195	463,679	15.19	30,525
1982	3,614,953.38	2,297,592	2,885,634	729,319	15.67	46,542
1983	5,635,408.71	3,517,566	4,417,846	1,217,563	16.16	75,344
1984	7,353,533.17	4,506,172	5,659,475	1,694,058	16.65	101,745
1985	9,016,751.63	5,418,437	6,805,224	2,211,528	17.16	128,877
1986	12,546,535.91	7,390,788	9,282,375	3,264,161	17.67	184,729
1987	12,188,985.48	7,032,801	8,832,765	3,356,220	18.19	184,509
1988	12,454,508.57	7,032,438	8,832,309	3,622,200	18.72	193,494
1989	13,710,321.36	7,569,331	9,506,614	4,203,707	19.26	218,261
1990	9,966,823.98	5,377,401	6,753,685	3,213,139	19.80	162,280
1991	7,955,673.91	4,190,572	5,263,101	2,692,573	20.35	132,313
1992	7,224,273.28	3,711,254	4,661,107	2,563,166	20.91	122,581
1993	10,445,185.32	5,227,502	6,565,421	3,879,764	21.48	180,622
1994	11,398,065.40	5,550,630	6,971,250	4,426,815	22.06	200,672
1995	10,592,666.31	5,015,522	6,299,187	4,293,479	22.64	189,641
1996	9,099,234.36	4,183,555	5,254,288	3,844,946	23.23	165,516
1997	9,606,101.24	4,282,496	5,378,551	4,227,550	23.83	177,405
1998	6,994,732.65	3,019,136	3,791,849	3,202,884	24.44	131,051
1999	7,580,440.43	3,162,636	3,972,076	3,608,364	25.06	143,989

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1						
2000	16,352,263.00	6,586,528	8,272,274	8,079,989	25.68	314,641
2001	18,989,924.73	7,370,749	9,257,207	9,732,718	26.31	369,925
2002	18,845,103.41	7,038,458	8,839,870	10,005,233	26.94	371,389
2003	28,337,753.63	10,161,918	12,762,744	15,575,010	27.58	564,721
2004	40,669,143.60	13,969,444	17,544,762	23,124,382	28.23	819,142
2005	48,558,437.49	15,945,134	20,026,107	28,532,330	28.88	987,962
2006	31,867,445.39	9,975,148	12,528,172	19,339,273	29.54	654,681
2007	18,442,161.38	5,489,678	6,894,698	11,547,463	30.20	382,366
2008	45,759,792.64	12,908,380	16,212,131	29,547,662	30.87	957,164
2009	29,471,740.01	7,854,513	9,864,785	19,606,955	31.54	621,654
2010	30,466,106.11	7,644,860	9,601,474	20,864,632	32.21	647,769
2011	23,150,078.31	5,443,046	6,836,131	16,313,947	32.89	496,015
2012	82,289,845.72	18,046,163	22,664,871	59,624,975	33.57	1,776,139
2013	21,660,954.39	4,402,806	5,529,653	16,131,301	34.26	470,849
2014	22,355,190.37	4,185,115	5,256,247	17,098,943	34.95	489,240
2015	22,680,545.02	3,882,002	4,875,556	17,804,989	35.64	499,579
2016	19,260,791.94	2,983,111	3,746,604	15,514,188	36.34	426,918
2017	20,925,585.51	2,900,286	3,642,581	17,283,005	37.04	466,604
2018	26,833,758.22	3,282,574	4,122,711	22,711,047	37.74	601,777
2019	25,386,645.56	2,686,161	3,373,653	22,012,993	38.45	572,510
2020	26,440,979.69	2,355,098	2,957,858	23,483,122	39.17	599,518
2021	27,677,365.24	2,001,904	2,514,268	25,163,097	39.89	630,812
2022	29,705,983.12	1,651,059	2,073,629	27,632,354	40.61	680,432
2023	37,295,124.22	1,439,592	1,808,039	35,487,085	41.34	858,420
2024	44,092,633.32	953,724	1,197,819	42,894,814	42.07	1,019,606
2025	28,174,620.71	183,417	230,360	27,944,261	42.72	654,126
	994,730,839.13	279,716,807	351,279,305	643,451,534		19,997,291

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 2.01

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1900	56.22	56	56			
1943	67,581.00	56,082	63,436	4,145	11.06	375
1944	3,807.57	3,140	3,552	256	11.40	22
1945	7,030.17	5,760	6,515	515	11.74	44
1946	17,623.72	14,346	16,227	1,397	12.09	116
1947	34,809.08	28,142	31,832	2,977	12.45	239
1948	49,872.10	40,036	45,286	4,586	12.82	358
1949	58,304.14	46,473	52,567	5,737	13.19	435
1950	66,738.34	52,795	59,718	7,020	13.58	517
1951	85,646.03	67,239	76,056	9,590	13.97	686
1952	104,246.22	81,216	91,865	12,381	14.36	862
1953	126,411.37	97,687	110,496	15,915	14.77	1,078
1954	198,541.26	152,144	172,093	26,448	15.19	1,741
1955	262,830.03	199,711	225,898	36,932	15.61	2,366
1956	309,837.51	233,379	263,980	45,858	16.04	2,859
1957	375,767.54	280,495	317,274	58,494	16.48	3,549
1958	417,749.02	308,942	349,451	68,298	16.93	4,034
1959	485,106.33	355,321	401,911	83,195	17.39	4,784
1960	596,736.07	432,771	489,517	107,219	17.86	6,003
1961	632,912.06	454,336	513,909	119,003	18.34	6,489
1962	769,583.60	546,643	618,320	151,264	18.83	8,033
1963	875,586.55	615,336	696,020	179,567	19.32	9,294
1964	1,017,645.86	707,182	799,909	217,737	19.83	10,980
1965	1,171,978.00	805,243	910,828	261,150	20.34	12,839
1966	1,423,842.39	966,675	1,093,427	330,415	20.87	15,832
1967	1,765,294.51	1,184,107	1,339,370	425,925	21.40	19,903
1968	1,952,415.65	1,293,397	1,462,990	489,426	21.94	22,307
1969	2,239,277.58	1,464,488	1,656,515	582,763	22.49	25,912
1970	2,280,878.02	1,472,033	1,665,049	615,829	23.05	26,717
1971	2,665,204.26	1,696,722	1,919,200	746,004	23.62	31,584
1972	3,360,936.34	2,109,626	2,386,244	974,692	24.20	40,277
1973	4,137,939.06	2,559,812	2,895,460	1,242,479	24.79	50,120
1974	3,866,451.73	2,356,757	2,665,780	1,200,672	25.38	47,308
1975	3,704,020.11	2,223,560	2,515,118	1,188,902	25.98	45,762
1976	4,146,448.36	2,449,597	2,770,793	1,375,655	26.60	51,716
1977	4,361,827.71	2,535,225	2,867,649	1,494,179	27.22	54,893
1978	4,971,070.85	2,841,911	3,214,548	1,756,523	27.84	63,093
1979	5,247,417.12	2,948,261	3,334,843	1,912,574	28.48	67,155
1980	4,969,448.06	2,743,135	3,102,820	1,866,628	29.12	64,101
1981	5,164,129.02	2,798,183	3,165,086	1,999,043	29.78	67,127
1982	5,438,489.82	2,891,591	3,270,742	2,167,748	30.44	71,214
1983	8,296,871.57	4,327,150	4,894,535	3,402,337	31.10	109,400
1984	10,997,329.33	5,620,515	6,357,488	4,639,841	31.78	145,999

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1985	11,499,374.87	5,756,817	6,511,663	4,987,712	32.46	153,657
1986	12,419,667.32	6,085,637	6,883,598	5,536,069	33.15	167,001
1987	15,262,898.68	7,314,439	8,273,523	6,989,376	33.85	206,481
1988	12,612,004.35	5,908,220	6,682,918	5,929,086	34.55	171,609
1989	12,348,739.86	5,648,067	6,388,653	5,960,087	35.27	168,985
1990	9,526,721.16	4,253,300	4,811,001	4,715,720	35.98	131,065
1991	11,111,218.21	4,835,936	5,470,034	5,641,184	36.71	153,669
1992	14,395,576.83	6,103,725	6,904,058	7,491,519	37.44	200,094
1993	18,819,689.16	7,765,380	8,783,592	10,036,097	38.18	262,863
1994	14,348,551.73	5,757,069	6,511,948	7,836,604	38.92	201,352
1995	14,614,704.33	5,693,012	6,439,491	8,175,213	39.68	206,029
1996	14,518,851.55	5,488,126	6,207,740	8,311,112	40.43	205,568
1997	23,129,251.48	8,468,775	9,579,218	13,550,033	41.20	328,884
1998	24,326,739.93	8,619,207	9,749,375	14,577,365	41.97	347,328
1999	21,544,080.89	7,377,986	8,345,403	13,198,678	42.74	308,813
2000	16,849,796.15	5,565,656	6,295,436	10,554,360	43.53	242,462
2001	17,949,537.17	5,713,517	6,462,685	11,486,852	44.31	259,238
2002	16,162,630.10	4,945,765	5,594,264	10,568,366	45.11	234,280
2003	7,180,776.63	2,108,922	2,385,448	4,795,329	45.91	104,451
2004	584,724.91	164,530	186,104	398,621	46.71	8,534
2005	2,299,930.88	618,497	699,596	1,600,335	47.52	33,677
2006	2,207,052.85	565,690	639,864	1,567,189	48.34	32,420
2007	2,904,676.94	707,841	800,655	2,104,022	49.16	42,799
2008	5,535,320.40	1,278,216	1,445,818	4,089,502	49.99	81,806
2009	2,902,781.45	633,242	716,274	2,186,507	50.82	43,025
2010	4,487,976.08	921,067	1,041,839	3,446,137	51.66	66,708
2011	4,776,744.18	918,616	1,039,067	3,737,677	52.50	71,194
2012	11,712,832.62	2,099,291	2,374,554	9,338,279	53.35	175,038
2013	3,697,733.91	614,378	694,936	3,002,798	54.20	55,402
2014	5,471,238.28	836,662	946,367	4,524,871	55.06	82,181
2015	4,735,465.85	661,497	748,234	3,987,232	55.92	71,302
2016	6,743,391.54	852,769	964,586	5,778,806	56.78	101,775
2017	5,657,466.40	639,746	723,631	4,933,835	57.65	85,583
2018	6,710,581.05	667,971	755,557	5,955,024	58.53	101,743
2019	11,235,501.74	966,253	1,092,950	10,142,552	59.41	170,721
2020	6,590,214.26	477,527	540,141	6,050,073	60.29	100,350
2021	7,028,534.28	413,067	467,229	6,561,305	61.18	107,246
2022	6,485,903.73	292,385	330,723	6,155,181	62.07	99,165

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
2023	8,443,602.56	263,694	298,270	8,145,333	62.97	129,353
2024	7,547,666.22	131,178	148,378	7,399,288	63.87	115,849
2025	8,181,904.46	42,791	48,402	8,133,502	64.66	125,789
	503,287,746.27	180,243,684	203,877,596	299,410,150		7,053,612
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.4	1.40

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS AND METERING EQUIPMENT - LEGACY METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L0.5						
1986	26,666.78	21,448	5,142	21,525	2.74	7,856
1987	17,744.64	14,132	3,388	14,357	2.85	5,038
1988	41,007.19	32,337	7,753	33,254	2.96	11,234
1989	60,057.55	46,931	11,252	48,806	3.06	15,950
1990	13,021.66	10,083	2,417	10,605	3.16	3,356
1991	26,489.49	20,302	4,868	21,621	3.27	6,612
1992	25,979.74	19,707	4,725	21,255	3.38	6,288
1993	2,143.22	1,607	385	1,758	3.50	502
1994	24,598.65	18,220	4,368	20,231	3.63	5,573
1995	14,222.11	10,402	2,494	11,728	3.76	3,119
1997	4,436.97	3,150	755	3,682	4.06	907
1999	22,200.23	15,223	3,650	18,550	4.40	4,216
2000	18,592.27	12,510	2,999	15,593	4.58	3,405
2001	18,469.97	12,164	2,916	15,554	4.78	3,254
2003	257,670.41	162,149	38,877	218,793	5.19	42,157
2004	6,550.44	4,019	964	5,586	5.41	1,033
2005	14,956.75	8,942	2,144	12,813	5.63	2,276
2007	235,187.96	132,378	31,739	203,449	6.12	33,243
2008	11,178.78	6,084	1,459	9,720	6.38	1,524
2009	10,133.26	5,320	1,276	8,857	6.65	1,332
2010	612,289.53	309,206	74,135	538,155	6.93	77,656
2011	23,259.81	11,264	2,701	20,559	7.22	2,848
2012	59,470.06	27,526	6,600	52,870	7.52	7,031
2013	52,531.03	23,151	5,551	46,980	7.83	6,000
2014	382,263.00	159,457	38,231	344,032	8.16	42,161
2015	1,904,960.82	748,383	179,431	1,725,530	8.50	203,004
2016	3,265,303.39	1,198,823	287,427	2,977,876	8.86	336,103
2017	1,316,391.92	448,508	107,533	1,208,859	9.23	130,971
2018	3,207,785.70	1,005,865	241,164	2,966,622	9.61	308,702
2019	1,584,533.22	449,326	107,729	1,476,804	10.03	147,239
2020	2,275,959.90	568,990	136,420	2,139,540	10.50	203,766
2021	2,858,819.41	608,528	145,899	2,712,920	11.02	246,181
2022	1,832,993.22	314,230	75,339	1,757,654	11.60	151,522
2023	2,486,049.29	310,756	74,506	2,411,543	12.25	196,861
2024	1,258,319.72	92,575	22,196	1,236,124	12.97	95,306
2025	277,133.24	6,532	1,566	275,567	13.67	20,159
	24,249,371.33	6,840,228	1,639,999	22,609,372		2,334,385

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 9.63

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.02 METERS AND METERING EQUIPMENT - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L1.5						
1956	137.18	127	137			
1957	10.79	10	11			
1958	11.57	11	12			
1959	26.83	24	27			
1960	545.66	492	546			
1961	387.88	348	388			
1962	854.55	761	855			
1963	1,654.78	1,463	1,655			
1964	1,782.51	1,566	1,783			
1965	2,345.06	2,046	2,345			
1966	5,634.55	4,882	5,635			
1967	4,075.11	3,506	4,075			
1968	7,290.52	6,226	7,291			
1969	12,879.56	10,917	12,880			
1970	25,356.83	21,330	25,357			
1971	32,535.18	27,160	32,535			
1972	39,941.00	33,071	39,941			
1973	40,697.10	33,404	40,697			
1974	35,179.99	28,622	35,180			
1975	18,804.47	15,164	18,804			
1976	27,978.63	22,349	27,979			
1977	40,998.82	32,438	40,999			
1978	31,904.10	25,000	31,904			
1979	60,616.66	47,014	60,617			
1980	28,959.30	22,229	28,959			
1981	67,221.26	51,034	67,221			
1982	84,443.02	63,400	84,443			
1983	160,956.64	119,494	160,957			
1984	159,005.24	116,646	159,005			
1985	166,235.56	120,421	166,236			
1986	215,560.90	154,169	215,561			
1987	229,089.73	161,737	229,090			
1988	207,721.45	144,657	207,721			
1989	267,847.25	183,957	267,847			
1990	431,586.97	292,098	431,587			
1991	312,284.83	208,232	312,285			
1992	328,880.66	216,009	328,881			
1993	344,239.19	222,654	344,239			
1994	408,711.36	260,104	408,711			
1995	378,535.00	236,963	378,535			
1996	230,334.64	141,794	230,335			
1997	598,850.05	362,424	598,850			
1998	260,440.59	154,806	260,441			

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.02 METERS AND METERING EQUIPMENT - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L1.5						
1999	246,431.95	143,916	246,432			
2000	294,062.89	168,557	294,063			
2001	388,586.08	218,541	388,586			
2002	270,889.73	149,423	270,890			
2003	214,320.21	115,819	214,320			
2004	307,290.80	162,495	307,291			
2005	689,430.94	356,298	689,431			
2006	222,378.37	112,168	222,378			
2007	163,280.77	80,138	163,281			
2008	518,449.25	247,197	518,449			
2009	279,287.65	128,919	279,288			
2010	604,472.92	269,111	604,473			
2011	341,370.58	145,834	341,371			
2012	233,546.79	95,287	233,547			
2013	1,021,485.86	395,111	1,021,486			
2014	946,516.92	344,532	946,517			
2015	1,681,347.98	570,313	1,584,122	97,226	16.52	5,885
2016	1,785,228.64	558,420	1,551,087	234,142	17.18	13,629
2017	1,301,379.96	370,633	1,029,483	271,897	17.88	15,207
2018	1,023,443.99	260,774	724,335	299,109	18.63	16,055
2019	981,918.05	219,950	610,941	370,977	19.40	19,123
2020	1,231,833.69	236,019	655,575	576,259	20.21	28,514
2021	1,540,867.08	242,841	674,524	866,343	21.06	41,137
2022	1,714,033.81	209,798	582,742	1,131,292	21.94	51,563
2023	9,335,773.13	799,142	2,219,726	7,116,047	22.86	311,288
2024	11,501,573.56	552,076	1,533,466	9,968,108	23.80	418,828
2025	1,017,435.99	14,651	40,695	976,741	24.64	39,640
	45,129,190.56	10,718,722	23,221,056	21,908,135		960,869

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 2.13

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.10 SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
2021	2,232,426.49	473,274	442,522	1,789,904	15.76	113,573
2022	8,219,225.52	1,335,624	1,248,839	6,970,387	16.75	416,143
2023	29,171,622.41	3,281,808	3,068,566	26,103,056	17.75	1,470,595
2024	107,676,765.58	6,729,798	6,292,517	101,384,249	18.75	5,407,160
2025	75,041,314.11	1,388,264	1,298,059	73,743,255	19.63	3,756,661
	222,341,354.11	13,208,768	12,350,503	209,990,851		11,164,132
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.8	5.02

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R2						
1900	2.33	2	2			
1943	66.87	67	67			
1954	14.92	15	15			
1960	32.90	33	33			
1961	14.04	14	14			
1963	2,225.06	2,225	2,225			
1964	2,799.04	2,799	2,799			
1965	3,152.90	3,153	3,153			
1966	2,438.54	2,428	2,111	328	0.14	328
1967	1,437.21	1,423	1,237	200	0.32	200
1968	2,954.95	2,903	2,524	431	0.56	431
1969	714.29	696	605	109	0.82	109
1970	1,613.31	1,558	1,354	259	1.09	238
1972	947.92	899	781	167	1.64	102
1973	2,338.31	2,198	1,911	427	1.92	222
1974	327.60	305	265	63	2.21	29
1975	946.58	873	759	188	2.50	75
1977	818.52	740	643	176	3.08	57
1978	590.31	528	459	131	3.37	39
1979	937.94	831	722	216	3.66	59
1980	405.08	355	309	96	3.95	24
1981	4,494.73	3,898	3,389	1,106	4.25	260
1982	10,636.36	9,121	7,929	2,707	4.56	594
1983	8,861.10	7,513	6,531	2,330	4.87	478
1984	14,855.87	12,446	10,819	4,037	5.19	778
1985	8,622.46	7,132	6,200	2,422	5.53	438
1986	16,156.43	13,193	11,469	4,687	5.87	798
1987	15,600.74	12,563	10,921	4,680	6.23	751
1988	6,178.25	4,902	4,261	1,917	6.61	290
1989	64,793.74	50,620	44,004	20,790	7.00	2,970
1990	87,460.77	67,235	58,447	29,014	7.40	3,921
1991	50,010.27	37,773	32,836	17,174	7.83	2,193
1992	348,248.39	258,247	224,493	123,755	8.27	14,964
1993	695,997.91	506,123	439,970	256,028	8.73	29,327
1994	1,715,955.33	1,222,086	1,062,353	653,602	9.21	70,967
1995	2,633,877.75	1,834,654	1,594,855	1,039,023	9.71	107,005
1996	3,196,951.93	2,174,918	1,890,645	1,306,307	10.23	127,694
1997	1,032,924.25	685,283	595,713	437,211	10.77	40,595
1998	1,223,500.87	790,687	687,340	536,161	11.32	47,364
1999	140,150.01	88,076	76,564	63,586	11.89	5,348
2000	123,482.12	75,324	65,479	58,003	12.48	4,648
2001	187,662.02	110,897	96,402	91,260	13.09	6,972
2002	161,103.02	92,030	80,001	81,102	13.72	5,911

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R2						
2003	332,217.66	183,135	159,198	173,020	14.36	12,049
2004	899,229.07	477,437	415,033	484,196	15.01	32,258
2005	998,381.73	509,175	442,623	555,759	15.68	35,444
2006	942,488.74	460,349	400,179	542,310	16.37	33,128
2007	456,205.95	212,847	185,027	271,179	17.07	15,886
2008	1,086,826.98	482,616	419,535	667,292	17.79	37,509
2009	1,101,926.89	464,187	403,515	698,412	18.52	37,711
2010	865,382.23	344,526	299,495	565,887	19.26	29,381
2011	609,645.41	228,239	198,407	411,238	20.02	20,541
2012	958,693.33	335,840	291,944	666,749	20.79	32,071
2013	638,948.26	208,259	181,038	457,910	21.57	21,229
2014	499,122.31	150,361	130,708	368,414	22.36	16,476
2015	584,681.35	161,337	140,249	444,432	23.17	19,181
2016	637,416.91	159,749	138,869	498,548	23.98	20,790
2017	622,404.49	139,848	121,569	500,835	24.81	20,187
2018	640,816.64	127,164	110,543	530,274	25.65	20,673
2019	689,709.71	118,547	103,053	586,657	26.50	22,138
2020	758,021.53	110,148	95,751	662,271	27.35	24,215
2021	766,084.37	90,490	78,663	687,421	28.22	24,359
2022	634,941.46	57,538	50,017	584,924	29.10	20,100
2023	472,932.44	29,851	25,949	446,983	29.98	14,909
2024	842,811.73	29,760	25,871	816,941	30.87	26,464
2025	365,139.29	3,878	3,371	361,768	31.66	11,427
	28,176,331.42	13,174,047	11,453,216	16,723,115		1,024,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 3.64

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
1900	49.00	49	49			
1943	48,256.85	48,257	48,257			
1944	575.09	575	575			
1945	4,170.27	4,170	4,170			
1946	800.80	801	801			
1947	445.36	445	445			
1948	1,066.38	1,066	1,066			
1949	4,580.15	4,580	4,580			
1950	2,509.53	2,510	2,510			
1951	6,529.24	6,529	6,529			
1952	3,685.79	3,686	3,686			
1953	11,397.52	11,398	11,398			
1954	11,595.22	11,595	11,595			
1955	15,146.06	15,146	15,146			
1956	24,017.20	24,017	24,017			
1957	46,963.93	46,964	46,964			
1958	22,175.70	22,176	22,176			
1959	42,649.85	42,650	42,650			
1960	21,163.89	21,164	21,164			
1961	11,889.93	11,879	11,890			
1962	17,170.47	16,977	17,170			
1963	37,258.24	36,467	37,258			
1964	39,170.66	37,922	38,747	424	1.02	416
1965	27,177.22	26,031	26,597	580	1.35	430
1966	28,930.64	27,403	27,999	932	1.69	551
1967	38,114.20	35,744	36,522	1,592	1.99	800
1968	71,085.41	66,065	67,502	3,583	2.26	1,585
1969	53,437.23	49,279	50,351	3,086	2.49	1,239
1970	74,610.73	68,269	69,754	4,857	2.72	1,786
1971	76,118.25	69,125	70,629	5,489	2.94	1,867
1972	142,714.78	128,577	131,374	11,341	3.17	3,578
1973	144,110.97	128,755	131,556	12,555	3.41	3,682
1974	70,553.41	62,462	63,821	6,732	3.67	1,834
1975	166,558.98	146,104	149,283	17,276	3.93	4,396
1976	22,857.86	19,858	20,290	2,568	4.20	611
1977	57,572.77	49,530	50,608	6,965	4.47	1,558
1979	118,988.15	100,248	102,429	16,559	5.04	3,286
1980	115,185.32	95,963	98,051	17,134	5.34	3,209
1981	255,637.42	210,581	215,163	40,474	5.64	7,176
1982	396,791.98	322,889	329,914	66,878	5.96	11,221
1983	487,070.52	391,483	400,000	87,071	6.28	13,865
1984	548,020.74	434,991	444,455	103,566	6.60	15,692
1985	851,422.66	666,502	681,003	170,420	6.95	24,521

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
1986	1,281,498.25	989,163	1,010,684	270,814	7.30	37,098
1987	1,436,302.14	1,092,480	1,116,249	320,053	7.66	41,782
1988	1,768,448.11	1,324,126	1,352,935	415,513	8.04	51,681
1989	1,383,535.45	1,018,628	1,040,790	342,745	8.44	40,610
1990	1,077,302.07	779,363	796,319	280,983	8.85	31,749
1991	1,271,326.48	903,036	922,683	348,643	9.27	37,610
1992	1,569,705.58	1,093,394	1,117,183	452,523	9.71	46,604
1993	2,244,878.42	1,531,434	1,564,753	680,125	10.17	66,876
1994	1,930,713.88	1,288,752	1,316,791	613,923	10.64	57,700
1995	2,053,815.37	1,339,478	1,368,621	685,194	11.13	61,563
1996	2,571,637.98	1,636,205	1,671,804	899,834	11.64	77,305
1997	3,317,495.20	2,056,847	2,101,597	1,215,898	12.16	99,992
1998	2,422,084.40	1,460,808	1,492,590	929,494	12.70	73,189
1999	5,937,856.40	3,477,327	3,552,982	2,384,874	13.26	179,855
2000	4,883,342.09	2,772,810	2,833,137	2,050,205	13.83	148,243
2001	5,871,993.31	3,227,776	3,298,002	2,573,991	14.41	178,625
2002	1,476,485.70	783,925	800,981	675,505	15.01	45,004
2003	654,327.31	334,937	342,224	312,103	15.62	19,981
2004	1,976,316.02	972,723	993,886	982,430	16.25	60,457
2005	2,559,104.93	1,208,384	1,234,675	1,324,430	16.89	78,415
2006	2,461,607.76	1,111,564	1,135,748	1,325,860	17.55	75,548
2007	1,484,934.32	639,918	653,841	831,093	18.21	45,639
2008	2,602,151.60	1,066,075	1,089,269	1,512,883	18.89	80,089
2009	2,408,787.42	934,899	955,239	1,453,548	19.58	74,236
2010	2,949,094.82	1,080,106	1,103,606	1,845,489	20.28	91,000
2011	2,538,109.50	873,262	892,261	1,645,848	20.99	78,411
2012	4,583,502.52	1,473,871	1,505,938	3,077,565	21.71	141,758
2013	3,607,731.62	1,077,810	1,101,260	2,506,472	22.44	111,697
2014	4,488,162.31	1,237,027	1,263,941	3,224,221	23.18	139,095
2015	4,696,121.07	1,185,771	1,211,570	3,484,551	23.92	145,675
2016	3,916,744.25	895,955	915,448	3,001,296	24.68	121,608
2017	4,144,996.47	849,724	868,211	3,276,785	25.44	128,804
2018	4,723,472.35	854,665	873,260	3,850,212	26.21	146,899
2019	4,597,508.25	721,257	736,949	3,860,559	26.98	143,090
2020	4,903,476.51	648,191	662,294	4,241,183	27.77	152,725
2021	5,516,624.01	593,037	605,939	4,910,685	28.56	171,943
2022	5,121,774.22	422,546	431,739	4,690,035	29.36	159,742

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - STREET LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R1.5						
2023	5,343,048.37	307,225	313,909	5,029,139	30.16	166,749
2024	5,293,313.46	170,392	174,100	5,119,213	30.97	165,296
2025	9,151,017.40	88,673	90,602	9,060,415	31.69	285,908
	136,340,573.69	48,994,446	50,054,154	86,286,420		4,163,554
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.7	3.05

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - HPS LUMINAIRES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2						
2001	5,120,237.73	3,760,303	3,841,635	1,278,603	6.64	192,561
2002	2,104,322.82	1,510,062	1,542,723	561,600	7.06	79,547
2003	3,482,617.90	2,436,439	2,489,137	993,481	7.51	132,288
2004	3,725,120.70	2,537,552	2,592,437	1,132,684	7.97	142,118
2005	6,097,725.35	4,031,816	4,119,021	1,978,704	8.47	233,613
2006	5,329,433.85	3,412,969	3,486,789	1,842,645	8.99	204,966
2007	4,610,376.91	2,851,057	2,912,723	1,697,654	9.54	177,951
2008	5,518,019.57	3,282,118	3,353,107	2,164,913	10.13	213,713
2009	5,673,334.69	3,236,070	3,306,063	2,367,272	10.74	220,416
2010	6,237,970.07	3,395,951	3,469,403	2,768,567	11.39	243,070
2011	5,530,846.78	2,858,342	2,920,166	2,610,681	12.08	216,116
2012	12,515,424.58	6,107,527	6,239,628	6,275,797	12.80	490,297
2013	5,686,394.84	2,602,094	2,658,375	3,028,020	13.56	223,305
2014	5,484,711.66	2,336,487	2,387,023	3,097,689	14.35	215,867
2015	6,079,886.58	2,385,747	2,437,349	3,642,538	15.19	239,798
2016	6,598,936.25	2,362,419	2,413,516	4,185,420	16.05	260,774
2017	5,915,536.15	1,907,169	1,948,419	3,967,117	16.94	234,186
2018	7,262,701.84	2,071,323	2,116,124	5,146,578	17.87	288,001
2019	6,744,069.24	1,667,134	1,703,193	5,040,876	18.82	267,847
2020	6,966,271.64	1,454,558	1,486,019	5,480,253	19.78	277,060
2021	7,377,974.44	1,251,304	1,278,368	6,099,606	20.76	293,815
2022	6,692,149.54	869,979	888,796	5,803,354	21.75	266,821
2023	5,870,757.31	528,368	539,796	5,330,961	22.75	234,328
2024	7,690,612.00	384,531	392,848	7,297,764	23.75	307,274
2025	3,545,065.43	52,467	53,602	3,491,463	24.63	141,757
	147,860,497.87	59,293,786	60,576,260	87,284,238		5,797,489

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 3.92

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R1						
2016	2,010.11	525	75-	2,085	18.47	113
2017	36,282.84	8,490	1,211-	37,494	19.15	1,958
2018	160,960.83	33,287	4,749-	165,710	19.83	8,357
2019	279,447.05	50,077	7,145-	286,592	20.52	13,966
2020	458,402.72	69,310	9,889-	468,292	21.22	22,068
2021	803,117.77	98,944	14,117-	817,235	21.92	37,283
2022	309,876.50	29,376	4,191-	314,068	22.63	13,878
2023	270,408.87	17,847	2,547-	272,956	23.35	11,690
2024	286,944.83	10,560	1,507-	288,452	24.08	11,979
2025	304,920.27	3,415	487-	305,407	24.72	12,355
	2,912,371.79	321,831	45,918-	2,958,290		133,647

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 4.59

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
1962	387.13	346	291	96	5.34	18
1975	87.82	70	59	29	9.97	3
1978	12,628.74	9,737	8,185	4,444	11.45	388
2008	4.66	2	2	3	33.61	
	13,108.35	10,155	8,537	4,571		409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 3.12

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
1896	20,947.85	20,948	20,948			
1901	1,214.43	1,214	1,214			
1902	19,861.44	19,861	19,861			
1907	9,321.57	9,322	9,322			
1908	6,050.57	6,051	6,051			
1909	26.25	26	26			
1911	5,731.93	5,732	5,732			
1912	5,125.39	5,125	5,125			
1913	1,608.16	1,608	1,608			
1914	6,158.39	6,158	6,158			
1915	1,213.43	1,213	1,213			
1916	17.32	17	17			
1920	2,810.24	2,724	2,810			
1921	522.68	503	523			
1922	5,173.96	4,950	5,174			
1923	299.16	284	299			
1924	3,211.25	3,033	3,211			
1925	10,139.52	9,513	10,140			
1926	5,078.92	4,734	5,079			
1927	24.74	23	25			
1928	17,672.62	16,256	17,673			
1929	2,861.61	2,614	2,862			
1930	5,351.38	4,857	5,351			
1931	416.98	376	417			
1932	2,177.34	1,950	2,177			
1933	5,842.04	5,196	5,842			
1934	38.50	34	38			
1935	2,665.72	2,338	2,666			
1936	532.08	463	532			
1937	104.13	90	104			
1938	37,242.04	31,988	37,242			
1939	12,196.68	10,400	12,197			
1940	6,481.34	5,487	6,481			
1941	1,258.79	1,058	1,259			
1942	37.25	31	37			
1943	214.16	177	214			
1944	9.56	8	10			
1945	204.12	166	204			
1946	751.62	608	752			
1947	3,580.35	2,873	3,580			
1948	88.86	71	89			
1950	371.20	291	371			
1951	48,474.28	37,651	48,474			

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
1953	201,997.16	154,215	201,997			
1954	285,863.27	216,373	285,863			
1955	56,929.49	42,707	56,929			
1956	389,730.84	289,745	389,731			
1957	128,351.29	94,537	128,351			
1958	409,553.89	298,901	409,554			
1959	293,546.97	212,208	293,547			
1960	326,821.80	233,946	326,822			
1961	104,080.10	73,783	104,080			
1962	851,515.48	597,611	851,515			
1963	163,207.37	113,356	163,207			
1964	355,966.71	244,709	355,967			
1965	526,129.87	357,768	525,518	612	17.60	35
1966	1,328,567.36	893,767	1,312,835	15,732	18.00	874
1967	854,163.13	568,249	834,689	19,474	18.41	1,058
1968	35,083.90	23,079	33,900	1,184	18.82	63
1969	165,516.35	107,615	158,073	7,443	19.24	387
1970	709,693.85	456,014	669,829	39,865	19.66	2,028
1971	13,549.28	8,603	12,637	912	20.08	45
1972	51,179.48	32,094	47,142	4,037	20.51	197
1973	133,697.57	82,771	121,581	12,117	20.95	578
1974	291,504.64	178,188	261,737	29,768	21.38	1,392
1975	6,383.82	3,850	5,655	729	21.83	33
1976	74,341.60	44,227	64,964	9,378	22.28	421
1977	71,803.46	42,129	61,882	9,921	22.73	436
1978	753,527.01	435,810	640,152	113,375	23.19	4,889
1979	570,504.27	325,085	477,510	92,994	23.66	3,930
1980	47,263.29	26,527	38,965	8,298	24.13	344
1981	1,137,574.52	628,567	923,289	214,286	24.61	8,707
1982	162,230.80	88,224	129,590	32,641	25.09	1,301
1983	2,880,954.33	1,541,051	2,263,617	617,337	25.58	24,134
1984	932,452.38	490,470	720,441	212,011	26.07	8,132
1985	1,398,834.85	723,072	1,062,105	336,730	26.57	12,673
1986	2,019,397.14	1,025,127	1,505,787	513,610	27.08	18,966
1987	2,746,478.96	1,368,241	2,009,780	736,699	27.60	26,692
1988	1,211,525.57	592,109	869,736	341,790	28.12	12,155
1989	1,053,467.45	504,706	741,352	312,115	28.65	10,894
1990	9,757,839.22	4,579,061	6,726,086	3,031,753	29.19	103,863
1991	3,091,539.69	1,419,851	2,085,589	1,005,951	29.74	33,825
1992	4,627,184.86	2,078,855	3,053,586	1,573,599	30.29	51,951
1993	1,895,523.66	832,305	1,222,555	672,969	30.85	21,814
1994	647,244.29	277,493	407,604	239,640	31.42	7,627
1995	1,716,843.97	717,950	1,054,582	662,262	32.00	20,696

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
1996	1,012,608.13	412,587	606,040	406,568	32.59	12,475
1997	1,068,063.94	423,733	622,412	445,652	33.18	13,431
1998	6,120,218.95	2,360,201	3,466,849	2,653,370	33.79	78,525
1999	3,113,190.94	1,165,454	1,711,911	1,401,280	34.41	40,723
2000	2,065,433.91	749,938	1,101,568	963,866	35.03	27,515
2001	1,518,631.04	533,723	783,974	734,657	35.67	20,596
2002	108,599.59	36,885	54,180	54,420	36.32	1,498
2003	1,547,534.31	507,313	745,181	802,353	36.97	21,703
2004	187,792.51	59,275	87,068	100,725	37.64	2,676
2005	590,344.36	179,034	262,979	327,365	38.32	8,543
2006	555,069.47	161,375	237,040	318,029	39.01	8,152
2007	605,792.60	168,410	247,374	358,419	39.71	9,026
2008	1,303,876.64	345,410	507,366	796,511	40.43	19,701
2009	1,732,212.87	435,894	640,276	1,091,937	41.16	26,529
2010	706,584.80	168,294	247,204	459,381	41.90	10,964
2011	362,541.58	81,409	119,580	242,962	42.65	5,697
2012	408,917.99	86,098	126,468	282,450	43.42	6,505
2013	339,744.63	66,712	97,992	241,753	44.20	5,470
2014	500,280.23	91,051	133,743	366,537	44.99	8,147
2015	2,328,049.20	389,413	572,000	1,756,049	45.80	38,342
2016	3,899,102.39	594,067	872,612	3,026,490	46.62	64,918
2017	2,743,744.34	376,140	552,504	2,191,240	47.46	46,170
2018	5,354,181.92	651,283	956,656	4,397,526	48.31	91,027
2019	3,312,234.31	350,501	514,843	2,797,391	49.18	56,881
2020	1,405,246.60	125,966	185,029	1,220,218	50.07	24,370
2021	3,795,863.15	278,123	408,529	3,387,334	50.97	66,457
2022	3,169,831.84	179,825	264,141	2,905,691	51.88	56,008
2023	6,322,180.60	250,611	368,117	5,954,064	52.82	112,724
2024	2,877,690.65	63,827	93,754	2,783,937	53.78	51,765
2025	10,168,152.94	68,432	100,519	10,067,634	54.63	184,288
	113,956,391.22	34,613,955	50,551,348	63,405,043		1,500,966

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.2 1.32

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1911	654.30	615	654			
1918	1,488.80	1,366	1,489			
1919	448.00	410	448			
1922	365.41	331	365			
1923	2,459.57	2,218	2,460			
1924	1,413.35	1,270	1,413			
1925	306.57	274	307			
1928	38,266.85	33,883	38,267			
1929	6,793.70	5,993	6,794			
1930	1,044.56	918	1,045			
1932	660.90	576	661			
1935	31.75	27	32			
1938	3,230.05	2,744	3,230			
1939	37.32	32	37			
1940	26.82	23	27			
1941	1,590.93	1,332	1,591			
1943	269.25	223	269			
1945	929.22	761	929			
1947	377.86	306	378			
1948	75.55	61	76			
1950	64.96	52	65			
1951	5,669.14	4,463	5,669			
1953	22,602.10	17,523	22,602			
1954	36,644.10	28,184	36,644			
1955	11,999.02	9,152	11,999			
1956	63,881.73	48,304	63,882			
1957	20,627.71	15,456	20,628			
1958	35,153.36	26,094	35,153			
1959	99,525.19	73,165	99,525			
1960	50,664.27	36,876	50,664			
1961	46,950.47	33,825	46,950			
1962	165,550.29	117,989	165,550			
1963	36,341.01	25,620	36,341			
1964	136,007.54	94,797	136,008			
1965	104,272.33	71,829	104,272			
1966	321,850.85	219,042	321,851			
1967	135,163.82	90,830	135,164			
1968	66,318.23	43,998	66,318			
1969	76,141.59	49,851	76,142			
1970	129,102.14	83,382	129,102			
1971	24,579.96	15,650	24,580			
1972	46,259.68	29,031	46,260			
1973	31,091.93	19,224	31,092			

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
1974	112,194.18	68,311	112,194			
1975	1,174.92	704	1,175			
1976	14,074.82	8,298	14,075			
1977	50,941.13	29,531	50,941			
1978	144,876.28	82,559	144,876			
1979	173,929.10	97,376	173,929			
1980	75,562.91	41,527	75,563			
1981	246,254.92	132,837	246,255			
1982	322,949.25	170,840	322,949			
1983	1,179,249.04	611,523	1,179,249			
1984	342,090.22	173,734	337,413	4,677	34.45	136
1985	228,137.91	113,451	220,336	7,802	35.19	222
1986	459,720.99	223,622	434,301	25,420	35.95	707
1987	206,565.07	98,236	190,786	15,779	36.71	430
1988	815,249.77	378,741	735,562	79,688	37.48	2,126
1989	491,580.20	222,897	432,893	58,687	38.26	1,534
1990	974,043.09	430,810	836,686	137,357	39.04	3,518
1991	1,118,660.99	482,143	936,381	182,280	39.83	4,576
1992	191,112.83	80,185	155,729	35,384	40.63	871
1993	290,167.88	118,429	230,004	60,164	41.43	1,452
1994	356,920.28	141,544	274,896	82,024	42.24	1,942
1995	352,724.75	135,799	263,738	88,987	43.05	2,067
1996	63,721.77	23,787	46,197	17,525	43.87	399
1997	422,774.13	152,803	296,762	126,012	44.70	2,819
1998	368,713.79	128,891	250,322	118,392	45.53	2,600
1999	162,378.10	54,814	106,456	55,922	46.37	1,206
2000	318,433.85	103,673	201,346	117,088	47.21	2,480
2001	8,067.45	2,529	4,912	3,155	48.06	66
2002	137,105.99	41,288	80,186	56,920	48.92	1,164
2003	69,271.36	20,010	38,862	30,409	49.78	611
2006	50,058.51	12,600	24,471	25,588	52.38	489
2007	50,811.07	12,151	23,599	27,212	53.26	511
2008	639,824.69	144,876	281,367	358,458	54.15	6,620
2009	57,330.51	12,252	23,795	33,536	55.04	609
2010	74,853.10	15,045	29,219	45,634	55.93	816
2011	79,820.86	15,017	29,165	50,656	56.83	891
	12,378,277.89	5,790,533	10,533,523	1,844,755		40,862

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.1 0.33

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2000	644,212.83	644,213	644,213			
2001	265,553.32	257,587	238,859	26,694	0.75	26,694
2002	2,391.64	2,224	2,062	330	1.75	189
2003	2,051.72	1,826	1,693	359	2.75	131
2004	51,656.26	43,908	40,716	10,940	3.75	2,917
2007	117,020.70	85,425	79,214	37,807	6.75	5,601
2008	112,516.58	77,636	71,992	40,525	7.75	5,229
2009	264,704.88	172,058	159,549	105,156	8.75	12,018
2010	8,120.66	4,954	4,594	3,527	9.75	362
2011	4,604.40	2,625	2,434	2,170	10.75	202
2013	19,797.01	9,701	8,996	10,801	12.75	847
2014	2,221.18	1,000	927	1,294	13.75	94
2015	1,838.31	754	699	1,139	14.75	77
2016	4,876.58	1,804	1,673	3,204	15.75	203
2017	3,676,727.19	1,213,320	1,125,107	2,551,620	16.75	152,336
2018	1,924.86	558	517	1,408	17.75	79
2019	127,506.26	31,877	29,560	97,946	18.75	5,224
2020	77,037.20	16,178	15,002	62,035	19.75	3,141
2022	12,661.55	1,646	1,526	11,136	21.75	512
2023	231.11	21	19	212	22.75	9
2025	34,260.28	521	484	33,776	24.62	1,372
	5,431,914.52	2,569,836	2,429,836	3,002,079		217,237

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 4.00

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1						
1963	2,448.69	2,449	2,449			
1964	875.39	875	875			
1967	2,457.47	2,457	2,457			
1968	7,273.80	7,274	7,274			
1969	25,165.26	25,165	25,165			
1971	2,787.80	2,788	2,788			
1976	34,751.62	34,752	34,752			
1977	8,417.53	8,418	8,418			
1978	4,397.36	4,397	4,397			
1979	25,200.62	25,201	25,201			
1980	3,544.13	3,544	3,544			
1982	2,046.89	2,047	2,047			
1983	1,627.52	1,628	1,628			
1985	78,902.39	78,902	78,902			
1987	187,933.51	187,934	187,934			
1988	127,920.42	127,920	127,920			
1990	29,307.75	29,308	29,308			
1991	249,132.13	249,132	249,132			
1992	49,506.50	49,506	49,506			
1993	110,218.69	110,219	110,219			
1994	165,735.17	165,735	165,735			
1995	37,061.94	37,062	37,062			
1997	110,183.41	110,183	110,183			
1998	709,726.37	709,726	709,726			
1999	278,084.64	278,085	278,085			
2001	23,098.35	23,098	23,098			
2007	14,720.14	12,721	8,884	5,836	1.63	3,580
2009	515,263.86	417,791	291,773	223,491	2.27	98,454
2010	4,613.73	3,610	2,521	2,093	2.61	802
2013	655,013.36	450,322	314,491	340,522	3.75	90,806
2015	25,206.61	15,502	10,826	14,381	4.62	3,113
2016	1,920.78	1,103	770	1,151	5.11	225
2017	358,200.44	190,144	132,791	225,409	5.63	40,037
2019	3,598,727.40	1,559,437	1,089,064	2,509,663	6.80	369,068
2020	1,538,377.99	582,015	406,462	1,131,916	7.46	151,731
2021	7,275,291.56	2,309,905	1,613,167	5,662,125	8.19	691,346
2022	356,580.92	89,741	62,672	293,909	8.98	32,729

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1						
2023	1,342,328.95	241,619	168,740	1,173,589	9.84	119,267
2024	556,737.28	57,066	39,853	516,884	10.77	47,993
2025	319,396.36	9,847	6,877	312,519	11.63	26,872
	18,840,184.73	8,218,628	6,426,696	12,413,489		1,676,023
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.4	8.90

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1995	111,480.51	111,481	111,481			
1996	58,611.18	57,146	56,420	2,191	0.75	2,191
1997	179,507.91	169,037	166,888	12,620	1.75	7,211
1998	267,927.05	243,366	240,273	27,654	2.75	10,056
1999	307,392.56	268,968	265,550	41,843	3.75	11,158
2000	18,058.01	15,199	15,006	3,052	4.75	643
2001	60,383.80	48,810	48,189	12,195	5.75	2,121
	1,003,361.02	914,007	903,807	99,554		33,380
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.0	3.33

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
2000	752,901.89	752,902	752,902			
2001	896,547.34	869,651	853,478	43,069	0.75	43,069
2002	565,036.10	525,484	515,712	49,324	1.75	28,185
2003	170,993.77	152,184	149,354	21,640	2.75	7,869
2004	37,560.61	31,927	31,333	6,228	3.75	1,661
2005	165,868.44	134,353	131,854	34,014	4.75	7,161
2007	3,536,246.81	2,581,460	2,533,454	1,002,793	6.75	148,562
2008	560,311.14	386,615	379,425	180,886	7.75	23,340
2009	167,951.84	109,169	107,139	60,813	8.75	6,950
2010	256,612.41	156,534	153,623	102,989	9.75	10,563
2012	158,605.30	84,061	82,498	76,107	11.75	6,477
2013	1,295,470.11	634,780	622,975	672,495	12.75	52,745
2014	6,178,474.77	2,780,314	2,728,610	3,449,865	13.75	250,899
2017	53,398.46	17,621	17,293	36,105	16.75	2,156
2018	1,955,907.57	567,213	556,665	1,399,243	17.75	78,831
2019	1,077,408.56	269,352	264,343	813,066	18.75	43,364
2020	2,198,026.81	461,586	453,002	1,745,025	19.75	88,356
2021	949,901.00	161,483	158,480	791,421	20.75	38,141
2022	367,451.33	47,769	46,881	320,570	21.75	14,739
2023	1,380,396.95	124,236	121,926	1,258,471	22.75	55,317
2024	1,872,568.24	93,628	91,886	1,780,682	23.75	74,976
2025	1,808,931.81	27,496	26,985	1,781,947	24.62	72,378
	26,406,571.26	10,969,818	10,779,818	15,626,753		1,055,739

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 4.00

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2007	95,790.87	87,409	87,409	8,382	1.75	4,790
2008	198,140.95	170,897	170,897	27,244	2.75	9,907
	293,931.82	258,306	258,306	35,626		14,697

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4 5.00

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-R2.5						
1957	503.66	504	504			
1965	25,243.98	25,244	25,244			
1969	45,691.76	45,692	45,692			
1972	2,226.17	2,226	2,226			
1976	34,270.95	34,271	34,271			
1985	21,039.25	21,039	21,039			
1987	3,872.02	3,835	3,261	611	0.20	611
1991	317,613.94	298,557	253,897	63,717	1.26	50,569
1992	72,592.51	67,407	57,324	15,269	1.50	10,179
1993	118,972.26	109,228	92,889	26,083	1.72	15,165
1994	109,142.02	99,059	84,241	24,901	1.94	12,836
1995	146,827.57	131,725	112,021	34,807	2.16	16,114
1998	542,085.92	467,999	397,994	144,092	2.87	50,206
2008	18,212.20	12,124	10,310	7,902	7.02	1,126
2009	105,550.94	67,150	57,105	48,446	7.64	6,341
2012	60,856.10	32,775	27,872	32,984	9.69	3,404
2013	28,583.61	14,387	12,235	16,349	10.43	1,567
2015	431,503.27	185,546	157,792	273,711	11.97	22,866
2021	11.23	2	2	9	17.07	1
2024	57.17	3	3	54	19.82	3
2025	834,377.00	13,909	11,828	822,549	20.65	39,833
	2,919,233.53	1,632,682	1,407,750	1,511,484		230,821

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 7.91

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 397.01 COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2011	6,215.15	6,215	6,215			
2014	233.39	233	233			
2015	80.77	81	81			
2016	1,194.67	1,195	1,195			
2017	659.89	660	660			
2018	498.68	499	499			
2019	4,427.04	4,427	4,427			
	13,309.59	13,310	13,310			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
2020	2,310,609.56	2,310,610	2,310,610			
2021	174,839.19	148,613	123,956	50,884	0.75	50,884
2022	5,724,758.02	3,721,093	3,103,703	2,621,055	1.75	1,497,746
2023	2,874,289.32	1,293,430	1,078,829	1,795,460	2.75	652,895
2024	1,341,449.87	335,362	279,720	1,061,730	3.75	283,128
2025	56,239.78	4,274	3,565	52,675	4.62	11,402
	12,482,185.74	7,813,382	6,900,382	5,581,804		2,496,055
	12,495,495.33	7,826,692	6,913,692	5,581,804		2,496,055

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2 19.98

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 397.02 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1994	3,175,789.80	3,175,790	3,175,790			
2002	129,187.02	129,187	129,187			
2003	1,456,284.60	1,456,285	1,456,285			
2004	464,216.50	464,216	464,217			
2005	1,398,447.31	1,398,447	1,398,447			
2007	3,723,965.41	3,723,965	3,723,965			
2008	248,252.42	248,252	248,252			
2009	111,636.08	111,636	111,636			
2010	504,950.46	504,950	504,950			
2011	107,113.43	107,113	107,113			
2012	1,732,147.63	1,732,148	1,732,148			
2013	1,375,109.65	1,375,110	1,375,110			
2014	900,056.69	900,057	900,057			
2015	2,319,407.26	2,319,407	2,319,407			
2016	2,822,965.76	2,822,966	2,822,966			
2017	1,230,058.60	1,230,059	1,230,059			
	21,699,588.62	21,699,588	21,699,589			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
2018	13,014,579.67	13,014,580	13,014,580			
2019	2,428,227.24	2,168,067	1,048,488	1,379,739	0.75	1,379,739
2020	1,437,941.46	1,078,456	521,547	916,395	1.75	523,654
2021	224,367.82	136,223	65,878	158,490	2.75	57,633
2022	2,558,908.56	1,188,076	574,560	1,984,349	3.75	529,160
2023	5,472,411.35	1,758,997	850,660	4,621,751	4.75	973,000
2024	7,428,775.54	1,326,556	641,529	6,787,246	5.75	1,180,391
2025	2,007,717.06	108,999	52,712	1,955,005	6.62	295,318
	34,572,928.70	20,779,954	16,769,954	17,802,975		4,938,895
	56,272,517.32	42,479,542	38,469,543	17,802,975		4,938,895

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6 8.78

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 397.03 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2006	11,060.07	10,645	10,645	415	0.75	415
2007	47,756.05	43,577	43,577	4,179	1.75	2,388
2008	459,152.37	396,019	396,019	63,133	2.75	22,957
2009	54,750.31	44,485	44,485	10,265	3.75	2,737
2010	178,606.13	136,187	136,187	42,419	4.75	8,930
2012	93,363.23	61,853	61,853	31,510	6.75	4,668
2013	99,478.27	60,930	60,930	38,548	7.75	4,974
2014	46,203.48	25,989	25,989	20,214	8.75	2,310
2015	36,717.12	18,818	18,818	17,899	9.75	1,836
2016	23,813.03	11,014	11,014	12,799	10.75	1,191
2017	4,654,107.75	1,919,819	1,919,819	2,734,289	11.75	232,705
2018	10,294,403.52	3,731,721	3,731,721	6,562,683	12.75	514,720
2019	3,655,204.50	1,142,251	1,142,251	2,512,954	13.75	182,760
2020	14,477,569.59	3,800,362	3,800,362	10,677,208	14.75	723,879
2021	356,280.24	75,710	75,710	280,570	15.75	17,814
2022	3,671,205.35	596,571	596,571	3,074,634	16.75	183,560
2023	217,247.10	24,440	24,440	192,807	17.75	10,862
2024	1,220,086.35	76,255	76,255	1,143,831	18.75	61,004
2025	6,922,460.44	131,527	131,527	6,790,933	19.62	346,123
	46,519,464.90	12,308,173	12,308,173	34,211,292		2,325,833

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 5.00

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
2006	3,930.71	3,783	3,773	158	0.75	158
2009	12,020.67	9,767	9,741	2,280	3.75	608
2010	16,782.26	12,796	12,761	4,021	4.75	847
2011	50,408.47	35,916	35,818	14,590	5.75	2,537
2016	16,970.47	7,849	7,828	9,142	10.75	850
2019	93,446.12	29,202	29,123	64,323	13.75	4,678
2023	101,060.50	11,369	11,338	89,722	17.75	5,055
2025	317.61	6	6	312	19.62	16
	294,936.81	110,688	110,388	184,549		14,749

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 5.00

JERSEY CENTRAL POWER AND LIGHT

COMPARISON OF CALCULATED ANNUAL ACCRUAL RATES AND ANNUAL ACCRUALS
RELATED TO ELECTRIC DISTRIBUTION PLANT AS OF SEPTEMBER 30, 2025

			CURRENT RATES					PROPOSED RATES					
	ACCOUNT	ORIGINAL COST AS OF SEPTEMBER 30, 2025	SURVIVOR CURVE	CALCULATED ANNUAL ACCRUAL RATE	NET SALVAGE NORMALIZATION ANNUAL ACCRUAL RATE	TOTAL ANNUAL ACCRUAL RATE	TOTAL ANNUAL ACCRUAL AMOUNT	SURVIVOR CURVE	CALCULATED ANNUAL ACCRUAL RATE	NET SALVAGE NORMALIZATION ANNUAL ACCRUAL RATE	TOTAL ANNUAL ACCRUAL RATE	TOTAL ANNUAL ACCRUAL AMOUNT	INCREASE/ (DECREASE)
	(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)=(6)*(2)	(8)	(9)	(10)	(11)	(12)=(11)*(2)	(13)=(12)-(7)
	ELECTRIC PLANT												
	DISTRIBUTION PLANT												
360.12	DISTRIBUTION SUBSTATION EASEMENTS	693,003.72	75-R3	1.31	-	1.31	9,078	85-R4	1.07	-	1.07	7,394	(1,684)
360.22	DISTRIBUTION LINE EASEMENTS	26,255,822.88	75-R3	0.73	-	0.73	191,668	85-R4	0.53	-	0.53	138,218	(53,450)
361.10	STRUCTURES AND IMPROVEMENTS	32,985,812.39	65-R4	0.83	0.12	0.95	313,365	75-R4	1.08	0.08	1.16	381,853	68,488
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING	64,070,813.03	65-R4	1.50	-	1.50	961,062	75-R4	1.30	-	1.30	832,135	(128,927)
362.00	STATION EQUIPMENT	659,326,015.99	60-R2	1.39	0.14	1.53	10,087,688	60-R2	1.52	0.22	1.73	11,437,172	1,349,484
363.01	COMPUTER HARDWARE												
	FULLY ACCRUED	10,448.91		-	-	-	0		-	-	-	0	0
	AMORTIZED	8,177,916.33	5-SQ	20.00	-	20.00	1,635,583	5-SQ	20.00	-	20.00	1,635,732	149
	TOTAL COMPUTER HARDWARE	8,188,365.24					1,635,583					1,635,732	149
363.02	COMPUTER SOFTWARE												
	FULLY ACCRUED	45,652,129.24		-	-	-	0		-	-	-	0	0
	AMORTIZED	136,293,568.17	7-SQ	14.29	-	14.29	19,476,351	7-SQ	14.29	-	14.29	19,470,695	(5,656)
	TOTAL COMPUTER SOFTWARE	181,945,697.41					19,476,351					19,470,695	(5,656)
363.03	COMMUNICATION EQUIPMENT	31,816,336.77	20-SQ	5.00		5.00	1,591,413	20-SQ	5.00	-	5.00	1,590,820	(593)
364.00	POLES, TOWERS AND FIXTURES	899,233,203.71	44-R1.5	2.90	0.75	3.65	32,822,012	50-R1.5	1.62	0.53	2.14	19,274,865	(13,547,147)
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,136,005,045.94	42-R1	2.72	0.79	3.51	39,873,777	36-R0.5	3.28	0.70	3.97	45,148,254	5,274,477
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	211,320,952.20	60-R5	1.56	-	1.56	3,296,607	70-R5	1.35	-	1.35	2,847,705	(448,902)
366.00	UNDERGROUND CONDUIT	127,372,213.52	65-S4	1.29	0.02	1.31	1,668,576	80-R4	0.89	0.06	0.95	1,208,248	(460,328)
367.00	UNDERGROUND CONDUCTORS AND DEVICES	772,288,786.31	43-R2	1.89	0.28	2.17	16,758,667	50-R1.5	1.66	0.22	1.88	14,501,241	(2,257,426)
368.00	LINE TRANSFORMERS	994,730,839.13	37-R1	2.54	0.12	2.66	26,459,840	43-R1	2.01	0.17	2.18	21,677,637	(4,782,203)
369.00	SERVICES	503,287,746.27	55-R2.5	1.21	-	1.21	6,089,782	65-R2	1.40	0.41	1.81	9,125,343	3,035,561
	METERS AND METERING EQUIPMENT												
370.00	LEGACY METERS	24,249,371.33	24-L0	4.77	2.70	7.47	1,811,428	14-L0.5	9.63	13.37	23.00	5,576,187	3,764,759
370.02	METERING EQUIPMENT	45,129,190.56	24-L0	4.77	2.70	7.47	3,371,151	25-L1.5	2.13	-	2.13	960,869	(2,410,282)
	TOTAL METERS AND METERING EQUIPMENT	69,378,561.89					5,182,579					6,537,056	1,354,477
370.10	SMART METERS	222,341,354.11	24-L0	4.77	0.47	5.24	11,650,687	20-S2.5	5.02	-	5.02	11,164,132	(486,555)
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	28,176,331.42	27-R1.5	4.18	0.47	4.65	1,310,199	32-R2	3.64	0.39	4.03	1,134,440	(175,759)
	STREET LIGHTING AND SIGNAL SYSTEMS												
373.10	STREET LIGHTING EQUIPMENT	136,340,573.69	28-R1	3.33	0.47	3.80	5,180,942	32-R1.5	3.05	0.68	3.73	5,092,237	(88,705)
373.20	HPS LUMINAIRES	147,860,497.87	28-R1	3.33	0.47	3.80	5,618,699	25-S2	3.92	-	3.92	5,797,489	178,790
373.30	LED	2,912,371.79	28-R1	2.92	0.06	2.98	86,789	25-R1	4.59	0.14	4.73	137,741	50,952
	TOTAL STREET LIGHTING AND SIGNAL SYSTEMS	287,113,443.35					10,886,430					11,027,467	141,037
	TOTAL DISTRIBUTION PLANT	**6,256,530,345.28**				**-**	**190,265,364**					**179,140,407**	**(11,124,957)**
	GENERAL PLANT												
389.20	LAND RIGHTS	13,108.35	50-R3	3.99	-	3.99	523	50-R3	3.12	-	3.12	409	(114)
390.10	STRUCTURES AND IMPROVEMENTS	113,956,391.22	50-R1.5	1.53	0.14	1.67	1,903,072	55-S0.5	1.32	0.10	1.42	1,619,354	(283,718)
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING	12,378,277.89	60-R3	0.45	-	0.45	55,702	70-R2.5	0.33	-	0.33	40,862	(14,840)
391.10	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE	5,431,914.52	25-SQ	4.00	-	4.00	217,313	25-SQ	4.00	-	4.00	217,237	(76)
392.00	TRANSPORTATION EQUIPMENT	18,840,184.73	13-L2	4.41	(0.03)	4.38	825,200	12-S1	8.90	-	8.90	1,676,023	850,823
393.00	STORES EQUIPMENT	1,003,361.02	30-SQ	3.33	-	3.33	33,412	30-SQ	3.33	-	3.33	33,380	(32)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	26,406,571.26	25-SQ	4.00	-	4.00	1,056,263	25-SQ	4.00	-	4.00	1,055,739	(524)
395.00	LABORATORY EQUIPMENT	293,931.82	20-SQ	5.00	-	5.00	14,697	20-SQ	5.00	-	5.00	14,697	0
396.00	POWER OPERATED EQUIPMENT	2,919,233.53	20-S1	3.21	-	3.21	93,707	21-R2.5	7.91	(0.14)	7.77	226,811	133,104
397.01	COMPUTER HARDWARE												
	FULLY ACCRUED	13,309.59		-	-	-	0		-	-	-	0	0
	AMORTIZED	12,482,185.74	5-SQ	20.00	-	20.00	2,496,437	5-SQ	20.00	-	20.00	2,496,055	(382)
	TOTAL COMPUTER HARDWARE	12,495,495.33					2,496,437					2,496,055	(382)
397.02	COMPUTER SOFTWARE												
	FULLY ACCRUED	21,699,588.62		-	-	-	0		-	-	-	0	0
	AMORTIZED	34,572,928.70	7-SQ	14.29	-	14.29	4,940,472	7-SQ	14.29	-	14.29	4,938,895	(1,577)
	TOTAL COMPUTER SOFTWARE	56,272,517.32					4,940,472					4,938,895	(1,577)
397.03	COMMUNICATION EQUIPMENT	46,519,464.90	20-SQ	5.00	-	5.00	2,326,845	20-SQ	5.00	-	5.00	2,325,833	(1,012)
398.00	MISCELLANEOUS EQUIPMENT	294,936.81	20-SQ	5.00	-	5.00	14,746	20-SQ	5.00	-	5.00	14,749	3
	TOTAL GENERAL PLANT	**296,825,388.70**					**13,978,389**					**14,660,044**	**681,655**

JERSEY CENTRAL POWER AND LIGHT

COMPARISON OF CALCULATED ANNUAL ACCRUAL RATES AND ANNUAL ACCRUALS
RELATED TO ELECTRIC DISTRIBUTION PLANT AS OF SEPTEMBER 30, 2025

			CURRENT RATES					PROPOSED RATES					
	ACCOUNT	ORIGINAL COST AS OF SEPTEMBER 30, 2025	SURVIVOR CURVE	CALCULATED ANNUAL ACCRUAL RATE	NET SALVAGE NORMALIZATION ANNUAL ACCRUAL RATE	TOTAL ANNUAL ACCRUAL RATE	TOTAL ANNUAL ACCRUAL AMOUNT	SURVIVOR CURVE	CALCULATED ANNUAL ACCRUAL RATE	NET SALVAGE NORMALIZATION ANNUAL ACCRUAL RATE	TOTAL ANNUAL ACCRUAL RATE	TOTAL ANNUAL ACCRUAL AMOUNT	INCREASE/ (DECREASE)
	(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)=(6)*(2)	(8)	(9)	(10)	(11)	(12)=(11)*(2)	(13)=(12)-(7)
	RESERVE ADJUSTMENT FOR AMORTIZATION												
363.01	COMPUTER HARDWARE											(92,716)	(92,716)
363.02	COMPUTER SOFTWARE											(318,818)	(318,818)
363.03	COMMUNICATION EQUIPMENT											111,915	111,915
391.10	OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE						(114,256)					(205,114)	(90,858)
393.00	STORES EQUIPMENT						(14,645)					(13,865)	780
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT						58,883					32,701	(26,182)
395.00	LABORATORY EQUIPMENT											(8,907)	(8,907)
397.01	COMPUTER HARDWARE											1,514,190	1,514,190
397.02	COMPUTER SOFTWARE											(903,486)	(903,486)
397.03	COMMUNICATION EQUIPMENT						359,526					162,878	(196,648)
398.00	MISCELLANEOUS EQUIPMENT						(28,076)					(23,171)	4,905
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION						**261,432**					**255,607**	**(5,825)**
	TOTAL DEPRECIABLE ELECTRIC PLANT	**6,553,355,733.98**				-	**204,505,185**					**194,056,058**	**(10,449,127)**
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED												
301.00	ORGNAIZATION	49,293.00											
302.00	FRANCHISES AND CONSENTS	2,995.00											
360.11	LAND	5,759,363.39											
360.21	LAND	48,768.22											
374.00	ARC DISTRIBUTION PLANT	45,656.70											
389.10	LAND	1,621,194.12											
390.30	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	1,631,504.49											
	TOTAL NONDEPRECIABLE PLANT	**9,158,774.92**											
	TOTAL ELECTRIC PLANT	**6,562,514,508.90**											

EXHIBIT JC-12

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

Matthew R. Howes

Re: Flow-through of Accumulated Deferred Income Taxes Related to Tax Repair Deductions and Proposed Rider TXA

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I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Matthew R. Howes. My business address is 341 White Pond Drive, Akron, Ohio 44320.

Q. By whom are you employed and in what capacity?

A. I am employed by FirstEnergy Service Company ("FESC") as Director, Tax Planning.

Q. What are your current responsibilities?

A. I am responsible for tax planning, tax compliance, and regulatory tax support for FirstEnergy Corp. and its subsidiaries, including Jersey Central Power & Light Company ("JCP&L" or the "Company").

Q. Please describe your educational background and professional experience.

A. I graduated from Ohio State University in 2000 with a Bachelor of Science in Business Administration, *summa cum laude* with Honors in Accounting. After graduating, I was employed by an international accounting firm in their assurance practice focusing on audits of large, publicly-held corporations. I received a Juris Doctor, with Honors, from the University of Chicago Law School in 2006. After graduating from law school, I worked in private practice both in law firm and in-house roles, focusing on federal and state tax planning. I have worked in the electric utility industry since 2018, first with American Electric Power Service Corporation, and, since 2022, in my current role with FESC. I hold a Certified Public Accountant certificate (inactive) and am a licensed attorney in Ohio and Illinois.

Q. What is the purpose of your Direct Testimony?

A. The purpose of my Direct Testimony is to describe the purpose and application of the proposed Tax Adjustment Rider ("Rider TXA"). As part of my Direct Testimony, I also

address JCP&L's accumulated deferred income taxes ("ADIT") related to tax repair deductions.

Q. Do you sponsor any schedules as part of your Direct Testimony?

A. Yes. I sponsor the following schedule:

- Schedule MRH-01, which describes how the adjustments associated with proposed Rider TXA are calculated.

II. IMPACT OF TAX REPAIR DEDUCTIONS ON THE CALCULATION OF INCOME TAX EXPENSE AND ADIT

Q. Please explain how costs to repair property are treated for federal income tax purposes.

A. Expenditures to maintain, replace, and improve property may be immediately deducted as repairs if they are not otherwise required to be capitalized under Section 263(a) of the Internal Revenue Code (the "Code") and the regulations promulgated thereunder. In my Direct Testimony, I refer to such repair deductions as "Tax Repairs." With respect to electric transmission and distribution property, the Internal Revenue Service issued Revenue Procedure 2011-43, detailing a safe harbor method for determining Tax Repairs for such property. JCP&L adopted the safe harbor method under the revenue procedure effective for the 2011 tax year.

Q. How does JCP&L account for the costs associated with Tax Repairs for financial reporting, *i.e.*, Generally Accepted Accounting Principles ("GAAP"), purposes?

A. Those costs are generally capitalized as utility plant and depreciated over the life of the asset.

Q. How has JCP&L historically treated Tax Repairs in computing income tax expense and ADIT?

A. JCP&L has historically applied deferred tax accounting to account for Tax Repairs in computing income tax expense and ADIT. Under that methodology, tax deductions associated with Tax Repairs that were capitalized for financial accounting purposes were passed through to customers over the life of the asset. To the extent the Tax Repairs were utilized to lower cash tax liability, this increased ADIT related to Tax Repairs, which reduced rate base.

Q. What is deferred tax accounting?

A. GAAP, now codified as Accounting Standards Codification 740, requires comprehensive inter-period tax allocation for all temporary differences between book and tax accounting. Simply stated, a temporary difference is an item of income or expense, for which the difference in basis or timing of recognition in income differs between tax purposes and financial reporting purposes. When a temporary difference is reflected in the computation of taxable income in a different period than it is for financial reporting purposes, there is an impact on the timing of taxation, and GAAP requires that a deferred tax expense or benefit be recorded on the income statement to reflect the future reversal of that temporary difference. A deferred tax expense results in an increase in ADIT liabilities on the balance sheet, and the liability reverses as the company repays the temporary benefit to the government in the form of higher tax payments in the future. This is what I refer to as deferred tax accounting.

Q. Can you describe flow-through accounting and how it differs from deferred tax accounting?

A. Flow-through accounting puts the utility on a tax return basis (*i.e.*, cash basis) for tax recovery in the ratemaking process. The tax expense or benefit of the applicable item of income or deduction will flow to customers in the year in which the item is reflected in the company's tax return. This contrasts with deferred tax accounting, which matches the tax impact of an item of expense (or income) with the recovery of that item from (or the return of that item to) customers.

Q. When JCP&L initially claimed the Tax Repairs, did it accrue a deferred tax liability for those deductions and, if so, why?

A. Yes. JCP&L did so because GAAP requires the deferred tax method of accounting for temporary differences, such as those for Tax Repairs. Prior to this filing, the Company had not requested Board approval to flow through any benefit of Tax Repairs.

Q. What is the ADIT balance associated with federal Tax Repairs allocable to distribution property as of December 31, 2025?

A. JCP&L had total ADIT associated with federal Tax Repairs allocable to distribution property of $179 million as of December 31, 2025.

III. APPLICATION OF PROPOSED RIDER TXA

Q. Why is JCP&L proposing Rider TXA?

A. JCP&L is proposing this flow-through mechanism to offset monthly bill impacts from this base rate case in 2027. Proposed Rider TXA will accomplish this by providing a vehicle to flow through a portion of the deferred tax benefit related to historical repairs-related

federal tax deductions that JCP&L has claimed on its U.S. federal income tax returns through 2025.

Q. Is JCP&L proposing to utilize flow-through accounting for Tax Repairs claimed for tax years beyond 2025?

A. No. JCP&L is proposing only to flow through a portion of the deferred federal tax benefit related to Tax Repairs that were claimed as deductions on tax returns for tax years ending on or before December 31, 2025, and reflected in its ADIT balance as of that date. The Company is not proposing to flow through Tax Repairs claimed as deductions for any tax years that begin after December 31, 2025.

Q. How will Rider TXA impact the revenue requirement?

A. Please refer to the accompanying Direct Testimony of Carol Pittavino (Exhibit JC-04) for a detailed description of revenue requirement-related impacts from Rider TXA.

Q. How is the revenue requirement impact of Rider TXA calculated?

A. The monthly revenue requirement impact of Rider TXA is calculated in Schedule MRH-01 and is expressed by the following formula:

*Rider TXA Revenue Requirement = (Flow-through of Historical Repairs Deduction ADIT + After-Tax Return on Cumulative Change in Rate Base + Book Tax Repair Benefit) * Revenue Factor*

Q. What is the Flow-through of Historical Repairs Deduction ADIT?

A. This represents the portion of JCP&L's historical federal repairs ADIT that the Company will flow through each month. This is represented as a negative number in the calculation and is not grossed-up for tax.

Q. What is the After-Tax Return on Cumulative Change in Rate Base?

A. The historical federal repairs ADIT balance is currently an offset to rate base because JCP&L takes these repairs deductions immediately for tax return (*i.e.*, cash tax) purposes, but those deductions are normalized (*i.e.*, spread over the life of the assets) in calculating income tax expense for book and ratemaking purposes. Because these deductions are normalized for ratemaking purposes, they are treated as interest-free financing and are applied as a reduction to rate base. As historical federal repairs ADIT is flowed through, rate base increases by an equivalent amount each month. This portion of the formula recognizes the cumulative change in the cost of rate base at JCP&L's authorized after-tax return on rate base, which as proposed by the Company in this case is 7.70%.

Q. What is the Book Tax Repair Benefit?

A. As discussed elsewhere in my Direct Testimony, JCP&L normalizes tax repair deductions for book and ratemaking purposes. That is, the repair expenditures that give rise to immediate tax deductions for tax return purposes are capitalized and depreciated over the life of the assets when the Company computes income tax expense for ratemaking purposes, including in the current base rate case. Rider TXA accelerates the timing of when those tax benefits for historic federal tax repair deductions are passed through to customers. Because a portion of the tax benefit for historic tax repairs was already taken into account in calculating income tax expense for the base rate case, the formula reduces the flow-through benefit to ensure the same tax repair benefit is not passed through more than once. This is done through the addback of the Book Tax Repair Benefit, which in any given month is calculated as a positive amount that represents the book depreciation

associated with the cumulative amount of Historical Repairs Deduction ADIT that has been flowed through via Rider TXA, multiplied by the federal tax rate, which is currently 21%.

Q. What is the Revenue Factor?

A. The revenue factor is the tax gross-up factor, calculated based on state and federal income tax rates effective at the time.

Q. Will Tax Repairs continue to be flowed through under Rider TXA after 2027?

A. Yes. As reflected in Schedule MRH-01, a portion of historical federal repairs ADIT sufficient to offset the After-Tax Return on Cumulative Change in Rate Base and Book Tax Repair Benefit will continue to be flowed through each month for the duration of Rider TXA, *i.e.*, until the effective date of rates set in the next base rate case. The post-2027 flow-through under Rider TXA will not have any impact on the revenue requirement under this base rate, but, as described below, will be taken into account in calculating income tax expense and rate base in JCP&L's next base rate case.

Q. Would the flow-through of Tax Repairs through Rider TXA jeopardize JCP&L's ability to claim that federal tax deduction or any other deduction, including accelerated tax depreciation?

A. No. The Code does not require Tax Repairs to be normalized for purposes of calculating income tax expense for ratemaking purposes. This is in contrast to deductions for accelerated tax depreciation, which are required to be normalized under Section 168 of the Code.

Q. Is JCP&L proposing any changes to how it calculates income tax expense in the current proceeding as a result of Rider TXA?

A. No. Rider TXA will not impact the methodology for calculating income tax expense in the current base rate case, which utilizes deferral accounting for Tax Repairs.

Q. Will JCP&L be required to change how it calculates income tax expense in future base rate case proceedings as a result of Rider TXA?

A. Yes. As discussed above, JCP&L has historically utilized deferral accounting for Tax Repairs, meaning that in calculating income tax expense, the tax benefit of repair deductions is taken over the life of the assets through a reduction to taxable income for book depreciation. Rider TXA will employ flow-through accounting to provide customers with the benefit of a portion of the ADIT associated with historic federal Tax Repairs. Because the benefit of Tax Repairs will have already been provided to customers through Rider TXA, the book depreciation associated with the previously flowed-through Tax Repairs will no longer be available to reduce taxable income for purposes of computing income tax expense in future base rate cases. This adjustment will only apply to the extent of historic Tax Repairs that are flowed through via Rider TXA., *i.e.,* through December 31, 2025. The Company will continue to apply deferral accounting for any Tax Repairs that are not flowed through via Rider TXA, including the unutilized historic Tax Repairs, as well as those generated in future years.

Q. Will JCP&L be required to change how it calculates ADIT in future base rate case proceedings as a result of Rider TXA?

A. Yes. ADIT will be adjusted downward in JCP&L's next base rate case to account for the Flow-through of Historical Repairs Deduction ADIT from Rider TXA.

IV. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.

Rider TXA - Tax Adjustment Rider
Revenue Requirement Model ($,000)

Federal Tax Repairs ADIT Balance at:	
12.31.25	179,426
4.30.27 (projected)	171,977

Monthly WACC	0.642%

Book Depreciation of Historic Tax Repair Assets (projected)	
2026	25,984
2027	28,458
2028	23,050
2029	23,449

Federal Tax Rate	21.00%
State Tax Rate	9.00%
Revenue Factor	1.3910

	1	2	3	4	5	6	7	8	9
	Historical Tax Repairs ADIT Beginning Balance	Flowthrough of Historical Repairs Deduction ADIT	Historical Tax Repairs ADIT Ending Balance	Cumulative Change in Rate Base	After-Tax Return on Cumulative Change in Rate Base	Book Depreciation of Historic Tax Repair Assets	Book Tax Repair Benefit	Net Tax Adjustment	Revenue Requirement
Apr-27			171,977						
May-27	171,977	(12827)	159,150	12,827	41	177	37	(12,749)	(17,734)
Jun-27	159,150	(12947)	146,202	25,774	124	355	75	(12,749)	(17,734)
Jul-27	146,202	(13069)	133,134	38,843	207	536	112	(12,749)	(17,734)
Aug-27	133,134	(13191)	119,943	52,034	292	718	151	(12,749)	(17,734)
Sep-27	119,943	(13315)	106,628	65,349	377	901	189	(12,749)	(17,734)
Oct-27	106,628	(13439)	93,189	78,788	462	1,086	228	(12,749)	(17,734)
Nov-27	93,189	(13565)	79,624	92,353	549	1,274	267	(12,749)	(17,734)
Dec-27	79,624	(13692)	65,931	106,046	637	1,462	307	(12,749)	(17,734)
Jan-28	65,931	(994)	64,937	107,039	684	1,476	310	(0)	(0)
Feb-28	64,937	(1003)	63,935	108,042	690	1,490	313	(0)	(0)
Mar-28	63,935	(1012)	62,922	109,055	697	1,504	316	(0)	(0)
Apr-28	62,922	(1022)	61,900	110,076	703	1,518	319	(0)	(0)
May-28	61,900	(1031)	60,869	111,108	710	1,532	322	(0)	(0)
Jun-28	60,869	(1041)	59,828	112,149	716	1,547	325	(0)	(0)
Jul-28	59,828	(1051)	58,777	113,200	723	1,561	328	(0)	(0)
Aug-28	58,777	(1061)	57,717	114,260	730	1,576	331	(0)	(0)
Sep-28	57,717	(1071)	56,646	115,331	737	1,590	334	(0)	(0)
Oct-28	56,646	(1081)	55,565	116,412	744	1,605	337	(0)	(0)
Nov-28	55,565	(1091)	54,475	117,502	750	1,620	340	(0)	(0)
Dec-28	54,475	(1101)	53,374	118,603	758	1,636	343	(0)	(0)
Jan-29	53,374	(1111)	52,262	119,715	765	1,651	347	(0)	(0)
Feb-29	52,262	(1122)	51,141	120,836	772	1,666	350	(0)	(0)
Mar-29	51,141	(1132)	50,008	121,968	779	1,682	353	(0)	(0)
Apr-29	50,008	(1143)	48,866	123,111	786	1,698	357	(0)	(0)
May-29	48,866	(1154)	47,712	124,265	794	1,714	360	(0)	(0)
Jun-29	47,712	(1164)	46,548	125,429	801	1,730	363	(0)	(0)

EXHIBIT JC-13

BEFORE THE

NEW JERSEY BOARD OF PUBLIC UTILITIES

In the Matter of the Verified Petition of Jersey Central Power & Light Company for Review and Approval of Increases in, and Other Adjustments to, Its Rates and Charges for Electric Service, and for Approval of Other Proposed Tariff Revisions in Connection Therewith

Direct Testimony

of

Stuart Stockton

Re: Customer Care Improvements and Low-Income Assistance Initiatives

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I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Stuart Stockton. My business address is 341 White Pond Drive, Akron, Ohio 44320.

Q. By whom are you employed and in what capacity?

A. I am employed by FirstEnergy Service Company ("FESC") as Vice President, Customer Care. FESC and Jersey Central Power & Light Company ("JCP&L" or the "Company") are both subsidiaries of FirstEnergy Corp. ("FirstEnergy").

Q. What are your current responsibilities as Vice President, Customer Care?

A. As Vice President, Customer Care, I am responsible for leading customer care performance across people, processes, technology, and data, supporting continued improvements in customer experiences. This includes overseeing FirstEnergy's customer care centers; revenue operations strategy and billing system configuration and exception management; wholesale transmission settlements; customer analytics and insights; digital and technology enablement; and regulatory alignment.

Q. Please describe your educational and professional background.

A. I hold a Bachelor of Science in Business Administration and a Master of Business Administration from Xavier University.

In 1994, I joined Federated Department Stores, Inc. (later Macy's, Inc., as of 2007), where I held several progressive leadership positions within Call Center Operations, External Relationship Management, and Omnichannel Selling & Support. In 2013, I advanced to Vice President, Business Intelligence and Support Services, and was responsible for leading forecasting, analytics, and operational support teams. In 2020, I advanced to Vice President, Product Management Stores and Contact Centers, and was

responsible for leading large-scale digital transformation initiatives spanning customer care, store support, workforce management, and analytics.

In January 2026, I joined FESC as Interim Director, Customer Care Support, and was promoted to my current role in May 2026.

In addition to my corporate roles, I previously held an Adjunct Instructor role at the University of Cincinnati, where I developed and taught curriculum on data storytelling and presentation strategy. I have also led and participated in several public speaking and thought leadership engagements, focusing on professional development and data-driven decision making and visualization. Additionally, I served as a Board Member for 4C for Children, leading a data-driven approach to community resource allocation.

Q. What is the purpose of your Direct Testimony?

A. The purpose of my Direct Testimony is to describe and explain JCP&L's: (1) recent and planned improvements in Customer Care, including organizational changes and targeted actions to improve care center wait times; (2) Energy Assistance Outreach Team ("EAOT") and its status; and (3) development of the FirstEnergy Repairs Assistance Program.

II. RECENT IMPROVEMENTS TO JCP&L'S CUSTOMER CARE

Q. Please describe the Customer organization model as of the last JCP&L rate case filed in 2023.

A. In 2023, the organization was led by a Senior Vice President of Customer Experience and was comprised of three areas: (1) Customer Care; (2) Customer Policy & Solutions; and (3) Customer Engagement. Customer Care's core operations included customer contact centers (formerly known as customer call centers; now referred to as care centers), revenue operations, customer management (including billing and electric supplier support), and

customer support functions. The Customer Policy & Solutions team developed, advocated for, and delivered products and solutions that customers want from regulated utilities, in compliance with legislative and regulatory requirements. Customer Engagement included the Energy Efficiency group, which worked to develop and implement energy efficiency and peak demand reduction programs, as well as the Customer Support and National Accounts groups, the latter of which supported larger commercial and industrial customers, including multi-site national customers with accounts in multiple FirstEnergy service territories.

Q. Please describe any change to the Customer organization since JCP&L's last rate case was filed in 2023.

A. During the first quarter of 2025, FirstEnergy completed organizational restructuring across many functional areas to support the shift to a five-state operating model and to improve customer service and operational efficiency by bringing certain functions closer to the customer. As part of those efforts, the former Customer Experience organization was redesigned structurally and functionally to simplify the organization and strengthen accountability for core customer care functions. The former Customer Engagement, revenue operations field teams, and Customer Policy & Solutions were repositioned within each of FirstEnergy's state pillars to align with corresponding regulatory and operational activities. The realigned Customer Care organization is now positioned under the Chief Operating Officer. The Vice President, Customer Care oversees customer operations including care centers; billing; revenue operations strategy; wholesale transmission settlements; customer analytics and insights; and regulatory alignment.

Q. Please describe how JCP&L's customers will benefit from the reorganization that began in 2025.

A. A simplified organization will reduce structural complexity and enable focused teams dedicated to enhancing customer experience through expanded self-service options, improved workforce planning, and data-driven service improvements. In addition, certain functions have been aligned to enable more localized decision-making by those closest to the customers and stakeholders served.

Q. Please describe recent improvements JCP&L has made to assist its customers.

A. Since JCP&L's last base rate case, the Company has made the following three notable improvements intended to enhance customer care.

First, in May 2024, JCP&L began its shift to a new third-party electronic payment processor for credit and debit card payments. As part of the first phase, the Company began accepting payments through Venmo and PayPal, providing customers with new payment options, meeting demand for convenient electronic payment methods as digital adoption continues to grow. During the second phase, in January 2025, automated clearing house ("ACH") payments (made by checking or savings account) were transitioned from an in-house solution to a third-party processor. As part of the transition, one-time credit and debit card payment fees for residential customers were reduced and a fee for one-time ACH payments was added, resulting in reduced overall payment processing costs for one-time payments. JCP&L customers can enroll in recurring payment programs at no cost.

Second, in November 2023, JCP&L shifted its interactive voice response ("IVR") telephony platform to a cloud-based system, empowering the Company to expand self-service options for customers, including for move-in and move-out requests. Additionally,

customer responses to IVR prompts are now directly integrated into the system, IVR menu options have been simplified to reduce ambiguity, and customers can receive work order statuses without needing to speak to an agent. Customers are directed to the appropriate queue through a technical solution that uses historical data to predict the reason for their call. Artificial intelligence ("AI") capabilities were leveraged for care center agents to utilize real-time process documentation to support customers during calls and to summarize conversations with customers after each call has ended. By expanding IVR and automation capabilities, customers can efficiently self-serve for common transactions while agents remain available to deliver personalized support for more complex issues.

Third, in March 2026, JCP&L implemented the NJ Bill Watch Program, designed to give residential customers with smart meters clear insight into their usage before the bill arrives. Alerts consist of estimated cost notifications at 10 and 20 days; calculation of average daily usage upon completion of each billing cycle; and notification when estimated charges exceed a customer-defined dollar threshold during the current cycle. As of June 2026, approximately 85% of JCP&L's residential customer base is enrolled in the 10- and 20-day alerts. JCP&L implemented both usage comparison options, allowing customers to compare current billing-cycle consumption against both the previous billing cycle and the corresponding billing cycle from the prior calendar year. Eligible customers have the option to opt out or customize their alert settings, including choosing text messages, emails, or both.

Q. Please describe other initiatives JCP&L is planning to enhance the customer experience.

A. JCP&L plans to concentrate on additional modernization efforts, focusing on an optimized operating model by: connecting customer calls directly to a properly skilled agent to make it more likely the call is resolved sooner, reducing transfers and the need for call backs; expanding agent skills to ensure staffing is available for complex and escalated calls; and using AI assisted guidance for more effective call flow, limiting hold times. AI IVR initiatives are also underway to allow customers additional self-service options related to obtaining outage-related information; making a payment; starting, stopping, or transferring service; performing bill comparisons and learning about bill reduction tactics; and making changes to their account. Finally, training processes will also be reviewed and refined to reduce the time to proficiency and variability in agent skills.

Q. Please describe actions taken and planned to improve care center wait times.

A. At the outset, I think it is helpful to explain how JCP&L's customers are served by the FirstEnergy care centers. The FirstEnergy care centers operate from Reading, Pennsylvania; Fairmont, West Virginia; and Akron, Ohio. Staffing levels are planned based on forecasted call volumes, compliance requirements, training needs, and scheduled time off. Agents from all three centers are placed into tiered call queues according to their training and demonstrated performance, and the IVR system directs calls to the appropriate queue based on customer input. Based on agents' training and qualifications, they are equipped to assist customers throughout the FirstEnergy footprint. The three care center locations provide geographic coverage and support FirstEnergy's commitment to serving the communities within its service areas.

In August 2025, FirstEnergy began a strategic partnership with a third-party vendor to initiate a customer experience modernization effort and augment care center staff. During the initial implementation of the third-party partnership, customer wait times were higher than past trends, influenced by staffing ramp timelines, required training duration, and the mix of customer call volume.

In early April 2026, FirstEnergy initiated recruitment efforts to hire an additional 125 internal agents, beyond the original planned staff, to further address elevated wait times. In parallel, and in addition to the other initiatives mentioned earlier, near-term operational strategies were implemented to reduce wait times, including using technology to optimize agent break and lunch scheduling, enhancing workforce planning practices to appropriately assign call types following upskill training, and refining call forecasting tools. The third-party provider is now onboarded and fully staffed.

During recent collaborative meetings between JCP&L and the New Jersey Board of Public Utilities ("BPU"), it was noted that average customer wait times have declined considerably, from over one hour in September 2025 to just under eight minutes as of June 30, 2026. The third-party vendor has also added training classes to support workforce readiness and help ensure JCP&L continues to deliver the level of service customers expect, particularly during the higher call volumes typically experienced in August.

Q. How does JCP&L intend to assure coordination with the BPU regarding developments in these areas?

A. When JCP&L began to recognize that care center wait times had reached unacceptable levels, it initiated outreach to BPU staff ("Staff") to discuss its findings and outline its strategy for improving performance. In the course of its follow up meetings on this topic,

JCP&L found that a cadence of monthly meetings allowed Staff and Company personnel a valuable touchpoint for report outs from JCP&L on improvement progress as well as an opportunity to share updates on key initiatives, while also creating a forum for Staff to share any concerns or explore areas of interest it may have. JCP&L intends to continue this monthly cadence given the value it has brought to both parties.

III. LOW-INCOME ASSISTANCE INITIATIVES

Q. Please discuss the status of the EAOT approved in the 2023 Base Rate Filing.

A. Upon approval of the 2023 Base Rate Filing, BPU Docket No. ER23030144, the EAOT was established to create a centralized, dedicated team to assist customers with information about and enrollment in assistance programs.

As of June 30, 2026, the EAOT has a staff of eight employees, comprised of two analysts and six field support positions. The team has updated handouts and fliers containing contact information for the EAOT and created a Universal Service Funds ("USF") landing page providing customers the ability to connect directly to the EAOT through email. The EAOT monitors an email inbox and phone line for customers to ask questions, schedule appointments to complete USF applications, and receive updates on application status.

The EAOT is regularly collaborating with several local agencies providing hands-on support to customers by sharing printed materials and answering questions to foster education amongst the eligible customer base. The program establishes customer connections through organized events, which are in-person outreach efforts held at community partner sites, including food banks, senior centers, and other organizations that support community members. Outreach events are large-scale, publicly advertised events

featuring participation from JCP&L, the BPU, the Department of Community Affairs, and community-based organizations. Tabling Events are targeted community outreach activities conducted by one or two EAOT representatives at local community partner locations. During these events, EAOT staff offer one-on-one assistance to complete USF applications and provide guidance on electric account inquiries. Private meeting areas are provided by host organizations to maintain confidentiality. These outreach efforts are designed to ensure customers are informed of and connected to available support resources.

In 2025, the EAOT attended 21 energy assistance events, hosted one event, and tabled eight times. As of June 30, 2026, the EAOT has participated in or hosted nine outreach events and conducted 53 tabling events at community partner locations. Planning for the second half of 2026 is in progress, with 15 confirmed events, and more being developed. JCP&L intends to continue cultivating new relationships with community partners to increase tabling events and expand education and awareness.

Q. How have JCP&L's customers benefited from the establishment of the EAOT?

A. Since October 2025, the EAOT has conducted over 2,400 one-on-one customer appointments to assist with USF applications and eligibility requirements. Approximately 1,200 applications have been completed and submitted for customer enrollment to the USF program. As of June 30, 2026, JCP&L has achieved 95% of the BPU's target for new USF enrollments.

Q. Please describe how the FirstEnergy Repairs Assistance Program has aided customers with smart meter upgrade costs.

A. JCP&L and New Jersey Statewide Heating Assistance and Referral for Energy Services ("NJ SHARES") have collaborated to develop the FirstEnergy Repairs Assistance Program

designed to help residential customers in New Jersey prepare their homes for smart meter installation. Should repairs or upgrades to customer-owned electrical equipment be identified during the smart meter installation process, customers may apply for assistance to help defray the cost of an electrical contractor performing the required work. Customers will be notified via door hanger and letter, which will include information regarding the necessary repairs, program eligibility requirements, and application procedures. The maximum grant is $1,000. Customers can apply online or submit a paper application, which is available in both English and Spanish.

Q. How much funding is remaining for the FirstEnergy Repairs Assistance Program?

A. As of the filing of this Direct Testimony, there is approximately $40,000 remaining. JCP&L is seeking to keep NJ SHARES open until funds are exhausted to help customers with behind-the-meter repairs for AMI adoption.

IV. CONCLUSION

Q. Does this conclude your Direct Testimony?

A. Yes. I reserve the right to supplement, modify, amend, or correct my Direct Testimony should the need arise.