

EXHIBIT JC-2 Supplemental No. 1

**BEFORE THE
NEW JERSEY BOARD OF PUBLIC UTILITIES**

JERSEY CENTRAL POWER & LIGHT COMPANY

**Supplemental Direct Testimony
of
Mark A. Mader**

Re: Update to Amortization of Deferred Storm Expense

1 **I. INTRODUCTION AND BACKGROUND**

2 **Q. Please state your name and business address.**

3 A. My name is Mark A. Mader and my business address is 300 Madison Ave.,
4 Morristown, NJ 07960.

5 **Q. Have you previously submitted testimony in this proceeding?**

6 A. Yes. My direct testimony (Exhibit JC-2) was filed on March 16, 2023 as part of
7 Jersey Central Power & Light Company's ("JCP&L" or the "Company") Verified
8 Petition.

9 **Q. What is the purpose of your supplemental direct testimony?**

10 A. My supplemental direct testimony addresses an adjustment to the amortization of
11 deferred storm expense as a result of the Company's 12+0 update, which includes
12 actual data through June 30, 2023. Specifically, JCP&L has reduced the requested
13 increase in the deferred storm balance amortization by \$2.5 million annually. The
14 purpose of the reduction in the proposed amortization of deferred storm balance is
15 to moderate the impact of the overall rate increase on JCP&L's customers.

16 **II. ADJUSTMENT TO AMORTIZATION OF DEFERRED STORM EXPENSE**

17 **Q. Why is the Company making an adjustment to the amortization of deferred
18 storm expense at this time?**

19 A. The Company is filing its 12+0 update based on actual data through June 30, 2023,
20 the end of the test year. When the Company filed its Verified Petition on March
21 16, 2023, the Company proposed a test year of the twelve months ending June 30,
22 2023, and included six months of actual data and six months of forecasted data
23 ("6+6"), which supported a base rate increase of \$184.95 million. On June 2, 2023,
24 the Company filed a "9+3" update with actual data through March 31, 2023, which

1 supported a base rate increase of \$192.9 million. The Company's 12+0 update now
2 reflects actual data for the entire test year and is the last update of data for the
3 Company's pending base rate case. Based on the 12+0 update, the test year actual
4 data would support a base rate increase of approximately \$194.7 million on an
5 annual basis.

6 **Q. What is the reason for making an adjustment to the amortization of deferred**
7 **storm expense?**

8 A. The Company is aware of the current economic conditions as the State emerges
9 from the COVID-19 pandemic, including continued inflationary pressures. Under
10 these unique conditions, the Company has elected to moderate its total request for
11 a base rate increase. The Company proposes to reduce the amount of its requested
12 increase in its amortization of deferred storm expense by \$2.5 million to moderate
13 its total base rate increase request. The downward adjustment to the deferred storm
14 cost amortization results in a requested base rate increase for its 12+0 update of
15 \$192.2 million, which approximates the Company's requested base rate increase
16 filed in the 9+3 update.

17 **Q. Based on JCP&L's updated data in the 12+0, can you elaborate on the changes**
18 **the Company is proposing to the amortization of deferred storm expense?**

19 A. In my prior testimony, I explained that, in its 6+6 and 9+3 filings, JCP&L was
20 requesting to increase recovery of its deferred storm balance by \$30 million from
21 \$29 million to \$59 million per year, which resulted in approximately a 5-year
22 amortization period for its storm-related regulatory asset balance of \$310.2 million
23 (as of December 31, 2022). The Company now seeks to reduce this requested
24 increase by \$2.5 million, resulting in a request to increase recovery of its deferred

1 storm balance by \$27.5 million from \$29 million to \$56.5 million per year. This
2 results in approximately a 5-year amortization period for its storm-related
3 regulatory asset balance of \$296.6 million (as of June 30, 2023). This adjustment
4 is reflected in Exhibit JC-3 (Direct Testimony of Carol A. Pittavino), Schedule
5 CAP-2 (12+0), p. 17 of 31. This is an adjustment to the Company's prior request
6 based on the updated data in the 12+0.

7 **Q. Does this conclude your supplemental direct testimony?**

8 A. Yes.

JERSEY CENTRAL POWER & LIGHT

Consolidated Tax Adjustment

BPU Methodology under N.J.A.C 14:1-5.12(a)(11) - Five Years of Data, 100% Sharing, Distribution Only

| YEAR | Utility Taxable Income/(Loss) | Total Affiliate Taxable Losses | Statutory Tax Rate | Tax on Cumulative Losses Before AMT | AMT | Total Net Tax on Losses |
|--------------|----------------------------------|--------------------------------------|-----------------------|---|------------|-------------------------------|
| 2017 | 219,631,235 | (848,942,825) | 35.00% | (297,129,989) | 11,721,807 | (285,408,182) |
| 2018 | (234,326,028) | (963,981,549) | 21.00% | (202,436,125) | | (202,436,125) |
| 2019 | 42,554,053 | (738,755,936) | 21.00% | (155,138,747) | | (155,138,747) |
| 2020 | (140,309,365) | (6,761,930,525) | 21.00% | (1,420,005,410) | | (1,420,005,410) |
| 2021 | 115,665,976 | (523,697,591) | 21.00% | (109,976,494) | | (109,976,494) |
| TOTAL | <u>3,215,871</u> | <u>(9,837,308,427)</u> | | <u>(2,184,686,765)</u> | | <u>(2,172,964,958)</u> |
| | Utility Percentage of Net Gain | | | | | 0.06% |
| | Sharing Percentage | | | | | 100% |
| | Distribution Percentage | | | | | 73.89% |
| | CTA Rate Base Adjustment | | | | | <u>(963,362)</u> |

JERSEY CENTRAL POWER & LIGHT COMPANY

Adjustment for Contract Labor & Fuel Costs

| | <u>Adjustment</u> | <u>Capitalization %</u> | <u>O&M Adjustment</u> |
|--------------------------|--------------------------|-------------------------|-------------------------------|
| Traffic Control | \$ 59,565 | 80.00% | \$ 11,913 |
| Underground Locating | 39,499 | 3.00% | 38,314 |
| Pole Inspections | 729 | 0.00% | 729 |
| Transportation Fuel | 26,079 | 58.46% | 10,833 |
| Adjustment Amount | <u>\$ 125,872</u> | | <u>\$ 61,789</u> |

EXHIBIT JC-3 Supplemental No. 1

**BEFORE THE
NEW JERSEY BOARD OF PUBLIC UTILITIES**

JERSEY CENTRAL POWER & LIGHT COMPANY

Supplemental Direct Testimony No. 1

of

Carol A. Pittavino

**Re: Updated Revenue Requirements to Include an Additional Adjustment
and Adjustments for Transmission Revenue, Expense and Operating
Reserve items**

**SUPPLEMENTAL DIRECT TESTIMONY NO. 1
OF
CAROL A. PITTAVINO**

1 **I. INTRODUCTION AND BACKGROUND**

2 **Q. Please state your name and business address.**

3 A. My name is Carol A. Pittavino and my business address is 800 Cabin Hill Drive,
4 Greensburg, PA 15601.

5 **Q. Have you previously submitted testimony in this proceeding?**

6 A. Yes. My direct testimony (Exhibit JC-3) was filed on March 16, 2023 as part of
7 Jersey Central Power & Light Company's ("JCP&L" or "Company") Petition.

8 **Q. What is the purpose of your supplemental direct testimony?**

9 A. My supplemental testimony addresses revisions to the JCP&L revenue
10 requirements resulting from the Company's: (1) adding a new adjustment number
11 29 relating to the removal of an injury and damage accrual; (2) revised items
12 removed in (Column 2) to Schedule CAP-1 for transmission revenues and
13 reclassification of assessment fees; (3) allocation of Operating Reserve amounts to
14 transmission that were historically previously 100% distribution.

15 **II. REVENUE REQUIREMENTS**

16 **Q. Please provide an overview of the revised Schedules to your testimony.**

17 A. Schedule CAP-2 Adjustment No. 29 – In June 2023, there was an injury and
18 damage accrual posted in A&G FERC account 925 "Injuries and Damages" in the
19 amount of \$8 million. The \$8 million injury and damage accrual amount relates to
20 an accident that occurred on the Garden State Parkway. Adjustment No. 29 removes
21 the distribution portion using a Salary & Wage allocation of 91.55% resulting in

1 \$7,324,000 being removed from the distribution income statement as the
2 Company is not seeking distribution recovery at this time.

3 **Q. Based on your updated revenue requirements analysis, is JCP&L requesting**
4 **changes to the amounts removed in the Non-Distribution Adjustments?**

5 A. Yes. As set forth in Schedule CAP-1 (12+0) Column 2, JCP&L is requesting to
6 align the transmission and distribution treatment for certain revenues deemed to be
7 transmission revenues, which resulted from the transmission 2020 “ATRR” Actual
8 Transmission Revenue Requirement preliminary challenge process. JCP&L agreed
9 to allocate a portion of revenue from FERC account 451 “Miscellaneous Service
10 Revenue” and 454 “Revenue Rent from Electric Property” from distribution to
11 transmission. Specifically, for distribution JCP&L removed GT annual
12 transmission amounts of \$74,289 related to rents for transmission facility charges
13 from Miscellaneous Service Revenue that resulted from the transmission
14 preliminary challenge 2020 NJRC-PC-19 and 2021 NJRC-PC-25. JCP&L also for
15 distribution removed a transmission allocated share of rent revenue general ledger
16 account numbers 454011 and 454012 applying a pole attachment allocation
17 percentage of 2.5%, resulting from the transmission preliminary challenge 2020
18 NJRC-PC-20 and 2021 NJRC-PC-08 . In addition related to these PC’s, JCP&L
19 also removed for distribution a transmission allocated share of affiliated rent
20 general ledger account 454204 using a Salary & Wage allocator of 8.45%. The
21 transmission revenue portion of these three amounts was \$270,266 included in
22 Column 2 “Non-Distribution Adjustments”, which increases the distribution
23 revenue requirement by the same amount. See the tables below for a tabular
24 depiction of these three transmission adjustments.

| Test year July 1, 2022 through June 30, 2023 | | | |
|---|---------------------|------------------------|-------------------|
| | Gross Amount | Pole Attachment | Tx Portion |
| 454011 | \$ 2,481,393 | 2.50% | \$ 62,035 |
| 454012 | \$ 4,556,379 | 2.50% | \$ 113,909 |
| Total | \$ 7,037,772 | | \$ 175,944 |
| | Gross Amount | S&W | Tx Portion |
| 454204 | \$ 1,116,229 | 8.45% | \$ 94,321 |
| Total | \$ 8,154,001 | | \$ 270,266 |

1

2 **Q. Were there any additional transmission adjustments made in the (12+0)**
3 **update to the income statement.**

4 A. Yes, a reclass was made to remove Rate Counsel Assessment fees from FERC
5 930.2 “A&G Miscellaneous Regulatory Expense” to FERC 928 “A&G Regulatory
6 Commission Expense” to address the Company’s transmission 2021 ATRR
7 Preliminary Challenge NJRC-PC-38. Historically, JCP&L allocated a transmission
8 share of the expense in FERC account 930.2 to transmission using a Salary & Wage
9 allocation. However, the reclass to FERC account 928 results in JCP&L taking
10 100% of Rate Counsel assessment fees as part of Distribution expense. The
11 revenue requirement impact in the (12+0) update is an increase to distribution
12 expense in the amount of \$76,545, which increases the distribution revenue
13 requirement by the same amount.

14 **Q. Were there any additional transmission adjustment made in the (12+0) that**
15 **would impact Distribution Rate Base?**

16 A. Yes. In the Company’s 2020 ATRR Preliminary Challenge NJRC-PC-11 JCP&L
17 agreed to allocate a portion of the Operating Reserve accounts 228102 “General
18 Liability” and 228104 “Workers Compensation” to transmission based upon a
19 Salary & Wage allocator. Historically, JCP&L used 100% of these balances (net

1 of tax) as part of the Operation Reserve reduction to the Distribution Rate Base.
2 Therefore, in order to align transmission with distribution the Company has applied
3 the distribution Salary & Wage allocator of 91.55% to the two afore mentioned
4 accounts (net of tax), which are now included as part of the Operating Reserve
5 balance deduction from Distribution rate base. The impact to the distribution rate
6 base (12+0) update Operating Reserve balance (net of tax) was \$197,612, which
7 impacts the (12+0) update by multiplying the amount by the Company's Weighted
8 Average Cost of Capital "WACC" in this case by 9.71% results in increasing the
9 revenue requirement by \$19,188.

10 **Q. Does this conclude your supplemental direct testimony?**

11 A. Yes.

12

JERSEY CENTRAL POWER & LIGHT COMPANY
Pro Forma Statements of Net Utility Operating Income for the Twelve Months Ended 6/30/23
Normalized and Adjusted to Reflect the Effect of Known Major Changes and Proposed Rates

| Line No. | | Unadjusted <u>Total Company (a)</u> (1) | Non-Distribution <u>Adjustments (b)</u> (2) | Unadjusted <u>Distribution</u> (3) | Normalization <u>Adjustments</u> (4) | Pro Forma <u>Present Rates</u> (5) | Additional Revenue to Achieve <u>Return</u> (6) | Requested Pro Forma Proposed <u>Rates</u> (7) |
|----------|--------------------------------------|---|---|--|--|--|---|---|
| 1 | Electric Retail Sales | \$ 1,908,005,091 | \$ (1,271,652,427) | \$ 636,352,664 | \$ 8,018,588 | \$ 644,371,252 | \$ 192,249,708 | \$ 836,620,960 |
| 2 | Sales for Resale | 7,290,297 | (7,290,297) | - | - | - | - | - |
| 3 | Total Electric Sales | <u>\$ 1,915,295,388</u> | <u>\$ (1,278,942,724)</u> | <u>\$ 636,352,664</u> | <u>\$ 8,018,588</u> | <u>\$ 644,371,252</u> | <u>\$ 192,249,708</u> | <u>\$ 836,620,960</u> |
| 4 | Other Operating Revenue | 104,543,153 | (90,622,550) | 13,920,603 | (6,327,736) | 7,592,867 | - | 7,592,867 |
| 5 | Total Revenue | <u>\$ 2,019,838,541</u> | <u>\$ (1,369,565,274)</u> | <u>\$ 650,273,267</u> | <u>\$ 1,690,852</u> | <u>\$ 651,964,119</u> | <u>\$ 192,249,708</u> | <u>\$ 844,213,827</u> |
| 6 | O&M - Production | 985,261,947 | (985,261,947) | - | - | - | - | - |
| 7 | O&M - Transmission | 68,803,898 | (68,803,898) | - | - | - | - | - |
| 8 | O&M - Distribution | 160,079,939 | (3,399,123) | 156,680,816 | 17,374,050 | 174,054,866 | - | 174,054,866 |
| 9 | O&M - Customer Accounts | 42,579,784 | (8,853,862) | 33,725,922 | - | 33,725,922 | - | 33,725,922 |
| 10 | O&M - Customer Service | 145,534,418 | (135,236,699) | 10,297,719 | - | 10,297,719 | - | 10,297,719 |
| 11 | O&M - Sales Expense | 59,631 | - | 59,631 | - | 59,631 | - | 59,631 |
| 12 | O&M - A&G | 125,341,064 | (56,148,558) | 69,192,506 | 23,870,183 | 93,062,689 | - | 93,062,689 |
| 13 | Subtotal Operation & Maintenance | <u>\$ 1,527,660,681</u> | <u>\$ (1,257,704,087)</u> | <u>\$ 269,956,594</u> | <u>\$ 41,244,233</u> | <u>\$ 311,200,827</u> | <u>\$ -</u> | <u>\$ 311,200,827</u> |
| 14 | Depreciation & Amortization | 217,986,418 | (61,919,619) | 156,066,799 | 16,836,302 | 172,903,101 | - | 172,903,101 |
| 15 | Regulatory Debits | 34,789,912 | (2,720,824) | 32,069,088 | 31,042,571 | 63,111,659 | - | 63,111,659 |
| 16 | Regulatory Credits | (29,943,080) | 29,606,095 | (336,985.00) | 367,396 | 30,411 | - | 30,411 |
| 17 | Taxes Other Than Income | 9,437,244 | (1,901,516) | 7,535,728 | 406,456 | 7,942,184 | - | 7,942,184 |
| 18 | Accretion Expense | 403,951 | - | 403,951 | - | 403,951 | - | 403,951 |
| 19 | Total Operating Expenses | <u>\$ 1,760,335,126</u> | <u>\$ (1,294,639,951)</u> | <u>\$ 465,695,175</u> | <u>\$ 89,896,958</u> | <u>\$ 555,592,133</u> | <u>\$ -</u> | <u>\$ 555,592,133</u> |
| 20 | Operating Income Before Income Taxes | 259,503,415 | - | 184,578,092 | (88,206,106) | 96,371,986 | 192,249,708 | 288,621,694 |
| 21 | Income Taxes | 19,605,463 | - | 51,884,902 | (49,087,669) | 2,797,233 | 54,041,393 | 56,838,626 |
| 22 | Net Utility Operating Income | <u>\$ 239,897,952</u> | <u>\$ -</u> | <u>\$ 132,693,190</u> | <u>\$ (39,118,437)</u> | <u>\$ 93,574,753</u> | <u>\$ 138,208,315</u> | <u>\$ 231,783,068</u> |

(a) Includes actuals for 12 months ending June 2023 income statement.

(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 | 1,470,223 | | | | | |
| 2 | Tariff Fee Adjustments | 220,629 | | | | | |
| 3 | Interest on Customer Deposits | | 518,622 | | | | |
| 4 | Annualize Salary and Wage Rate Increases | | 5,313,147 | | | | |
| 4(a) | Savings Plan - Company Contribution for S&W Increase | | 159,395 | | | | |
| 4(b) | FICA Tax on annualized S&W Increases | | | | | 406,456 | |
| 5 | Reclass Amortization of Net Loss on Reacquired Debt | | 619,186 | | | | |
| 6 | BPU & Rate Counsel Assessments | | 562,187 | | | | |
| 7 | Management Audit Fee Amortization | | | | 367,396 | | |
| 8 | Rate Case Expenses | | | | 25,056 | | |
| 9 | EV Recovery | | | | 375,076 | | |
| 10(a) | Pension | | 19,320,384 | | | | |
| 10(b) | OPEB | | 4,904,994 | | | | |
| 11 | AMI Regulatory Asset Recovery | | | | 2,084,804 | | |
| 12 | Normalize Vegetation Management Expense | | 10,162,195 | | | | |
| 13 | Annualize Depreciation Expense | | | 13,111,559 | | | |
| 14 | Average Net Salvage | | | 3,724,743 | | | |
| 15 | Storm Damage Cost Amortization | | | | 27,500,000 | | |
| 16 | Service Company Depreciation Expense at JCP&L Rates | | 1,002,929 | | | | |
| 17 | SERP/EDCP/CBRP | | 4,692,967 | | | | |
| 18 | Advertising & Other Expenses | | (586,481) | | | | |
| 19 | ARAM Amortization | | | | (317,470) | | |
| 20 | BGS Administrative Labor included in BGS Deferral | | (90,026) | | | | |
| 21 | VOSA | | | | | | |
| 22 | Low Income O&M & Senior Citizen Discount | | 1,926,945 | | | | |
| 23 | Contract Labor and Fuel Costs | | 61,789.00 | | | | |
| 24 | A&G Capitalization Regulatory Asset Amortization | | | | 1,375,105 | | |
| 25 | Investment Tax Credit Amortization | | | | | (96,943) | |
| 26 | Interest Synchronization - Tax on Long Term Debt | | | | | (18,852,991) | |
| 27 | Income Taxes on Adjustments | | | | | (24,794,737) | |
| 28 | Tax Reform Amortization | | | | | (5,342,998) | |
| 29 | Injuries and Damages Accrual Reversal | | (7,324,000) | | | | |
| | Total Adjustments | 1,690,852 | 41,244,233 | 16,836,302 | 31,409,967 | (48,681,213) | 39,118,437 |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 1

Adjustment to retail distribution revenue for weather normalization.

| | |
|---|-------------------------|
| Electric sales (distribution) revenue 12ME June 2023 | 636,352,664 (a) |
| Weather-normalized distribution revenue | <u>637,822,887</u> |
| Adjustment to total revenue | <u><u>1,470,223</u></u> |
| | |
| Electric sales (distribution) revenue 12ME June 2023 | 636,352,664 |
| Weather normalized distribution revenue (based on billing determinants) | <u>644,371,252</u> |
| Adjustment to retail revenue | <u><u>8,018,588</u></u> |
| | |
| Adjustment to retail revenue | 8,018,588 |
| Misc adjustments to other operating revenue | <u>(6,548,365)</u> |
| Adjustment to total revenue | <u><u>1,470,223</u></u> |

(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) |
|---|---------------------------------------|-----------------------|--------------------------------------|------------------------|---|---|
| Reconnection Charge | \$ 207,161 | \$ 45.00 | 4,604 | \$ 35.00 | \$ 161,140 | \$ (46,021) |
| Field Collection Charge | \$ 666,660 | \$ 25.00 | 26,666 | \$ 35.00 | \$ 933,310 | \$ 266,650 |
| Total Adjustment to Other Operating Revenue | | | | | | <u>\$ 220,629</u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 3

Adjustment to reclassify and annualize interest on customer deposits.

| | |
|--|-------------------|
| Forecasted customer deposits balance at 06/30/2023 | \$ 37,044,448 |
| Interest rate 2023 | <u>1.40% (a)</u> |
| Annualized interest on customer deposits | <u>\$ 518,622</u> |

(a) Based upon the average yield on new six month Treasury Bills for the 12-month period ending September 30, 2022.

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 | \$ 64,080,712 | \$ 35,850,564 | \$ 99,931,276 |
| 12 months ending June 2023 test year amount | 60,704,228 | 33,913,901 | 94,618,129 |
| Adjustment No. 4 | \$ 3,376,484 | \$ 1,936,663 | \$ 5,313,147 |
| | | | |
| Total savings plan - Company contribution for annualized Salary & Wage Increase * | | | |
| | Bargaining | 3% | \$ 101,295 |
| | Non-Bargaining | 3% | 58,100 |
| Adjustment No. 4(a) | TOTAL | | \$ 159,395 |
| | | | |
| Total FICA tax on annualized S&W Increase ** | | | |
| | Bargaining | 7.65% | \$ 258,301 |
| | Non-Bargaining | 7.65% | 148,155 |
| Adjustment No. 4(b) | TOTAL | | \$ 406,456 |

* 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 6/30/2023 | \$ 837,983 |
| Amortization of gain on reacquired debt at 6/30/2023 | - |
| Amortization of net loss on reacquired debt | <u>\$ 837,983</u> |
| Distribution plant allocation | 73.89% |
| Distribution net loss on reacquired debt | <u>\$ 619,186</u> |

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 | | | <u>\$ 2,016,792,519</u> (a) |
| Assessment rate | <u>0.2130%</u> | <u>0.0502%</u> | |
| Total assessment | \$ 4,296,670 | \$ 1,013,123 | \$ 5,309,793 |
| Test year accrued amount | <u>3,841,750</u> | <u>905,856</u> | <u>4,747,606</u> |
| Adjustment to assessment expense | <u>\$ 454,920</u> | <u>\$ 107,267</u> | <u>\$ 562,187</u> |

(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 include amortization of mandated operations and management audit consultant fees.

| | |
|---|--------------------------|
| Total deferred cost of management audit | \$ 1,469,584 |
| Total | <u>\$ 1,469,584</u> |
| Amortization in years | <u>4</u> |
| Annual amortization | \$ 367,396 |
| Expense in test year | <u>-</u> |
| Adjustment to test year | <u><u>\$ 367,396</u></u> |

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 2023 case:

| | |
|------------------------------|---------------------|
| Legal fees and expenses | \$ 1,000,000 |
| Consultant fees and expenses | 378,758 |
| Court reporter fees | 3,000 |
| Public notices | 65,000 |
| Postage/messenger service | 2,000 |
| Total | <u>\$ 1,448,758</u> |

| | |
|---|-------------------|
| 50/50 Sharing | \$ 724,379 |
| Amortization period in years | 4 |
| 2023 base rate case annual amortization expense | <u>\$ 181,095</u> |

| | |
|--|------------------|
| Less Test Year Amortization | \$ 156,039 |
| Total annual base rate case amortization | <u>\$ 25,056</u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 9

Adjustment to reflect amortization of the Electric Vehicle (EV) recovery:

| | | |
|--|----|-----------------------|
| Depreciation Actuals | \$ | 89,387 |
| EV O&M Actuals | | 1,732,289 |
| Incentive Reg Asset (includes Equity return) Actuals | | 28,515 |
| Interest Actuals | | 25,192 |
| Total Regulatory Asset as of June 30, 2023 | \$ | <u>1,875,382</u> |
| Amortization 5 years | | <u>5</u> |
| Total Annual EV Amortization | \$ | <u><u>375,076</u></u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 10

The adjustment removes the Pension test year O&M expense (inclusive of MTM) and replaces with the 2023 Forecast O&M expense and smoothing of the mark-to-market expense for ratemaking purposes.

| Line No. | Description | 12 ME June 30 2023 Amount |
|----------|--|---------------------------------|
| 1 | Pension O&M Expense per books (Inclusive of MTM) | \$ (1,440,349) |
| 2 | Remove test year Pension MTM expense for actuarial gains/losses | <u>\$ 31,138,038</u> |
| 3 | Pension O&M expense during Test Year (Line 1 - Line 2) | <u><u>\$ (32,578,387)</u></u> |
| 4 | Test Year MTM & O&M Pension Expense (Line 1) | \$ 1,440,349 |
| 5 | 2023 Pension O&M (Forecast) | \$ (16,496,419) |
| 6 | Pension Delayed Recognition | <u>\$ 36,159,712</u> |
| 7 | Adjustment to remove test year expense and add smoothing and 2023 expense (Lines 4 to 6) | <u><u>\$ 21,103,642</u></u> |
| 8 | Distribution Allocation Percentage based on 2022 Distribution S&W | 91.55% |
| 9 | Distribution adjustment to remove test year expense and add smoothing and 2023 expense | <u><u>\$ 19,320,384</u></u> |
| 10 | Total requested distribution pension expense | <u><u>\$ 18,001,745</u></u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 10(a)

The adjustment removes the OPEB test year O&M expense (inclusive of MTM) and replaces with the 2023 Forecast O&M expense and smoothing of the mark-to-market expense for ratemaking purposes.

| Line No. | Description | 12 ME June 30 2023 Amount |
|----------|--|---------------------------------|
| 1 | OPEB expense per books (Inclusive of MTM) | \$ (14,792,611) |
| 2 | Remove test year OPEB MTM expense for actuarial gains/losses | <u>\$ (8,297,689)</u> |
| 3 | OPEB O&M expense during Test Year (Line 1 - Line 2) | <u><u>\$ (6,494,922)</u></u> |
| 4 | Test Year MTM O&M OPEB expense (Line 1) | \$ 14,792,611 |
| 5 | 2023 OPEB O&M (Forecast) | \$ (10,850,714) |
| 6 | OPEB Delayed Recognition | <u>\$ 1,415,824</u> |
| 7 | Adjustment to remove test year expense and add smoothing and 2023 expense (Lines 4 to 6) | <u><u>\$ 5,357,721</u></u> |
| 8 | Distribution allocation percentage based on 2022 distribution S&W | 91.55% |
| 9 | Distribution adjustment to remove test year expense and add smoothing and 2023 expense | <u><u>\$ 4,904,994</u></u> |
| 10 | Total requested distribution OPEB expense | <u><u>\$ (8,637,642)</u></u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 11

Adjustment to amortize AMI O&M & AMI Investment Regulatory Asset

| | <u>2023</u> |
|--|----------------------------|
| <u>AMI O&M Reg Asset:</u> | |
| Balance as of June 2023 Actuals | \$ 13,390,152 |
| | - |
| Balance as of June 30, 2023 | <u>\$ 13,390,152</u> |
| Amortization period | 10 |
| AMI Deferred O&M Amortization | <u>\$ 1,339,015</u> |
| <u>AMI Investment Reg Asset:</u> | |
| Balance as of June 2023 Actuals | \$ 7,457,891 |
| | - |
| Balance as of June 30, 2023 (Includes Return, Depreciation and Cost of Removal) | <u>\$ 7,457,891</u> |
| Amortization period | 10 |
| AMI Investment Amortization | <u>\$ 745,789</u> |
| Adjustment to Amortization Expense | <u><u>\$ 2,084,804</u></u> |

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 |
|---------------------------------------|-------------------------------------|
| Vegetation Management Program Expense | \$ 42,640,000 |
| Test Year Expense Amount | 32,477,805 * |
| Adjustment Amount | <u>\$ 10,162,195</u> |

* Amount approved in 2020 Base Rate case per BPU Docket No. ER20020146 was \$31 million.

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 | \$ 118,139,923 |
| General plant allocated to distribution: | |
| Annualized GP depreciation expense | 12,566,726 |
| General Plant unrecovered reserve amortization | 2,473,556 |
| Total annualized depreciation expense | 133,180,205 |
| Total annualized depreciation expense in test year | 119,339,661 |
| Adjustment to depreciation expense (403) | <u>\$ 13,840,544</u> |
| Intangible plant allocated to distribution: | |
| Annualized IP amortization expense | 10,088,674 |
| Test year IP amortization expense | 12,402,122 |
| Adjustment to test year amortization expense (404) | <u>\$ (2,313,448)</u> |
| 6-month beyond the test Year (AMI) | <u>1,584,462</u> |
| Total | <u>\$ 1,584,462</u> |
| Total Depreciation and Amortization Adjustment | <u>\$ 13,111,559</u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 14

Adjustment to net cost of removal allowance, based on accrual method, not included in depreciation rate.

| | |
|--|----------------------------|
| Net average cost of removal/salvage (Distribution) | \$ 28,049,757 |
| Net cost of removal/salvage accrual test year | <u>24,325,014</u> |
| Adjustment to the allowance for net COR/Salvage | <u><u>\$ 3,724,743</u></u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 15

Adjust amortization of deferred storm damage costs.

| | Regulatory Asset Balance @ 6/30/2023 |
|---|---|
| Other Storms | \$ 296,555,362 |
| Total June 30, 2023 Balance | <u>\$ 296,555,362</u> |
| Annual Amortization | 56,500,000 |
| Less amortization included in test year | 29,000,000 |
| Adjustment | <u><u>\$ 27,500,000</u></u> |

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, 2023

| DESCRIPTION | BALANCE AT July 1, 2022 | BALANCE AT June 30, 2023 | Depreciation on Beginning Balance | Depreciation on Plant Additions | Total Depreciation Based on JCPL rates | UI Planner FERC 403 SC Depreciation Exp | Difference |
|---|----------------------------|-----------------------------|---|---------------------------------------|---|---|--------------|
| SERVICE COMPANY PROPERTY | | | | | | | |
| <u>Account</u> | | | | | | | |
| 301 ORGANIZATION | \$ 49,344 | 49,344 | | | \$ - | | |
| 303 MISCELLANEOUS INTANGIBLE PLANT | 541,378,570 | 564,680,118 | | | 33,627,009 | | |
| 304 LAND & LAND RIGHTS | 230,947 | 136,339 | | | 0 | | |
| 305 STRUCTURES AND IMPROVEMENTS | 79,782,002 | 89,197,875 | 1,044,611 | 61,674 | 1,106,285 | | |
| 306 LEASEHOLD IMPROVEMENTS (1) | 0 | | 0 | 0 | 0 | | |
| 307 EQUIPMENT (2) | 161,185,213 | 165,704,285 | 8,055,926 | 112,034 | 8,167,960 | | |
| 308 OFFICE FURNITURE AND EQUIPMENT | 177,607,754 | 177,965,062 | 33,074,437 | 71,509 | 33,145,946 | | |
| 309 AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT | 6,506,648 | 6,071,626 | 602,317 | (34,243) | 568,075 | | |
| 310 AIRCRAFT AND AIRPORT EQUIPMENT | 0 | | 0 | 0 | 0 | | |
| 311 OTHER SERVICE COMPANY PROPERTY | 0 | | 0 | 0 | 0 | | |
| SUB - TOTAL | \$ 966,740,479 | \$ 1,003,804,648 | \$ 42,777,290 | \$ 210,974 | \$ 76,615,273 | \$ 69,520,070 | \$ 7,095,203 |
| Year 2023 allocation factor from FE Service Company to JCP&L for Depr Expense | | | | | 15.44% | 15.44% | |
| 2023 annual depreciation expense allocated to JCP&L | | | | | \$ 11,829,398 | \$ 10,733,899 | \$ 1,095,499 |
| | | | | | Distribution allocation based upon Salaries and Wages | | 91.55% |
| | | | | | Distribution Service Company Depreciation | \$ | 1,002,929 |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 17

Adjustment to remove SERP "Supplemental Executive Retirement Plan",
EDCP "Executive Deferred Compensation Plan" and CBRP "Cash
Balance Retirement Plan" expense.

| | |
|--|----------------------------|
| SERP, EDCP & CBRP: | |
| JCP&L | \$ (6,798,951) |
| Service Company | <u>1,672,827</u> |
| Total | \$ <u>(5,126,124)</u> |
| Salary and wage distribution allocator | <u>91.55%</u> |
| Adjustment to remove SERP, EDCP & CBRP | <u><u>\$ 4,692,967</u></u> |

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 | \$ 298,108 |
| 12 Months-ending June 2023 TY Expense | \$ 507,519 |
| Adjustment to remove advertising expense | <u>\$ (209,411)</u> |
| | |
| Other O&M Expenses | |
| FERC 588 | \$ (20) |
| FERC 590 | (122) |
| FERC 903 | (310) |
| FERC 905 | (513) |
| FERC 908 | (37,687) |
| FERC 910 | (35,320) |
| FERC 923 | (278,694) |
| FERC 930.1 | 1,310 |
| FERC 930.2 | (60,517) |
| Total | <u>\$ (411,873)</u> |
| | |
| S&W Allocator | 91.55% |
| | |
| Remove Distribution O&M Expense | <u>\$ (377,070)</u> |
| | |
| Total O&M removed | <u>\$ (586,481)</u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 19

Adjustment to reflect amortization of expense associated with ARAM over recovery.

ARAM over recovery concerning TCJA:

| | |
|--------------------------------|---------------------------|
| ARAM over recovery | \$(889,556) |
| Amortization period in years | <u>4</u> |
| Total Annual ARAM Amortization | <u>\$(222,389)</u> |
| Amount in Test Year | <u>95,081</u> |
| Adjustment Amount | <u><u>\$(317,470)</u></u> |

NOTE: ARAM over recovery per BPU order.

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 20

BGS Administrative Labor to be included in BGS Reconciliation Filing

| | |
|--|---------------------------|
| Total BGS Test Year Labor | |
| July to December 2022 (Actuals) | \$ (51,430) |
| January to June 2023 (Actuals) | \$ (38,596) |
| Remove BGS Labor from Income Statement | <u><u>\$ (90,026)</u></u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 21

Adjustment relating to VOSA regulatory asset

| | |
|---|--------------------|
| VOSA Regulatory Asset | \$ 12,996 |
| Company not seeking recovery at this time | <u>(12,996)</u> |
| Adjustment Amount | <u><u>\$ -</u></u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 22

Adjustment for the Low Income O&M and Senior Citizen Discount

| | <u>6/30/2023</u> |
|--|---------------------|
| Total Annual Low Income O&M | \$ 637,697 |
| Senior Citizen Discount: | |
| Annual Discount | \$ 1,277,748 |
| Administrative Cost (Materials) | 2,500 |
| Administrative Cost (Postage) | <u>9,000</u> |
| Senior Citizen Discount Expense | \$ 1,289,248 |
| TOTAL Annual Low Income O&M & Senior Citizen Discount | <u>\$ 1,926,945</u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 23

Adjustment for Contract Labor & Fuel Costs

| | <u>Adjustment</u> | <u>Capitalization %</u> | <u>O&M Adjustment</u> |
|----------------------|-------------------|-------------------------|-------------------------------|
| Traffic Control | \$ 59,565 | 80.00% | \$ 11,913 |
| Underground Locating | 39,499 | 3.00% | \$ 38,314 |
| Pole Inspections | 729 | 0.00% | \$ 729 |
| Transportation Fuel | <u>26,079</u> | 58.46% | <u>\$ 10,833</u> |
| Adjustment Amount | <u>\$ 125,872</u> | | <u>\$ 61,789</u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 24

Adjustment for the A&G Capitalization Regulatory Asset Amortization

| | Plant | Reserve | Depreciation Rates | Amortization |
|-------------------------------------|----------------------|---------------------|--------------------|----------------------------|
| 36110 - Structures, Improvements | \$ 2,615,804 | \$ 253,708 | 0.71 | \$ 18,572 |
| 36200 - Station Equipment | 4,359,004 | 422,782 | 1.25 | 54,488 |
| 36400 - Poles, Towers And Fixtures | 6,022,961 | 584,170 | 2.15 | 129,494 |
| 36500 - Overhd Conductr, Devices | 17,505,162 | 1,697,835 | 1.93 | 337,850 |
| 36600 - Underground Conduit | 285,940 | 27,733 | 1.27 | 3,631 |
| 36700 - Undergrnd Conductr,Devices | 8,412,469 | 815,930 | 1.61 | 135,441 |
| 36800 - Line Transformers | 7,301,652 | 708,191 | 2.42 | 176,700 |
| 36900 - Services | 2,080,266 | 201,766 | 1.21 | 25,171 |
| 37000 - Meters | 3,680,534 | 356,977 | 4.77 | 175,561 |
| 37100 - Inst. On Cust. Prem. | 188,612 | 18,294 | 3.71 | 6,997 |
| 37310 - Street Light - Oh, Ug Lines | 3,306,470 | 320,696 | 3.21 | 106,138 |
| TOTAL DISTRIBUTION | <u>\$ 55,758,874</u> | <u>\$ 5,408,082</u> | | <u>\$ 1,170,043</u> |
| 39010 - Structures, Improvements | \$ 882,696 | \$ 85,613 | 1.41 | \$ 12,446 |
| 39110 - Office Furn., Mech. Equip. | 672,822 | 65,257 | 4.00 | 26,913 |
| 39200 - Transportation Equipment | 530,273 | 51,431 | 3.99 | 21,158 |
| 39400 - Tools, Shop, Garage Equip. | 400,299 | 38,825 | 4.00 | 16,012 |
| 39600 - Power Operated Equipment | 732 | 71 | 2.98 | 22 |
| 39700 - Communication Equipment | 2,570,228 | 249,288 | 5.00 | 128,511 |
| TOTAL GENERAL | <u>\$ 5,057,049</u> | <u>\$ 490,486</u> | | <u>\$ 205,062</u> |
| GRAND TOTAL | | | | <u><u>\$ 1,375,105</u></u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 25

Adjustment to include investment tax credit amortization.

| | |
|---|---------------------------|
| Investment Tax Credit: | |
| FERC Account 411.40 | \$ (131,199) |
| Distribution plant allocator | <u>73.89%</u> |
| Adjustment for distribution investment tax credit | <u><u>\$ (96,943)</u></u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 26

Income taxes associated with synchronized interest on outstanding debt

| | | | |
|---|--------|----|---------------------|
| Synchronized Cost of Debt at end of test year (a) | | \$ | 67,068,627 |
| State Corporate Business Tax | 9.00% | | (6,036,176) |
| Federal Income Tax | 21.00% | | (12,816,815) |
| Tax Adjustment | | \$ | <u>(18,852,991)</u> |
| | | | |
| (a) Rate Base at end of test year | | \$ | 3,049,777,210 |
| Weighted cost of debt | | | |
| Cost of Debt | 4.572% | | |
| Long Term Debt capitalization ratio | 48.1% | | <u>2.20%</u> |
| Total synchronized cost of debt | | \$ | <u>67,068,627</u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 27

Effect of Applicable Adjustments on Income Taxes.

| Adjustment No. | | Effect on Taxable Income |
|-------------------|---|-------------------------------|
| 1 | Revenue Normalization Adjustment | \$ 1,470,223 |
| 2 | Tariff Fee Adjustments | 220,629 |
| 3 | Interest on Customer Deposits | (518,622) |
| 4 | Annualize Payroll Wage Rate Increases | (5,313,147) |
| 4 (a) | Savings Plan match on Payroll Wage Increase | (159,395) |
| 4 (b) | FICA tax on Payroll Wage Increase | (406,456) |
| 5 | Reclass Amortization of Net Loss on Reacquired Debt | (619,186) |
| 6 | BPU & Ratepayer Advocate Assessments | (562,187) |
| 7 | Management Audit | (367,396) |
| 8 | Rate Case Expenses | (25,056) |
| 9 | EV Regulatory Asset Recovery | (375,076) |
| 10(a) | Pension Smoothing | (19,320,384) |
| 10(b) | OPEB Smoothing | (4,904,994) |
| 11 | AMI Regulatory Asset Recovery | (2,084,804) |
| 12 | Normalize Vegetation Management Expense | (10,162,195) |
| 13 | Annualize Depreciation Expense | (13,111,559) |
| 14 | Average Net Salvage | (3,724,743) |
| 15 | Storm Damage Cost Amortization | (27,500,000) |
| 16 | Service Company depreciation expense at JCP&L Rates | (1,002,929) |
| 17 | SERP/EDCP/CBRP | (4,692,967) |
| 18 | Remove Advertising & Other Expenses | 586,481 |
| 19 | ARAM | 317,470 |
| 20 | BGS Administrative Labor | 90,026 |
| 21 | VOSA | - |
| 22 | Low Income Program & Senior Citizen Discount | (1,926,945) |
| 23 | Contract Labor and Fuel Costs | (61,789) |
| 24 | A&G Capitalization Regulatory Asset Amortization | (1,375,105) |
| 29 | Injuries and Damages Accrual Reversal | 7,324,000 |
| | Taxable income for State income taxes | <u>\$ (88,206,106)</u> |
| | New Jersey Corporate Business Tax at 9.00% | \$ (7,938,550) |
| | Taxable income for Federal income taxes | <u>\$ (80,267,556)</u> |
| | Federal income tax at 21.00% | \$ (16,856,187) |
| | Total income taxes | <u><u>\$ (24,794,737)</u></u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 28

Base Rate ARAM Amortization

| | | Amount |
|------------------------|--------------------|-----------------------|
| Grossed-Up For Tax | Protected Property | \$ (8,036,984) |
| Net of Tax | Protected Property | (5,777,787) |
| Grossed-Up For Tax | NOL | 604,798 |
| Net of Tax | NOL | 434,789 |
| ARAM Net of Tax Amount | | <u>\$ (5,342,998)</u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 29

Adjustment to remove injuries and damages.

| | |
|--|------------------------------|
| FERC Account 925 | \$ (8,000,000) |
| S&W Allocator | <u>91.55%</u> |
| Adjustment to remove distribution injuries and damages | <u><u>\$ (7,324,000)</u></u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Explanation of Adjustments Under Proposed Rates

| | | <u>Additional Revenues To Achieve Return</u> |
|-------------------------------|------------------------------|--|
| Rate Base | \$ 3,049,777,210 | |
| Rate of Return (A) | 7.60% | |
| Return Required | <u>\$ 231,783,068</u> | |
| Normalized Income | <u>93,574,753</u> | |
| Income Deficiency | <u>\$ 138,208,315</u> | |
| Tax Gross-up Factor | <u>1.391014049</u> | |
| Revenue Deficiency | <u><u>\$ 192,249,708</u></u> | |
| | | |
| Proposed Increase in Revenues | | \$ 192,249,708 |
| | | |
| State Corporate Business Tax | 9.00% | 17,302,474 |
| Federal Income Tax | 21.00% | <u>36,738,919</u> |
| Total Tax | 28.11% | 54,041,393 |
| | | |
| Effect on Operating Income | | <u><u>\$ 138,208,315</u></u> |

| (A) | Capitalization | Embedded | Rate of |
|-------------------------|----------------|----------|--------------|
| Required Rate of Return | Ratio | Cost | Return |
| Long Term Debt | 48.10% | 4.572% | 2.20% |
| Common Equity | 51.90% | 10.40% | 5.40% |
| Total Rate of Return | <u>100.00%</u> | | <u>7.60%</u> |

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

| <u>Present Rates</u> | |
|-----------------------------|-------------------------|
| Actual plus forecast (9+3) | |
| Operating Income | <u>\$ 132,693,190</u> |
| Net Investment in Rate Base | <u>\$ 3,049,777,210</u> |
| Rate of return | <u>4.35%</u> |
| Pro Forma | |
| Operating Income | <u>\$ 93,574,753</u> |
| Net Investment in Rate Base | <u>\$ 3,049,777,210</u> |
| Rate of return | <u>3.07%</u> |
| <u>Proposed Rates</u> | |
| Pro Forma | |
| Operating Income | <u>\$ 231,783,068</u> |
| Net Investment in Rate Base | <u>\$ 3,049,777,210</u> |
| Rate of return | <u>7.60%</u> |

JERSEY CENTRAL POWER & LIGHT COMPANY
Distribution Rate Base at End of Test Year

| Line No. | Balance at 6/30/2023 (1) | Balance at 6/30/2023 (a) (2) | Balance 12/31/2023 (b) (3) | Total Rate Base (4) (Sum 1 to 3) |
|------------------|--------------------------------|------------------------------------|----------------------------------|---|
| 1 | \$ 6,120,813,809 | \$ (68,892,010) | \$ 45,337,849 | \$ 6,097,259,648 |
| Deductions: | | | | |
| 2 | 2,034,385,190 | (17,353,447) | 1,584,462 | 2,018,616,205 |
| 3 | 1,164,623,308 | (15,448,813) | 32,525 | 1,149,207,020 |
| 4 | 55,177,226 | | | 55,177,226 |
| 5 | 37,044,448 | | | 37,044,448 |
| 6 | 263,478 | | | 263,478 |
| 7 | 963,362 | | | 963,362 |
| 8 | 9,025,025 | | | 9,025,025 |
| 9 | <u>\$ 3,301,482,037</u> | <u>\$ (32,802,260)</u> | <u>\$ 1,616,988</u> | <u>\$ 3,270,296,764</u> |
| Additions: | | | | |
| 10 | 790,475 | | | 790,475 |
| 11 | 22,826,438 | | | 22,826,438 |
| 12 | 2,782,672 | | | 2,782,672 |
| 13 | 54,063,505 | | | 54,063,505 |
| 14 | <u>\$ 80,463,090</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 80,463,090</u> |
| Working Capital: | | | | |
| 15 | 28,930,758 | | | 28,930,758 |
| 16 | 113,420,478 | | | 113,420,478 |
| 17 | <u>\$ 142,351,236</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 142,351,236</u> |
| 18 | <u>\$ 3,042,146,098</u> | <u>\$ (36,089,750)</u> | <u>\$ 43,720,862</u> | <u>\$ 3,049,777,210</u> |

(a) Pension & OPEB Delayed Recognition

(b) AMI Project forecast to be in service through 12/31/23 (six months beyond the test year)

Exhibit JC-4
Schedule TMA - 1 (12+0)
Pension

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 2023 Amount |
|----------|--|---------------------------------|
| 1 | Pension credit per books ^(a) | \$ (1,440,349) |
| 2 | Remove test year pension M-t-M expense for actuarial gains/losses ^(a) | <u>\$ (31,138,038)</u> |
| 3 | Test year pension credit excluding M-t-M for actuarial gains/losses ^(a) | \$ (32,578,387) |
| 4 | Add test year pension expense for actuarial gains/losses using delayed recognition accounting methodology ^(a) | <u>\$ 36,159,712</u> |
| 5 | Total test year pension expense (Line 3 + Line 4) ^(a) | \$ 3,581,325 |
| 6 | Distribution allocation percentage based on 2022 distribution S&W | 91.55% |
| 7 | Total requested distribution pension expense (Line 5 x Line 6) | <u><u>\$ 3,278,703</u></u> |
| 8 | Total distribution pension credit without M-t-M adjustment (Line 1 x Line 6) | \$ (1,318,640) |
| 9 | Increase in requested distribution pension expense due to M-t-M adjustment (Line 7 - Line 8) | \$ 4,597,343 |

(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 2023 Amount |
|----------|---|---------------------------------|
| 1 | OPEB credit per books ^(a) | \$ (14,792,611) |
| 2 | Remove test year OPEB M-t-M credit for actuarial gains/losses ^(a) | <u>\$ 8,297,689</u> |
| 3 | Test year OPEB credit excluding M-t-M for actuarial gains/losses ^(a) | \$ (6,494,922) |
| 4 | Add test year OPEB expense for actuarial gains/losses using delayed recognition accounting methodology ^(a) | <u>\$ 1,415,824</u> |
| 5 | Total test year OPEB credit (Line 3 + Line 4) ^(a) | <u><u>\$ (5,079,098)</u></u> |
| 6 | Distribution allocation percentage based on 2022 distribution S&W | 91.55% |
| 7 | Total requested distribution OPEB credit (Line 5 x Line 6) | <u><u>\$ (4,649,914)</u></u> |
| 8 | Total distribution OPEB credit without M-t-M adjustment (Line 1 x Line 6) | \$ (13,542,635) |
| 9 | Reduction in requested distribution OPEB credit due to M-t-M adjustment (Line 8 - Line 7) | \$ (8,892,721) |

(a) - Represents legal entity (Distribution and Transmission) results

Table 3¹⁹

| Test Year | Vegetation Management O&M |
|---------------------------------------|--------------------------------------|
| July to December 2022 Actual Spend | \$18,621,158 |
| January to June 2023 Actual Spend | \$13,856,647 |
| Total | \$32,477,805 |

¹⁹ As mentioned earlier, as a result of the settlement in the 2020 Base Rate Filing, beginning in 2021, the Company no longer accounts for any vegetation management costs as capital expenditures.

FirstEnergy Service Company Costs Charged to JCP&L
Actuals - July 1, 2022 - June 30, 2023

| <u>Department or Function</u> | <u>Direct</u> | <u>Indirect</u> | <u>Grand Total</u> |
|---|----------------------|-----------------------|-----------------------|
| President & CEO Support | \$ - | \$ 4,786,771 | \$ 4,786,771 |
| Transmission, Distribution Operations Support | 21,801,501 | 22,976,491 | 44,777,992 |
| Compliance & Regulated Services Support | 77,225 | 2,501,929 | 2,579,154 |
| Customer Support | 3,921,974 | 18,127,296 | 22,049,271 |
| SVP & Chief Financial Officer | - | 290,775 | 290,775 |
| Information Technology Support | 13,052,695 | 15,894,897 | 28,947,592 |
| Supply Chain Support | 602,326 | 7,440,064 | 8,042,390 |
| Accounting and Tax Support | 871,303 | 12,084,814 | 12,956,117 |
| Treasury Support | 12,586 | 637,194 | 649,780 |
| Risk Support | 7,971 | 1,458,495 | 1,466,466 |
| Strategy, LT Planning & Business Performance Support | 31,775 | 685,435 | 717,210 |
| Internal Auditing Support | 25,830 | 835,615 | 861,445 |
| Legal Support | 3,460,898 | 2,437,508 | 5,898,406 |
| Rates and Regulatory Affairs Support | 2,108,227 | 286,821 | 2,395,048 |
| External Affairs Support | 437,311 | 232,494 | 669,805 |
| Corporate Affairs & Community Involvement Support | 65,755 | 416,545 | 482,300 |
| Human Resources & Corporate Services Support | 2,480,450 | 11,947,062 | 14,427,512 |
| Investor Relations, Corporate Responsibility and Communications Support | 92,982 | 1,323,312 | 1,416,294 |
| Ethics & Compliance Support | 36,956 | 838,631 | 875,587 |
| Total | \$ 49,087,765 | \$ 105,202,149 | \$ 154,289,915 |

Table TMA-6(\$)

| | <u>JC DIRECT</u> | <u>JC INDIRECT</u> | <u>TOTAL</u> | <u>DIRECT %</u> | <u>INDIRECT %</u> |
|------------------|------------------|--------------------|--------------------|-----------------|-------------------|
| 2021 | 38,856,630 | 80,244,962 | 119,101,592 | 32.62% | 67.38% |
| TEST YEAR (12+0) | 49,087,765 | 105,202,150 | 154,289,916 | 31.82% | 68.18% |

Table TMA-7⁷

| Cost Category | JCP&L | % |
|------------------------------------|----------------|--------|
| Total T&D Operations & Maintenance | \$ 439,882,998 | 81.1% |
| Service Company (O&M Direct) | 24,163,715 | 4.5% |
| Service Company (O&M Indirect) | 78,352,021 | 14.4% |
| Total Costs | \$ 542,398,734 | 100.0% |

⁷ The total of these (i.e. \$542,398,734) is consistent with, and relies on, the amount set forth in Schedule CAP-1 (Column 1, rows 7 to 12) as set forth in the direct testimony of Carol A. Pittavino, Exhibit JC-3.

**JERSEY CENTRAL POWER & LIGHT
DISTRIBUTION-OPERATIONS & MAINTENANCE EXPENSE
12 MONTHS ENDING JUNE 2023**

| Line Item | FERC Acct | FERC Acct Desc | (12+0) AMOUNT | |
|---|---------------------|----------------------|--------------------|------------|
| O&M - Distribution | 580 | OpSupervision&Engrg | 744,229 | |
| | 581 | LoadDispatching | 1,544,743 | |
| | 582 | StationExp | 810,596 | |
| | 583 | OvhdLineExpenses | 835,873 | |
| | 584 | UndergroundLineExp | 4,821,125 | |
| | 585 | StreetLighting | - | |
| | 586 | MeterExpenses | 3,511,776 | |
| | 588 | MiscDistributionExp | 22,242,540 | |
| | 589 | Rents | 4,112,260 | |
| | 590 | MaintSupervsn&Engrg | 2,598,813 | |
| | 591 | MaintStructures | 103 | |
| | 592 | MaintStationEquip | 13,061,613 | |
| | 593 | MaintOverhdLines | 81,530,031 | |
| | 594 | MaintUndergroundLine | 5,093,156 | |
| | 595 | MaintLineTransformer | 306,010 | |
| | 596 | MtcStreetLght&SigSys | 6,074,397 | |
| 597 | MaintMeters | 4,899,920 | | |
| 598 | MaintMiscDistribPlt | 4,493,631 | | |
| | | | 156,680,816 | (a) |
| O&M - Customer Accounts | 901 | Supervision | 90,666 | |
| | 902 | MeterReadingExpense | 15,030,024 | |
| | 903 | CustRcrd&CollectExp | 17,098,649 | |
| | 904 | UncollectibleAccts | 323,794 | |
| | 905 | MiscCustAcctsExp | 1,182,789 | |
| | | | 33,725,922 | (b) |
| O&M - Customer Service | 907 | Supervision | 122 | |
| | 908 | CustAssistExp | 1,847,690 | |
| | 909 | Info&InstrctAdverts | 246 | |
| | 910 | MiscCustServ&InfoExp | 8,449,661 | |
| | | | 10,297,719 | (c) |
| O&M - Sales Expense | 911 | Supervision | 59,631 | |
| | 913 | Advertising Expense | - | |
| | | | 59,631 | (d) |
| TOTAL DISTRIBUTION O&M | | | 200,764,088 | (e) |
| (a) Reference schedule CAP-1, column 3, line 8. (b) Reference schedule CAP-1, column 3, line 9. (c) Reference schedule CAP-1, column 3, line 10. (d) Reference schedule CAP-1, column 3, line 11. (e) Distribution O&M is exclusive of expenses associated with reconcilable riders and A&G expenses. | | | | |

Table 1

| Year | July 1 – Dec 31, 2020¹⁴ | 2021 | January 1 - Dec 31, 2022 | July 1, 2022 – Dec 31, 2022 | January 1 – June 30, 2023 Actuals | Test Year Total |
|---------------------------------|---|-------------|---------------------------------|------------------------------------|--|------------------------|
| Capital Expenditures (millions) | \$154.2 | \$249.2 | \$260.0 | \$138.6 | \$139.8 | \$278.4 |

¹⁴ Please note that the Capital Expenditures for the second half of 2020 excludes IIP investments of \$22 million.

Table 3¹⁹

| Test Year | Vegetation Management O&M |
|---------------------------------------|--------------------------------------|
| July to December 2022 Actual Spend | \$18,621,158 |
| January to June 2023 Actual Spend | \$13,856,647 |
| Total | \$32,477,805 |

¹⁹ As mentioned earlier, as a result of the settlement in the 2020 Base Rate Filing, beginning in 2021, the Company no longer accounts for any vegetation management costs as capital expenditures.

| Jersey Central Power & Light - First Energy Corp. | | Residential | Residential | General | General | General | General | | Lighting |
|---|--------------------|--------------------|------------------|--------------------|-------------------|-------------------|------------------|--|-------------------|
| COSS Summary | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG |
| Complied | Company | RS | RT | GS | GST | GP | GT | | |
| Current Delivery Service Rates | | | | | | | | | |
| Rate base | \$ 3,049,777,210 | \$ 1,861,309,428 | \$ 32,238,576 | \$ 864,976,789 | \$ 53,188,031 | \$ 89,040,915 | \$ 22,867,767 | | \$ 123,798,532 |
| Net operating income | \$ 93,574,753 | \$ 27,127,635 | \$ 281,164 | \$ 51,685,839 | \$ 1,426,074 | \$ 4,210,351 | \$ 9,561,080 | | \$ (434,815) |
| Rate of return | 3.07% | 1.46% | 0.87% | 5.98% | 2.68% | 4.73% | 41.81% | | -0.35% |
| Unitized Rate of Return | 1.00 | 0.48 | 0.28 | 1.95 | 0.87 | 1.54 | 13.63 | | (0.11) |
| Relative rate of return | 100% | 48% | 28% | 195% | 87% | 154% | 1363% | | -11% |
| Distribution Revenues | \$ 644,371,252 | \$ 347,340,931 | \$ 6,374,392 | \$ 214,486,842 | \$ 10,223,652 | \$ 26,239,638 | \$ 20,587,761 | | \$ 18,829,218 |
| Other Operating Revenues | \$ 7,592,867 | \$ 2,551,708 | \$ 65,167 | \$ 3,713,641 | \$ 260,763 | \$ 768,082 | \$ 62,901 | | \$ 170,320 |
| Total Operating Revenues | \$ 651,964,119 | \$ 349,892,639 | \$ 6,439,559 | \$ 218,200,483 | \$ 10,484,415 | \$ 27,007,720 | \$ 20,650,662 | | \$ 18,999,539 |
| Test Period Usage (MWh) | 19,769,481 | 9,395,429 | 179,392 | 6,382,863 | 408,396 | 1,519,687 | 1,562,186 | | 110,318 |
| Revenue per MWh | \$ 32.98 | \$ 37.24 | \$ 35.90 | \$ 34.19 | \$ 25.67 | \$ 17.77 | \$ 13.22 | | \$ 172.22 |
| Revenues at Equalized Rates of Return | | | | | | | | | |
| Rate of return | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | | 7.60% |
| Return requirement | \$ 231,783,068 | \$ 141,459,517 | \$ 2,450,132 | \$ 65,738,236 | \$ 4,042,290 | \$ 6,767,110 | \$ 1,737,950 | | \$ 9,408,688 |
| Revenue required (Total) | \$ 844,213,827 | \$ 508,929,893 | \$ 9,456,624 | \$ 237,747,565 | \$ 14,123,609 | \$ 30,564,206 | \$ 9,768,578 | | \$ 32,691,990 |
| Revenue required (Base) | \$ 836,620,960 | \$ 506,378,185 | \$ 9,391,457 | \$ 234,033,924 | \$ 13,862,846 | \$ 29,796,124 | \$ 9,705,677 | | \$ 32,521,670 |
| Revenue deficiency / (surplus) | \$ 192,249,708 | \$ 159,037,254 | \$ 3,017,064 | \$ 19,547,082 | \$ 3,639,194 | \$ 3,556,487 | \$ (10,882,083) | | \$ 13,692,451 |
| Percent increase required | 29.5% | 45.5% | 46.9% | 9.0% | 34.7% | 13.2% | -52.7% | | 72.1% |
| Test Period Usage (MWh) | 19,769,481 | 9,395,429 | 179,392 | 6,382,863 | 408,396 | 1,519,687 | 1,562,186 | | 110,318 |
| Revenue Required per MWh | \$ 42.32 | \$ 53.90 | \$ 52.35 | \$ 36.67 | \$ 33.94 | \$ 19.61 | \$ 6.21 | | \$ 294.80 |
| Revenue deficiency / (surplus) per MWh | \$ 9.72 | \$ 16.93 | \$ 16.82 | \$ 3.06 | \$ 8.91 | \$ 2.34 | \$ (6.97) | | \$ 124.12 |
| Base Revenue Requirement at EROR | | | | | | | | | |
| Demand | 459,362,382 | 290,616,929 | 5,509,926 | 111,033,732 | 6,256,376 | 11,810,719 | 3,248,278 | | 30,488,292 |
| Customer | 52,919,819 | 41,716,800 | 560,969 | 5,268,033 | 87,224 | 2,609,623 | 2,649,538 | | - |
| Energy | 324,338,759 | 174,044,455 | 3,320,561 | 117,732,159 | 7,519,246 | 15,375,783 | 3,807,862 | | 2,033,378 |
| Total Base Revenue Requirement | 836,620,960 | 506,378,185 | 9,391,457 | 234,033,924 | 13,862,846 | 29,796,124 | 9,705,677 | | 32,521,670 |
| Rate Class | | | | | | | | | |
| | Class ROR | Overall ROR | | | | | | | |
| RS | 1.46% | 3.07% | | | | | | | |
| RT | 0.87% | 3.07% | | | | | | | |
| GS | 5.98% | 3.07% | | | | | | | |
| GST | 2.68% | 3.07% | | | | | | | |
| GP | 4.73% | 3.07% | | | | | | | |
| GT | 41.81% | 3.07% | | | | | | | |
| GT-D | -11.99% | 3.07% | | | | | | | |
| LTG | -0.35% | 3.07% | | | | | | | |

| Jersey Central Power & Light - First Energy Corp. | Total | Residential | Residential | General | General | General | General | | Lighting |
|---|----------------|----------------|--------------|----------------|---------------|---------------|-----------------|--|---------------|
| COSS Summary | Company | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG |
| Complied | | RS | RT | GS | GST | GP | GT | | |
| Current Rate of Return | 3.07% | 1.46% | 0.87% | 5.98% | 2.68% | 4.73% | 41.81% | | -0.35% |
| Proposed Rate of Return | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | | 7.60% |
| EROR Revenues | \$ 844,213,827 | \$ 508,929,893 | \$ 9,456,624 | \$ 237,747,565 | \$ 14,123,609 | \$ 30,564,206 | \$ 9,768,578 | | \$ 32,691,990 |
| Current Revenues | 651,964,119 | 349,892,639 | 6,439,559 | 218,200,483 | 10,484,415 | 27,007,720 | 20,650,662 | | 18,999,539 |
| Difference | \$ 192,249,708 | \$ 159,037,254 | \$ 3,017,064 | \$ 19,547,082 | \$ 3,639,194 | \$ 3,556,487 | \$ (10,882,083) | | \$ 13,692,451 |
| % Difference | 29.49% | 45.45% | 46.85% | 8.96% | 34.71% | 13.17% | -52.70% | | 72.07% |
| Derivation of Delivery Revenues | | | | | | | | | |
| Current Total Revenues | \$ 651,964,119 | 349,892,639 | 6,439,559 | 218,200,483 | 10,484,415 | 27,007,720 | 20,650,662 | | 18,999,539 |
| Other Revenues | \$ 7,592,867 | 2,551,708 | 65,167 | 3,713,641 | 260,763 | 768,082 | 62,901 | | 170,320 |
| Current Delivery Revenues | \$ 644,371,252 | \$ 347,340,931 | \$ 6,374,392 | \$ 214,486,842 | \$ 10,223,652 | \$ 26,239,638 | \$ 20,587,761 | | \$ 18,829,218 |
| Total Revenues at EROR | \$ 844,213,827 | 508,929,893 | 9,456,624 | 237,747,565 | 14,123,609 | 30,564,206 | 9,768,578 | | 32,691,990 |
| Other Revenues | 7,592,867 | 2,551,708 | 65,167 | 3,713,641 | 260,763 | 768,082 | 62,901 | | 170,320 |
| Delivery Revenues at EROR | \$ 836,620,960 | \$ 506,378,185 | \$ 9,391,457 | \$ 234,033,924 | \$ 13,862,846 | \$ 29,796,124 | \$ 9,705,677 | | \$ 32,521,670 |
| Metrics | | | | | | | | | |
| Total Revenues at EROR | 836,620,960 | 506,378,185 | 9,391,457 | 234,033,924 | 13,862,846 | 29,796,124 | 9,705,677 | | 32,521,670 |
| Test Period Usage (MWh) | 19,769,481 | 9,395,429 | 179,392 | 6,382,863 | 408,396 | 1,519,687 | 1,562,186 | | 110,318 |
| Test Period Customers | 1,153,384 | 1,007,108 | 13,577 | 129,046 | 180 | 422 | 172 | | 2,878 |
| Revenue requirement per kWh | \$ | 0.054 | \$ 0.052 | \$ 0.037 | \$ 0.034 | \$ 0.020 | \$ 0.006 | | \$ 0.295 |
| Revenue requirement per Customer | \$ | 503 | \$ 692 | \$ 1,814 | \$ 77,038 | \$ 70,685 | \$ 56,555 | | \$ 11,299 |

| Jersey Central Power & Light - First Energy Corp. | Total | Residential | Residential | General | General | General | General | Lighting |
|---|-----------------------|-----------------------|---------------------|-----------------------|---------------------|----------------------|---------------------|----------------------|
| Revenue Requirements by | Company | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | Lighting |
| Cost Classification (At EROR) | | RS | RT | GS | GST | GP | GT | LTG |
| Demand | | | | | | | | |
| Rate Base | 1,705,758,445 | 1,094,781,510 | 18,228,236 | 405,644,470 | 24,535,638 | 37,011,878 | 8,433,870 | 116,102,995 |
| Required Return on Rate Base | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% |
| Required Net Income | \$ 129,637,642 | \$ 83,203,395 | \$ 1,385,346 | \$ 30,828,980 | \$ 1,864,708 | \$ 2,812,903 | \$ 640,974 | \$ 8,823,828 |
| Total Operating Expenses | 166,456,981 | 104,411,756 | 2,358,711 | 43,702,342 | 2,261,259 | 5,043,967 | 100,908 | 8,567,306 |
| Depreciation & Amortization | 130,546,625 | 80,096,331 | 1,395,155 | 30,165,171 | 1,786,555 | 3,623,487 | 2,394,121 | 10,796,301 |
| Total Other Taxes | 4,373,284 | 2,775,996 | 52,928 | 1,081,700 | 61,286 | 106,475 | 13,734 | 279,504 |
| Total Expenses | \$ 301,376,890 | \$ 187,284,083 | \$ 3,806,794 | \$ 74,949,213 | \$ 4,109,100 | \$ 8,773,929 | \$ 2,508,763 | \$ 19,643,112 |
| Interest Expense | 37,511,880 | 24,075,691 | 400,863 | 8,920,657 | 539,571 | 813,940 | 185,472 | 2,553,258 |
| Income Taxes | 36,022,467 | 23,119,763 | 384,947 | 8,566,462 | 518,147 | 781,622 | 178,108 | 2,451,881 |
| Income Tax Amortization | (4,232,287) | (2,716,346) | (45,227) | (1,006,475) | (60,877) | (91,833) | (20,926) | (288,072) |
| Revenue Requirement (Demand) | \$ 462,804,712 | \$ 290,890,895 | \$ 5,531,859 | \$ 113,338,179 | \$ 6,431,078 | \$ 12,276,622 | \$ 3,306,919 | \$ 30,630,748 |
| Less: Other Revenues (Demand) | \$ 3,442,330 | \$ 273,966 | \$ 21,933 | \$ 2,304,447 | \$ 174,703 | \$ 465,903 | \$ 58,641 | \$ 142,456 |
| Base Revenue Requirement (Demand) | \$ 459,362,382 | \$ 290,616,929 | \$ 5,509,926 | \$ 111,033,732 | \$ 6,256,376 | \$ 11,810,719 | \$ 3,248,278 | \$ 30,488,292 |
| Customer | | | | | | | | |
| Rate Base | 136,143,682 | 110,814,668 | 1,491,419 | 14,057,906 | 167,426 | 4,817,296 | 4,743,866 | - |
| Required Return on Rate Base | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% |
| Required Net Income | \$ 10,346,920 | \$ 8,421,915 | \$ 113,348 | \$ 1,068,401 | \$ 12,724 | \$ 366,114 | \$ 360,534 | \$ - |
| Total Operating Expenses | 27,277,522 | 20,911,876 | 281,560 | 2,637,940 | 54,437 | 1,656,796 | 1,717,378 | - |
| Depreciation & Amortization | 12,305,028 | 9,957,555 | 133,996 | 1,262,100 | 16,205 | 472,068 | 458,108 | - |
| Total Other Taxes | 504,293 | 396,951 | 5,338 | 50,127 | 840 | 25,156 | 25,614 | - |
| Total Expenses | \$ 40,086,843 | \$ 31,266,381 | \$ 420,894 | \$ 3,950,167 | \$ 71,482 | \$ 2,154,020 | \$ 2,201,101 | \$ - |
| Interest Expense | 2,993,979 | 2,436,961 | 32,798 | 309,152 | 3,682 | 105,939 | 104,324 | - |
| Income Taxes | 2,875,103 | 2,340,201 | 31,496 | 296,877 | 3,536 | 101,732 | 100,182 | - |
| Income Tax Amortization | (337,796) | (274,951) | (3,700) | (34,880) | (415) | (11,953) | (11,770) | - |
| Revenue Requirement (Customer) | \$ 52,971,070 | \$ 41,753,546 | \$ 562,038 | \$ 5,280,565 | \$ 87,327 | \$ 2,609,914 | \$ 2,650,046 | \$ - |
| Less: Other Revenues (Customer) | \$ 51,251 | \$ 36,746 | \$ 1,068 | \$ 12,532 | \$ 102 | \$ 291 | \$ 508 | \$ - |
| Base Revenue Requirement (Customer) | \$ 52,919,819 | \$ 41,716,800 | \$ 560,969 | \$ 5,268,033 | \$ 87,224 | \$ 2,609,623 | \$ 2,649,538 | \$ - |

| Jersey Central Power & Light - First Energy Corp. | Total | Residential | Residential | General | General | General | General | | Lighting |
|---|-----------------------|-----------------------|---------------------|-----------------------|---------------------|----------------------|---------------------|--|---------------------|
| Revenue Requirements by | Company | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG |
| Cost Classification (At EROR) | | RS | RT | GS | GST | GP | GT | | |
| Energy | | | | | | | | | |
| Rate Base | 1,207,875,083 | 655,713,249 | 12,518,922 | 445,274,413 | 28,484,968 | 47,211,742 | 9,690,031 | | 7,695,538 |
| Required Return on Rate Base | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | | 7.60% |
| Required Net Income | \$ 91,798,506 | \$ 49,834,207 | \$ 951,438 | \$ 33,840,855 | \$ 2,164,858 | \$ 3,588,092 | \$ 736,442 | | \$ 584,861 |
| Total Operating Expenses | 117,466,323 | 63,623,140 | 1,211,724 | 42,614,213 | 2,710,187 | 6,420,658 | 130,833 | | 738,847 |
| Depreciation & Amortization | 93,597,469 | 48,944,411 | 934,522 | 33,250,790 | 2,127,492 | 4,653,152 | 2,747,673 | | 574,690 |
| Total Other Taxes | 3,064,607 | 1,663,181 | 31,728 | 1,124,394 | 71,794 | 135,884 | 16,072 | | 19,423 |
| Total Expenses | \$ 214,128,400 | \$ 114,230,732 | \$ 2,177,974 | \$ 76,989,397 | \$ 4,909,473 | \$ 11,209,694 | \$ 2,894,578 | | \$ 1,332,960 |
| Interest Expense | 26,562,768 | 14,420,000 | 275,308 | 9,792,172 | 626,422 | 1,038,249 | 213,097 | | 169,235 |
| Income Taxes | 25,508,090 | 13,847,452 | 264,376 | 9,403,373 | 601,550 | 997,025 | 204,636 | | 162,516 |
| Income Tax Amortization | (2,996,951) | (1,626,940) | (31,062) | (1,104,804) | (70,676) | (117,141) | (24,043) | | (19,094) |
| Revenue Requirement (Energy) | \$ 328,438,046 | \$ 176,285,452 | \$ 3,362,727 | \$ 119,128,821 | \$ 7,605,204 | \$ 15,677,671 | \$ 3,811,613 | | \$ 2,061,242 |
| Less: Other Revenues (Energy) | \$ 4,099,287 | \$ 2,240,996 | \$ 42,166 | \$ 1,396,662 | \$ 85,958 | \$ 301,888 | \$ 3,752 | | \$ 27,864 |
| Base Revenue Requirement (Energy) | \$ 324,338,759 | \$ 174,044,455 | \$ 3,320,561 | \$ 117,732,159 | \$ 7,519,246 | \$ 15,375,783 | \$ 3,807,862 | | \$ 2,033,378 |

| <u>Jersey Central Power & Light - First Energy Corp.</u> | | Residential | Residential | General | General | General | General | |
|--|--------------------|--------------------|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Income Statement | Total | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | Lighting |
| Current Rates | Company | RS | RT | GS | GST | GP | GT | LTG |
| Operating Revenues | 651,964,119 | 349,892,639 | 6,439,559 | 218,200,483 | 10,484,415 | 27,007,720 | 20,650,662 | 18,999,539 |
| Operating Expenses | | | | | | | | |
| O&M Expenses | 311,200,827 | 188,946,772 | 3,851,996 | 88,954,495 | 5,025,883 | 13,121,421 | 1,949,120 | 9,306,153 |
| Depreciation & Amortization | 236,449,122 | 138,998,296 | 2,463,672 | 64,678,061 | 3,930,252 | 8,748,707 | 5,599,903 | 11,370,991 |
| Taxes Other than Income | 7,942,184 | 4,836,128 | 89,994 | 2,256,220 | 133,920 | 267,516 | 55,420 | 298,927 |
| Total Operating Expenses | 555,592,133 | 332,781,197 | 6,405,662 | 155,888,777 | 9,090,055 | 22,137,643 | 7,604,442 | 20,976,071 |
| Income Before Tax | 96,371,986 | 17,111,443 | 33,897 | 62,311,706 | 1,394,360 | 4,870,076 | 13,046,220 | (1,976,532) |
| Interest Expense | 67,068,627 | 40,932,652 | 708,969 | 19,021,981 | 1,169,675 | 1,958,127 | 502,892 | 2,722,493 |
| Taxable Income | 29,303,359 | (23,821,209) | (675,072) | 43,289,725 | 224,685 | 2,911,949 | 12,543,327 | (4,699,026) |
| State Income Taxes | 2,637,302 | (2,143,909) | (60,756) | 3,896,075 | 20,222 | 262,075 | 1,128,899 | (422,912) |
| Federal Income Taxes | 5,599,872 | (4,552,233) | (129,006) | 8,272,666 | 42,937 | 556,473 | 2,397,030 | (897,984) |
| Total Income Taxes | 8,237,174 | (6,696,142) | (189,763) | 12,168,742 | 63,159 | 818,549 | 3,525,929 | (1,320,896) |
| Amortization of Fed Income Tax Credit | (96,943) | (59,165) | (1,025) | (27,495) | (1,691) | (2,830) | (727) | (3,935) |
| Federal Tax Reform Amortization | (5,342,998) | (3,260,885) | (56,480) | (1,515,379) | (93,182) | (155,994) | (40,063) | (216,886) |
| Total Operating Income | 93,574,753 | 27,127,635 | 281,164 | 51,685,839 | 1,426,074 | 4,210,351 | 9,561,080 | (434,815) |

| Jersey Central Power & Light - First Energy Corp. | | Residential | Residential | General | General | General | General | |
|--|----------------------|----------------------|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|
| Allocation Summary | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | Lighting |
| | Total Company | RS | RT | GS | GST | GP | GT | LTG |
| Revenue Requirement | | | | | | | | |
| Primary | | | | | | | | |
| - Demand | 155,622,262 | 104,991,679 | 1,507,786 | 37,034,559 | 2,388,787 | 8,437,569 | 1,122,487 | 4,178 |
| - Customer | 55,304 | 11,334 | 329 | 3,865 | 32 | 90 | 39,654 | - |
| - Commodity | 134,938,942 | 70,019,047 | 1,336,719 | 47,529,226 | 3,040,022 | 10,737,393 | 1,283,669 | 822,620 |
| Secondary | | | | | | | | |
| - Demand | 217,519,561 | 153,463,221 | 2,203,886 | 54,135,254 | 3,491,822 | 2,412,387 | 1,612,368 | 6,448 |
| - Customer | 15,624,810 | 13,637,846 | 184,130 | 1,751,217 | 2,482 | 138 | 48,995 | - |
| - Commodity | 168,245,948 | 93,025,286 | 1,775,885 | 63,137,631 | 4,038,127 | 3,088,137 | 1,843,406 | 1,093,012 |
| Customer Service | | | | | | | | |
| - Demand | 89,662,888 | 32,435,995 | 1,820,188 | 22,168,366 | 550,470 | 1,426,665 | 572,064 | 30,620,122 |
| - Customer | 37,290,956 | 28,104,367 | 377,578 | 3,525,482 | 84,813 | 2,609,686 | 2,561,397 | - |
| - Commodity | 25,253,155 | 13,241,118 | 250,124 | 8,461,965 | 527,056 | 1,852,141 | 684,538 | 145,610 |
| | | 36.18% | | | | | | |
| Total Revenue Requirement | | | | | | | | |
| - Demand | 462,804,712 | 290,890,895 | 5,531,859 | 113,338,179 | 6,431,078 | 12,276,622 | 3,306,919 | 30,630,748 |
| - Customer | 52,971,070 | 41,753,546 | 562,038 | 5,280,565 | 87,327 | 2,609,914 | 2,650,046 | - |
| - Commodity | 328,438,046 | 176,285,452 | 3,362,727 | 119,128,821 | 7,605,204 | 15,677,671 | 3,811,613 | 2,061,242 |
| Total Revenue Requirement | 844,213,827 | 508,929,893 | 9,456,624 | 237,747,565 | 14,123,609 | 30,564,206 | 9,768,578 | 32,691,990 |
| Rate Base | | | | | | | | |
| Primary | | | | | | | | |
| - Demand | 574,672,778 | 388,743,182 | 5,582,742 | 136,991,065 | 8,835,493 | 31,217,498 | 2,946,498 | - |
| - Customer | 20,653 | - | - | - | - | - | 20,653 | - |
| - Commodity | 497,301,840 | 258,741,742 | 4,940,293 | 175,778,343 | 11,246,860 | 39,726,023 | 3,381,623 | 3,038,064 |
| Secondary | | | | | | | | |
| - Demand | 897,459,366 | 641,936,674 | 9,218,854 | 226,215,129 | 14,590,164 | 2,830,169 | 2,380,517 | - |
| - Customer | 98,582,346 | 86,308,180 | 1,163,557 | 11,059,148 | 15,421 | - | 36,039 | - |
| - Commodity | 658,288,291 | 371,535,288 | 7,093,940 | 252,406,251 | 16,149,758 | 3,644,866 | 2,732,060 | 4,362,462 |
| Customer Service | | | | | | | | |
| - Demand | 233,626,301 | 64,101,654 | 3,426,641 | 42,438,276 | 1,109,981 | 2,964,210 | 3,106,855 | 116,102,995 |
| - Customer | 37,540,684 | 24,506,488 | 327,862 | 2,998,758 | 152,004 | 4,817,296 | 4,687,174 | - |
| - Commodity | 52,284,951 | 25,435,219 | 484,688 | 17,089,819 | 1,088,350 | 3,840,853 | 3,576,347 | 295,012 |
| Total Rate Base | | | | | | | | |
| - Demand | 1,705,758,445 | 1,094,781,510 | 18,228,236 | 405,644,470 | 24,535,638 | 37,011,878 | 8,433,870 | 116,102,995 |
| - Customer | 136,143,682 | 110,814,668 | 1,491,419 | 14,057,906 | 167,426 | 4,817,296 | 4,743,866 | - |
| - Commodity | 1,207,875,083 | 655,713,249 | 12,518,922 | 445,274,413 | 28,484,968 | 47,211,742 | 9,690,031 | 7,695,538 |
| Total Rate Base | 3,049,777,210 | 1,861,309,428 | 32,238,576 | 864,976,789 | 53,188,031 | 89,040,915 | 22,867,767 | 123,798,532 |

| Jersey Central Power & Light - First Energy Corp. | | Residential | Residential | General | General | General | General | | Lighting |
|--|--------------------|--------------------|------------------|--------------------|------------------|-------------------|------------------|--|-------------------|
| Allocation Summary | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG |
| | Total Company | RS | RT | GS | GST | GP | GT | | |
| Total Expenses | | | | | | | | | |
| Primary | | | | | | | | | |
| - Demand | 101,236,968 | 68,202,200 | 979,452 | 24,070,139 | 1,552,622 | 5,483,240 | 843,639 | | 4,178 |
| - Customer | 53,349 | 11,334 | 329 | 3,865 | 32 | 90 | 37,699 | | - |
| - Commodity | 87,875,800 | 45,532,511 | 869,184 | 30,894,095 | 1,975,653 | 6,977,842 | 963,643 | | 535,107 |
| Secondary | | | | | | | | | |
| - Demand | 132,586,720 | 92,712,275 | 1,331,441 | 32,726,939 | 2,111,053 | 2,144,549 | 1,387,083 | | 6,448 |
| - Customer | 6,295,275 | 5,469,900 | 74,015 | 704,613 | 1,023 | 138 | 45,585 | | - |
| - Commodity | 105,947,534 | 57,864,215 | 1,104,536 | 39,250,666 | 2,509,763 | 2,743,198 | 1,584,852 | | 680,162 |
| Customer Service | | | | | | | | | |
| - Demand | 67,553,201 | 26,369,608 | 1,495,901 | 18,152,136 | 445,424 | 1,146,141 | 278,040 | | 19,632,485 |
| - Customer | 33,738,219 | 25,785,147 | 346,550 | 3,241,689 | 70,427 | 2,153,791 | 2,117,817 | | - |
| - Commodity | 20,305,066 | 10,834,006 | 204,254 | 6,844,636 | 424,058 | 1,488,654 | 346,084 | | 117,691 |
| Total Expenses | | | | | | | | | |
| - Demand | 301,376,890 | 187,284,083 | 3,806,794 | 74,949,213 | 4,109,100 | 8,773,929 | 2,508,763 | | 19,643,112 |
| - Customer | 40,086,843 | 31,266,381 | 420,894 | 3,950,167 | 71,482 | 2,154,020 | 2,201,101 | | - |
| - Commodity | 214,128,400 | 114,230,732 | 2,177,974 | 76,989,397 | 4,909,473 | 11,209,694 | 2,894,578 | | 1,332,960 |
| Total Expenses | 555,592,133 | 332,781,197 | 6,405,662 | 155,888,777 | 9,090,055 | 22,137,643 | 7,604,442 | | 20,976,071 |

| Jersey Central Power & Light - First Energy 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 | 6,120,813,809 | | | | | | | |
| - Demand | 3,410,504,273 | 2,153,666,462 | 35,170,161 | 792,534,115 | 48,362,117 | 70,332,227 | 17,764,612 | 290,526,429 |
| - Customer | 369,131,134 | 309,099,341 | 4,162,832 | 39,367,320 | 305,075 | 8,175,895 | 7,934,132 | - |
| - Commodity | 2,341,178,402 | 1,270,687,000 | 24,261,901 | 863,251,726 | 55,233,602 | 89,729,762 | 20,389,005 | 14,920,005 |
| Total | 6,120,813,809 | 3,733,452,802 | 63,594,894 | 1,695,153,160 | 103,900,793 | 168,237,884 | 46,086,749 | 305,446,435 |
| ACCUMULATED DEPRECIATION | | | | | | | | |
| Accumulated Depreciation | | | | | | | | |
| (108-303) Misc Intangible Plant | | | | | | | | |
| - Demand | (60,766,946) | (38,661,402) | (555,216) | (13,624,076) | (878,710) | (3,104,652) | (3,517,538) | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (54,470,703) | (26,162,917) | (499,542) | (17,773,994) | (1,137,237) | (4,016,935) | (4,036,992) | (307,197) |
| Total | (115,237,649) | (64,824,319) | (1,054,759) | (31,398,070) | (2,015,947) | (7,121,586) | (7,554,530) | (307,197) |
| (108-360) Land & Land Rights | | | | | | | | |
| - Demand | (9,951,815) | (6,968,860) | (100,080) | (2,455,790) | (158,391) | (268,695) | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (8,365,844) | (4,575,819) | (87,369) | (3,108,620) | (198,899) | (341,409) | - | (53,728) |
| Total | (18,317,659) | (11,544,678) | (187,448) | (5,564,410) | (357,290) | (610,104) | - | (53,728) |
| (108-361) Struct & Impmnts | | | | | | | | |
| - Demand | (9,392,125) | (6,576,931) | (94,451) | (2,317,676) | (149,483) | (253,583) | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (7,895,349) | (4,318,475) | (82,455) | (2,933,791) | (187,713) | (322,209) | - | (50,706) |
| Total | (17,287,474) | (10,895,406) | (176,906) | (5,251,468) | (337,196) | (575,792) | - | (50,706) |
| (108-362) Station Equip | | | | | | | | |
| - Demand | (110,388,081) | (77,300,378) | (1,110,111) | (27,240,249) | (1,756,910) | (2,980,431) | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (92,796,084) | (50,756,151) | (969,114) | (34,481,611) | (2,206,244) | (3,787,001) | - | (595,963) |
| Total | (203,184,164) | (128,056,530) | (2,079,225) | (61,721,861) | (3,963,154) | (6,767,432) | - | (595,963) |
| (108-364) Poles, Towers & Fixt | | | | | | | | |
| - Demand | (162,391,589) | (113,716,365) | (1,633,081) | (40,073,053) | (2,584,586) | (4,384,504) | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (136,512,052) | (74,667,228) | (1,425,661) | (50,725,799) | (3,245,599) | (5,571,046) | - | (876,719) |
| Total | (298,903,641) | (188,383,593) | (3,058,742) | (90,798,852) | (5,830,184) | (9,955,550) | - | (876,719) |
| (108-365) OH Cond & Dev | | | | | | | | |
| - Demand | (103,039,071) | (72,154,160) | (1,036,206) | (25,426,749) | (1,639,945) | (2,782,011) | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (86,618,249) | (47,377,096) | (904,596) | (32,186,022) | (2,059,364) | (3,534,884) | - | (556,287) |
| Total | (189,657,321) | (119,531,256) | (1,940,802) | (57,612,771) | (3,699,310) | (6,316,895) | - | (556,287) |
| (108-366) UG Conduit | | | | | | | | |
| - Demand | (33,153,474) | (22,689,766) | (325,848) | (7,995,755) | (515,701) | (1,626,405) | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (28,444,568) | (15,041,689) | (287,199) | (10,218,696) | (653,825) | (2,066,545) | - | (176,615) |
| Total | (61,598,042) | (37,731,454) | (613,047) | (18,214,450) | (1,169,526) | (3,692,950) | - | (176,615) |
| (108-367) UG Cond & Dev | | | | | | | | |
| - Demand | (127,762,842) | (89,467,232) | (1,284,839) | (31,527,785) | (2,033,443) | (3,449,543) | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (107,401,916) | (58,745,021) | (1,121,650) | (39,908,916) | (2,553,500) | (4,383,064) | - | (689,765) |
| Total | (235,164,758) | (148,212,253) | (2,406,489) | (71,436,701) | (4,586,943) | (7,832,606) | - | (689,765) |
| (108-368) Line Transformers | | | | | | | | |
| - Demand | (168,772,586) | (121,464,206) | (1,744,348) | (42,803,351) | (2,760,682) | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (138,295,658) | (78,861,113) | (1,505,737) | (53,574,949) | (3,427,896) | - | - | (925,962) |
| Total | (307,068,244) | (200,325,319) | (3,250,085) | (96,378,301) | (6,188,578) | - | - | (925,962) |
| (108-369) Services | | | | | | | | |
| - Demand | (94,796,523) | (68,224,258) | (979,769) | (24,041,872) | (1,550,625) | - | - | - |
| - Customer | (94,796,523) | (83,024,070) | (1,119,282) | (10,638,337) | (14,835) | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | (189,593,047) | (151,248,328) | (2,099,051) | (34,680,208) | (1,565,460) | - | - | - |
| (108-370) Meters | | | | | | | | |
| - Demand | (44,440,372) | (20,209,936) | (2,153,025) | (21,875,959) | (201,452) | - | - | - |
| - Customer | (55,436,334) | (42,319,385) | (568,652) | (5,317,519) | (117,293) | (3,590,829) | (3,484,648) | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | (99,876,706) | (62,529,322) | (2,721,677) | (27,193,478) | (318,745) | (3,590,829) | (3,484,648) | - |
| (108-371) Install on Cust Premise | | | | | | | | |
| - Demand | (9,763,817) | - | - | - | - | - | - | (9,763,817) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | (9,763,817) | - | - | - | - | - | - | (9,763,817) |
| (108-373) St Lt & Signal Sys | | | | | | | | |
| - Demand | (98,378,621) | - | - | - | - | - | - | (98,378,621) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | (98,378,621) | - | - | - | - | - | - | (98,378,621) |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | Lighting LTG |
|---|-----------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---------------|-----------------|
| 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 | | |
| (108-374) Asset Ret Costs | - | - | - | - | - | - | - | - | - |
| - Demand | - | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - |
| (108-389) Land & Land Rights | (7,212) | - | - | - | - | - | - | - | - |
| - Demand | (3,803) | (2,420) | (35) | (853) | (55) | (194) | (220) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (3,409) | (1,637) | (31) | (1,112) | (71) | (251) | (253) | (19) | (19) |
| Total | (7,212) | (4,057) | (66) | (1,965) | (126) | (446) | (473) | (19) | (19) |
| (108-390) Struct & Impmnts - | (59,176,095) | - | - | - | - | - | - | - | - |
| - Demand | (31,204,650) | (19,853,154) | (285,111) | (6,996,148) | (451,230) | (1,594,281) | (1,806,304) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (27,971,444) | (13,435,013) | (256,522) | (9,127,187) | (583,987) | (2,062,750) | (2,073,050) | (157,750) | (157,750) |
| Total | (59,176,095) | (33,288,167) | (541,633) | (16,123,335) | (1,035,216) | (3,657,031) | (3,879,354) | (157,750) | (157,750) |
| (108-391) Office Furn & Equip | (7,575,520) | - | - | - | - | - | - | - | - |
| - Demand | (3,994,712) | (2,541,532) | (36,499) | (895,623) | (57,765) | (204,094) | (231,237) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (3,580,808) | (1,719,904) | (32,839) | (1,168,431) | (74,760) | (264,066) | (265,385) | (20,195) | (20,195) |
| Total | (7,575,520) | (4,261,437) | (69,338) | (2,064,054) | (132,525) | (468,161) | (496,621) | (20,195) | (20,195) |
| (108-392) Transportation Equip | (5,366,273) | - | - | - | - | - | - | - | - |
| - Demand | (2,829,735) | (1,800,346) | (25,855) | (634,433) | (40,919) | (144,574) | (163,801) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (2,536,538) | (1,218,329) | (23,262) | (827,682) | (52,958) | (187,057) | (187,991) | (14,305) | (14,305) |
| Total | (5,366,273) | (3,018,675) | (49,117) | (1,462,114) | (93,877) | (331,631) | (351,792) | (14,305) | (14,305) |
| (108-393) Stores Equip | (999,478) | - | - | - | - | - | - | - | - |
| - Demand | (527,043) | (335,318) | (4,815) | (118,164) | (7,621) | (26,927) | (30,508) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (472,435) | (226,916) | (4,333) | (154,157) | (9,863) | (34,840) | (35,014) | (2,664) | (2,664) |
| Total | (999,478) | (562,234) | (9,148) | (272,322) | (17,485) | (61,767) | (65,522) | (2,664) | (2,664) |
| (108-394) Tools, Shop & Garage Equip | (11,235,157) | - | - | - | - | - | - | - | - |
| - Demand | (5,924,506) | (3,769,314) | (54,131) | (1,328,287) | (85,670) | (302,690) | (342,944) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (5,310,651) | (2,550,768) | (48,703) | (1,732,885) | (110,876) | (391,633) | (393,589) | (29,950) | (29,950) |
| Total | (11,235,157) | (6,320,082) | (102,834) | (3,061,172) | (196,546) | (694,323) | (736,533) | (29,950) | (29,950) |
| (108-395) Laboratory Equip | (426,530) | - | - | - | - | - | - | - | - |
| - Demand | (224,917) | (143,098) | (2,055) | (50,427) | (3,252) | (11,491) | (13,019) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (201,613) | (96,837) | (1,849) | (65,787) | (4,209) | (14,868) | (14,942) | (1,137) | (1,137) |
| Total | (426,530) | (239,934) | (3,904) | (116,214) | (7,462) | (26,359) | (27,962) | (1,137) | (1,137) |
| (108-396) Power Operated Equip | (1,228,572) | - | - | - | - | - | - | - | - |
| - Demand | (647,849) | (412,177) | (5,919) | (145,249) | (9,368) | (33,099) | (37,501) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (580,723) | (278,928) | (5,326) | (189,492) | (12,124) | (42,825) | (43,039) | (3,275) | (3,275) |
| Total | (1,228,572) | (691,105) | (11,245) | (334,741) | (21,492) | (75,925) | (80,540) | (3,275) | (3,275) |
| (108-397) Communication Equip | (14,043,747) | - | - | - | - | - | - | - | - |
| - Demand | (7,405,528) | (4,711,576) | (67,663) | (1,660,335) | (107,086) | (378,357) | (428,674) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (6,638,219) | (3,188,415) | (60,878) | (2,166,076) | (138,592) | (489,535) | (491,979) | (37,437) | (37,437) |
| Total | (14,043,747) | (7,899,991) | (128,541) | (3,826,411) | (245,679) | (867,891) | (920,653) | (37,437) | (37,437) |
| (108-398) MISC Equip | (1,012,848) | - | - | - | - | - | - | - | - |
| - Demand | (534,094) | (339,803) | (4,880) | (119,745) | (7,723) | (27,287) | (30,916) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (478,755) | (229,951) | (4,391) | (156,219) | (9,995) | (35,306) | (35,482) | (2,700) | (2,700) |
| Total | (1,012,848) | (569,755) | (9,271) | (275,964) | (17,719) | (62,593) | (66,398) | (2,700) | (2,700) |
| (108-399) Other Tangible Property | - | - | - | - | - | - | - | - | - |
| - Demand | - | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - |
| Service Company PIS | (89,282,614) | - | - | - | - | - | - | - | - |
| - Demand | (47,080,375) | (29,953,674) | (430,165) | (10,555,518) | (680,798) | (2,405,390) | (2,725,281) | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | (42,202,239) | (20,270,230) | (387,030) | (13,770,748) | (881,096) | (3,112,198) | (3,127,738) | (238,007) | (238,007) |
| Total | (89,282,614) | (50,223,904) | (817,195) | (24,326,267) | (1,561,894) | (5,517,588) | (5,853,019) | (238,007) | (238,007) |
| Total Accumulated Depreciation | (2,034,385,190) | - | - | - | - | - | - | - | - |
| - Demand | (1,133,375,076) | (701,295,907) | (11,934,102) | (261,887,096) | (15,681,415) | (23,978,210) | (9,327,945) | (108,142,438) | (108,142,438) |
| - Customer | (150,232,857) | (125,343,456) | (1,687,934) | (15,955,855) | (132,128) | (3,590,829) | (3,484,648) | - | - |
| - Commodity | (750,777,257) | (403,722,436) | (7,708,487) | (274,272,177) | (17,548,810) | (80,658,422) | (10,705,452) | (4,740,381) | (4,740,381) |
| Total Accumulated Depreciation | (2,034,385,190) | (1,230,361,799) | (21,330,523) | (552,115,128) | (33,362,352) | (58,227,461) | (23,518,045) | (112,882,820) | (112,882,820) |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | |
|---|------------------------|------------------------|----------------------------|----------------------|-------------------------|------------------------|--------------------------|---------------------|--|
| Allocation to Customer Classes | 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 | |
| OTHER RATE BASE ITEMS | | | | | | | | | |
| Other Rate Base Items | | | | | | | | | |
| Materials and Supplies | <u>28,930,758</u> | | | | | | | | |
| - Demand | 16,290,498 | 10,116,993 | 170,486 | 3,764,734 | 226,455 | 285,982 | - | 1,725,849 | |
| - Customer | 1,988,665 | 1,637,401 | 22,319 | 210,950 | 1,780 | 48,568 | 47,132 | - | |
| - Commodity | 10,651,595 | 5,866,710 | 112,016 | 3,985,598 | 255,011 | 363,375 | - | 68,885 | |
| Total | <u>28,930,758</u> | <u>17,641,103</u> | <u>304,821</u> | <u>7,961,282</u> | <u>483,246</u> | <u>697,926</u> | <u>47,132</u> | <u>1,794,734</u> | |
| Cash Working Capital | <u>113,420,478</u> | | | | | | | | |
| - Demand | 60,793,678 | 36,863,060 | 970,341 | 16,482,868 | 776,791 | 1,324,408 | - | 4,376,209 | |
| - Customer | 13,639,194 | 10,470,060 | 140,708 | 1,316,708 | 27,846 | 850,004 | 824,870 | - | |
| - Commodity | 38,987,606 | 21,417,692 | 407,646 | 14,294,414 | 907,712 | 1,697,359 | 14,406 | 246,573 | |
| Total | <u>113,420,478</u> | <u>68,750,813</u> | <u>1,518,695</u> | <u>32,093,990</u> | <u>1,712,349</u> | <u>3,871,772</u> | <u>839,275</u> | <u>4,622,782</u> | |
| ADIT | <u>(1,164,623,308)</u> | | | | | | | | |
| - Demand | (655,782,807) | (407,365,023) | (6,862,989) | (151,551,394) | (9,116,049) | (11,512,378) | - | (69,474,974) | |
| - Customer | (80,054,772) | (66,719,563) | (898,454) | (8,491,924) | (71,668) | (1,955,141) | (1,897,327) | - | |
| - Commodity | (428,785,729) | (236,167,568) | (4,509,273) | (160,442,391) | (10,265,616) | (14,627,877) | - | (2,773,005) | |
| Total | <u>(1,164,623,308)</u> | <u>(710,152,153)</u> | <u>(12,270,716)</u> | <u>(320,485,709)</u> | <u>(19,453,334)</u> | <u>(28,095,395)</u> | <u>(1,897,327)</u> | <u>(72,247,979)</u> | |
| Net /Loss on Reacq Debt | <u>790,475</u> | | | | | | | | |
| - Demand | 445,105 | 276,427 | 4,658 | 102,864 | 6,187 | 7,814 | - | 47,155 | |
| - Customer | 54,336 | 45,285 | 610 | 5,764 | 49 | 1,327 | 1,288 | - | |
| - Commodity | 291,034 | 160,296 | 3,061 | 108,898 | 6,968 | 9,929 | - | 1,882 | |
| Total | <u>790,475</u> | <u>482,008</u> | <u>8,329</u> | <u>217,526</u> | <u>13,204</u> | <u>19,069</u> | <u>1,288</u> | <u>49,038</u> | |
| DTA for AMT | <u>2,782,672</u> | | | | | | | | |
| - Demand | 1,566,883 | 973,091 | 16,398 | 362,107 | 21,781 | 27,507 | - | 165,999 | |
| - Customer | 191,277 | 159,415 | 2,147 | 20,290 | 171 | 4,671 | 4,533 | - | |
| - Commodity | 1,024,512 | 564,283 | 10,774 | 383,350 | 24,528 | 34,951 | - | 6,626 | |
| Total | <u>2,782,672</u> | <u>1,696,789</u> | <u>29,319</u> | <u>765,747</u> | <u>46,480</u> | <u>67,129</u> | <u>4,533</u> | <u>172,624</u> | |
| Net Operating Reserves | <u>(9,025,025)</u> | | | | | | | | |
| - Demand | (4,878,249) | (3,281,089) | (56,626) | (1,231,532) | (73,258) | (141,400) | - | (94,344) | |
| - Customer | (333,389) | (257,098) | (3,456) | (32,407) | (606) | (18,325) | (21,303) | - | |
| - Commodity | (3,813,387) | (2,075,207) | (39,595) | (1,404,293) | (89,703) | (179,980) | (311) | (24,261) | |
| Total | <u>(9,025,025)</u> | <u>(5,613,393)</u> | <u>(99,678)</u> | <u>(2,668,231)</u> | <u>(163,566)</u> | <u>(339,705)</u> | <u>(21,614)</u> | <u>(118,605)</u> | |
| NOL | <u>22,826,438</u> | | | | | | | | |
| - Demand | 12,853,242 | 7,982,332 | 134,514 | 2,970,384 | 178,673 | 225,641 | - | 1,361,699 | |
| - Customer | 1,569,061 | 1,307,693 | 17,610 | 166,440 | 1,405 | 38,320 | 37,187 | - | |
| - Commodity | 8,404,134 | 4,628,848 | 88,381 | 3,144,646 | 201,205 | 286,704 | - | 54,350 | |
| Total | <u>22,826,438</u> | <u>13,918,873</u> | <u>240,504</u> | <u>6,281,471</u> | <u>381,282</u> | <u>550,665</u> | <u>37,187</u> | <u>1,416,049</u> | |
| CTA | <u>(963,362)</u> | | | | | | | | |
| - Demand | (536,783) | (338,968) | (5,535) | (124,738) | (7,612) | (11,070) | (2,796) | (45,726) | |
| - Customer | (58,098) | (48,650) | (655) | (6,196) | (48) | (1,287) | (1,249) | - | |
| - Commodity | (368,481) | (199,995) | (3,819) | (135,868) | (8,693) | (14,123) | (3,209) | (2,348) | |
| Total | <u>(963,362)</u> | <u>(587,612)</u> | <u>(10,009)</u> | <u>(266,802)</u> | <u>(16,353)</u> | <u>(26,479)</u> | <u>(7,254)</u> | <u>(48,075)</u> | |
| Regulatory Asset A&G Capitalization | <u>54,063,505</u> | | | | | | | | |
| - Demand | 28,987,679 | 19,722,357 | 283,233 | 6,950,055 | 448,257 | 1,583,777 | - | - | |
| - Customer | 78,288 | - | - | - | - | - | 78,288 | - | |
| - Commodity | 24,997,537 | 13,106,955 | 250,258 | 8,904,318 | 569,727 | 2,012,382 | - | 153,898 | |
| Total | <u>54,063,505</u> | <u>32,829,312</u> | <u>533,491</u> | <u>15,854,374</u> | <u>1,017,983</u> | <u>3,596,159</u> | <u>78,288</u> | <u>153,898</u> | |
| Customer Deposits | <u>(37,044,448)</u> | | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - | |
| - Customer | (37,044,448) | (32,427,271) | (437,166) | (4,155,087) | (5,794) | (13,573) | (5,526) | - | |
| - Commodity | - | - | - | - | - | - | - | - | |
| Total | <u>(37,044,448)</u> | <u>(32,427,271)</u> | <u>(437,166)</u> | <u>(4,155,087)</u> | <u>(5,794)</u> | <u>(13,573)</u> | <u>(5,526)</u> | <u>-</u> | |
| Customer Advances | <u>(55,177,226)</u> | | | | | | | | |
| - Demand | (31,069,511) | (19,295,298) | (325,153) | (7,180,163) | (431,898) | (545,430) | - | (3,291,568) | |
| - Customer | (3,792,815) | (3,161,022) | (42,567) | (402,328) | (3,395) | (92,630) | (89,891) | - | |
| - Commodity | (20,314,901) | (11,189,087) | (213,639) | (7,601,399) | (486,362) | (693,036) | - | (131,379) | |
| Total | <u>(55,177,226)</u> | <u>(33,645,408)</u> | <u>(581,359)</u> | <u>(15,183,890)</u> | <u>(921,655)</u> | <u>(1,331,096)</u> | <u>(89,891)</u> | <u>(3,422,946)</u> | |
| Customer Refunds | <u>(263,478)</u> | | | | | | | | |
| - Demand | (148,361) | (92,137) | (1,552) | (34,286) | (2,062) | (2,604) | - | (15,718) | |
| - Customer | (18,111) | (15,094) | (203) | (1,921) | (16) | (442) | (429) | - | |
| - Commodity | (97,006) | (53,429) | (1,020) | (36,298) | (2,322) | (3,309) | - | (627) | |
| Total | <u>(263,478)</u> | <u>(160,661)</u> | <u>(2,776)</u> | <u>(72,505)</u> | <u>(4,401)</u> | <u>(6,356)</u> | <u>(429)</u> | <u>(16,345)</u> | |
| Total Other Rate Base Items | <u>(1,044,282,521)</u> | | | | | | | | |
| - Demand | (571,478,624) | (354,338,255) | (5,672,226) | (129,489,101) | (7,972,735) | (8,757,754) | (2,796) | (65,245,419) | |
| - Customer | (103,780,811) | (88,988,843) | (1,199,109) | (11,369,710) | (50,277) | (1,138,506) | (1,022,427) | - | |
| - Commodity | (369,023,086) | (203,940,501) | (3,895,210) | (138,799,024) | (8,887,546) | (11,113,624) | 10,886 | (2,399,406) | |
| Total | <u>(1,044,282,521)</u> | <u>(647,267,600)</u> | <u>(10,766,545)</u> | <u>(279,657,835)</u> | <u>(16,910,558)</u> | <u>(21,009,884)</u> | <u>(1,014,336)</u> | <u>(67,644,825)</u> | |

| Jersey Central Power & Light - First Energy Corp. | | 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 |
|--|--|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|--------------|
| Allocation to Customer Classes | | | | | | | | | |
| Total System | | | | | | | | | |
| Customer Service Expenses | | | | | | | | | |
| (907) Customer Service Supervision | | 122 | | | | | | | |
| - Demand | | 66 | 45 | 1 | 16 | 1 | 4 | - | - |
| - Customer | | - | - | - | - | - | - | - | - |
| - Commodity | | 56 | 30 | 1 | 20 | 1 | 5 | - | 0 |
| Total | | 122 | 74 | 1 | 36 | 2 | 8 | - | 0 |
| (908) Customer Assistance | | 1,847,690 | | | | | | | |
| - Demand | | 992,128 | 675,014 | 9,694 | 237,872 | 15,342 | 54,206 | - | - |
| - Customer | | - | - | - | - | - | - | - | - |
| - Commodity | | 855,562 | 448,597 | 8,565 | 304,758 | 19,499 | 68,875 | - | 5,267 |
| Total | | 1,847,690 | 1,123,611 | 18,259 | 542,629 | 34,841 | 123,082 | - | 5,267 |
| (909) Informational and instructional advertising | | 246 | | | | | | | |
| - Demand | | 132 | 90 | 1 | 32 | 2 | 7 | - | - |
| - Customer | | - | - | - | - | - | - | - | - |
| - Commodity | | 114 | 60 | 1 | 41 | 3 | 9 | - | 1 |
| Total | | 246 | 150 | 2 | 72 | 5 | 16 | - | 1 |
| (910) Miscellaneous customer service and informational | | 8,449,661 | | | | | | | |
| - Demand | | 4,537,095 | 3,086,905 | 44,331 | 1,087,809 | 70,160 | 247,890 | - | - |
| - Customer | | - | - | - | - | - | - | - | - |
| - Commodity | | 3,912,566 | 2,051,475 | 39,170 | 1,393,687 | 89,173 | 314,974 | - | 24,088 |
| Total | | 8,449,661 | 5,138,380 | 83,501 | 2,481,496 | 159,333 | 562,864 | - | 24,088 |
| Total Customer Service Expenses | | 10,297,719 | | | | | | | |
| - Demand | | 5,529,421 | 3,762,054 | 54,027 | 1,325,728 | 85,505 | 302,107 | - | - |
| - Customer | | - | - | - | - | - | - | - | - |
| - Commodity | | 4,768,298 | 2,500,161 | 47,737 | 1,698,505 | 108,676 | 383,863 | - | 29,356 |
| Total | | 10,297,719 | 6,262,215 | 101,764 | 3,024,233 | 194,181 | 685,970 | - | 29,356 |
| Sales Expenses | | | | | | | | | |
| (911) Sales Exp | | 59,631 | | | | | | | |
| - Demand | | 32,019 | 21,785 | 313 | 7,677 | 495 | 1,749 | - | - |
| - Customer | | - | - | - | - | - | - | - | - |
| - Commodity | | 27,612 | 14,478 | 276 | 9,836 | 629 | 2,223 | - | 170 |
| Total | | 59,631 | 36,263 | 589 | 17,512 | 1,124 | 3,972 | - | 170 |
| Total Sales Expenses | | 59,631 | | | | | | | |
| - Demand | | 32,019 | 21,785 | 313 | 7,677 | 495 | 1,749 | - | - |
| - Customer | | - | - | - | - | - | - | - | - |
| - Commodity | | 27,612 | 14,478 | 276 | 9,836 | 629 | 2,223 | - | 170 |
| Total | | 59,631 | 36,263 | 589 | 17,512 | 1,124 | 3,972 | - | 170 |
| Administrative & General Expense | | | | | | | | | |
| Labor Related | | | | | | | | | |
| (920) Administrative and general salaries | | 19,291,305 | | | | | | | |
| - Demand | | 10,343,580 | 7,037,465 | 101,065 | 2,479,966 | 159,950 | 565,134 | - | - |
| - Customer | | 27,935 | - | - | - | - | - | 27,935 | - |
| - Commodity | | 8,919,790 | 4,676,912 | 89,299 | 3,177,299 | 203,294 | 718,072 | - | 54,915 |
| Total | | 19,291,305 | 11,714,377 | 190,364 | 5,657,265 | 363,244 | 1,283,206 | 27,935 | 54,915 |
| (921) Office supplies and expenses | | 2,088,632 | | | | | | | |
| - Demand | | 1,119,879 | 761,933 | 10,942 | 268,501 | 17,317 | 61,186 | - | - |
| - Customer | | 3,025 | - | - | - | - | - | 3,025 | - |
| - Commodity | | 965,728 | 506,360 | 9,668 | 344,000 | 22,010 | 77,744 | - | 5,946 |
| Total | | 2,088,632 | 1,268,293 | 20,610 | 612,501 | 39,328 | 138,930 | 3,025 | 5,946 |
| (922) Administrative expenses transferred—Credit | | (5,811,838) | | | | | | | |
| - Demand | | (3,116,182) | (2,120,157) | (30,448) | (747,132) | (48,188) | (170,256) | - | - |
| - Customer | | (8,416) | - | - | - | - | - | (8,416) | - |
| - Commodity | | (2,687,240) | (1,409,000) | (26,903) | (957,216) | (61,246) | (216,331) | - | (16,544) |
| Total | | (5,811,838) | (3,529,158) | (57,350) | (1,704,348) | (109,433) | (386,588) | (8,416) | (16,544) |
| (923) Outside services employed | | 37,175,384 | | | | | | | |
| - Demand | | 19,932,635 | 13,561,573 | 194,758 | 4,779,028 | 308,232 | 1,089,044 | - | - |
| - Customer | | 53,833 | - | - | - | - | - | 53,833 | - |
| - Commodity | | 17,188,916 | 9,012,662 | 172,084 | 6,122,826 | 391,758 | 1,383,763 | - | 105,824 |
| Total | | 37,175,384 | 22,574,235 | 366,841 | 10,901,854 | 699,990 | 2,472,807 | 53,833 | 105,824 |
| (926) Employee pensions and benefits | | (9,665,435) | | | | | | | |
| - Demand | | (5,182,397) | (3,525,949) | (50,636) | (1,242,526) | (80,139) | (283,147) | - | - |
| - Customer | | (13,996) | - | - | - | - | - | (13,996) | - |
| - Commodity | | (4,469,042) | (2,343,252) | (44,741) | (1,591,908) | (101,855) | (359,772) | - | (27,514) |
| Total | | (9,665,435) | (5,869,201) | (95,377) | (2,834,434) | (181,994) | (642,919) | (13,996) | (27,514) |
| (426) Pension / OPEB Non-Service Cost | | - | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - |
| - Customer | | - | - | - | - | - | - | - | - |
| - Commodity | | - | - | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - | - | - |
| (924) Property insurance | | 652,725 | | | | | | | |
| - Demand | | 349,977 | 238,114 | 3,420 | 83,910 | 5,412 | 19,121 | - | - |
| - Customer | | 945 | - | - | - | - | - | 945 | - |
| - Commodity | | 301,803 | 158,244 | 3,021 | 107,505 | 6,878 | 24,296 | - | 1,858 |
| Total | | 652,725 | 396,358 | 6,441 | 191,415 | 12,290 | 43,418 | 945 | 1,858 |
| (925) Injuries and damages | | 13,056,709 | | | | | | | |
| - Demand | | 7,000,724 | 4,763,085 | 68,403 | 1,678,486 | 108,257 | 382,493 | - | - |
| - Customer | | 18,907 | - | - | - | - | - | 18,907 | - |
| - Commodity | | 6,037,078 | 3,165,420 | 60,439 | 2,150,454 | 137,593 | 486,004 | - | 37,167 |
| Total | | 13,056,709 | 7,928,505 | 128,842 | 3,828,940 | 245,850 | 868,497 | 18,907 | 37,167 |
| (935) Maintenance of general plant | | 4,862,402 | | | | | | | |
| - Demand | | 2,607,115 | 1,773,803 | 25,474 | 625,079 | 40,316 | 142,443 | - | - |
| - Customer | | 7,041 | - | - | - | - | - | 7,041 | - |
| - Commodity | | 2,248,246 | 1,178,823 | 22,508 | 800,843 | 51,240 | 180,991 | - | 13,841 |
| Total | | 4,862,402 | 2,952,626 | 47,981 | 1,425,922 | 91,556 | 323,434 | 7,041 | 13,841 |

| Jersey Central Power & Light - First Energy Corp. | | Residential | Residential | General | General | General | General | Lighting |
|--|-------------|-------------|-------------|-------------|-------------|-------------|---------------|-----------|
| Allocation to Customer Classes | Total | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | |
| Total System | Company | RS | RT | GS | GST | GP | GT | LTG |
| (929) Duplicate charges— Credit | | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| (928) Regulatory commission expenses | | | | | | | | |
| - Demand | 4,048,900 | - | 21,212 | 520,500 | 33,571 | 118,612 | - | - |
| - Customer | 2,170,932 | 1,477,038 | - | - | - | - | 5,863 | - |
| - Commodity | 1,872,104 | 981,600 | 18,742 | 666,858 | 42,668 | 150,710 | - | 11,526 |
| Total | 4,048,900 | 2,458,638 | 39,954 | 1,187,359 | 76,238 | 269,322 | 5,863 | 11,526 |
| (930.1) Gen Advertising Exp | | | | | | | | |
| - Demand | 507,519 | - | 2,659 | 65,243 | 4,208 | 14,868 | - | - |
| - Customer | 272,121 | 185,143 | - | - | - | - | 735 | - |
| - Commodity | 735 | - | 2,349 | 83,589 | 5,348 | 18,891 | - | 1,445 |
| Total | 507,519 | 308,184 | 5,008 | 148,832 | 9,556 | 33,759 | 735 | 1,445 |
| (930.2) Misc Gen Exp | | | | | | | | |
| - Demand | 486,256 | - | 2,547 | 62,510 | 4,032 | 14,245 | - | - |
| - Customer | 260,720 | 177,386 | - | - | - | - | 704 | - |
| - Commodity | 704 | - | 2,251 | 80,087 | 5,124 | 18,100 | - | 1,384 |
| Total | 486,256 | 295,272 | 4,798 | 142,597 | 9,156 | 32,344 | 704 | 1,384 |
| (931) Rents | | | | | | | | |
| - Demand | 2,499,947 | - | 13,097 | 321,377 | 20,728 | 73,235 | - | - |
| - Customer | 1,340,417 | 911,980 | - | - | - | - | 3,620 | - |
| - Commodity | 3,620 | - | 11,572 | 411,744 | 26,345 | 93,054 | - | 7,116 |
| Total | 1,155,909 | 606,078 | 24,669 | 733,121 | 47,073 | 166,290 | 3,620 | 7,116 |
| (932) Institutional Ad - Newspaper | | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| (933) Transportation expenses | | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Total A&G Expense | | | | | | | | |
| - Demand | 69,192,506 | - | 362,492 | 8,894,942 | 573,696 | 2,026,978 | - | - |
| - Customer | 37,099,522 | 25,241,414 | - | - | - | - | 100,196 | - |
| - Commodity | 100,196 | - | 20,505 | 11,396,081 | 729,158 | 2,575,522 | - | 196,964 |
| Total | 31,992,788 | 16,774,773 | 682,782 | 20,291,023 | 1,302,853 | 4,602,500 | 100,196 | 196,964 |
| O&M Adjustment | | | | | | | | |
| Adjustment | | | | | | | | |
| Int on Cust Deposits | | | | | | | | |
| - Demand | 518,622 | - | - | - | - | - | - | - |
| - Customer | - | 453,982 | 6,120 | 58,171 | 81 | 190 | 77 | - |
| - Commodity | 518,622 | - | - | - | - | - | - | - |
| Total | 518,622 | 453,982 | 6,120 | 58,171 | 81 | 190 | 77 | - |
| Annualize Payroll Increase | | | | | | | | |
| - Demand | 5,313,147 | - | 40,939 | 749,295 | 38,353 | 86,034 | - | 152,458 |
| - Customer | 2,848,100 | 1,781,022 | 4,902 | 45,871 | 970 | 29,612 | 30,709 | - |
| - Commodity | 477,133 | 364,755 | 20,505 | 722,280 | 45,974 | 109,823 | 502 | 12,467 |
| Total | 1,987,913 | 1,076,301 | 66,346 | 1,517,446 | 85,297 | 225,469 | 31,211 | 164,925 |
| Svngs PIn Match on Payroll Inc | | | | | | | | |
| - Demand | 159,395 | - | 1,228 | 22,479 | 1,151 | 2,581 | - | 4,574 |
| - Customer | 85,443 | 53,431 | 147 | 1,376 | 29 | 888 | 921 | - |
| - Commodity | 14,314 | 10,943 | 615 | 21,668 | 1,379 | 3,295 | 15 | 374 |
| Total | 59,638 | 32,289 | 1,990 | 45,524 | 2,559 | 6,764 | 936 | 4,948 |
| Reclass Amortization of Net Loss on Reacquired Debt | | | | | | | | |
| - Demand | 619,186 | - | 3,618 | 80,906 | 4,910 | 6,110 | - | 32,478 |
| - Customer | 346,953 | 218,931 | 465 | 4,401 | 34 | 914 | 887 | - |
| - Commodity | 41,265 | 34,554 | 2,430 | 86,468 | 5,533 | 7,763 | - | 1,494 |
| Total | 230,968 | 127,279 | 6,514 | 171,775 | 10,477 | 14,787 | 887 | 33,972 |
| BPU & RPA Assessments | | | | | | | | |
| - Demand | 562,187 | - | - | 102,531 | 7,108 | 18,076 | 14,224 | 11,887 |
| - Customer | 154,076 | - | 937 | 10,997 | 90 | 255 | 446 | - |
| - Commodity | 44,971 | 32,243 | 4,624 | 73,603 | 1,722 | 4,562 | 3,292 | 4,541 |
| Total | 363,140 | 270,797 | 5,561 | 187,131 | 8,920 | 22,893 | 17,962 | 16,428 |
| Injuries and Damages Accrual Reversal | | | | | | | | |
| - Demand | (7,324,000) | - | (56,433) | (1,032,879) | (52,868) | (118,594) | - | (210,159) |
| - Customer | (3,926,013) | (2,455,080) | (6,757) | (63,232) | (1,337) | (40,820) | (42,331) | - |
| - Commodity | (657,713) | (502,803) | (28,266) | (995,639) | (63,373) | (151,387) | (692) | (17,185) |
| Total | (2,740,274) | (1,483,645) | (91,456) | (2,091,750) | (117,579) | (310,801) | (49,023) | (227,343) |
| Pension Smoothing | | | | | | | | |
| - Demand | 19,320,384 | - | 148,868 | 2,724,687 | 139,464 | 312,847 | - | 554,389 |
| - Customer | 10,356,647 | 6,476,392 | 17,825 | 166,804 | 3,528 | 107,681 | 111,667 | - |
| - Commodity | 1,735,017 | 1,326,373 | 74,564 | 2,626,451 | 167,176 | 399,352 | 1,825 | 45,333 |
| Total | 7,228,720 | 3,913,790 | 241,258 | 5,517,942 | 310,168 | 819,879 | 113,492 | 599,722 |
| OPEB Smoothing | | | | | | | | |
| - Demand | 4,904,994 | - | 37,794 | 691,734 | 35,407 | 79,425 | - | 140,746 |
| - Customer | 2,629,311 | 1,644,204 | 4,525 | 42,348 | 896 | 27,338 | 28,350 | - |
| - Commodity | 440,480 | 336,735 | 18,930 | 666,795 | 42,442 | 101,386 | 463 | - |
| Total | 1,835,203 | 993,620 | 61,250 | 1,400,877 | 78,744 | 208,148 | 28,813 | 152,255 |

| Jersey Central Power & Light - First Energy Corp. | | | Residential | Residential | General | General | General | General | Lighting | Classification |
|--|-------------------|---------------|---------------|-------------|---------------|-------------|--------------|---------------|-------------|------------------------|
| Allocation to Customer Classes | | | Service | Time of Day | Service | Time of Day | Service | Service Trans | LTG | Factor |
| Primary | Allocation Factor | Total Company | RS | RT | GS | GST | GP | GT | | |
| OTHER RATE BASE ITEMS | | | | | | | | | | |
| Other Rate Base Items | | | | | | | | | | |
| Materials and Supplies | | 9,748,102 | | | | | | | | DISTPLT-PRI |
| - Demand | DISTPLT-PRI-D | 5,234,301 | 3,561,263 | 51,143 | 1,254,970 | 80,942 | 285,982 | - | - | 54% |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTPLT-PRI-E | 4,513,802 | 2,366,721 | 45,189 | 1,607,851 | 102,875 | 363,375 | - | 27,789 | 46% |
| Total | | 9,748,102 | 5,927,984 | 96,332 | 2,862,822 | 183,817 | 649,358 | - | 27,789 | |
| Cash Working Capital | | 39,292,924 | | | | | | | | CWC-PRI |
| - Demand | CWC-PRI-D | 21,098,567 | 14,354,839 | 206,150 | 5,058,570 | 326,262 | 1,152,746 | - | - | 54% |
| - Customer | CWC-PRI-C | - | - | - | - | - | - | - | - | 0% |
| - Commodity | CWC-PRI-E | 18,194,358 | 9,539,845 | 182,149 | 6,480,972 | 414,673 | 1,464,704 | - | 112,014 | 46% |
| Total | | 39,292,924 | 23,894,684 | 388,299 | 11,539,543 | 740,935 | 2,617,450 | - | 112,014 | |
| ADIT | | (392,415,138) | | | | | | | | DISTPLT-PRI |
| - Demand | DISTPLT-PRI-D | (210,709,614) | (143,360,570) | (2,058,801) | (50,519,515) | (3,258,350) | (11,512,378) | - | - | 54% |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTPLT-PRI-E | (181,705,523) | (95,273,628) | (1,819,110) | (64,724,928) | (4,141,308) | (14,627,877) | - | (1,118,673) | 46% |
| Total | | (392,415,138) | (238,634,198) | (3,877,911) | (115,244,443) | (7,399,657) | (26,140,255) | - | (1,118,673) | |
| Net /Loss on Reacq Debt | | 266,347 | | | | | | | | DISTPLT-PRI |
| - Demand | DISTPLT-PRI-D | 143,017 | 97,304 | 1,397 | 34,290 | 2,212 | 7,814 | - | - | 54% |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTPLT-PRI-E | 123,331 | 64,666 | 1,235 | 43,931 | 2,811 | 9,929 | - | 759 | 46% |
| Total | | 266,347 | 161,970 | 2,632 | 78,221 | 5,022 | 17,742 | - | 759 | |
| DTA for AMT | | 937,610 | | | | | | | | DISTPLT-PRI |
| - Demand | DISTPLT-PRI-D | 503,455 | 342,536 | 4,919 | 120,708 | 7,785 | 27,507 | - | - | 54% |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTPLT-PRI-E | 434,155 | 227,640 | 4,346 | 154,649 | 9,895 | 34,951 | - | 2,673 | 46% |
| Total | | 937,610 | 570,176 | 9,266 | 275,357 | 17,680 | 62,458 | - | 2,673 | |
| Net Operating Reserves | | (3,040,946) | | | | | | | | PAY-PRI |
| - Demand | PAY-PRI-D | (1,632,251) | (1,110,535) | (15,948) | (391,347) | (25,241) | (89,180) | - | - | 54% |
| - Customer | PAY-PRI-C | (1,122) | - | - | - | - | - | (1,122) | - | 0% |
| - Commodity | PAY-PRI-E | (1,407,573) | (738,032) | (14,092) | (501,388) | (32,080) | (113,314) | - | (8,666) | 46% |
| Total | | (3,040,946) | (1,848,568) | (30,040) | (892,735) | (57,321) | (202,494) | (1,122) | (8,666) | |
| NOL | | 7,691,276 | | | | | | | | DISTPLT-PRI |
| - Demand | DISTPLT-PRI-D | 4,129,876 | 2,809,845 | 40,352 | 990,175 | 63,863 | 225,641 | - | - | 54% |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTPLT-PRI-E | 3,561,400 | 1,867,348 | 35,654 | 1,268,599 | 81,169 | 286,704 | - | 21,926 | 46% |
| Total | | 7,691,276 | 4,677,194 | 76,006 | 2,258,773 | 145,032 | 512,345 | - | 21,926 | |
| CTA | | (324,601) | | | | | | | | TOTPLT-PRI |
| - Demand | TOTPLT-PRI-D | (173,994) | (117,649) | (1,690) | (41,459) | (2,674) | (9,448) | (958) | - | 53.602378% |
| - Customer | TOTPLT-PRI-C | - | - | - | - | - | - | - | - | 0.000000% |
| - Commodity | TOTPLT-PRI-E | (150,607) | (78,315) | (1,495) | (53,204) | (3,404) | (12,024) | (1,100) | (920) | 46.397622% |
| Total | | (324,601) | (195,964) | (3,185) | (94,663) | (6,078) | (21,472) | (2,058) | (920) | |
| Regulatory Asset A&G Capitalization | | 18,216,480 | | | | | | | | AE-PRI-GT&G |
| - Demand | DMD-PRI | 9,767,282 | 6,645,369 | 95,434 | 2,341,793 | 151,038 | 533,647 | - | - | 54% |
| - Customer | CUST-GT&G | 26,379 | - | - | - | - | - | 26,379 | - | 0% |
| - Commodity | NRG-PRI | 8,422,820 | 4,416,336 | 84,323 | 3,000,274 | 191,967 | 678,064 | - | 51,855 | 46% |
| Total | | 18,216,480 | 11,061,704 | 179,758 | 5,342,067 | 343,005 | 1,211,711 | 26,379 | 51,855 | |
| Customer Deposits | | - | | | | | | | | CUS |
| - Demand | | - | - | - | - | - | - | - | - | 0% |
| - Customer | | - | - | - | - | - | - | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | 0% |
| Total | | - | - | - | - | - | - | - | - | |
| Customer Advances | | (18,591,744) | | | | | | | | DISTPLT-PRI |
| - Demand | DISTPLT-PRI-D | (9,982,946) | (6,792,101) | (97,541) | (2,393,501) | (154,373) | (545,430) | - | - | 54% |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTPLT-PRI-E | (8,608,798) | (4,513,850) | (86,185) | (3,066,521) | (196,206) | (693,036) | - | (53,000) | 46% |
| Total | | (18,591,744) | (11,305,950) | (183,727) | (5,460,022) | (350,579) | (1,238,466) | - | (53,000) | |
| Customer Refunds | | (88,778) | | | | | | | | DISTPLT-PRI |
| - Demand | DISTPLT-PRI-D | (47,670) | (32,433) | (466) | (11,429) | (737) | (2,604) | - | - | 54% |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTPLT-PRI-E | (41,108) | (21,554) | (412) | (14,643) | (937) | (3,309) | - | (253) | 46% |
| Total | | (88,778) | (53,987) | (877) | (26,072) | (1,674) | (5,914) | - | (253) | |
| Total Other Rate Base Items | | (338,308,465) | | | | | | | | |
| - Demand | | (181,669,978) | (123,602,132) | (1,775,050) | (43,556,745) | (2,809,273) | (9,925,703) | (958) | - | |
| - Customer | | 25,257 | - | - | - | - | - | 25,257 | - | |
| - Commodity | | (156,663,744) | (82,142,823) | (1,568,397) | (55,804,406) | (3,570,544) | (12,611,833) | (1,100) | (964,495) | |
| Total | | (338,308,465) | (205,744,955) | (3,343,447) | (99,361,152) | (6,379,817) | (22,537,536) | 23,199 | (964,495) | |

| Jersey Central Power & Light - First Energy Corp. | | | Residential | Residential | General | General | General | General | Lighting | Classification |
|---|-------------------|---------------|-------------|-------------|-------------|-------------|-------------|---------------|-----------|----------------|
| Allocation to Customer Classes | | Total | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | LTG | Factor |
| Primary | Allocation Factor | Company | RS | RT | GS | GST | GP | GT | | |
| Rate Base Adjustment | | | | | | | | | | |
| Adjustment | | | | | | | | | | |
| AMI | | - | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | N/A |
| Total | | | | | | | | | | |
| Delayed Recognition Pension & OPEB | | (12,477,712) | | | | | | | | PAY-PRI |
| - Demand | PAY-PRI-D | (6,697,509) | (4,556,786) | (65,440) | (1,605,788) | (103,568) | (365,927) | - | - | 54% |
| - Customer | PAY-PRI-C | (4,604) | - | - | - | - | - | (4,604) | - | 0% |
| - Commodity | PAY-PRI-E | (5,775,599) | (3,028,319) | (57,821) | (2,057,314) | (131,633) | (464,954) | - | (35,558) | 46% |
| Total | | (12,477,712) | (7,585,105) | (123,261) | (3,663,101) | (235,202) | (830,881) | (4,604) | (35,558) | |
| Total Rate Base Adjustment | | (12,477,712) | | | | | | | | |
| - Demand | | (6,697,509) | (4,556,786) | (65,440) | (1,605,788) | (103,568) | (365,927) | - | - | |
| - Customer | | (4,604) | - | - | - | - | - | (4,604) | - | |
| - Commodity | | (5,775,599) | (3,028,319) | (57,821) | (2,057,314) | (131,633) | (464,954) | - | (35,558) | |
| Total | | (12,477,712) | (7,585,105) | (123,261) | (3,663,101) | (235,202) | (830,881) | (4,604) | (35,558) | |
| Total Rate Base | | 1,071,995,271 | | | | | | | | |
| - Demand | | 574,672,778 | 388,743,182 | 5,582,742 | 136,991,065 | 8,835,493 | 31,217,498 | 2,946,498 | - | |
| - Customer | | 20,653 | - | - | - | - | - | 20,653 | - | |
| - Commodity | | 497,301,840 | 258,741,742 | 4,940,293 | 175,778,343 | 11,246,860 | 39,726,023 | 3,381,623 | 3,038,064 | |
| Total | | 1,071,995,271 | 647,484,924 | 10,523,035 | 312,769,408 | 20,082,352 | 70,943,521 | 6,348,774 | 3,038,064 | |
| OPERATIONS & MAINTENANCE EXPENSES | | | | | | | | | | |
| Distribution Expenses | | | | | | | | | | |
| Operations Expenses | | | | | | | | | | |
| (580) Operation Supervision & Engineering | | 305,709 | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 164,152 | 111,684 | 1,604 | 39,357 | 2,538 | 8,969 | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 141,557 | 74,223 | 1,417 | 50,424 | 3,226 | 11,396 | - | 871 | 46% |
| Total | | 305,709 | 185,907 | 3,021 | 89,781 | 5,765 | 20,364 | - | 871 | |
| (581) Load Dispatching | | 1,544,743 | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 829,459 | 564,339 | 8,104 | 198,870 | 12,827 | 45,318 | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 715,284 | 375,045 | 7,161 | 254,790 | 16,302 | 57,583 | - | 4,404 | 46% |
| Total | | 1,544,743 | 939,384 | 15,265 | 453,660 | 29,129 | 102,901 | - | 4,404 | |
| (582) Station Expenses | | 405,298 | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 217,627 | 148,067 | 2,126 | 52,178 | 3,365 | 11,890 | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 187,671 | 98,401 | 1,879 | 66,850 | 4,277 | 15,108 | - | 1,155 | 46% |
| Total | | 405,298 | 246,468 | 4,005 | 119,028 | 7,643 | 26,998 | - | 1,155 | |
| (583) Overhead line expenses | | 417,937 | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 224,413 | 152,684 | 2,193 | 53,805 | 3,470 | 12,261 | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 193,523 | 101,470 | 1,937 | 68,934 | 4,411 | 15,579 | - | 1,191 | 46% |
| Total | | 417,937 | 254,154 | 4,130 | 122,740 | 7,881 | 27,840 | - | 1,191 | |
| (584) Underground line expenses | | 2,410,563 | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 1,294,366 | 880,648 | 12,647 | 310,336 | 20,016 | 70,719 | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 1,116,197 | 585,255 | 11,175 | 397,598 | 25,440 | 89,857 | - | 6,872 | 46% |
| Total | | 2,410,563 | 1,465,903 | 23,822 | 707,934 | 45,455 | 160,577 | - | 6,872 | |
| (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 | | 9,873,644 | | | | | | | | DISTPLT-PRI |
| - Demand | DISTRPLT-PRI-D | 5,301,711 | 3,607,127 | 51,802 | 1,271,133 | 81,984 | 289,665 | - | - | 54% |
| - Customer | DISTRPLT-PRI-C | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTRPLT-PRI-E | 4,571,933 | 2,397,201 | 45,771 | 1,628,558 | 104,200 | 368,055 | - | 28,147 | 46% |
| Total | | 9,873,644 | 6,004,328 | 97,573 | 2,899,691 | 186,184 | 657,721 | - | 28,147 | |
| (589) Rents | | 1,689,207 | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 907,030 | 617,116 | 8,862 | 217,468 | 14,026 | 49,557 | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 782,177 | 410,119 | 7,831 | 278,618 | 17,827 | 62,968 | - | 4,815 | 46% |
| Total | | 1,689,207 | 1,027,235 | 16,693 | 496,086 | 31,853 | 112,524 | - | 4,815 | |
| Total Dist. Operations Expenses | | 16,647,100 | | | | | | | | |
| - Demand | | 8,938,758 | 6,081,666 | 87,339 | 2,143,147 | 138,226 | 488,380 | - | - | |
| - Customer | | - | - | - | - | - | - | - | - | |
| - Commodity | | 7,708,342 | 4,041,714 | 77,171 | 2,745,772 | 175,683 | 620,546 | - | 47,457 | |
| Total | | 16,647,100 | 10,123,380 | 164,509 | 4,888,919 | 313,909 | 1,108,926 | - | 47,457 | |
| Maintenance Expense | | | | | | | | | | |
| (590) Maintenance Supervision and Engineering | | 1,067,523 | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 573,213 | 389,997 | 5,601 | 137,433 | 8,864 | 31,318 | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 494,310 | 259,182 | 4,949 | 176,077 | 11,266 | 39,794 | - | 3,043 | 46% |
| Total | | 1,067,523 | 649,179 | 10,549 | 313,510 | 20,130 | 71,112 | - | 3,043 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---------|--------------|-----------------------|
| 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 | | | |
| 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 | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 6,683,200 | - | - | - | - | - | - | - | - | 54% |
| - Customer | CUST-GTA&G | 3,583,387 | 2,438,030 | 35,013 | 859,149 | 55,412 | 195,783 | - | 9,678 | - | 0% |
| - Commodity | NRG-PRI | 9,678 | - | - | - | - | - | - | - | 19,024 | 46% |
| Total | | 3,090,135 | 1,620,250 | 30,936 | 1,100,730 | 70,428 | 248,766 | - | 9,678 | 19,024 | 46% |
| (921) Office supplies and expenses | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 723,577 | - | - | - | - | - | - | - | - | 54% |
| - Customer | CUST-GTA&G | 387,966 | 263,961 | 3,791 | 93,018 | 5,999 | 21,197 | - | 1,048 | - | 0% |
| - Commodity | NRG-PRI | 1,048 | - | - | - | - | - | - | - | 2,060 | 46% |
| Total | | 334,563 | 175,421 | 3,349 | 119,174 | 7,625 | 26,933 | - | 1,048 | 2,060 | 46% |
| (922) Administrative expenses transferred—Credit | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | (2,013,429) | - | - | - | - | - | - | - | - | 54% |
| - Customer | CUST-GTA&G | (1,079,557) | (734,499) | (10,548) | (258,833) | (16,694) | (58,983) | - | (2,916) | - | 0% |
| - Commodity | NRG-PRI | (2,916) | - | - | - | - | - | - | - | (5,731) | 46% |
| Total | | (930,957) | (488,128) | (9,320) | (331,614) | (21,218) | (74,945) | - | (2,916) | (5,731) | 46% |
| (923) Outside services employed | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 12,878,887 | - | - | - | - | - | - | - | - | 54% |
| - Customer | CUST-GTA&G | 6,905,380 | 4,698,216 | 67,471 | 1,655,627 | 106,783 | 377,284 | - | 18,650 | - | 0% |
| - Commodity | NRG-PRI | 18,650 | - | - | - | - | - | - | - | 36,661 | 46% |
| Total | | 5,954,857 | 3,122,309 | 59,616 | 2,121,167 | 135,719 | 479,385 | - | 18,650 | 36,661 | 46% |
| (926) Employee pensions and benefits | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | (3,348,454) | - | - | - | - | - | - | - | - | 54% |
| - Customer | CUST-GTA&G | (1,795,368) | (1,221,515) | (17,542) | (430,456) | (27,763) | (98,092) | - | (4,849) | - | 0% |
| - Commodity | NRG-PRI | (4,849) | - | - | - | - | - | - | - | (9,532) | 46% |
| Total | | (1,548,237) | (811,787) | (15,500) | (551,494) | (25,286) | (124,638) | - | (4,849) | (9,532) | 46% |
| (426) Pension / OPEB Non-Service Cost | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | - | - | - | - | - | - | - | - | - | 54% |
| - Customer | CUST-GTA&G | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | - | - | 46% |
| Total | | - | - | - | - | - | - | - | - | - | |
| (924) Property insurance | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 219,536 | - | - | - | - | - | - | - | - | 54% |
| - Customer | CUST-GTA&G | 117,710 | 80,087 | 1,150 | 28,222 | 1,820 | 6,431 | - | - | - | 0% |
| - Commodity | NRG-PRI | 318 | - | - | - | - | - | - | 318 | - | 46% |
| Total | | 101,508 | 53,223 | 1,016 | 36,158 | 2,313 | 8,172 | - | 318 | 625 | 46% |
| (925) Injuries and damages | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 4,391,461 | - | - | - | - | - | - | - | - | 54% |
| - Customer | CUST-GTA&G | 2,354,606 | 1,602,004 | 23,006 | 564,538 | 36,411 | 128,647 | - | 6,359 | - | 0% |
| - Commodity | NRG-PRI | 6,359 | - | - | - | - | - | - | - | 12,501 | 46% |
| Total | | 2,030,495 | 1,064,649 | 20,328 | 723,278 | 46,278 | 163,461 | - | 6,359 | 12,501 | 46% |
| (935) Maintenance of general plant | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 1,635,408 | - | - | - | - | - | - | - | - | 54% |
| - Customer | CUST-GTA&G | 876,870 | 596,597 | 8,568 | 210,238 | 13,560 | 47,909 | - | 2,368 | - | 0% |
| - Commodity | NRG-PRI | 2,368 | - | - | - | - | - | - | - | 4,655 | 46% |
| Total | | 756,169 | 396,482 | 7,570 | 269,353 | 17,234 | 60,874 | - | 2,368 | 4,655 | 46% |
| Total | | 1,635,408 | 993,079 | 16,138 | 479,591 | 30,794 | 108,783 | - | 2,368 | 4,655 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|----------------------|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---|-----------------|--------------------------|
| 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 | | | |
| (929) Duplicate charges— Credit | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | | - | - | - | - | - | - | - | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 46% |
| Total | | - | - | - | - | - | - | - | - | - | |
| (928) Regulatory commission expenses | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 1,402,684 | 511,699 | 7,349 | 180,320 | 11,630 | 41,091 | - | - | - | 54% |
| - Customer | CUST-GTA&G | 2,031 | - | - | - | - | - | 2,031 | - | - | 0% |
| - Commodity | NRG-PRI | 648,564 | 340,062 | 6,493 | 231,024 | 14,782 | 52,211 | - | - | - | 46% |
| Total | | 1,402,684 | 851,761 | 13,841 | 411,344 | 26,412 | 93,303 | 2,031 | - | - | 3,993 |
| (930.1) Gen Advertising Exp | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 175,823 | 64,140 | 921 | 22,603 | 1,458 | 5,151 | - | - | - | 54% |
| - Customer | CUST-GTA&G | 94,272 | - | - | - | - | - | 255 | - | - | 0% |
| - Commodity | NRG-PRI | 81,296 | 42,626 | 814 | 28,958 | 1,853 | 6,545 | - | - | - | 46% |
| Total | | 175,823 | 106,766 | 1,735 | 51,561 | 3,311 | 11,695 | 255 | - | - | 500 |
| (930.2) Misc Gen Exp | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 168,457 | 61,453 | 883 | 21,656 | 1,397 | 4,935 | - | - | - | 54% |
| - Customer | CUST-GTA&G | 90,323 | - | - | - | - | - | 244 | - | - | 0% |
| - Commodity | NRG-PRI | 77,890 | 40,840 | 780 | 27,745 | 1,775 | 6,270 | - | - | - | 46% |
| Total | | 168,457 | 102,293 | 1,662 | 49,401 | 3,172 | 11,205 | 244 | - | - | 480 |
| (931) Rents | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 866,071 | 315,943 | 4,537 | 111,337 | 7,181 | 25,371 | - | - | - | 54% |
| - Customer | CUST-GTA&G | 464,369 | 1,254 | - | - | - | - | 1,254 | - | - | 0% |
| - Commodity | NRG-PRI | 400,449 | 209,967 | 4,009 | 142,643 | 9,127 | 32,237 | - | - | - | 46% |
| Total | | 866,071 | 525,910 | 8,546 | 253,979 | 16,308 | 57,609 | 1,254 | - | - | 2,465 |
| (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 | | - | - | - | - | - | - | - | - | - | - |
| Total A&G Expense | | | | | | | | | | | |
| - Demand | | 23,783,221 | | | | | | | | | - |
| - Customer | | 12,752,048 | 8,676,115 | 124,598 | 3,057,418 | 197,194 | 696,724 | - | - | - | - |
| - Commodity | | 34,440 | - | - | - | - | - | 34,440 | - | - | - |
| - Commodity | | 10,996,734 | 5,765,916 | 110,092 | 3,917,122 | 250,630 | 885,272 | - | - | - | - |
| Total | | 23,783,221 | 14,442,031 | 234,689 | 6,974,540 | 447,824 | 1,581,996 | 34,440 | - | - | 67,702 |
| O&M Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Int on Cust Deposits | | | | | | | | | | | CUS |
| - Demand | | - | - | - | - | - | - | - | - | - | 0% |
| - Customer | CUST-DEP | - | - | - | - | - | - | - | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | - | - | - | - | - | - | - | - | - | - |
| Annualize Payroll Increase | | | | | | | | | | | PAY-PRI |
| - Demand | PAY-PRI-D | 1,836,974 | 670,852 | 9,634 | 236,405 | 15,247 | 53,872 | - | - | - | 54% |
| - Customer | PAY-PRI-C | 986,010 | - | - | - | - | - | 678 | - | - | 0% |
| - Commodity | PAY-PRI-E | 850,286 | 445,830 | 8,512 | 302,879 | 19,379 | 68,451 | - | - | - | 46% |
| Total | | 1,836,974 | 1,116,682 | 18,147 | 539,283 | 34,626 | 122,323 | 678 | - | - | 5,235 |
| Svngs Pln Match on Payroll Inc | | | | | | | | | | | PAY-PRI |
| - Demand | PAY-PRI-D | 55,109 | 20,126 | 289 | 7,092 | 457 | 1,616 | - | - | - | 54% |
| - Customer | PAY-PRI-C | 29,580 | - | - | - | - | - | 20 | - | - | 0% |
| - Commodity | PAY-PRI-E | 20 | 13,375 | 255 | 9,086 | 581 | 2,054 | - | - | - | 46% |
| Total | | 55,109 | 33,501 | 544 | 16,179 | 1,039 | 3,670 | 20 | - | - | 157 |
| Reclass Amortization of Net Loss on Recquired Debt | | | | | | | | | | | DISTPLT-PRI |
| - Demand | DISTPLT-PRI-D | 208,255 | 76,082 | 1,093 | 26,811 | 1,729 | 6,110 | - | - | - | 54% |
| - Customer | DISTPLT-PRI-C | 111,824 | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTPLT-PRI-E | 96,431 | 50,562 | 965 | 34,350 | 2,198 | 7,763 | - | - | - | 46% |
| Total | | 208,255 | 126,644 | 2,058 | 61,160 | 3,927 | 13,873 | - | - | - | 594 |
| BPU & RPA Assessments | | | | | | | | | | | DIST-REV |
| - Demand | DIST-REV-DMD | 197,608 | 54,158 | - | 36,040 | 2,498 | 6,354 | 5,000 | - | - | 27% |
| - Customer | DIST-REV-CUST | 54,158 | 11,334 | 329 | 3,865 | 32 | 90 | 157 | - | - | 8% |
| - Commodity | DIST-REV-NRG | 127,644 | 95,185 | 1,625 | 25,871 | 605 | 1,603 | 1,157 | - | - | 65% |
| Total | | 197,608 | 106,519 | 1,955 | 65,776 | 3,135 | 8,047 | 6,314 | - | - | 5,774 |
| Injuries and Damages Accrual Reversal | | | | | | | | | | | PAY-PRI |
| - Demand | PAY-PRI-D | (2,532,208) | (924,747) | (13,280) | (325,876) | (21,018) | (74,261) | - | - | - | 54% |
| - Customer | PAY-PRI-C | (1,359,182) | (934) | - | - | - | - | (934) | - | - | 0% |
| - Commodity | PAY-PRI-E | (934) | (614,563) | (11,734) | (417,508) | (26,714) | (94,357) | - | - | - | 46% |
| Total | | (1,172,092) | (1,539,310) | (25,014) | (743,384) | (47,731) | (168,618) | (934) | - | - | (7,216) |
| Pension Smoothing | | | | | | | | | | | PAY-PRI |
| - Demand | PAY-PRI-D | 6,679,852 | 2,439,442 | 35,033 | 859,647 | 55,445 | 195,896 | - | - | - | 54% |
| - Customer | PAY-PRI-C | 3,585,462 | - | - | - | - | - | 2,465 | - | - | 0% |
| - Commodity | PAY-PRI-E | 2,465 | 1,621,189 | 30,954 | 1,101,368 | 70,469 | 248,910 | - | - | - | 46% |
| Total | | 6,679,852 | 4,060,631 | 65,987 | 1,961,015 | 125,914 | 444,806 | 2,465 | - | - | 19,035 |
| OPFB Smoothing | | | | | | | | | | | PAY-PRI |
| - Demand | PAY-PRI-D | 1,695,858 | 619,317 | 8,894 | 218,244 | 14,076 | 49,733 | - | - | - | 54% |
| - Customer | PAY-PRI-C | 910,265 | - | - | - | - | - | 626 | - | - | 0% |
| - Commodity | PAY-PRI-E | 626 | 411,582 | 7,859 | 279,612 | 17,890 | 63,192 | - | - | - | 46% |
| Total | | 1,695,858 | 1,030,899 | 16,753 | 497,856 | 31,967 | 112,926 | 626 | - | - | 4,833 |

| Jersey Central Power & Light - First Energy Corp. | 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 | | 5,081,098 | | | | | | | | | |
| - Demand | DHPLT-PRI-D | 2,728,325 | 1,856,271 | 26,658 | 654,140 | 42,190 | 149,065 | - | | - | DHPLT-PRI |
| - Customer | DHPLT-PRI-C | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | DHPLT-PRI-E | 2,352,772 | 1,233,629 | 23,554 | 838,076 | 53,623 | 189,406 | - | | 14,485 | 0% |
| Total | | 5,081,098 | 3,089,900 | 50,212 | 1,492,216 | 95,813 | 338,471 | - | | 14,485 | 46% |
| ServCo Depr @ JCP&L Rates | | 326,636 | | | | | | | | | |
| - Demand | DMD-ALL | 172,241 | 109,584 | 1,574 | 38,617 | 2,491 | 8,800 | 9,970 | | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | | - | 53% |
| - Commodity | NRG-ALL | 154,395 | 74,158 | 1,416 | 50,380 | 3,223 | 11,386 | 11,443 | | 871 | 0% |
| Total | | 326,636 | 183,742 | 2,990 | 88,996 | 5,714 | 20,186 | 21,413 | | 871 | 47% |
| SERP/EDCP | | 1,622,552 | | | | | | | | | |
| - Demand | PAY-PRI-D | 870,917 | 592,546 | 8,510 | 208,810 | 13,468 | 47,584 | - | | - | PAY-PRI |
| - Customer | PAY-PRI-C | 599 | - | - | - | - | - | 599 | | - | 54% |
| - Commodity | PAY-PRI-E | 751,036 | 393,791 | 7,519 | 267,525 | 17,117 | 60,461 | - | | 4,624 | 0% |
| Total | | 1,622,552 | 986,337 | 16,028 | 476,335 | 30,585 | 108,044 | 599 | | 4,624 | 46% |
| Advertising removal | | (586,481) | | | | | | | | | |
| - Demand | DMD-PRI | (314,458) | (213,948) | (3,073) | (75,394) | (4,863) | (17,181) | - | | - | AE-PRI-GT&G |
| - Customer | CUST-GT&G | (849) | - | - | - | - | - | (849) | | - | 54% |
| - Commodity | NRG-PRI | (271,173) | (142,184) | (2,715) | (96,594) | (6,180) | (21,830) | - | | (1,669) | 0% |
| Total | | (586,481) | (356,132) | (5,787) | (171,988) | (11,043) | (39,011) | (849) | | (1,669) | 46% |
| BGS Administrative Labor included in BGS Deferral | | (90,026) | | | | | | | | | |
| - Demand | DMD-ALL | (47,472) | (30,203) | (434) | (10,643) | (686) | (2,425) | (2,748) | | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | | - | 53% |
| - Commodity | NRG-ALL | (42,554) | (20,439) | (390) | (13,885) | (888) | (3,138) | (3,154) | | (240) | 0% |
| Total | | (90,026) | (50,642) | (824) | (24,529) | (1,575) | (5,564) | (5,902) | | (240) | 47% |
| Low Income O&M | | 667,563 | | | | | | | | | |
| - Demand | DMD-ALL | 352,018 | 223,963 | 3,216 | 78,923 | 5,090 | 17,985 | 20,377 | | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | | - | 53% |
| - Commodity | NRG-ALL | 315,545 | 151,560 | 2,894 | 102,963 | 6,588 | 23,270 | 23,386 | | 1,780 | 0% |
| Total | | 667,563 | 375,522 | 6,110 | 181,887 | 11,678 | 41,255 | 43,763 | | 1,780 | 47% |
| Contract Labor/Fuel Costs | | 61,789 | | | | | | | | | |
| - Demand | DMD-PRI | 33,130 | 22,541 | 324 | 7,943 | 512 | 1,810 | - | | - | AE-PRI-GT&G |
| - Customer | CUST-GT&G | 89 | - | - | - | - | - | 89 | | - | 54% |
| - Commodity | NRG-PRI | 28,570 | 14,980 | 286 | 10,177 | 651 | 2,300 | - | | 176 | 0% |
| Total | | 61,789 | 37,521 | 610 | 18,120 | 1,163 | 4,110 | 89 | | 176 | 46% |
| Total O&M Adjustment | | 15,224,579 | | | | | | | | | |
| - Demand | | 8,112,818 | 5,461,825 | 78,437 | 1,960,758 | 126,637 | 444,958 | 32,599 | | 4,178 | |
| - Customer | | 18,500 | 11,334 | 329 | 3,865 | 32 | 90 | 2,850 | | - | |
| - Commodity | | 7,093,261 | 3,728,653 | 71,001 | 2,494,298 | 158,543 | 559,470 | 32,832 | | 44,259 | |
| Total | | 15,224,579 | 9,201,812 | 149,768 | 4,458,922 | 285,211 | 1,004,517 | 68,281 | | 48,437 | |
| Total O&M Expenses | | 108,559,687 | | | | | | | | | |
| - Demand | | 58,211,160 | 39,547,250 | 567,938 | 13,972,284 | 901,342 | 3,182,142 | 32,599 | | 4,178 | |
| - Customer | | 52,940 | 11,334 | 329 | 3,865 | 32 | 90 | 2,290 | | - | |
| - Commodity | | 50,295,586 | 26,380,922 | 503,513 | 17,883,304 | 1,143,181 | 4,037,395 | 32,832 | | 310,235 | |
| Total | | 108,559,687 | 65,939,506 | 1,071,780 | 31,859,453 | 2,044,555 | 7,219,627 | 102,721 | | 314,413 | |
| DEPRECIATION EXPENSE | | | | | | | | | | | |
| Depreciation Expense | | | | | | | | | | | |
| (403-360) Land & Land Rights | | 66,467 | | | | | | | | | |
| - Demand | DMD-PRI | 35,690 | 24,282 | 349 | 8,557 | 552 | 1,950 | - | | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | NRG-PRI | 30,777 | 16,137 | 308 | 10,963 | 701 | 2,478 | - | | 189 | 0% |
| Total | | 66,467 | 40,420 | 657 | 19,520 | 1,253 | 4,428 | - | | 189 | 46% |
| (403-361) Struct & Impmnts | | 516,642 | | | | | | | | | |
| - Demand | DMD-PRI | 277,414 | 188,744 | 2,711 | 66,512 | 4,290 | 15,157 | - | | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | NRG-PRI | 239,228 | 125,434 | 2,395 | 85,215 | 5,452 | 19,259 | - | | 1,473 | 0% |
| Total | | 516,642 | 314,179 | 5,106 | 151,727 | 9,742 | 34,415 | - | | 1,473 | 46% |
| (403-362) Station Equip | | 4,455,351 | | | | | | | | | |
| - Demand | DMD-PRI | 2,392,327 | 1,627,668 | 23,375 | 573,582 | 36,994 | 130,708 | - | | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | NRG-PRI | 2,063,024 | 1,081,705 | 20,654 | 734,865 | 47,019 | 166,080 | - | | 12,701 | 0% |
| Total | | 4,455,351 | 2,709,373 | 44,029 | 1,308,447 | 84,013 | 296,788 | - | | 12,701 | 46% |
| (403-364) Poles, Towers & Fxrt | | 9,202,984 | | | | | | | | | |
| - Demand | DMD-PRI | 4,941,596 | 3,362,115 | 48,283 | 1,184,792 | 76,415 | 269,990 | - | | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | NRG-PRI | 4,261,388 | 2,234,373 | 42,662 | 1,517,940 | 97,123 | 343,055 | - | | 26,235 | 0% |
| Total | | 9,202,984 | 5,596,488 | 90,945 | 2,702,731 | 173,538 | 613,046 | - | | 26,235 | 46% |
| (403-365) OH Cond & Dev | | 20,627,525 | | | | | | | | | |
| - Demand | DMD-PRI | 11,076,071 | 7,535,830 | 108,222 | 2,655,587 | 171,277 | 605,155 | - | | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | NRG-PRI | 9,551,454 | 5,008,113 | 95,623 | 3,402,303 | 217,690 | 768,923 | - | | 58,804 | 0% |
| Total | | 20,627,525 | 12,543,942 | 203,845 | 6,057,890 | 388,967 | 1,374,077 | - | | 58,804 | 46% |
| (403-366) UG Conduit | | 998,786 | | | | | | | | | |
| - Demand | DMD-PRI | 536,304 | 364,885 | 5,240 | 128,584 | 8,293 | 29,302 | - | | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | NRG-PRI | 462,482 | 242,493 | 4,630 | 164,740 | 10,541 | 37,231 | - | | 2,847 | 0% |
| Total | | 998,786 | 607,378 | 9,870 | 293,323 | 18,834 | 66,533 | - | | 2,847 | 46% |
| (403-367) UG Cond & Dev | | 6,332,791 | | | | | | | | | |
| - Demand | DMD-PRI | 3,400,429 | 2,313,551 | 33,225 | 815,283 | 52,583 | 185,787 | - | | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | NRG-PRI | 2,932,362 | 1,537,525 | 29,357 | 1,044,530 | 66,832 | 236,065 | - | | 18,053 | 0% |
| Total | | 6,332,791 | 3,851,076 | 62,582 | 1,859,813 | 119,416 | 421,851 | - | | 18,053 | 46% |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | | Lighting | Classification |
|---|-------------------|-------------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|---|----------|----------------|
| 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 | | | LTG | 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 | | - | | | | | | | | | - | AE-PRI |
| - Demand | DMD-PRI | - | - | - | - | - | - | - | - | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | - | - | - | 46% |
| Total | | - | - | - | - | - | - | - | - | - | - | |
| (403-389) Land & Land Rights | | 143 | | | | | | | | | - | AE-ALL |
| - Demand | DMD-ALL | 75 | 48 | 1 | 17 | 1 | 4 | 4 | | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | | - | 0% |
| - Commodity | NRG-ALL | 67 | 32 | 1 | 22 | 1 | 5 | 5 | | | 0 | 47% |
| Total | | 143 | 80 | 1 | 39 | 2 | 9 | 9 | | | 0 | |
| (403-390) Struct & Impmnts - | | 438,035 | | | | | | | | | - | AE-ALL |
| - Demand | DMD-ALL | 230,984 | 146,958 | 2,110 | 51,787 | 3,340 | 11,801 | 13,371 | | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | | - | 0% |
| - Commodity | NRG-ALL | 207,051 | 99,449 | 1,899 | 67,562 | 4,323 | 15,269 | 15,345 | | | 1,168 | 47% |
| Total | | 438,035 | 246,407 | 4,009 | 119,349 | 7,663 | 27,070 | 28,716 | | | 1,168 | |
| (403-391) Office Furn & Equip | | 2,183,213 | | | | | | | | | - | AE-ALL |
| - Demand | DMD-ALL | 1,151,248 | 732,452 | 10,519 | 258,112 | 16,647 | 58,819 | 66,641 | | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | | - | 0% |
| - Commodity | NRG-ALL | 1,031,964 | 495,665 | 9,464 | 336,734 | 21,545 | 76,102 | 76,482 | | | 5,820 | 47% |
| Total | | 2,183,213 | 1,228,117 | 19,983 | 594,846 | 38,193 | 134,921 | 143,123 | | | 5,820 | |
| (403-392) Transportation Equip | | 519,381 | | | | | | | | | - | AE-ALL |
| - Demand | DMD-ALL | 273,879 | 174,248 | 2,502 | 61,404 | 3,960 | 13,993 | 15,854 | | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | | - | 0% |
| - Commodity | NRG-ALL | 245,502 | 117,917 | 2,251 | 80,108 | 5,126 | 18,104 | 18,195 | | | 1,385 | 47% |
| Total | | 519,381 | 292,166 | 4,754 | 141,512 | 9,086 | 32,097 | 34,049 | | | 1,385 | |
| (403-393) Stores Equip | | 6,795 | | | | | | | | | - | AE-ALL |
| - Demand | DMD-ALL | 3,583 | 2,280 | 33 | 803 | 52 | 183 | 207 | | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | | - | 0% |
| - Commodity | NRG-ALL | 3,212 | 1,543 | 29 | 1,048 | 67 | 237 | 238 | | | 18 | 47% |
| Total | | 6,795 | 3,822 | 62 | 1,851 | 119 | 420 | 445 | | | 18 | |
| (403-394) Tools, Shop & Garage Equip | | 316,828 | | | | | | | | | - | AE-ALL |
| - Demand | DMD-ALL | 167,069 | 106,294 | 1,526 | 37,457 | 2,416 | 8,536 | 9,671 | | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | | - | 0% |
| - Commodity | NRG-ALL | 149,759 | 71,931 | 1,373 | 48,867 | 3,127 | 11,044 | 11,099 | | | 845 | 47% |
| Total | | 316,828 | 178,224 | 2,900 | 86,324 | 5,543 | 19,580 | 20,770 | | | 845 | |
| (403-395) Laboratory Equip | | 6,400 | | | | | | | | | - | AE-ALL |
| - Demand | DMD-ALL | 3,375 | 2,147 | 31 | 757 | 49 | 172 | 195 | | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | | - | 0% |
| - Commodity | NRG-ALL | 3,025 | 1,453 | 28 | 987 | 63 | 223 | 224 | | | 17 | 47% |
| Total | | 6,400 | 3,600 | 59 | 1,744 | 112 | 396 | 420 | | | 17 | |
| (403-396) Power Operated Equip | | 19,500 | | | | | | | | | - | AE-ALL |
| - Demand | DMD-ALL | 10,283 | 6,542 | 94 | 2,305 | 149 | 525 | 595 | | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | | - | 0% |
| - Commodity | NRG-ALL | 9,217 | 4,427 | 85 | 3,008 | 192 | 680 | 683 | | | 52 | 47% |
| Total | | 19,500 | 10,969 | 178 | 5,313 | 341 | 1,205 | 1,278 | | | 52 | |
| (403-397) Communication Equip | | 1,103,941 | | | | | | | | | - | AE-ALL |
| - Demand | DMD-ALL | 582,128 | 370,364 | 5,319 | 130,514 | 8,418 | 29,742 | 33,697 | | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | | - | 0% |
| - Commodity | NRG-ALL | 521,812 | 250,633 | 4,785 | 170,269 | 10,894 | 38,481 | 38,673 | | | 2,943 | 47% |
| Total | | 1,103,941 | 620,997 | 10,104 | 300,784 | 19,312 | 68,223 | 72,370 | | | 2,943 | |
| (403-398) MISC Equip | | (5,781) | | | | | | | | | - | AE-ALL |
| - Demand | DMD-ALL | (3,048) | (1,939) | (28) | (683) | (44) | (156) | (176) | | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | | - | 0% |
| - Commodity | NRG-ALL | (2,732) | (1,312) | (25) | (892) | (57) | (201) | (203) | | | (15) | 47% |
| Total | | (5,781) | (3,252) | (53) | (1,575) | (101) | (357) | (379) | | | (15) | |
| Total Depreciation Expense | | 46,788,998 | | | | | | | | | | |
| - Demand | | 25,079,407 | 16,956,470 | 243,512 | 5,975,371 | 385,393 | 1,361,666 | 140,059 | | | - | |
| - Customer | | - | - | - | - | - | - | - | | | - | |
| - Commodity | | 21,709,591 | 11,287,517 | 215,519 | 7,668,268 | 490,640 | 1,733,034 | 160,742 | | | 132,534 | |
| Total | | 46,788,998 | 28,243,986 | 459,030 | 13,643,639 | 876,033 | 3,094,700 | 300,801 | | | 132,534 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|----------|----------------|
| Allocation to Customer Classes | | Allocation | Total | Residential | Residential | General | General | General | General | LTG | Factor |
| Primary | Factor | Company | Service | Time of Day | Time of Day | Service Pri | Service Pri | Service Pri | Service Trans | | |
| | | | RS | RT | GS | GST | GP | GT | | | |
| Depreciation Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Annualize Deprec Exp | | | | | | | | | | | |
| | | 4,270,199 | - | - | - | - | - | - | - | | DPR-TOT-PRI |
| - Demand | DPR-TOT-PRI-D | 2,288,872 | 1,547,532 | 22,224 | 545,342 | 35,173 | 124,273 | 12,782 | - | - | 54% |
| - Customer | DPR-TOT-PRI-C | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DPR-TOT-PRI-E | 1,981,326 | 1,030,155 | 19,669 | 699,845 | 44,778 | 158,165 | 14,670 | 12,096 | 12,096 | 46% |
| Total | | 4,270,199 | 2,577,688 | 41,893 | 1,245,187 | 79,951 | 282,438 | 27,453 | | 12,096 | |
| Average Net Salvage | | | | | | | | | | | |
| | | 1,252,771 | - | - | - | - | - | - | - | | DISTPLT-PRI |
| - Demand | DISTPLT-PRI-D | 672,683 | 457,673 | 6,573 | 161,282 | 10,402 | 36,753 | - | - | - | 54% |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTPLT-PRI-E | 580,088 | 304,157 | 5,807 | 206,632 | 13,221 | 46,699 | - | 3,571 | 3,571 | 46% |
| Total | | 1,252,771 | 761,831 | 12,380 | 367,914 | 23,623 | 83,452 | - | | 3,571 | |
| Total Depreciation Adjustment | | | | | | | | | | | |
| | | 5,522,969 | - | - | - | - | - | - | - | | |
| - Demand | | 2,961,555 | 2,005,206 | 28,797 | 706,624 | 45,575 | 161,025 | 12,782 | - | - | - |
| - Customer | | - | - | - | - | - | - | - | - | - | - |
| - Commodity | | 2,561,414 | 1,334,313 | 25,477 | 906,476 | 57,999 | 204,864 | 14,670 | 15,667 | 15,667 | 46% |
| Total | | 5,522,969 | 3,339,519 | 54,274 | 1,613,101 | 103,574 | 365,890 | 27,453 | | 15,667 | |
| Total Depreciation Expense | | | | | | | | | | | |
| | | 28,040,962 | 18,961,675 | 272,309 | 6,681,995 | 430,968 | 1,522,692 | 152,841 | - | - | - |
| - Demand | | - | - | - | - | - | - | - | - | - | - |
| - Customer | | 24,271,006 | 12,621,830 | 240,995 | 8,574,744 | 548,640 | 1,937,898 | 175,412 | 148,202 | 148,202 | 46% |
| - Commodity | | - | - | - | - | - | - | - | - | - | - |
| Total | | 52,311,968 | 31,583,505 | 513,304 | 15,256,740 | 979,607 | 3,460,590 | 328,254 | | 148,202 | |
| Amortization, Accretion, Regulatory Debits and Credits | | | | | | | | | | | |
| Amort - Ltd Term Elec Prpty | | | | | | | | | | | |
| | | 4,178,845 | - | - | - | - | - | - | - | | DISTPLT-PRI |
| - Demand | DISTPLT-PRI-D | 2,243,855 | 1,526,653 | 21,924 | 537,984 | 34,698 | 122,596 | - | - | - | 54% |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTPLT-PRI-E | 1,934,990 | 1,014,573 | 19,372 | 689,258 | 44,101 | 155,773 | - | 11,913 | 11,913 | 46% |
| Total | | 4,178,845 | 2,541,225 | 41,296 | 1,227,243 | 78,799 | 278,369 | - | | 11,913 | |
| Accretion Expense | | | | | | | | | | | |
| | | 136,110 | - | - | - | - | - | - | - | | AE-ALL |
| - Demand | DMD-ALL | 71,773 | 45,664 | 656 | 16,092 | 1,038 | 3,667 | 4,155 | - | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 64,337 | 30,902 | 590 | 20,993 | 1,343 | 4,744 | 4,768 | 363 | 363 | 47% |
| Total | | 136,110 | 76,565 | 1,246 | 37,085 | 2,381 | 8,411 | 8,923 | | 363 | |
| Regulatory Debits | | | | | | | | | | | |
| | | 21,265,220 | - | - | - | - | - | - | - | | AE-ALL |
| - Demand | DMD-ALL | 11,213,544 | 7,134,328 | 102,456 | 2,514,100 | 162,152 | 572,913 | 649,104 | - | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 10,051,676 | 4,827,938 | 92,182 | 3,279,899 | 209,858 | 741,259 | 744,961 | 56,688 | 56,688 | 47% |
| Total | | 21,265,220 | 11,962,266 | 194,638 | 5,793,999 | 372,010 | 1,314,172 | 1,394,065 | | 56,688 | |
| Regulatory Credits | | | | | | | | | | | |
| | | 10,247 | - | - | - | - | - | - | - | | AE-ALL |
| - Demand | DMD-ALL | 5,403 | 3,438 | 49 | 1,211 | 78 | 276 | 313 | - | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 4,844 | 2,326 | 44 | 1,580 | 101 | 357 | 359 | 27 | 27 | 47% |
| Total | | 10,247 | 5,764 | 94 | 2,792 | 179 | 633 | 672 | | 27 | |
| Total Depreciation and Amortization | | | | | | | | | | | |
| | | 77,902,389 | - | - | - | - | - | - | - | | |
| - Demand | | 41,575,538 | 27,671,758 | 397,394 | 9,751,383 | 628,934 | 2,222,143 | 806,413 | - | - | - |
| - Customer | | - | - | - | - | - | - | - | - | - | - |
| - Commodity | | 36,326,851 | 18,497,568 | 353,184 | 12,566,476 | 804,043 | 2,840,032 | 925,500 | 217,193 | 217,193 | 46% |
| Total | | 77,902,389 | 46,169,326 | 750,578 | 22,317,859 | 1,432,977 | 5,062,175 | 1,731,913 | | 217,193 | |
| TAXES | | | | | | | | | | | |
| Taxes Other than Income | | | | | | | | | | | |
| (408) Payroll Taxes | | | | | | | | | | | |
| | | 1,020,513 | - | - | - | - | - | - | - | | PAY-PRI |
| - Demand | PAY-PRI-D | 547,768 | 372,685 | 5,352 | 131,332 | 8,471 | 29,928 | - | - | - | 54% |
| - Customer | PAY-PRI-C | 377 | - | - | - | - | - | 377 | - | - | 0% |
| - Commodity | PAY-PRI-E | 472,368 | 247,677 | 4,729 | 168,261 | 10,766 | 38,027 | - | 2,908 | 2,908 | 46% |
| Total | | 1,020,513 | 620,362 | 10,081 | 299,594 | 19,236 | 67,955 | 377 | | 2,908 | |
| (408) Property Taxes | | | | | | | | | | | |
| | | 1,683,529 | - | - | - | - | - | - | - | | RB-PRI |
| - Demand | RB-PRI-D | 902,502 | 610,507 | 8,767 | 215,139 | 13,876 | 49,026 | 4,627 | - | - | 54% |
| - Customer | RB-PRI-C | 32 | - | - | - | - | - | 32 | - | - | 0% |
| - Commodity | RB-PRI-E | 780,994 | 406,344 | 7,759 | 276,053 | 17,663 | 62,388 | 5,311 | 4,771 | 4,771 | 46% |
| Total | | 1,683,529 | 1,016,851 | 16,526 | 491,193 | 31,539 | 111,414 | 9,971 | | 4,771 | |
| Total Taxes Other than Income | | | | | | | | | | | |
| | | 2,704,042 | - | - | - | - | - | - | - | | |
| - Demand | | 1,450,271 | 983,192 | 14,120 | 346,472 | 22,346 | 78,954 | 4,627 | - | - | - |
| - Customer | | 409 | - | - | - | - | - | 409 | - | - | - |
| - Commodity | | 1,253,362 | 654,021 | 12,488 | 444,315 | 28,429 | 100,415 | 5,311 | 7,679 | 7,679 | 46% |
| Total | | 2,704,042 | 1,637,213 | 26,607 | 790,786 | 50,775 | 179,369 | 10,347 | | 7,679 | |
| Total Expenses | | | | | | | | | | | |
| | | 189,166,117 | - | - | - | - | - | - | - | | |
| - Demand | | 101,236,968 | 68,202,200 | 979,452 | 24,070,139 | 1,552,622 | 5,483,240 | 843,639 | 4,178 | 4,178 | 46% |
| - Customer | | 53,349 | 11,334 | 329 | 3,865 | 32 | 90 | 37,699 | - | - | - |
| - Commodity | | 87,875,800 | 45,532,511 | 869,184 | 30,894,095 | 1,975,653 | 6,977,842 | 963,643 | 535,107 | 535,107 | 46% |
| Total | | 189,166,117 | 113,746,044 | 1,848,966 | 54,968,098 | 3,528,307 | 12,461,172 | 1,844,981 | | 539,285 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | Lighting | Classification |
|---|------------|----------------------|--------------------|-------------------|--------------------|-------------------|-------------------|------------------|------------------|----------------|
| Allocation to Customer Classes | Allocation | Total | Residential | Residential | General | General | General | General | LTG | Factor |
| Primary | Factor | Company | Service RS | Time of Day RT | Service GS | Time of Day GST | Service GP | Service Trans GT | | |
| REVENUE REQUIREMENT CALCULATION | | | | | | | | | | |
| Total Rate Base | | | | | | | | | | |
| - Demand | | 574,672,778 | 388,743,182 | 5,582,742 | 136,991,065 | 8,835,493 | 31,217,498 | 2,946,498 | - | - |
| - Customer | | 20,653 | - | - | - | - | - | 20,653 | - | - |
| - Commodity | | 497,301,840 | 258,741,742 | 4,940,293 | 175,778,343 | 11,246,860 | 39,726,023 | 3,381,623 | 3,038,064 | - |
| Total | | 1,071,995,271 | 647,484,924 | 10,523,035 | 312,769,408 | 20,082,352 | 70,943,521 | 6,348,774 | 3,038,064 | |
| Required Net Income | | | | | | | | | | |
| - Demand | | 43,675,131 | 29,544,482 | 424,288 | 10,411,321 | 671,497 | 2,372,530 | 223,934 | - | - |
| - Customer | | 1,570 | - | - | - | - | - | 454 | - | - |
| - Commodity | | 37,794,940 | 19,664,372 | 375,462 | 13,359,154 | 854,761 | 3,019,178 | 257,003 | 230,893 | - |
| Total | | 81,471,641 | 49,208,854 | 799,751 | 23,770,475 | 1,526,259 | 5,391,708 | 482,507 | 230,893 | |
| Interest Synchronization | | | | | | | | | | |
| - Demand | | 12,637,813 | 8,548,976 | 122,772 | 3,012,614 | 194,304 | 686,514 | 64,797 | - | - |
| - Customer | | 454 | - | - | - | - | - | 454 | - | - |
| - Commodity | | 10,936,324 | 5,690,072 | 108,644 | 3,865,598 | 247,333 | 873,628 | 74,366 | 66,811 | - |
| Total | | 23,574,591 | 14,239,048 | 231,415 | 6,878,212 | 441,637 | 1,560,142 | 139,618 | 66,811 | |
| Net Income Before Income Taxes | | | | | | | | | | |
| - Demand | | 31,037,318 | 20,995,506 | 301,517 | 7,398,707 | 477,193 | 1,686,016 | 159,136 | - | - |
| - Customer | | 1,115 | - | - | - | - | - | 1,115 | - | - |
| - Commodity | | 26,858,616 | 13,974,300 | 266,819 | 9,493,556 | 607,428 | 2,145,550 | 182,637 | 164,082 | - |
| Total | | 57,897,049 | 34,969,806 | 568,335 | 16,892,263 | 1,084,621 | 3,831,566 | 342,889 | 164,082 | |
| Taxable Income | | | | | | | | | | |
| - Demand | | 43,173,345 | 29,205,044 | 419,414 | 10,291,705 | 663,783 | 2,345,272 | 221,361 | - | - |
| - Customer | | 1,552 | - | - | - | - | - | 1,552 | - | - |
| - Commodity | | 37,360,712 | 19,438,447 | 371,149 | 13,205,670 | 844,941 | 2,984,490 | 254,051 | 228,240 | - |
| Total | | 80,535,609 | 48,643,491 | 790,562 | 23,497,375 | 1,508,724 | 5,329,762 | 476,963 | 228,240 | |
| NJ State Corporate Business Tax | | | | | | | | | | |
| - Demand | | 3,885,601 | 2,628,454 | 37,747 | 926,253 | 59,740 | 211,074 | 19,922 | - | - |
| - Customer | | 140 | - | - | - | - | - | 140 | - | - |
| - Commodity | | 3,362,464 | 1,749,460 | 33,403 | 1,188,510 | 76,045 | 268,604 | 22,865 | 20,542 | - |
| Total | | 7,248,205 | 4,377,914 | 71,151 | 2,114,764 | 135,785 | 479,679 | 42,927 | 20,542 | |
| Federal Taxable Income | | | | | | | | | | |
| - Demand | | 39,287,744 | 26,576,590 | 381,666 | 9,365,451 | 604,042 | 2,134,197 | 201,439 | - | - |
| - Customer | | 1,412 | - | - | - | - | - | 1,412 | - | - |
| - Commodity | | 33,998,248 | 17,688,987 | 337,745 | 12,017,160 | 768,896 | 2,715,886 | 231,186 | 207,698 | - |
| Total | | 73,287,404 | 44,265,577 | 719,412 | 21,382,611 | 1,372,938 | 4,850,083 | 434,037 | 207,698 | |
| Federal Income Tax | | | | | | | | | | |
| - Demand | | 8,250,426 | 5,581,084 | 80,150 | 1,966,745 | 126,849 | 448,181 | 42,302 | - | - |
| - Customer | | 297 | - | - | - | - | - | 297 | - | - |
| - Commodity | | 7,139,632 | 3,714,687 | 70,926 | 2,523,604 | 161,468 | 570,336 | 48,549 | 43,617 | - |
| Total | | 15,390,355 | 9,295,771 | 151,076 | 4,490,348 | 288,317 | 1,018,518 | 91,148 | 43,617 | |
| NJ Federal & State Income Tax | | | | | | | | | | |
| - Demand | | 12,136,027 | 8,209,538 | 117,897 | 2,892,998 | 186,589 | 659,256 | 62,225 | - | - |
| - Customer | | 436 | - | - | - | - | - | 436 | - | - |
| - Commodity | | 10,502,096 | 5,464,148 | 104,330 | 3,712,114 | 237,513 | 838,940 | 71,414 | 64,158 | - |
| Total | | 22,638,560 | 13,673,685 | 222,227 | 6,605,112 | 424,102 | 1,498,196 | 134,074 | 64,158 | |
| Tax Reform Amortization | | | | | | | | | | |
| | | (2,612,410) | | | | | | | | RB-PRI |
| - Demand | RB-PRI-D | (1,400,455) | (947,352) | (13,605) | (333,842) | (21,532) | (76,076) | (7,180) | - | 54% |
| - Customer | RB-PRI-C | (50) | - | - | - | - | - | (50) | - | 0% |
| - Commodity | RB-PRI-E | (1,211,905) | (630,543) | (12,039) | (428,365) | (27,408) | (96,811) | (8,241) | (7,404) | 46% |
| Total | | (2,612,410) | (1,577,895) | (25,644) | (762,207) | (48,940) | (172,887) | (15,472) | (7,404) | |
| Investment Tax Credit | | | | | | | | | | |
| | | (47,399) | | | | | | | | RB-PRI |
| - Demand | RB-PRI-D | (25,410) | (17,189) | (247) | (6,057) | (391) | (1,380) | (130) | - | 54% |
| - Customer | RB-PRI-C | (1) | - | - | - | - | - | (1) | - | 0% |
| - Commodity | RB-PRI-E | (21,989) | (11,441) | (218) | (17,772) | (497) | (1,757) | (150) | (134) | 46% |
| Total | | (47,399) | (28,629) | (465) | (13,829) | (888) | (3,137) | (281) | (134) | |
| Federal & State Income Taxes | | | | | | | | | | |
| - Demand | | 10,710,163 | 7,244,998 | 104,045 | 2,553,099 | 164,667 | 581,800 | 54,914 | - | - |
| - Customer | | 385 | - | - | - | - | - | 385 | - | - |
| - Commodity | | 9,268,202 | 4,822,164 | 92,072 | 3,275,977 | 209,607 | 740,373 | 63,023 | 56,620 | - |
| Total | | 19,978,751 | 12,067,161 | 196,118 | 5,829,076 | 374,274 | 1,322,173 | 118,322 | 56,620 | |
| Revenue Requirement | | | | | | | | | | |
| - Demand | | 155,622,262 | 104,991,679 | 1,507,786 | 37,034,559 | 2,388,787 | 8,437,569 | 1,122,487 | 4,178 | - |
| - Customer | | 55,304 | 11,334 | 329 | 3,865 | 32 | 90 | 39,654 | - | - |
| - Commodity | | 134,938,942 | 70,019,047 | 1,336,719 | 47,529,226 | 3,040,022 | 10,737,393 | 1,283,669 | 822,620 | - |
| Total | | 290,616,509 | 175,022,060 | 2,844,834 | 84,567,650 | 5,428,840 | 19,175,052 | 2,445,810 | 826,798 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|-----------|----------------|
| Allocation to Customer Classes | 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 | LTG | Factor |
| (374) Asset Retirement Costs | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - |
| (375) Charging Stations | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - |
| Total Distribution Plant | | | | | | | | | | |
| - Demand | | 3,157,979,658 | - | - | - | - | - | - | - | - |
| - Customer | | 1,711,597,599 | 1,231,822,346 | 17,690,203 | 434,087,756 | 27,997,295 | - | - | - | - |
| - Commodity | | 242,909,131 | 212,743,084 | 2,868,078 | 27,259,956 | 38,012 | - | - | - | - |
| Total | | 5,112,486,388 | 2,444,565,430 | 20,558,281 | 731,375,708 | 66,007,303 | - | - | 8,057,885 | 8,057,885 |
| General Plant | | | | | | | | | | |
| (389) Land and Land Rights | | | | | | | | | | |
| - Demand | DMD-ALL | 542,447 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 286,042 | 181,987 | 2,614 | 64,131 | 4,136 | 14,614 | 16,558 | - | 53% |
| - Commodity | NRG-ALL | 256,404 | 123,154 | 2,351 | 83,666 | 5,353 | 18,909 | 19,003 | 1,446 | 0% |
| Total | | 542,447 | 305,141 | 4,965 | 147,797 | 9,489 | 33,523 | 35,561 | 1,446 | 47% |
| (390) Structures and Improvements | | | | | | | | | | |
| - Demand | DMD-ALL | 37,655,324 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 19,856,350 | 12,633,090 | 181,424 | 4,451,835 | 287,129 | 1,014,483 | 1,149,399 | - | 53% |
| - Commodity | NRG-ALL | 17,798,975 | 8,549,056 | 163,232 | 5,807,872 | 371,606 | 1,312,583 | 1,319,137 | 100,380 | 0% |
| Total | | 37,655,324 | 21,182,147 | 344,656 | 10,259,707 | 658,736 | 2,327,066 | 2,468,536 | 100,380 | 47% |
| (391) Office Furniture & Equipment | | | | | | | | | | |
| - Demand | DMD-ALL | 11,935,659 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 6,293,894 | 4,004,328 | 57,506 | 1,411,104 | 91,012 | 321,562 | 364,327 | - | 53% |
| - Commodity | NRG-ALL | 5,641,765 | 2,709,806 | 51,740 | 1,840,929 | 117,789 | 416,051 | 418,129 | 31,818 | 0% |
| Total | | 11,935,659 | 6,714,133 | 109,246 | 3,252,033 | 208,800 | 737,613 | 782,455 | 31,818 | 47% |
| (392) Transportation Equipment | | | | | | | | | | |
| - Demand | DMD-ALL | 6,483,920 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 3,419,091 | 2,175,308 | 31,240 | 766,567 | 49,441 | 174,685 | 197,917 | - | 53% |
| - Commodity | NRG-ALL | 3,064,829 | 1,472,073 | 28,107 | 1,000,065 | 63,987 | 226,015 | 227,144 | 17,285 | 0% |
| Total | | 6,483,920 | 3,647,382 | 59,347 | 1,766,632 | 113,429 | 400,701 | 425,060 | 17,285 | 47% |
| (393) Stores Equipment | | | | | | | | | | |
| - Demand | DMD-ALL | 406,142 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 214,166 | 136,258 | 1,957 | 48,016 | 3,097 | 10,942 | 12,397 | - | 53% |
| - Commodity | NRG-ALL | 191,976 | 92,208 | 1,761 | 62,642 | 4,008 | 14,157 | 14,228 | 1,083 | 0% |
| Total | | 406,142 | 228,466 | 3,717 | 110,659 | 7,105 | 25,099 | 26,625 | 1,083 | 47% |
| (394) Tools, Shop & Garage Equipment | | | | | | | | | | |
| - Demand | DMD-ALL | 9,046,502 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 4,770,388 | 3,035,036 | 43,586 | 1,069,531 | 68,981 | 243,725 | 276,137 | - | 53% |
| - Commodity | NRG-ALL | 4,276,114 | 2,053,868 | 39,216 | 1,395,312 | 89,277 | 315,341 | 316,916 | 24,116 | 0% |
| Total | | 9,046,502 | 5,088,904 | 82,802 | 2,464,843 | 158,258 | 559,066 | 593,053 | 24,116 | 47% |
| (395) Laboratory Equipment | | | | | | | | | | |
| - Demand | DMD-ALL | 154,809 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 81,634 | 51,937 | 746 | 18,302 | 1,180 | 4,171 | 4,725 | - | 53% |
| - Commodity | NRG-ALL | 73,175 | 35,147 | 671 | 23,877 | 1,528 | 5,396 | 5,423 | 413 | 0% |
| Total | | 154,809 | 87,084 | 1,417 | 42,180 | 2,708 | 9,567 | 10,149 | 413 | 47% |
| (396) Power Operated Equipment | | | | | | | | | | |
| - Demand | DMD-ALL | 742,168 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 391,359 | 248,992 | 3,576 | 87,744 | 5,659 | 19,995 | 22,654 | - | 53% |
| - Commodity | NRG-ALL | 350,809 | 168,498 | 3,217 | 114,470 | 7,324 | 25,870 | 26,000 | 1,978 | 0% |
| Total | | 742,168 | 417,490 | 6,793 | 202,214 | 12,983 | 45,865 | 48,654 | 1,978 | 47% |
| (397) Communication Equipment | | | | | | | | | | |
| - Demand | DMD-ALL | 24,539,593 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 12,940,182 | 8,232,857 | 118,232 | 2,901,216 | 187,119 | 661,128 | 749,052 | - | 53% |
| - Commodity | NRG-ALL | 11,599,411 | 5,571,333 | 106,376 | 3,784,931 | 242,172 | 855,397 | 859,668 | 65,417 | 0% |
| Total | | 24,539,593 | 13,804,190 | 224,608 | 6,686,147 | 429,291 | 1,516,525 | 1,608,720 | 65,417 | 47% |
| (398) Misc. Equipment | | | | | | | | | | |
| - Demand | DMD-ALL | 63,632 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 33,555 | 21,348 | 307 | 7,523 | 485 | 1,714 | 1,942 | - | 53% |
| - Commodity | NRG-ALL | 30,078 | 14,447 | 276 | 9,815 | 628 | 2,218 | 2,229 | 170 | 0% |
| Total | | 63,632 | 35,795 | 582 | 17,338 | 1,113 | 3,932 | 4,171 | 170 | 47% |
| (399) Other Tangible Property | | | | | | | | | | |
| - Demand | DMD-ALL | 529,298 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 279,109 | 177,576 | 2,550 | 62,577 | 4,036 | 14,260 | 16,156 | - | 53% |
| - Commodity | NRG-ALL | 250,189 | 120,169 | 2,294 | 81,638 | 5,223 | 18,450 | 18,542 | 1,411 | 0% |
| Total | | 529,298 | 297,745 | 4,845 | 144,214 | 9,259 | 32,710 | 34,699 | 1,411 | 47% |
| (SRVCO-PIS) Service Company PIS | | | | | | | | | | |
| - Demand | DMD-ALL | 51,412,622 | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 27,110,828 | 17,248,565 | 247,707 | 6,078,304 | 392,031 | 1,385,123 | 1,569,330 | - | 53% |
| - Commodity | NRG-ALL | 24,301,795 | 11,672,437 | 222,868 | 7,929,767 | 507,372 | 1,792,133 | 1,801,081 | 137,054 | 0% |
| Total | | 51,412,622 | 28,921,002 | 470,575 | 14,008,071 | 899,403 | 3,177,255 | 3,370,411 | 137,054 | 47% |
| Total General Plant | | | | | | | | | | |
| - Demand | | 143,512,117 | - | - | - | - | - | - | - | - |
| - Customer | | 75,676,596 | 48,147,282 | 691,443 | 16,966,851 | 1,094,308 | 3,866,403 | 4,380,594 | - | - |
| - Commodity | | 67,835,521 | 32,582,196 | 622,109 | 22,134,984 | 1,416,267 | 5,002,521 | 5,027,499 | 382,570 | - |
| Total | | 143,512,117 | 80,729,478 | 1,313,552 | 39,101,835 | 2,510,575 | 8,868,924 | 9,408,094 | 382,570 | - |
| Total Utility Plant | | | | | | | | | | |
| - Demand | | 3,407,490,464 | - | - | - | - | - | - | - | - |
| - Customer | | 1,843,169,267 | 1,315,531,425 | 18,892,349 | 463,586,398 | 29,899,864 | 6,722,145 | 7,616,120 | - | - |
| - Commodity | | 242,909,131 | 212,743,084 | 2,868,078 | 27,259,956 | 38,012 | - | - | - | - |
| Total | | 5,493,568,862 | 3,643,805,534 | 21,752,475 | 954,432,752 | 30,236,760 | 13,744,289 | 15,232,240 | 8,723,023 | - |
| | | 3,407,490,464 | 2,271,185,213 | 35,945,216 | 995,548,888 | 62,230,356 | 15,419,551 | 16,356,953 | 8,723,023 | - |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|-----------|----------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| Secondary | | | | | | | | | | | |
| Additions to Utility Plant | | | | | | | | | | | |
| Construction Work in Progress | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | |
| - Customer | | - | - | - | - | - | - | - | - | - | |
| - Commodity | | - | - | - | - | - | - | - | - | - | |
| Total | | - | - | - | - | - | - | - | - | - | |
| Total Additional to Utility Plant | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | |
| - Customer | | - | - | - | - | - | - | - | - | - | |
| - Commodity | | - | - | - | - | - | - | - | - | - | |
| Total | | - | - | - | - | - | - | - | - | - | |
| Total Utility Plant | | | | | | | | | | | |
| | | 3,407,490,464 | | | | | | | | | |
| - Demand | | 1,843,169,267 | 1,315,531,425 | 18,892,349 | 463,586,398 | 29,899,864 | 6,722,145 | 7,616,120 | | - | |
| - Customer | | 242,909,131 | 212,743,084 | 2,868,078 | 27,259,956 | 38,012 | - | - | | - | |
| - Commodity | | 1,321,412,066 | 742,910,704 | 14,184,788 | 504,702,533 | 32,292,479 | 8,697,406 | 8,740,833 | | 8,723,023 | |
| Total | | 3,407,490,464 | 2,271,185,213 | 35,945,216 | 995,548,888 | 62,230,356 | 15,419,551 | 16,356,953 | | 8,723,023 | |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| Accumulated Depreciation | | | | | | | | | | | |
| (108-303) Misc Intangible Plant | | | | | | | | | | | |
| | | (64,153,428) | | | | | | | | | |
| - Demand | DMD-ALL | (33,829,291) | (21,523,014) | (309,092) | (7,584,597) | (489,183) | (1,728,377) | (1,958,233) | | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | | - | 53% |
| - Commodity | NRG-ALL | (30,324,138) | (14,565,039) | (278,098) | (9,894,880) | (633,106) | (2,236,249) | (2,247,415) | | (171,018) | 47% |
| Total | | (64,153,428) | (36,088,052) | (587,190) | (17,479,477) | (1,122,289) | (3,964,626) | (4,205,648) | | (171,018) | |
| (108-360) Land & Land Rights | | | | | | | | | | | |
| | | (9,158,829) | | | | | | | | | |
| - Demand | DMD-SEC | (5,033,928) | (3,622,875) | (52,028) | (1,276,682) | (82,342) | - | - | | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (4,124,902) | (2,352,166) | (44,911) | (1,597,963) | (102,243) | - | - | | (27,618) | 45% |
| Total | | (9,158,829) | (5,975,041) | (96,939) | (2,874,646) | (184,585) | - | - | | (27,618) | |
| (108-361) Struct & Impmnts | | | | | | | | | | | |
| | | (8,643,737) | | | | | | | | | |
| - Demand | DMD-SEC | (4,750,820) | (3,419,125) | (49,102) | (1,204,882) | (77,711) | - | - | | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (3,892,917) | (2,219,880) | (42,385) | (1,508,094) | (96,493) | - | - | | (26,065) | 45% |
| Total | | (8,643,737) | (5,639,005) | (91,487) | (2,712,976) | (174,204) | - | - | | (26,065) | |
| (108-362) Station Equip | | | | | | | | | | | |
| | | (101,592,082) | | | | | | | | | |
| - Demand | DMD-SEC | (55,837,615) | (40,185,860) | (577,109) | (14,161,287) | (913,358) | - | - | | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (45,754,467) | (26,090,828) | (498,166) | (17,725,020) | (1,134,103) | - | - | | (306,350) | 45% |
| Total | | (101,592,082) | (66,276,688) | (1,075,275) | (31,886,307) | (2,047,462) | - | - | | (306,350) | |
| (108-364) Poles, Towers & Fxt | | | | | | | | | | | |
| | | (149,451,821) | | | | | | | | | |
| - Demand | DMD-SEC | (82,142,555) | (59,117,304) | (848,984) | (20,832,629) | (1,343,639) | - | - | | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (67,309,265) | (38,382,142) | (732,851) | (26,075,226) | (1,668,376) | - | - | | (450,671) | 45% |
| Total | | (149,451,821) | (97,499,446) | (1,581,834) | (46,907,854) | (3,012,015) | - | - | | (450,671) | |
| (108-365) OH Cond & Dev | | | | | | | | | | | |
| | | (94,828,660) | | | | | | | | | |
| - Demand | DMD-SEC | (52,120,265) | (37,510,515) | (538,689) | (13,218,509) | (852,552) | - | - | | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (42,708,395) | (24,353,849) | (465,001) | (16,544,989) | (1,058,601) | - | - | | (285,955) | 45% |
| Total | | (94,828,660) | (61,864,364) | (1,003,690) | (29,763,498) | (1,911,153) | - | - | | (285,955) | |
| (108-366) UG Conduit | | | | | | | | | | | |
| | | (6,159,804) | | | | | | | | | |
| - Demand | DMD-SEC | (3,385,586) | (2,436,578) | (34,992) | (858,637) | (55,379) | - | - | | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (2,774,218) | (1,581,958) | (30,205) | (1,074,716) | (68,764) | - | - | | (18,575) | 45% |
| Total | | (6,159,804) | (4,018,536) | (65,197) | (1,933,353) | (124,143) | - | - | | (18,575) | |
| (108-367) UG Cond & Dev | | | | | | | | | | | |
| | | (117,582,379) | | | | | | | | | |
| - Demand | DMD-SEC | (64,626,293) | (46,510,997) | (667,945) | (16,390,232) | (1,057,118) | - | - | | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (52,956,086) | (30,197,448) | (576,576) | (20,514,886) | (1,312,608) | - | - | | (354,569) | 45% |
| Total | | (117,582,379) | (76,708,445) | (1,244,520) | (36,905,118) | (2,369,726) | - | - | | (354,569) | |
| (108-368) Line Transformers | | | | | | | | | | | |
| | | (307,068,244) | | | | | | | | | |
| - Demand | DMD-SEC | (168,772,586) | (121,464,206) | (1,744,348) | (42,803,351) | (2,760,682) | - | - | | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (138,295,658) | (78,861,113) | (1,505,737) | (53,574,949) | (3,427,896) | - | - | | (925,962) | 45% |
| Total | | (307,068,244) | (200,325,319) | (3,250,085) | (96,378,301) | (6,188,578) | - | - | | (925,962) | |
| (108-369) Services | | | | | | | | | | | |
| | | (189,593,047) | | | | | | | | | |
| - Demand | DMD-SEC | (94,796,523) | (68,224,258) | (979,769) | (24,041,872) | (1,550,625) | - | - | | - | SRVC |
| - Customer | CUST-SVCS | (94,796,523) | (83,024,070) | (1,119,282) | (10,638,337) | (14,835) | - | - | | - | 50% |
| - Commodity | | - | - | - | - | - | - | - | | - | 0% |
| Total | | (189,593,047) | (151,248,328) | (2,099,051) | (34,680,208) | (1,565,460) | - | - | | - | |
| (108-370) Meters | | | | | | | | | | | |
| | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-371) Install on Cust Premise | | | | | | | | | | | |
| | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-373) St Lt & Signal Sys | | | | | | | | | | | |
| | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|-----------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|-------------|----------|----------------|
| Allocation to Customer Classes | 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 | LTG | Factor | |
| (108-374) Asset Ret Costs | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | #N/A | |
| - Customer | | - | - | - | - | - | - | - | - | N/A | |
| - Commodity | | - | - | - | - | - | - | - | - | N/A | |
| Total | | - | - | - | - | - | - | - | - | N/A | |
| (108-389) Land & Land Rights | | | | | | | | | | | |
| - Demand | DMD-ALL | (4,112) | | | | | | | | AE-ALL | |
| - Customer | | (2,168) | (1,379) | (20) | (486) | (31) | (111) | (126) | - | 53% | |
| - Commodity | NRG-ALL | (1,944) | (934) | (18) | (634) | (41) | (143) | (144) | (11) | 0% | |
| Total | | (4,112) | (2,313) | (38) | (1,120) | (72) | (254) | (270) | (89,941) | 47% | |
| (108-390) Struct & Impmnts - | | | | | | | | | | | |
| - Demand | DMD-ALL | (33,739,422) | | | | | | | | AE-ALL | |
| - Customer | | (17,791,422) | (11,319,333) | (162,557) | (3,988,874) | (257,270) | (908,984) | (1,029,869) | - | 53% | |
| - Commodity | NRG-ALL | (15,948,000) | (7,660,011) | (146,257) | (5,203,892) | (332,962) | (1,176,083) | (1,181,955) | (89,941) | 0% | |
| Total | | (33,739,422) | (18,979,344) | (308,814) | (9,192,766) | (590,231) | (2,085,067) | (2,211,825) | (89,941) | 47% | |
| (108-391) Office Furn & Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (4,319,205) | | | | | | | | AE-ALL | |
| - Customer | | (2,277,597) | (1,449,062) | (20,810) | (510,642) | (32,935) | (116,365) | (131,840) | - | 53% | |
| - Commodity | NRG-ALL | (2,041,608) | (980,608) | (18,723) | (666,184) | (42,625) | (150,558) | (151,310) | (11,514) | 0% | |
| Total | | (4,319,205) | (2,429,670) | (39,533) | (1,176,826) | (75,559) | (266,923) | (283,150) | (11,514) | 47% | |
| (108-392) Transportation Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (3,059,596) | | | | | | | | AE-ALL | |
| - Customer | | (1,613,382) | (1,026,473) | (14,741) | (361,724) | (23,330) | (82,429) | (93,392) | - | 53% | |
| - Commodity | NRG-ALL | (1,446,215) | (694,634) | (13,263) | (471,905) | (30,194) | (106,651) | (107,183) | (8,156) | 0% | |
| Total | | (3,059,596) | (1,721,106) | (28,004) | (833,629) | (53,524) | (189,080) | (200,575) | (8,156) | 47% | |
| (108-393) Stores Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (569,855) | | | | | | | | AE-ALL | |
| - Customer | | (300,495) | (191,182) | (2,746) | (67,372) | (4,345) | (15,353) | (17,394) | - | 53% | |
| - Commodity | NRG-ALL | (269,360) | (129,377) | (2,470) | (87,893) | (5,624) | (19,864) | (19,963) | (1,519) | 0% | |
| Total | | (569,855) | (320,559) | (5,216) | (155,265) | (9,969) | (35,217) | (37,357) | (1,519) | 47% | |
| (108-394) Tools, Shop & Garage Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (6,405,757) | | | | | | | | AE-ALL | |
| - Customer | | (3,377,874) | (2,149,085) | (30,863) | (757,326) | (48,845) | (172,579) | (195,531) | - | 53% | |
| - Commodity | NRG-ALL | (3,027,883) | (1,454,328) | (27,768) | (988,010) | (63,216) | (223,291) | (224,406) | (17,076) | 0% | |
| Total | | (6,405,757) | (3,603,413) | (58,631) | (1,745,336) | (112,061) | (395,870) | (419,936) | (17,076) | 47% | |
| (108-395) Laboratory Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (243,187) | | | | | | | | AE-ALL | |
| - Customer | | (128,237) | (81,588) | (1,172) | (28,751) | (1,854) | (6,552) | (7,423) | - | 53% | |
| - Commodity | NRG-ALL | (114,950) | (55,212) | (1,054) | (37,509) | (2,400) | (8,477) | (8,519) | (648) | 0% | |
| Total | | (243,187) | (136,799) | (2,226) | (66,260) | (4,254) | (15,029) | (15,942) | (648) | 47% | |
| (108-396) Power Operated Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (700,474) | | | | | | | | AE-ALL | |
| - Customer | | (369,373) | (235,004) | (3,375) | (82,814) | (5,341) | (18,872) | (21,381) | - | 53% | |
| - Commodity | NRG-ALL | (331,101) | (159,032) | (3,036) | (108,039) | (6,913) | (24,417) | (24,539) | (1,867) | 0% | |
| Total | | (700,474) | (394,036) | (6,411) | (190,854) | (12,254) | (43,289) | (45,920) | (1,867) | 47% | |
| (108-397) Communication Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (8,007,083) | | | | | | | | AE-ALL | |
| - Customer | | (4,222,283) | (2,686,319) | (38,578) | (946,645) | (61,056) | (215,721) | (244,410) | - | 53% | |
| - Commodity | NRG-ALL | (3,784,800) | (1,817,884) | (34,710) | (1,234,994) | (79,019) | (279,110) | (280,503) | (21,345) | 0% | |
| Total | | (8,007,083) | (4,504,203) | (73,288) | (2,181,639) | (140,074) | (494,831) | (524,913) | (21,345) | 47% | |
| (108-398) MISC Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (577,478) | | | | | | | | AE-ALL | |
| - Customer | | (304,515) | (193,740) | (2,782) | (68,273) | (4,403) | (15,558) | (17,627) | - | 53% | |
| - Commodity | NRG-ALL | (272,963) | (131,107) | (2,503) | (89,069) | (5,699) | (20,130) | (20,230) | (1,539) | 0% | |
| Total | | (577,478) | (324,847) | (5,286) | (157,342) | (10,102) | (35,688) | (37,857) | (1,539) | 47% | |
| (108-399) Other Tangible Property | | | | | | | | | | | |
| - Demand | DMD-ALL | - | | | | | | | | AE-ALL | |
| - Customer | | - | - | - | - | - | - | - | - | 53% | |
| - Commodity | NRG-ALL | - | - | - | - | - | - | - | - | 0% | |
| Total | | - | - | - | - | - | - | - | - | 47% | |
| Service Company PIS | | | | | | | | | | | |
| - Demand | DMD-ALL | (49,704,119) | | | | | | | | AE-ALL | |
| - Customer | | (26,209,902) | (16,675,374) | (239,475) | (5,876,315) | (379,004) | (1,339,093) | (1,517,179) | - | 53% | |
| - Commodity | NRG-ALL | (23,494,217) | (11,384,548) | (215,462) | (7,666,251) | (490,511) | (1,732,578) | (1,741,229) | (132,500) | 0% | |
| Total | | (49,704,119) | (27,959,922) | (454,937) | (13,542,565) | (869,515) | (3,071,671) | (3,258,408) | (132,500) | 47% | |
| Total Accumulated Depreciation | | | | | | | | | | | |
| - Demand | | (1,155,562,320) | | | | | | | | | |
| - Customer | | (621,892,710) | (440,023,270) | (6,319,175) | (155,061,901) | (10,001,005) | (4,619,994) | (5,234,405) | - | | |
| - Commodity | | (94,796,523) | (83,024,070) | (1,119,282) | (10,638,337) | (14,835) | - | - | (2,852,902) | | |
| Total | | (438,873,087) | (242,972,096) | (4,639,195) | (165,065,104) | (10,561,392) | (5,977,550) | (6,007,397) | (2,852,902) | | |
| Total Accumulated Depreciation | | (1,155,562,320) | (766,019,437) | (12,077,622) | (330,765,341) | (20,577,232) | (10,597,544) | (11,241,802) | (2,852,902) | | |

| Jersey Central Power & Light - First Energy Corp. | | | Residential | Residential | General | General | General | General | | Lighting | Classification |
|---|-------------------|----------------------|----------------------|--------------------|----------------------|---------------------|------------------|----------------|---|--------------------|--------------------------|
| Allocation to Customer Classes | | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG | Factor |
| Secondary | Allocation Factor | Total Company | RS | RT | GS | GST | GP | GT | | | |
| OTHER RATE BASE ITEMS | | | | | | | | | | | |
| Other Rate Base Items | | | | | | | | | | | |
| Materials and Supplies | | 16,105,911 | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | 8,729,264 | 6,282,378 | 90,221 | 2,213,877 | 142,788 | - | - | - | - | DISTPLT-SEC 54% |
| - Customer | DISTPLT-SEC-C | 1,238,853 | 1,085,004 | 14,627 | 139,028 | 194 | - | - | - | - | 8% |
| - Commodity | DISTPLT-SEC-E | 6,137,794 | 3,499,989 | 66,827 | 2,377,746 | 152,136 | - | - | - | 41,096 | 38% |
| Total | | 16,105,911 | 10,867,371 | 171,676 | 4,730,651 | 295,118 | | | | 41,096 | |
| Cash Working Capital | | 39,355,312 | | | | | | | | | |
| - Demand | CWC-SEC-D | 21,657,280 | 15,586,562 | 223,839 | 5,492,623 | 354,257 | - | - | - | - | CWC-SEC 55% |
| - Customer | CWC-SEC-C | 516,561 | 452,411 | 6,099 | 57,970 | 81 | - | - | - | - | 1% |
| - Commodity | CWC-SEC-E | 17,181,471 | 9,797,487 | 187,069 | 6,656,004 | 425,872 | - | - | - | 115,039 | 44% |
| Total | | 39,355,312 | 25,836,459 | 417,006 | 12,206,597 | 780,210 | | | | 115,039 | |
| ADIT | | (648,352,154) | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | (351,401,247) | (252,900,511) | (3,631,905) | (89,120,818) | (5,748,012) | - | - | - | - | DISTPLT-SEC 54% |
| - Customer | DISTPLT-SEC-C | (49,870,701) | (43,677,430) | (588,834) | (5,596,632) | (7,804) | - | - | - | - | 8% |
| - Commodity | DISTPLT-SEC-E | (247,080,206) | (140,893,939) | (2,690,163) | (95,717,463) | (6,124,309) | - | - | - | (1,654,332) | 38% |
| Total | | (648,352,154) | (437,471,881) | (6,910,901) | (190,434,914) | (11,880,126) | | | | (1,654,332) | |
| Net /Loss on Reacq Debt | | 440,062 | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | 238,510 | 171,653 | 2,465 | 60,490 | 3,901 | - | - | - | - | DISTPLT-SEC 54% |
| - Customer | DISTPLT-SEC-C | 33,849 | 29,646 | 400 | 3,799 | 5 | - | - | - | - | 8% |
| - Commodity | DISTPLT-SEC-E | 167,703 | 95,630 | 1,826 | 64,967 | 4,157 | - | - | - | 1,123 | 38% |
| Total | | 440,062 | 296,929 | 4,691 | 129,256 | 8,064 | | | | 1,123 | |
| DTA for AMT | | 1,549,129 | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | 839,614 | 604,263 | 8,678 | 212,939 | 13,734 | - | - | - | - | DISTPLT-SEC 54% |
| - Customer | DISTPLT-SEC-C | 119,158 | 104,360 | 1,407 | 13,372 | 19 | - | - | - | - | 8% |
| - Commodity | DISTPLT-SEC-E | 590,357 | 336,642 | 6,428 | 228,701 | 14,633 | - | - | - | 3,953 | 38% |
| Total | | 1,549,129 | 1,045,266 | 16,512 | 455,012 | 28,386 | | | | 3,953 | |
| Net Operating Reserves | | (5,024,281) | | | | | | | | | |
| - Demand | PAY-SEC-D | (2,744,445) | (1,944,666) | (27,927) | (685,290) | (44,199) | (42,363) | - | - | - | PAY-SEC 55% |
| - Customer | PAY-SEC-C | (49,060) | (41,133) | (555) | (5,271) | (7) | - | (2,094) | - | - | 1% |
| - Commodity | PAY-SEC-E | (2,230,776) | (1,241,374) | (23,702) | (843,337) | (53,959) | (53,827) | - | - | (14,576) | 44% |
| Total | | (5,024,281) | (3,227,173) | (52,184) | (1,533,898) | (98,166) | (96,190) | (2,094) | | (14,576) | |
| NOL | | 12,707,603 | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | 6,887,410 | 4,956,811 | 71,185 | 1,746,754 | 112,660 | - | - | - | - | DISTPLT-SEC 54% |
| - Customer | DISTPLT-SEC-C | 977,458 | 856,071 | 11,541 | 109,693 | 153 | - | - | - | - | 8% |
| - Commodity | DISTPLT-SEC-E | 4,842,734 | 2,761,500 | 52,727 | 1,876,048 | 120,036 | - | - | - | 32,425 | 38% |
| Total | | 12,707,603 | 8,574,382 | 135,453 | 3,732,495 | 232,849 | | | | 32,425 | |
| CTA | | (536,309) | | | | | | | | | |
| - Demand | TOTPLT-SEC-D | (290,099) | (207,053) | (2,973) | (72,964) | (4,706) | (1,058) | (1,199) | - | - | TOTPLT-SEC 54.091693% |
| - Customer | TOTPLT-SEC-C | (38,232) | (33,484) | (451) | (4,290) | (6) | - | - | - | - | 7.328681% |
| - Commodity | TOTPLT-SEC-E | (207,979) | (116,928) | (2,233) | (79,436) | (5,083) | (1,369) | (1,376) | - | (1,373) | 38.779626% |
| Total | | (536,309) | (357,464) | (5,657) | (156,691) | (9,795) | (2,427) | (2,574) | | (1,373) | |
| Regulatory Asset A&G Capitalization | | 30,097,448 | | | | | | | | | |
| - Demand | DMD-PRI | 16,137,599 | 10,979,544 | 157,677 | 3,869,134 | 249,547 | 881,697 | - | - | - | AE-PRI-GT&G 54% |
| - Customer | CUST-GT&G | 43,584 | - | - | - | - | - | 43,584 | - | - | 0% |
| - Commodity | NRG-PRI | 13,916,265 | 7,296,713 | 139,320 | 4,957,083 | 317,170 | 1,120,304 | - | - | 85,676 | 46% |
| Total | | 30,097,448 | 18,276,257 | 296,997 | 8,826,216 | 566,717 | 2,002,001 | 43,584 | | 85,676 | |
| Customer Deposits | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | CUS 0% |
| - Customer | | - | - | - | - | - | - | - | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | - | - | - | - | - | - | - | | - | |
| Customer Advances | | (30,717,463) | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | (16,648,599) | (11,981,856) | (172,071) | (4,222,343) | (272,328) | - | - | - | - | DISTPLT-SEC 54% |
| - Customer | DISTPLT-SEC-C | (2,362,761) | (2,069,338) | (27,898) | (265,156) | (370) | - | - | - | - | 8% |
| - Commodity | DISTPLT-SEC-E | (11,706,103) | (6,675,237) | (127,454) | (4,534,878) | (290,156) | - | - | - | (78,379) | 38% |
| Total | | (30,717,463) | (20,726,431) | (327,423) | (9,022,377) | (562,854) | | | | (78,379) | |
| Customer Refunds | | (146,680) | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | (79,499) | (57,215) | (822) | (20,162) | (1,300) | - | - | - | - | DISTPLT-SEC 54% |
| - Customer | DISTPLT-SEC-C | (11,282) | (9,881) | (133) | (1,266) | (2) | - | - | - | - | 8% |
| - Commodity | DISTPLT-SEC-E | (55,898) | (31,875) | (609) | (21,655) | (1,386) | - | - | - | (374) | 38% |
| Total | | (146,680) | (98,971) | (1,563) | (43,083) | (2,688) | | | | (374) | |
| Total Other Rate Base Items | | (584,521,422) | | | | | | | | | |
| - Demand | | (316,674,211) | (228,510,090) | (3,281,634) | (80,525,761) | (5,193,658) | 838,277 | (1,199) | - | - | |
| - Customer | | (49,402,574) | (43,303,776) | (583,796) | (5,548,754) | (7,737) | - | 41,489 | - | - | |
| - Commodity | | (218,444,637) | (125,171,391) | (2,389,964) | (85,036,220) | (5,440,889) | 1,065,108 | (1,376) | - | (1,469,723) | |
| Total | | (584,521,422) | (396,985,257) | (6,255,394) | (171,110,735) | (10,642,285) | 1,903,384 | 38,915 | | (1,469,723) | |

| Jersey Central Power & Light - First Energy 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 | | | | | | | | | | |
| AMI | | - | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | |
| Delayed Recognition Pension & OPEB | | (13,076,719) | | | | | | | | PAY-SEC |
| - Demand | PAY-SEC-D | (7,142,980) | (5,061,390) | (72,687) | (1,783,608) | (115,037) | (110,258) | - | - | 55% |
| - Customer | PAY-SEC-C | (127,688) | (107,058) | (1,443) | (13,718) | (19) | - | (5,450) | - | 1% |
| - Commodity | PAY-SEC-E | (5,806,051) | (3,230,929) | (61,690) | (2,194,958) | (140,440) | (140,097) | - | (37,937) | 44% |
| Total | | (13,076,719) | (8,399,377) | (135,820) | (3,992,284) | (255,497) | (250,355) | (5,450) | (37,937) | |
| Total Rate Base Adjustment | | (13,076,719) | | | | | | | | |
| - Demand | | (7,142,980) | (5,061,390) | (72,687) | (1,783,608) | (115,037) | (110,258) | - | - | |
| - Customer | | (127,688) | (107,058) | (1,443) | (13,718) | (19) | - | (5,450) | - | |
| - Commodity | | (5,806,051) | (3,230,929) | (61,690) | (2,194,958) | (140,440) | (140,097) | - | (37,937) | |
| Total | | (13,076,719) | (8,399,377) | (135,820) | (3,992,284) | (255,497) | (250,355) | (5,450) | (37,937) | |
| Total Rate Base | | 1,654,330,003 | | | | | | | | |
| - Demand | | 897,459,366 | 641,936,674 | 9,218,854 | 226,215,129 | 14,590,164 | 2,830,169 | 2,380,517 | - | |
| - Customer | | 98,582,346 | 86,309,180 | 1,163,557 | 11,059,148 | 15,421 | - | 36,039 | - | |
| - Commodity | | 658,288,291 | 371,536,288 | 7,093,940 | 252,406,251 | 16,149,758 | 3,644,866 | 2,732,060 | 4,362,462 | |
| Total | | 1,654,330,003 | 1,099,781,143 | 17,476,350 | 489,680,528 | 30,755,343 | 6,475,035 | 5,148,616 | 4,362,462 | |
| OPERATIONS & MAINTENANCE EXPENSES | | | | | | | | | | |
| Distribution Expenses | | | | | | | | | | |
| Operations Expenses | | | | | | | | | | |
| (580) Operation Supervision & Engineering | | 438,520 | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 241,022 | 173,461 | 2,491 | 61,127 | 3,942 | - | - | - | 55% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 197,498 | 112,620 | 2,150 | 76,510 | 4,895 | - | - | 1,322 | 45% |
| Total | | 438,520 | 286,082 | 4,641 | 137,636 | 8,838 | - | - | 1,322 | |
| (581) Load Dispatching | | - | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | |
| (582) Station Expenses | | 405,298 | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 222,762 | 160,320 | 2,302 | 56,496 | 3,644 | - | - | - | 55% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 182,536 | 104,088 | 1,987 | 70,713 | 4,524 | - | - | 1,222 | 45% |
| Total | | 405,298 | 264,408 | 4,290 | 127,209 | 8,168 | - | - | 1,222 | |
| (583) Overhead line expenses | | 417,937 | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 229,709 | 165,319 | 2,374 | 58,258 | 3,757 | - | - | - | 55% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 188,228 | 107,334 | 2,049 | 72,918 | 4,666 | - | - | 1,260 | 45% |
| Total | | 417,937 | 272,654 | 4,424 | 131,176 | 8,423 | - | - | 1,260 | |
| (584) Underground line expenses | | 2,410,563 | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 1,324,907 | 953,524 | 13,694 | 336,017 | 21,672 | - | - | - | 55% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 1,085,655 | 619,079 | 11,820 | 420,577 | 26,910 | - | - | 7,269 | 45% |
| Total | | 2,410,563 | 1,572,604 | 25,514 | 756,594 | 48,582 | - | - | 7,269 | |
| (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 | | 9,889,321 | | | | | | | | DISTPLT-SEC |
| - Demand | DISTPLT-SEC-D | 5,359,926 | 3,857,494 | 55,397 | 1,359,361 | 87,674 | - | - | - | 54% |
| - Customer | DISTPLT-SEC-C | 760,678 | 666,212 | 8,981 | 85,365 | 119 | - | - | - | 8% |
| - Commodity | DISTPLT-SEC-E | 3,768,716 | 2,149,056 | 41,033 | 1,459,979 | 93,414 | - | - | 25,234 | 38% |
| Total | | 9,889,321 | 6,672,762 | 105,412 | 2,904,705 | 181,208 | - | - | 25,234 | |
| (589) Rents | | 2,423,053 | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 1,331,772 | 958,465 | 13,765 | 337,758 | 21,784 | - | - | - | 55% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 1,091,281 | 622,287 | 11,882 | 422,756 | 27,049 | - | - | 7,307 | 45% |
| Total | | 2,423,053 | 1,580,752 | 25,646 | 760,514 | 48,834 | - | - | 7,307 | |
| Total Dist. Operations Expenses | | 15,984,691 | | | | | | | | |
| - Demand | | 8,710,098 | 6,268,584 | 90,023 | 2,209,016 | 142,475 | - | - | - | |
| - Customer | | 760,678 | 666,212 | 8,981 | 85,365 | 119 | - | - | - | |
| - Commodity | | 6,513,915 | 3,714,466 | 70,922 | 2,523,453 | 161,459 | - | - | 43,614 | |
| Total | | 15,984,691 | 10,649,262 | 169,927 | 4,817,835 | 304,052 | - | - | 43,614 | |
| Maintenance Expense | | | | | | | | | | |
| (590) Maintenance Supervision and Engineering | | 1,531,290 | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 841,636 | 605,718 | 8,699 | 213,452 | 13,767 | - | - | - | 55% |
| - Customer | | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 689,654 | 393,265 | 7,509 | 267,168 | 17,094 | - | - | 4,618 | 45% |
| Total | | 1,531,290 | 998,984 | 16,208 | 480,620 | 30,861 | - | - | 4,618 | |

| Jersey Central Power & Light - First Energy Corp. | | | | Residential | Residential | General | General | General | General | | | Lighting | Classification |
|---|-------------------|---------------|-------------|----------------|-------------|-----------------|----------------|------------------|---------|---|---|----------|----------------|
| Allocation to Customer Classes | Allocation Factor | Total Company | Service RS | Time of Day RT | Service GS | Time of Day GST | Service Pri GP | Service Trans GT | | | | LTG | Factor |
| Secondary | | | | | | | | | | | | | |
| Customer Service Expenses | | | | | | | | | | | | | |
| (907) Customer Service Supervision | | | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| (908) Customer Assistance | | | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| (909) Informational and instructional advertising | | | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| (910) Miscellaneous customer service and informational | | | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Customer Service Expenses | | | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | - | - | - |
| - Customer | | - | - | - | - | - | - | - | - | - | - | - | - |
| - Commodity | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - | - | - | - | - | - | - |
| Sales Expenses | | | | | | | | | | | | | |
| (911) Sales Exp | | | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Sales Expenses | | | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | - | - | - |
| - Customer | | - | - | - | - | - | - | - | - | - | - | - | - |
| - Commodity | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - | - | - | - | - | - | - |
| Administrative & General Expense | | | | | | | | | | | | | |
| Labor Related | | | | | | | | | | | | | |
| (920) Administrative and general salaries | | | | | | | | | | | | | |
| | | 6,693,812 | | | | | | | | | | | AE-PRI-GT&G |
| - Demand | | | | | | | | | | | | | 54% |
| - Customer | DMD-PRI | 3,589,077 | 2,441,901 | 35,068 | 860,513 | 55,500 | 196,094 | | | | | | 0% |
| - Commodity | CUST-GT&G | 9,693 | | | | | | | | | | | 46% |
| | NRG-PRI | 3,095,042 | 1,622,823 | 30,985 | 1,102,478 | 70,540 | 249,161 | | | | | | |
| Total | | 6,693,812 | 4,064,724 | 66,054 | 1,962,991 | 126,040 | 445,254 | | | | | 19,055 | |
| (921) Office supplies and expenses | | | | | | | | | | | | | |
| | | 724,726 | | | | | | | | | | | AE-PRI-GT&G |
| - Demand | | | | | | | | | | | | | 54% |
| - Customer | DMD-PRI | 388,582 | 264,380 | 3,797 | 93,166 | 6,009 | 21,231 | | | | | | 0% |
| - Commodity | CUST-GT&G | 1,049 | | | | | | | | | | | 46% |
| | NRG-PRI | 335,094 | 175,700 | 3,355 | 119,363 | 7,637 | 26,976 | | | | | 2,063 | |
| Total | | 724,726 | 440,080 | 7,151 | 212,529 | 13,646 | 48,207 | | | | | 2,063 | |
| (922) Administrative expenses transferred—Credit | | | | | | | | | | | | | |
| | | (2,016,626) | | | | | | | | | | | AE-PRI-GT&G |
| - Demand | | | | | | | | | | | | | 54% |
| - Customer | DMD-PRI | (1,081,271) | (735,665) | (10,565) | (259,244) | (16,720) | (59,077) | | | | | | 0% |
| - Commodity | CUST-GT&G | (2,920) | | | | | | | | | | | 46% |
| | NRG-PRI | (932,435) | (488,903) | (9,335) | (332,141) | (21,251) | (75,064) | | | | | (5,741) | |
| Total | | (2,016,626) | (1,224,568) | (19,900) | (591,385) | (37,972) | (134,141) | | | | | (5,741) | |
| (923) Outside services employed | | | | | | | | | | | | | |
| | | 12,899,336 | | | | | | | | | | | AE-PRI-GT&G |
| - Demand | | | | | | | | | | | | | 54% |
| - Customer | DMD-PRI | 6,916,344 | 4,705,675 | 67,578 | 1,658,255 | 106,952 | 377,883 | | | | | | 0% |
| - Commodity | CUST-GT&G | 18,679 | | | | | | | | | | | 46% |
| | NRG-PRI | 5,964,312 | 3,127,267 | 59,711 | 2,124,535 | 135,935 | 480,146 | | | | | 36,719 | |
| Total | | 12,899,336 | 7,832,942 | 127,289 | 3,782,790 | 242,887 | 858,029 | | | | | 36,719 | |
| (926) Employee pensions and benefits | | | | | | | | | | | | | |
| | | (3,353,770) | | | | | | | | | | | AE-PRI-GT&G |
| - Demand | | | | | | | | | | | | | 54% |
| - Customer | DMD-PRI | (1,798,219) | (1,223,455) | (17,570) | (431,139) | (27,807) | (98,248) | | | | | | 0% |
| - Commodity | CUST-GT&G | (4,857) | | | | | | | | | | | 46% |
| | NRG-PRI | (1,550,695) | (813,076) | (15,524) | (552,370) | (25,342) | (124,836) | | | | | (9,547) | |
| Total | | (3,353,770) | (2,036,530) | (33,095) | (983,509) | (63,149) | (223,084) | | | | | (9,547) | |
| (426) Pension / OPEB Non-Service Cost | | | | | | | | | | | | | |
| | | - | | | | | | | | | | | AE-PRI-GT&G |
| - Demand | | | | | | | | | | | | | 54% |
| - Customer | | | | | | | | | | | | | 0% |
| - Commodity | | | | | | | | | | | | | 46% |
| Total | | | | | | | | | | | | | |
| (924) Property insurance | | | | | | | | | | | | | |
| | | 372,153 | | | | | | | | | | | AE-PRI-GT&G |
| - Demand | | | | | | | | | | | | | 54% |
| - Customer | DMD-PRI | 199,540 | 135,761 | 1,950 | 47,842 | 3,086 | 10,902 | | | | | | 0% |
| - Commodity | CUST-GT&G | 539 | | | | | | | | | | | 46% |
| | NRG-PRI | 172,074 | 90,223 | 1,723 | 61,294 | 3,922 | 13,852 | | | | | 1,059 | |
| Total | | 372,153 | 225,985 | 3,672 | 109,136 | 7,007 | 24,755 | | | | | 1,059 | |
| (925) Injuries and damages | | | | | | | | | | | | | |
| | | 7,444,320 | | | | | | | | | | | AE-PRI-GT&G |
| - Demand | | | | | | | | | | | | | 54% |
| - Customer | DMD-PRI | 3,991,483 | 2,715,687 | 39,000 | 956,994 | 61,723 | 218,080 | | | | | | 0% |
| - Commodity | CUST-GT&G | 10,780 | | | | | | | | | | | 46% |
| | NRG-PRI | 3,442,057 | 1,804,773 | 34,459 | 1,226,088 | 78,449 | 277,097 | | | | | 21,191 | |
| Total | | 7,444,320 | 4,520,460 | 73,459 | 2,183,081 | 140,172 | 495,176 | | | | | 21,191 | |
| (935) Maintenance of general plant | | | | | | | | | | | | | |
| | | 2,772,313 | | | | | | | | | | | AE-PRI-GT&G |
| - Demand | | | | | | | | | | | | | 54% |
| - Customer | DMD-PRI | 1,486,454 | 1,011,339 | 14,524 | 356,391 | 22,986 | 81,214 | | | | | | 0% |
| - Commodity | CUST-GT&G | 4,015 | | | | | | | | | | | 46% |
| | NRG-PRI | 1,281,844 | 672,109 | 12,833 | 456,603 | 29,215 | 103,193 | | | | | 7,892 | |
| Total | | 2,772,313 | 1,683,448 | 27,357 | 812,994 | 52,201 | 184,407 | | | | | 7,892 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor | |
|--|----------------------|--------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---|-----------------|--------------------------|--|
| 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 | | | | |
| (929) Duplicate charges— Credit | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | | - | - | - | - | - | - | - | - | - | 54% | |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% | |
| - Commodity | | - | - | - | - | - | - | - | - | - | 46% | |
| Total | | - | - | - | - | - | - | - | - | - | | |
| (928) Regulatory commission expenses | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | 1,404,911 | 512,511 | 7,360 | 180,606 | 11,649 | 41,157 | - | - | - | 54% | |
| - Customer | CUST-GTA&G | 2,034 | - | - | - | - | - | 2,034 | - | - | 0% | |
| - Commodity | NRG-PRI | 649,594 | 340,601 | 6,503 | 231,390 | 14,805 | 52,294 | - | - | - | 46% | |
| Total | | 1,404,911 | 853,113 | 13,863 | 411,997 | 26,454 | 93,451 | 2,034 | - | - | 3,999 | |
| (930.1) Gen Advertising Exp | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | 176,102 | 64,242 | 923 | 22,639 | 1,460 | 5,159 | - | - | - | 54% | |
| - Customer | CUST-GTA&G | 94,422 | - | - | - | - | - | 255 | - | - | 0% | |
| - Commodity | NRG-PRI | 81,425 | 42,694 | 815 | 29,004 | 1,856 | 6,555 | - | - | - | 46% | |
| Total | | 176,102 | 106,935 | 1,738 | 51,643 | 3,316 | 11,714 | 255 | - | - | 501 | |
| (930.2) Misc Gen Exp | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | 168,724 | 61,550 | 884 | 21,690 | 1,399 | 4,943 | - | - | - | 54% | |
| - Customer | CUST-GTA&G | 90,466 | - | - | - | - | - | 244 | - | - | 0% | |
| - Commodity | NRG-PRI | 78,014 | 40,905 | 781 | 27,789 | 1,778 | 6,280 | - | - | - | 46% | |
| Total | | 168,724 | 102,455 | 1,665 | 49,479 | 3,177 | 11,223 | 244 | - | - | 480 | |
| (931) Rents | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | 867,446 | 316,444 | 4,544 | 111,513 | 7,192 | 25,412 | - | - | - | 54% | |
| - Customer | CUST-GTA&G | 465,106 | - | - | - | - | - | 1,256 | - | - | 0% | |
| - Commodity | NRG-PRI | 1,256 | 210,300 | 4,015 | 142,869 | 9,141 | 32,289 | - | - | - | 46% | |
| Total | | 867,446 | 526,745 | 8,560 | 254,383 | 16,333 | 57,700 | 1,256 | - | - | 2,469 | |
| (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 | | - | - | - | - | - | - | - | - | - | - | |
| Total A&G Expense | | 28,153,447 | | | | | | | | | | |
| - Demand | | 15,095,268 | 10,270,372 | 147,493 | 3,619,226 | 233,429 | 824,748 | - | - | - | - | |
| - Customer | | 40,768 | - | - | - | - | - | 40,768 | - | - | - | |
| - Commodity | | 13,017,411 | 6,825,417 | 130,321 | 4,636,903 | 296,684 | 1,047,943 | - | - | - | 80,142 | |
| Total | | 28,153,447 | 17,095,789 | 277,814 | 8,256,129 | 530,113 | 1,872,692 | 40,768 | | | 80,142 | |
| O&M Adjustment | | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | | |
| Int on Cust Deposits | | | | | | | | | | | CUS | |
| - Demand | | - | - | - | - | - | - | - | - | - | 0% | |
| - Customer | CUST-DEP | - | - | - | - | - | - | - | - | - | 100% | |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% | |
| Total | | - | - | - | - | - | - | - | - | - | - | |
| Annualize Payroll Increase | | | | | | | | | | | PAY-SEC | |
| - Demand | PAY-SEC-D | 1,925,160 | 745,140 | 10,701 | 262,583 | 16,936 | 16,232 | - | - | - | 55% | |
| - Customer | PAY-SEC-C | 1,051,592 | 15,761 | 212 | 2,020 | 3 | - | 802 | - | - | 1% | |
| - Commodity | PAY-SEC-E | 854,769 | 475,659 | 9,082 | 323,143 | 20,676 | 20,625 | - | - | - | 44% | |
| Total | | 1,925,160 | 1,236,560 | 19,995 | 587,746 | 37,614 | 36,857 | 802 | | | 5,585 | |
| Svngs Pln Match on Payroll Inc | | | | | | | | | | | PAY-SEC | |
| - Demand | PAY-SEC-D | 57,755 | 22,354 | 321 | 7,878 | 508 | 487 | - | - | - | 55% | |
| - Customer | PAY-SEC-C | 31,548 | 473 | 6 | 61 | 0 | - | 24 | - | - | 1% | |
| - Commodity | PAY-SEC-E | 564 | 14,270 | 272 | 9,694 | 620 | 619 | - | - | - | 44% | |
| Total | | 57,755 | 37,097 | 600 | 17,632 | 1,128 | 1,106 | 24 | | | 168 | |
| Reclass Amortization of Net Loss on Reacquired Debt | | | | | | | | | | | DISTPLT-SEC | |
| - Demand | DISTPLT-SEC-D | 353,031 | 137,705 | 1,978 | 48,527 | 3,130 | - | - | - | - | 54% | |
| - Customer | DISTPLT-SEC-C | 191,340 | 23,783 | 321 | 3,047 | 4 | - | - | - | - | 8% | |
| - Commodity | DISTPLT-SEC-E | 27,155 | 76,717 | 1,465 | 52,119 | 3,335 | - | - | - | - | 38% | |
| Total | | 353,031 | 238,205 | 3,763 | 103,693 | 6,469 | | | | | 901 | |
| BPU & RPA Assessments | | | | | | | | | | | DIST-REV | |
| - Demand | DIST-REV-DMD | 304,954 | - | - | 55,617 | 3,856 | 9,805 | 7,716 | - | - | 27% | |
| - Customer | DIST-REV-CUST | 83,577 | 17,490 | 508 | 5,965 | 49 | 138 | 242 | - | - | 8% | |
| - Commodity | DIST-REV-NRG | 24,394 | 146,892 | 2,508 | 39,925 | 934 | 2,475 | 1,786 | - | - | 65% | |
| Total | | 304,954 | 164,382 | 3,017 | 101,508 | 4,838 | 12,418 | 9,743 | | | 8,911 | |
| Injuries and Damages Accrual Reversal | | | | | | | | | | | PAY-SEC | |
| - Demand | PAY-SEC-D | (2,653,770) | (1,027,151) | (14,751) | (361,963) | (23,345) | (22,376) | - | - | - | 55% | |
| - Customer | PAY-SEC-C | (1,449,586) | (21,726) | (293) | (2,784) | (4) | - | (1,106) | - | - | 1% | |
| - Commodity | PAY-SEC-E | (25,913) | (655,680) | (12,519) | (445,442) | (28,501) | (28,431) | - | - | - | 44% | |
| Total | | (2,653,770) | (1,704,557) | (27,563) | (810,188) | (51,850) | (50,807) | (1,106) | | | (7,699) | |
| Pension Smoothing | | | | | | | | | | | PAY-SEC | |
| - Demand | PAY-SEC-D | 7,000,526 | 2,709,578 | 38,912 | 954,841 | 61,584 | 59,026 | - | - | - | 55% | |
| - Customer | PAY-SEC-C | 3,823,942 | 57,312 | 773 | 7,344 | 10 | - | 2,918 | - | - | 1% | |
| - Commodity | PAY-SEC-E | 68,357 | 1,729,654 | 33,025 | 1,175,055 | 75,184 | 75,000 | - | - | - | 44% | |
| Total | | 7,000,526 | 4,496,545 | 72,710 | 2,137,240 | 136,778 | 134,026 | 2,918 | | | 20,309 | |
| OPFB Smoothing | | | | | | | | | | | PAY-SEC | |
| - Demand | PAY-SEC-D | 1,777,270 | 687,899 | 9,879 | 242,412 | 15,635 | 14,985 | - | - | - | 55% | |
| - Customer | PAY-SEC-C | 970,810 | 14,550 | 196 | 1,864 | 3 | - | 741 | - | - | 1% | |
| - Commodity | PAY-SEC-E | 789,106 | 439,119 | 8,384 | 298,319 | 19,087 | 19,041 | - | - | - | 44% | |
| Total | | 1,777,270 | 1,141,568 | 18,459 | 542,595 | 34,725 | 34,026 | 741 | | | 5,156 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|----------|----------------|
| Allocation to Customer Classes | | | | | | | | | | LTG | Factor |
| 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 | | | |
| Normalize Vegetation Management Expense | | 5,081,098 | | | | | | | | | |
| - Demand | DHPLT-SEC-D | 2,792,702 | 2,009,884 | 28,864 | 708,273 | 45,681 | - | - | - | - | OHPLT-SEC |
| - Customer | DHPLT-SEC-C | - | - | - | - | - | - | - | - | - | 55% |
| - Commodity | DHPLT-SEC-E | 2,288,396 | 1,304,925 | 24,916 | 886,512 | 56,722 | - | - | - | - | 0% |
| Total | | 5,081,098 | 3,314,809 | 53,780 | 1,594,784 | 102,403 | - | - | - | 15,322 | 45% |
| ServCo Depr @ JCP&L Rates | | 524,990 | | | | | | | | | |
| - Demand | DMD-ALL | 276,837 | 176,130 | 2,529 | 62,067 | 4,003 | 14,144 | 16,025 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 248,153 | 119,191 | 2,276 | 80,973 | 5,181 | 18,300 | 18,391 | - | - | 0% |
| Total | | 524,990 | 295,321 | 4,805 | 143,041 | 9,184 | 32,444 | 34,416 | - | - | 47% |
| SERP/EDCP | | 1,700,444 | | | | | | | | | |
| - Demand | PAY-SEC-D | 928,845 | 658,163 | 9,452 | 231,933 | 14,959 | 14,338 | - | - | - | PAY-SEC |
| - Customer | PAY-SEC-C | 16,604 | 13,921 | 188 | 1,784 | 2 | - | 709 | - | - | 55% |
| - Commodity | PAY-SEC-E | 754,996 | 420,137 | 8,022 | 285,424 | 18,262 | 18,218 | - | - | - | 1% |
| Total | | 1,700,444 | 1,092,221 | 17,661 | 519,141 | 33,224 | 32,555 | 709 | - | - | 44% |
| Advertising removal | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| BGS Administrative Labor included in BGS Deferral | | - | | | | | | | | | |
| - Demand | DMD-ALL | - | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | - | - | - | - | - | - | - | - | - | 0% |
| Total | | - | - | - | - | - | - | - | - | - | 47% |
| Low Income O&M | | 668,623 | | | | | | | | | |
| - Demand | DMD-ALL | 352,577 | 224,318 | 3,221 | 79,049 | 5,098 | 18,014 | 20,409 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 316,046 | 151,800 | 2,898 | 103,127 | 6,598 | 23,307 | 23,423 | - | - | 0% |
| Total | | 668,623 | 376,119 | 6,120 | 182,175 | 11,697 | 41,320 | 43,832 | - | - | 47% |
| Contract Labor/Fuel Costs | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| Total O&M Adjustment | | 16,740,080 | | | | | | | | | |
| - Demand | | 9,054,184 | 6,344,021 | 91,106 | 2,291,217 | 148,045 | 124,655 | 44,150 | - | - | 6,448 |
| - Customer | | 147,313 | 121,565 | 1,912 | 19,301 | 67 | 138 | 4,330 | - | - | - |
| - Commodity | | 7,538,583 | 4,222,684 | 80,330 | 2,808,848 | 178,099 | 149,152 | 43,600 | - | - | 50,320 |
| Total | | 16,740,080 | 10,688,270 | 173,348 | 5,119,366 | 326,211 | 273,946 | 92,080 | - | - | 56,768 |
| Total O&M Expenses | | 114,555,844 | | | | | | | | | |
| - Demand | | 62,484,716 | 44,203,960 | 634,813 | 15,632,862 | 1,008,539 | 949,404 | 44,150 | - | - | 6,448 |
| - Customer | | 1,102,439 | 922,371 | 12,708 | 121,912 | 210 | 138 | 45,098 | - | - | - |
| - Commodity | | 50,968,689 | 28,390,504 | 541,779 | 19,227,457 | 1,228,614 | 1,197,095 | 43,600 | - | - | 334,091 |
| Total | | 114,555,844 | 73,516,834 | 1,189,299 | 34,982,231 | 2,237,363 | 2,146,637 | 132,848 | - | - | 340,539 |
| DEPRECIATION EXPENSE | | | | | | | | | | | |
| Depreciation Expense | | | | | | | | | | | |
| 403-360) Land & Land Rights | | 66,467 | | | | | | | | | |
| - Demand | DMD-SEC | 36,532 | 26,292 | 378 | 9,265 | 598 | - | - | - | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | - | - | 55% |
| - Commodity | NRG-SEC | 29,935 | 17,070 | 326 | 11,597 | 742 | - | - | - | - | 0% |
| Total | | 66,467 | 43,362 | 703 | 20,862 | 1,340 | - | - | - | - | 45% |
| 403-361) Struct & Impmnts | | 516,642 | | | | | | | | | |
| - Demand | DMD-SEC | 283,960 | 204,363 | 2,935 | 72,017 | 4,645 | - | - | - | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | - | - | 55% |
| - Commodity | NRG-SEC | 232,682 | 132,684 | 2,533 | 90,140 | 5,767 | - | - | - | - | 0% |
| Total | | 516,642 | 337,047 | 5,468 | 162,156 | 10,412 | - | - | - | - | 45% |
| 403-362) Station Equip | | 4,455,351 | | | | | | | | | |
| - Demand | DMD-SEC | 2,448,775 | 1,762,363 | 25,309 | 621,047 | 40,056 | - | - | - | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | - | - | 55% |
| - Commodity | NRG-SEC | 2,006,576 | 1,144,221 | 21,847 | 777,336 | 49,736 | - | - | - | - | 0% |
| Total | | 4,455,351 | 2,906,584 | 47,157 | 1,398,383 | 89,792 | - | - | - | - | 45% |
| 403-364) Poles, Towers & Fixt | | 9,202,984 | | | | | | | | | |
| - Demand | DMD-SEC | 5,058,196 | 3,640,341 | 52,779 | 1,282,837 | 82,739 | - | - | - | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | - | - | 55% |
| - Commodity | NRG-SEC | 4,144,788 | 2,363,506 | 45,128 | 1,605,667 | 102,736 | - | - | - | - | 0% |
| Total | | 9,202,984 | 6,003,847 | 97,907 | 2,888,504 | 185,475 | - | - | - | - | 45% |
| 403-365) OH Cond & Dev | | 20,627,525 | | | | | | | | | |
| - Demand | DMD-SEC | 11,337,417 | 8,159,443 | 117,178 | 2,875,345 | 185,451 | - | - | - | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | - | - | 55% |
| - Commodity | NRG-SEC | 9,290,108 | 5,297,551 | 101,149 | 3,598,935 | 230,271 | - | - | - | - | 0% |
| Total | | 20,627,525 | 13,456,994 | 218,327 | 6,474,280 | 415,722 | - | - | - | - | 45% |
| 403-366) UG Conduit | | 110,976 | | | | | | | | | |
| - Demand | DMD-SEC | 60,995 | 43,898 | 630 | 15,469 | 998 | - | - | - | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | - | - | 55% |
| - Commodity | NRG-SEC | 49,981 | 28,501 | 544 | 19,362 | 1,239 | - | - | - | - | 0% |
| Total | | 110,976 | 72,399 | 1,175 | 34,832 | 2,237 | - | - | - | - | 45% |
| 403-367) UG Cond & Dev | | 6,332,791 | | | | | | | | | |
| - Demand | DMD-SEC | 3,480,664 | 2,505,005 | 35,974 | 882,751 | 56,935 | - | - | - | - | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | - | - | 55% |
| - Commodity | NRG-SEC | 2,852,126 | 1,626,384 | 31,053 | 1,104,898 | 70,695 | - | - | - | - | 0% |
| Total | | 6,332,791 | 4,131,389 | 67,028 | 1,987,648 | 127,630 | - | - | - | - | 45% |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|----------|----------------|
| Allocation to Customer Classes | 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 | LTG | Factor |
| (403-368) Line Transformers | | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 18,188,940 | | | | | | | - | 55% |
| - Customer | | 9,997,108 | 7,194,835 | 103,325 | 2,535,422 | 163,527 | - | - | - | 0% |
| - Commodity | NRG-SEC | 8,191,832 | 4,671,275 | 89,191 | 3,173,469 | 203,049 | - | - | 54,849 | 45% |
| Total | | 18,188,940 | 11,866,109 | 192,516 | 5,708,891 | 366,575 | - | - | 54,849 | |
| (403-369) Services | | | | | | | | | | SRVC |
| - Demand | DMD-SEC | 7,922,321 | | | | | | | - | 50% |
| - Customer | CUST-SVCS | 3,961,160 | 2,850,814 | 40,941 | 1,004,612 | 64,794 | - | - | - | 50% |
| - Commodity | | 3,961,160 | 3,469,238 | 46,770 | 444,533 | 620 | - | - | - | 0% |
| Total | | 7,922,321 | 6,320,051 | 87,711 | 1,449,145 | 65,414 | - | - | - | |
| (403-370) Meters | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | N/A |
| (403-371) Install on Cust Premise | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | N/A |
| (403-373) St Lt & Signal Sys | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | N/A |
| (403-374) Asset Ret Costs | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | N/A |
| (403-389) Land & Land Rights | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 242 | | | | | | | - | 53% |
| - Customer | | 127 | 81 | 1 | 29 | 2 | 7 | 7 | - | 0% |
| - Commodity | NRG-ALL | 114 | 55 | 1 | 37 | 2 | 8 | 8 | 1 | 47% |
| Total | | 242 | 136 | 2 | 66 | 4 | 15 | 16 | 1 | |
| (403-390) Struct & Impmnts - | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 742,549 | | | | | | | - | 53% |
| - Customer | | 391,560 | 249,120 | 3,578 | 87,788 | 5,662 | 20,005 | 22,666 | - | 0% |
| - Commodity | NRG-ALL | 350,589 | 168,584 | 3,219 | 114,529 | 7,328 | 25,884 | 26,013 | 1,979 | 47% |
| Total | | 742,549 | 417,704 | 6,796 | 202,318 | 12,990 | 45,889 | 48,679 | 1,979 | |
| (403-391) Office Furn & Equip | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 3,700,941 | | | | | | | - | 53% |
| - Customer | | 1,951,575 | 1,241,639 | 17,831 | 437,547 | 28,220 | 99,708 | 112,968 | - | 0% |
| - Commodity | NRG-ALL | 1,749,366 | 840,241 | 16,043 | 570,825 | 36,523 | 129,007 | 129,651 | 9,866 | 47% |
| Total | | 3,700,941 | 2,081,880 | 33,874 | 1,008,372 | 64,744 | 228,715 | 242,619 | 9,866 | |
| (403-392) Transportation Equip | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 880,444 | | | | | | | - | 53% |
| - Customer | | 464,274 | 295,383 | 4,242 | 104,091 | 6,714 | 23,720 | 26,875 | - | 0% |
| - Commodity | NRG-ALL | 416,170 | 199,891 | 3,817 | 135,798 | 8,689 | 30,690 | 30,844 | 2,347 | 47% |
| Total | | 880,444 | 495,274 | 8,059 | 239,889 | 15,402 | 54,411 | 57,718 | 2,347 | |
| (403-393) Stores Equip | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 11,518 | | | | | | | - | 53% |
| - Customer | | 6,074 | 3,864 | 55 | 1,362 | 88 | 310 | 352 | - | 0% |
| - Commodity | NRG-ALL | 5,444 | 2,615 | 50 | 1,777 | 114 | 402 | 404 | 31 | 47% |
| Total | | 11,518 | 6,479 | 105 | 3,138 | 201 | 712 | 755 | 31 | |
| (403-394) Tools, Shop & Garage Equip | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 537,081 | | | | | | | - | 53% |
| - Customer | | 283,213 | 180,187 | 2,588 | 63,497 | 4,095 | 14,470 | 16,394 | - | 0% |
| - Commodity | NRG-ALL | 253,868 | 121,936 | 2,328 | 82,838 | 5,300 | 18,721 | 18,815 | 1,432 | 47% |
| Total | | 537,081 | 302,123 | 4,916 | 146,335 | 9,396 | 33,191 | 35,209 | 1,432 | |
| (403-395) Laboratory Equip | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 10,849 | | | | | | | - | 53% |
| - Customer | | 5,721 | 3,640 | 52 | 1,283 | 83 | 292 | 331 | - | 0% |
| - Commodity | NRG-ALL | 5,128 | 2,463 | 47 | 1,673 | 107 | 378 | 380 | 29 | 47% |
| Total | | 10,849 | 6,103 | 99 | 2,956 | 190 | 670 | 711 | 29 | |
| (403-396) Power Operated Equip | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 33,056 | | | | | | | - | 53% |
| - Customer | | 17,431 | 11,090 | 159 | 3,908 | 252 | 891 | 1,009 | - | 0% |
| - Commodity | NRG-ALL | 15,625 | 7,505 | 143 | 5,098 | 326 | 1,152 | 1,158 | 88 | 47% |
| Total | | 33,056 | 18,595 | 303 | 9,007 | 578 | 2,043 | 2,167 | 88 | |
| (403-397) Communication Equip | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 1,871,379 | | | | | | | - | 53% |
| - Customer | | 986,813 | 627,834 | 9,016 | 221,246 | 14,270 | 50,417 | 57,122 | - | 0% |
| - Commodity | NRG-ALL | 884,566 | 424,868 | 8,112 | 288,637 | 18,468 | 65,232 | 65,558 | 4,989 | 47% |
| Total | | 1,871,379 | 1,052,702 | 17,129 | 509,883 | 32,738 | 115,650 | 122,680 | 4,989 | |
| (403-398) MISC Equip | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (9,799) | | | | | | | - | 53% |
| - Customer | | (5,167) | (3,288) | (47) | (1,159) | (75) | (264) | (299) | - | 0% |
| - Commodity | NRG-ALL | (4,632) | (2,225) | (42) | (1,511) | (97) | (342) | (343) | (26) | 47% |
| Total | | (9,799) | (5,512) | (90) | (2,670) | (171) | (606) | (642) | (26) | |
| Total Depreciation Expense | | | | | | | | | | |
| - Demand | | 75,202,256 | | | | | | | - | |
| - Customer | | 40,766,428 | 28,996,903 | 416,425 | 10,218,357 | 659,052 | 209,556 | 237,425 | - | |
| - Commodity | | 3,961,160 | 3,469,238 | 46,770 | 444,533 | 620 | 271,133 | 272,487 | 200,162 | |
| Total | | 75,202,256 | 49,513,264 | 788,685 | 22,243,994 | 1,400,668 | 480,690 | 509,912 | 200,162 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|---------------|--------------------|--------------------|------------------|-------------------|------------------|------------------|------------------|----------------|----------------|----------------|
| Allocation to Customer Classes | | Allocation | Total | Residential | Residential | General | General | General | General | LTG | Factor |
| Secondary | Factor | Company | RS | Time of Day | Time of Day | Service | Service Pri | Service Pri | Service Trans | | |
| | | | | RT | RT | GS | GST | GP | GT | | |
| Depreciation Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Annualize Deprec Exp | | 6,863,335 | | | | | | | | | DPR-TOT-SEC |
| - Demand | DPR-TOT-SEC-D | 3,720,549 | 2,646,403 | 38,005 | 932,579 | 60,148 | 19,125 | 21,669 | - | - | 54% |
| - Customer | DPR-TOT-SEC-C | 361,515 | 316,620 | 4,268 | 40,570 | 57 | - | - | - | - | 5% |
| - Commodity | DPR-TOT-SEC-E | 2,781,271 | 1,555,806 | 29,706 | 1,056,950 | 67,627 | 24,745 | 24,869 | - | - | 41% |
| Total | | 6,863,335 | 4,518,829 | 71,979 | 2,030,098 | 127,832 | 43,870 | 46,537 | 18,268 | 18,268 | |
| Average Net Salvage | | 2,123,673 | | | | | | | | | DISTPLT-SEC |
| - Demand | DISTPLT-SEC-D | 1,151,012 | 828,374 | 11,896 | 291,915 | 18,828 | - | - | - | - | - |
| - Customer | DISTPLT-SEC-C | 163,351 | 143,065 | 1,929 | 18,332 | 26 | - | - | - | - | 8% |
| - Commodity | DISTPLT-SEC-E | 809,310 | 461,497 | 8,812 | 313,522 | 20,060 | - | - | - | - | 38% |
| Total | | 2,123,673 | 1,432,936 | 22,637 | 623,768 | 38,913 | - | - | 5,419 | 5,419 | |
| Total Depreciation Adjustment | | 8,987,008 | | | | | | | | | |
| - Demand | | 4,871,561 | 3,474,777 | 49,901 | 1,224,493 | 78,976 | 19,125 | 21,669 | - | - | - |
| - Customer | | 524,867 | 459,685 | 6,197 | 58,902 | 82 | - | - | - | - | - |
| - Commodity | | 3,590,580 | 2,017,303 | 38,517 | 1,370,472 | 87,687 | 24,745 | 24,869 | - | - | 23,687 |
| Total | | 8,987,008 | 5,951,765 | 94,616 | 2,653,867 | 166,745 | 43,870 | 46,537 | 23,687 | 23,687 | |
| Total Depreciation Expense | | | | | | | | | | | |
| - Demand | | 45,637,989 | 32,471,680 | 466,326 | 11,442,850 | 738,028 | 228,682 | 259,094 | - | - | - |
| - Customer | | 4,486,027 | 3,928,923 | 52,967 | 503,435 | 702 | - | - | - | - | - |
| - Commodity | | 34,065,248 | 19,064,427 | 364,007 | 12,951,576 | 828,683 | 295,878 | 297,356 | - | - | 223,848 |
| Total | | 84,189,264 | 55,465,029 | 883,301 | 24,897,861 | 1,567,413 | 524,560 | 556,449 | 223,848 | 223,848 | |
| Amortization, Accretion, Regulatory Debits and Credits | | | | | | | | | | | |
| Amort - Ltd Term Elec Prpty | | 6,904,329 | | | | | | | | | DISTPLT-SEC |
| - Demand | DISTPLT-SEC-D | 3,742,086 | 2,693,148 | 38,676 | 949,051 | 61,211 | - | - | - | - | 54% |
| - Customer | DISTPLT-SEC-C | 531,075 | 465,123 | 6,271 | 59,599 | 83 | - | - | - | - | 8% |
| - Commodity | DISTPLT-SEC-E | 2,631,167 | 1,500,385 | 28,648 | 1,019,299 | 65,218 | - | - | - | - | 38% |
| Total | | 6,904,329 | 4,658,656 | 73,594 | 2,027,949 | 126,512 | - | - | 17,617 | 17,617 | |
| Accretion Expense | | 224,882 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 118,584 | 75,446 | 1,083 | 26,587 | 1,715 | 6,059 | 6,864 | - | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 106,297 | 51,056 | 975 | 34,685 | 2,219 | 7,839 | 7,878 | - | - | 47% |
| Total | | 224,882 | 126,502 | 2,058 | 61,272 | 3,934 | 13,897 | 14,742 | 599 | 599 | |
| Regulatory Debits | | 35,134,605 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 18,527,128 | 11,787,407 | 169,279 | 4,153,821 | 267,908 | 946,572 | 1,072,456 | - | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 16,607,477 | 7,976,766 | 152,305 | 5,419,082 | 346,730 | 1,224,716 | 1,230,831 | - | - | 47% |
| Total | | 35,134,605 | 19,764,173 | 321,584 | 9,572,903 | 614,639 | 2,171,288 | 2,303,287 | 93,661 | 93,661 | |
| Regulatory Credits | | 16,930 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 8,927 | 5,680 | 82 | 2,002 | 129 | 456 | 517 | - | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 8,002 | 3,844 | 73 | 2,611 | 167 | 590 | 593 | - | - | 47% |
| Total | | 16,930 | 9,524 | 155 | 4,613 | 296 | 1,046 | 1,110 | 45 | 45 | |
| Total Depreciation and Amortization | | 126,470,010 | | | | | | | | | |
| - Demand | | 68,034,715 | 47,033,361 | 675,446 | 16,574,311 | 1,068,991 | 1,181,768 | 1,338,931 | - | - | - |
| - Customer | | 5,017,102 | 4,394,045 | 59,238 | 563,034 | 785 | - | - | - | - | - |
| - Commodity | | 53,418,192 | 28,596,478 | 546,008 | 19,427,254 | 1,243,018 | 1,529,023 | 1,536,658 | - | - | 335,771 |
| Total | | 126,470,010 | 80,023,884 | 1,280,692 | 36,564,598 | 2,312,794 | 2,710,792 | 2,875,589 | 335,771 | 335,771 | |
| TAXES | | | | | | | | | | | |
| Taxes Other than Income | | | | | | | | | | | |
| (408) Payroll Taxes | | 1,022,134 | | | | | | | | | PAY-SEC |
| - Demand | PAY-SEC-D | 558,327 | 395,620 | 5,682 | 139,415 | 8,992 | 8,618 | - | - | - | 55% |
| - Customer | PAY-SEC-C | 9,981 | 8,368 | 113 | 1,072 | 1 | - | 426 | - | - | 1% |
| - Commodity | PAY-SEC-E | 453,826 | 252,544 | 4,822 | 171,568 | 10,977 | 10,951 | - | - | - | 44% |
| Total | | 1,022,134 | 656,532 | 10,616 | 312,054 | 19,971 | 19,569 | 426 | 2,965 | 2,965 | |
| (408) Property Taxes | | 2,781,542 | | | | | | | | | RB-SEC |
| - Demand | RB-SEC-D | 1,508,962 | 1,079,334 | 15,500 | 380,352 | 24,531 | 4,759 | 4,003 | - | - | 54% |
| - Customer | RB-SEC-C | 165,753 | 145,116 | 1,956 | 18,595 | 26 | - | 61 | - | - | 6% |
| - Commodity | RB-SEC-E | 1,106,827 | 624,690 | 11,928 | 424,389 | 27,154 | 6,128 | 4,594 | - | - | 40% |
| Total | | 2,781,542 | 1,849,140 | 29,384 | 823,335 | 51,711 | 10,887 | 8,657 | 7,335 | 7,335 | |
| Total Taxes Other than Income | | 3,803,676 | | | | | | | | | |
| - Demand | | 2,067,289 | 1,474,954 | 21,182 | 519,766 | 33,523 | 13,377 | 4,003 | - | - | - |
| - Customer | | 175,734 | 153,484 | 2,069 | 19,667 | 27 | - | 487 | - | - | - |
| - Commodity | | 1,560,653 | 877,234 | 16,749 | 595,956 | 38,131 | 17,079 | 4,594 | - | - | 10,300 |
| Total Taxes Other than Income | | 3,803,676 | 2,505,672 | 40,000 | 1,135,389 | 71,682 | 30,456 | 9,083 | 10,300 | 10,300 | |
| Total Expenses | | 244,829,530 | | | | | | | | | |
| - Demand | | 132,586,720 | 92,712,275 | 1,331,441 | 32,726,939 | 2,111,053 | 2,144,549 | 1,387,083 | - | - | 6,448 |
| - Customer | | 6,295,275 | 5,469,900 | 74,015 | 704,613 | 1,023 | 138 | 45,585 | - | - | - |
| - Commodity | | 105,947,534 | 57,864,215 | 1,104,536 | 39,250,666 | 2,509,763 | 2,743,198 | 1,588,852 | - | - | 680,162 |
| Total | | 244,829,530 | 156,046,390 | 2,509,992 | 72,682,217 | 4,621,838 | 4,887,885 | 3,017,520 | 686,610 | 686,610 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|----------------------|----------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|------------------|-----------------|--------------------------|
| Allocation 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 | | | |
| REVENUE REQUIREMENT CALCULATION | | | | | | | | | | | |
| Total Rate Base | | | | | | | | | | | |
| - Demand | | 897,459,366 | 641,936,674 | 9,218,854 | 226,215,129 | 14,590,164 | 2,830,169 | 2,380,517 | - | | |
| - Customer | | 98,582,346 | 86,308,180 | 1,163,557 | 11,059,148 | 15,421 | - | 36,039 | - | | |
| - Commodity | | 658,288,291 | 371,536,288 | 7,093,940 | 252,406,251 | 16,149,758 | 3,644,866 | 2,732,060 | 4,362,462 | | |
| Total | | 1,654,330,003 | 1,099,781,143 | 17,476,350 | 489,680,528 | 30,755,343 | 6,475,035 | 5,148,616 | 4,362,462 | | |
| Required Net Income | | | | | | | | | | | |
| - Demand | | 68,206,912 | 48,787,187 | 700,633 | 17,192,350 | 1,108,852 | 215,093 | 180,919 | - | | |
| - Customer | | 7,492,258 | 6,559,422 | 88,430 | 840,495 | 1,172 | - | 2,739 | - | | |
| - Commodity | | 50,029,910 | 28,236,758 | 539,139 | 19,182,875 | 1,227,382 | 277,010 | 207,637 | 331,547 | | |
| Total | | 125,729,080 | 83,583,367 | 1,328,203 | 37,215,720 | 2,337,406 | 492,103 | 391,295 | 331,547 | | |
| Interest Synchronization | | | | | | | | | | | |
| - Demand | | 19,736,316 | 14,117,035 | 202,735 | 4,974,769 | 320,857 | 62,239 | 52,351 | - | | |
| - Customer | | 2,167,956 | 1,898,031 | 25,588 | 243,205 | 339 | - | 793 | - | | |
| - Commodity | | 14,476,629 | 8,170,573 | 156,005 | 5,550,747 | 355,154 | 80,155 | 60,082 | 95,936 | | |
| Total | | 36,380,901 | 24,185,639 | 384,328 | 10,768,721 | 676,351 | 142,395 | 113,225 | 95,936 | | |
| Net Income Before Income Taxes | | | | | | | | | | | |
| - Demand | | 48,470,596 | 34,670,152 | 497,898 | 12,217,580 | 787,996 | 152,854 | 128,569 | - | | |
| - Customer | | 5,324,302 | 4,661,391 | 62,842 | 597,290 | 833 | - | 1,946 | - | | |
| - Commodity | | 35,553,282 | 20,066,184 | 383,134 | 13,632,128 | 872,227 | 196,854 | 147,555 | 235,611 | | |
| Total | | 89,348,179 | 59,397,728 | 943,875 | 26,446,999 | 1,661,055 | 349,708 | 278,070 | 235,611 | | |
| Taxable Income | | | | | | | | | | | |
| - Demand | | 67,423,279 | 48,226,669 | 692,583 | 16,994,826 | 1,096,113 | 212,622 | 178,841 | - | | |
| - Customer | | 7,406,179 | 6,484,060 | 87,414 | 830,839 | 1,159 | - | 2,708 | - | | |
| - Commodity | | 49,455,114 | 27,912,344 | 532,945 | 18,962,487 | 1,213,280 | 273,827 | 205,251 | 327,738 | | |
| Total | | 124,284,573 | 82,623,074 | 1,312,943 | 36,788,142 | 2,310,552 | 486,449 | 386,799 | 327,738 | | |
| NJ State Corporate Business Tax | | | | | | | | | | | |
| - Demand | | 6,068,095 | 4,340,400 | 62,332 | 1,529,534 | 98,650 | 19,136 | 16,096 | - | | |
| - Customer | | 666,556 | 583,565 | 7,867 | 74,775 | - | - | 244 | - | | |
| - Commodity | | 4,450,960 | 2,512,111 | 47,965 | 1,706,623 | 109,195 | 24,644 | 18,473 | 29,496 | | |
| Total | | 11,185,612 | 7,436,077 | 118,165 | 3,310,933 | 207,950 | 43,780 | 34,812 | 29,496 | | |
| Federal Taxable Income | | | | | | | | | | | |
| - Demand | | 61,355,184 | 43,886,269 | 630,251 | 15,465,292 | 997,463 | 193,486 | 162,745 | - | | |
| - Customer | | 6,739,623 | 5,900,495 | 79,547 | 756,063 | 1,054 | - | 2,464 | - | | |
| - Commodity | | 45,004,154 | 25,400,233 | 484,980 | 17,255,859 | 1,104,085 | 249,183 | 186,778 | 298,242 | | |
| Total | | 113,098,961 | 75,186,997 | 1,194,778 | 33,477,214 | 2,102,602 | 442,669 | 351,987 | 298,242 | | |
| Federal Income Tax | | | | | | | | | | | |
| - Demand | | 12,884,589 | 9,216,116 | 132,353 | 3,247,711 | 209,467 | 40,632 | 34,176 | - | | |
| - Customer | | 1,415,321 | 1,239,104 | 16,705 | 158,773 | 221 | - | 517 | - | | |
| - Commodity | | 9,450,872 | 5,334,049 | 101,846 | 3,623,730 | 231,858 | 52,328 | 39,223 | 62,631 | | |
| Total | | 23,750,782 | 15,789,269 | 250,903 | 7,030,215 | 441,546 | 92,960 | 73,917 | 62,631 | | |
| NJ Federal & State Income Tax | | | | | | | | | | | |
| | | 34,936,393 | | | | | | | | | |
| - Demand | | 18,952,684 | 13,556,517 | 194,685 | 4,777,246 | 308,117 | 59,768 | 50,272 | - | | |
| - Customer | | 2,081,877 | 1,822,669 | 24,572 | 233,549 | 326 | - | 761 | - | | |
| - Commodity | | 13,901,833 | 7,846,160 | 149,811 | 5,330,354 | 341,053 | 76,973 | 57,696 | 92,127 | | |
| Total | | 34,936,393 | 23,225,346 | 369,068 | 10,341,148 | 649,496 | 136,741 | 108,729 | 92,127 | | |
| Tax Reform Amortization | | | | | | | | | | | |
| | | (4,031,536) | | | | | | | | | |
| - Demand | | (2,187,073) | (1,564,374) | (22,466) | (551,277) | (35,556) | (6,897) | (5,801) | - | | |
| - Customer | RB-SEC-D | (240,241) | (210,330) | (2,836) | (26,951) | (38) | - | (88) | 54% | | |
| - Commodity | RB-SEC-E | (1,604,222) | (905,419) | (17,288) | (615,104) | (39,356) | (8,882) | (6,658) | 6% | | |
| Total | | (4,031,536) | (2,680,123) | (42,589) | (1,193,332) | (74,950) | (15,779) | (12,547) | 40% | | |
| Investment Tax Credit | | | | | | | | | | | |
| | | (73,148) | | | | | | | | | |
| - Demand | | (39,682) | (28,384) | (408) | (10,002) | (645) | (125) | (105) | - | | |
| - Customer | RB-SEC-D | (4,359) | (3,816) | (51) | (489) | (1) | - | (2) | 54% | | |
| - Commodity | RB-SEC-E | (29,107) | (16,428) | (314) | (11,160) | (714) | (161) | (121) | 6% | | |
| Total | | (73,148) | (48,628) | (773) | (21,652) | (1,360) | (286) | (228) | 40% | | |
| Federal & State Income Taxes | | | | | | | | | | | |
| - Demand | | 16,725,929 | 11,963,759 | 171,812 | 4,215,966 | 271,917 | 52,746 | 44,366 | - | | |
| - Customer | | 1,837,277 | 1,608,524 | 21,685 | 206,109 | 287 | - | 672 | - | | |
| - Commodity | | 12,268,503 | 6,924,213 | 132,210 | 4,704,089 | 300,983 | 67,929 | 50,917 | 81,303 | | |
| Total | | 30,831,709 | 20,496,595 | 325,706 | 9,126,164 | 573,187 | 120,675 | 95,955 | 81,303 | | |
| Revenue Requirement | | | | | | | | | | | |
| - Demand | | 217,519,561 | 153,463,221 | 2,203,886 | 54,135,254 | 3,491,822 | 2,412,387 | 1,612,368 | 6,448 | | |
| - Customer | | 15,624,810 | 13,637,846 | 184,130 | 1,751,217 | 2,482 | 138 | 48,995 | - | | |
| - Commodity | | 168,245,948 | 93,025,286 | 1,775,885 | 63,137,631 | 4,038,127 | 3,088,137 | 1,843,406 | 1,093,012 | | |
| Total | | 401,390,319 | 260,126,353 | 4,163,901 | 119,024,102 | 7,532,431 | 5,500,663 | 3,504,769 | 1,099,460 | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|-------------|-------------|----------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| (374) Asset Retirement Costs | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (375) Charging Stations | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| Total Distribution Plant | | | | | | | | | | | |
| - Demand | | 517,933,927 | - | - | - | - | - | - | - | - | - |
| - Customer | | 391,711,923 | 46,015,645 | 4,902,184 | 49,808,983 | 458,682 | - | - | - | 290,526,429 | - |
| - Commodity | | 126,222,003 | 96,356,257 | 1,294,753 | 12,107,364 | 267,062 | 8,175,895 | 7,934,132 | - | - | - |
| Total | | 517,933,927 | 142,371,902 | 6,196,937 | 61,916,347 | 725,745 | 8,175,895 | 7,934,132 | - | 290,526,429 | - |
| General Plant | | | | | | | | | | | |
| (389) Land and Land Rights | | | | | | | | | | | |
| - Demand | DMD-ALL | 437,025 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 230,451 | 146,619 | 2,106 | 51,668 | 3,332 | 11,774 | 13,340 | - | - | 53% |
| - Commodity | NRG-ALL | 206,573 | 99,220 | 1,894 | 67,406 | 4,313 | 15,234 | 15,310 | 1,165 | - | 0% |
| Total | | 437,025 | 245,838 | 4,000 | 119,073 | 7,645 | 27,008 | 28,650 | 1,165 | - | 47% |
| (390) Structures and Improvements | | | | | | | | | | | |
| - Demand | DMD-ALL | 30,337,187 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 15,997,360 | 10,177,908 | 146,165 | 3,586,641 | 231,327 | 817,323 | 926,019 | - | - | 53% |
| - Commodity | NRG-ALL | 14,339,826 | 6,887,587 | 131,508 | 4,679,139 | 299,386 | 1,057,489 | 1,062,769 | 80,872 | - | 0% |
| Total | | 30,337,187 | 17,065,494 | 277,673 | 8,265,780 | 530,713 | 1,874,812 | 1,988,787 | 80,872 | - | 47% |
| (391) Office Furniture & Equipment | | | | | | | | | | | |
| - Demand | DMD-ALL | 9,616,019 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 5,070,705 | 3,226,105 | 46,330 | 1,136,863 | 73,324 | 259,068 | 293,521 | - | - | 53% |
| - Commodity | NRG-ALL | 4,545,314 | 2,183,168 | 41,684 | 1,483,153 | 94,897 | 335,194 | 336,867 | 25,634 | - | 0% |
| Total | | 9,616,019 | 5,409,273 | 88,014 | 2,620,016 | 168,221 | 594,262 | 630,389 | 25,634 | - | 47% |
| (392) Transportation Equipment | | | | | | | | | | | |
| - Demand | DMD-ALL | 5,223,800 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 2,754,607 | 1,752,547 | 25,168 | 617,589 | 39,833 | 140,736 | 159,452 | - | - | 53% |
| - Commodity | NRG-ALL | 2,469,194 | 1,185,983 | 22,645 | 805,707 | 51,552 | 182,090 | 183,000 | 13,925 | - | 0% |
| Total | | 5,223,800 | 2,938,530 | 47,813 | 1,423,296 | 91,384 | 322,826 | 342,452 | 13,925 | - | 47% |
| (393) Stores Equipment | | | | | | | | | | | |
| - Demand | DMD-ALL | 327,210 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 172,544 | 109,777 | 1,577 | 38,685 | 2,495 | 8,815 | 9,988 | - | - | 53% |
| - Commodity | NRG-ALL | 154,666 | 74,288 | 1,418 | 50,468 | 3,229 | 11,406 | 11,463 | 872 | - | 0% |
| Total | | 327,210 | 184,065 | 2,995 | 89,153 | 5,724 | 20,221 | 21,451 | 872 | - | 47% |
| (394) Tools, Shop & Garage Equipment | | | | | | | | | | | |
| - Demand | DMD-ALL | 7,288,356 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 3,843,285 | 2,445,191 | 35,115 | 861,673 | 55,575 | 196,358 | 222,471 | - | - | 53% |
| - Commodity | NRG-ALL | 3,445,071 | 1,654,708 | 31,594 | 1,124,140 | 71,926 | 254,056 | 255,325 | 19,429 | - | 0% |
| Total | | 7,288,356 | 4,099,899 | 66,710 | 1,985,812 | 127,501 | 450,414 | 477,796 | 19,429 | - | 47% |
| (395) Laboratory Equipment | | | | | | | | | | | |
| - Demand | DMD-ALL | 124,723 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 65,769 | 41,844 | 601 | 14,745 | 951 | 3,360 | 3,807 | - | - | 53% |
| - Commodity | NRG-ALL | 58,954 | 28,316 | 541 | 19,237 | 1,231 | 4,348 | 4,369 | 332 | - | 0% |
| Total | | 124,723 | 70,160 | 1,142 | 33,982 | 2,182 | 7,708 | 8,176 | 332 | - | 47% |
| (396) Power Operated Equipment | | | | | | | | | | | |
| - Demand | DMD-ALL | 597,931 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 315,300 | 200,602 | 2,881 | 70,691 | 4,559 | 16,109 | 18,251 | - | - | 53% |
| - Commodity | NRG-ALL | 282,631 | 135,751 | 2,592 | 92,224 | 5,901 | 20,843 | 20,947 | 1,594 | - | 0% |
| Total | | 597,931 | 336,353 | 5,473 | 162,915 | 10,460 | 36,952 | 39,198 | 1,594 | - | 47% |
| (397) Communication Equipment | | | | | | | | | | | |
| - Demand | DMD-ALL | 19,770,437 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 10,425,317 | 6,632,839 | 95,254 | 2,337,378 | 150,754 | 532,641 | 603,477 | - | - | 53% |
| - Commodity | NRG-ALL | 9,345,119 | 4,488,570 | 85,703 | 3,049,347 | 195,107 | 689,155 | 692,596 | 52,703 | - | 0% |
| Total | | 19,770,437 | 11,121,410 | 180,957 | 5,386,725 | 345,861 | 1,221,796 | 1,296,073 | 52,703 | - | 47% |
| (398) Misc. Equipment | | | | | | | | | | | |
| - Demand | DMD-ALL | 51,266 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 27,033 | 17,199 | 247 | 6,061 | 391 | 1,381 | 1,565 | - | - | 53% |
| - Commodity | NRG-ALL | 24,232 | 11,639 | 222 | 7,907 | 506 | 1,787 | 1,796 | 137 | - | 0% |
| Total | | 51,266 | 28,838 | 469 | 13,968 | 897 | 3,168 | 3,361 | 137 | - | 47% |
| (399) Other Tangible Property | | | | | | | | | | | |
| - Demand | DMD-ALL | 426,431 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 224,865 | 143,065 | 2,055 | 50,415 | 3,252 | 11,489 | 13,016 | - | - | 53% |
| - Commodity | NRG-ALL | 201,566 | 96,815 | 1,849 | 65,772 | 4,208 | 14,864 | 14,939 | 1,137 | - | 0% |
| Total | | 426,431 | 239,879 | 3,903 | 116,187 | 7,460 | 26,353 | 27,955 | 1,137 | - | 47% |
| (SRVCO-PIS) Service Company PIS | | | | | | | | | | | |
| - Demand | DMD-ALL | 41,420,817 | - | - | - | - | - | - | - | - | AE-ALL |
| - Customer | | 21,841,964 | 13,896,386 | 199,566 | 4,897,014 | 315,842 | 1,115,931 | 1,264,338 | - | - | 53% |
| - Commodity | NRG-ALL | 19,578,853 | 9,403,953 | 179,555 | 6,388,653 | 408,766 | 1,443,840 | 1,451,049 | 110,418 | - | 0% |
| Total | | 41,420,817 | 23,300,339 | 379,121 | 11,285,667 | 724,608 | 2,559,770 | 2,715,387 | 110,418 | - | 47% |
| Total General Plant | | | | | | | | | | | |
| - Demand | | 115,621,201 | - | - | - | - | - | - | - | - | - |
| - Customer | | 60,969,200 | 38,790,081 | 557,064 | 13,669,422 | 881,635 | 3,114,985 | 3,529,246 | - | - | - |
| - Commodity | | 54,652,001 | 26,249,997 | 501,205 | 17,833,152 | 1,141,022 | 4,030,304 | 4,050,428 | 308,219 | - | - |
| Total | | 115,621,201 | 65,040,078 | 1,058,270 | 31,502,574 | 2,022,657 | 7,145,290 | 7,579,674 | 308,219 | - | - |
| Total Utility Plant | | | | | | | | | | | |
| - Demand | | 650,939,761 | - | - | - | - | - | - | - | - | - |
| - Customer | | 461,848,362 | 90,638,145 | 5,543,008 | 65,533,719 | 1,472,878 | 3,583,350 | 4,059,898 | 290,526,429 | - | - |
| - Commodity | | 126,222,003 | 96,356,257 | 1,294,753 | 12,107,364 | 267,062 | 8,175,895 | 7,934,132 | 354,563 | - | - |
| Total | | 650,939,761 | 217,191,309 | 7,414,327 | 98,155,601 | 3,052,525 | 16,395,539 | 16,653,475 | 290,880,992 | - | - |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|--------------|----------------|
| Allocation to Customer Classes | 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 | | LTG | 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 | | | | | | | | | | | |
| | | 650,939,761 | | | | | | | | | |
| - Demand | | 461,848,362 | 90,638,145 | 5,543,008 | 65,533,719 | 1,472,878 | 3,583,350 | 4,059,898 | | 290,526,429 | |
| - Customer | | 126,222,003 | 96,356,257 | 1,294,753 | 12,107,364 | 267,062 | 8,175,895 | 7,934,132 | | | |
| - Commodity | | 62,869,395 | 30,196,907 | 576,566 | 20,514,519 | 1,312,584 | 4,636,295 | 4,659,445 | | 354,563 | |
| Total | | 650,939,761 | 217,191,309 | 7,414,327 | 98,155,601 | 3,052,525 | 16,395,539 | 16,653,475 | | 290,880,992 | |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| Accumulated Depreciation | | | | | | | | | | | |
| (108-303) Misc Intangible Plant | | | | | | | | | | | |
| - Demand | DMD-ALL | (6,462,477) | (4,111,585) | (59,046) | (1,448,901) | (93,450) | (330,175) | (374,085) | | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | | - | 53% |
| - Commodity | NRG-ALL | (5,792,881) | (2,782,289) | (53,126) | (1,890,239) | (120,944) | (427,195) | (429,328) | | (32,670) | 0% |
| Total | | (12,255,359) | (6,893,973) | (112,172) | (3,339,140) | (214,393) | (757,370) | (803,413) | | (32,670) | 47% |
| (108-360) Land & Land Rights | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-361) Struct & Impmnts | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-362) Station Equip | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-364) Poles, Towers & Fxt | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-365) OH Cond & Dev | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-366) UG Conduit | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-367) UG Cond & Dev | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-368) Line Transformers | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-369) Services | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-370) Meters | | | | | | | | | | | |
| - Demand | DMD-MTR | (44,440,372) | (20,209,936) | (2,153,025) | (21,875,959) | (201,452) | - | - | | - | MTR |
| - Customer | CUST-MTR | (55,436,334) | (42,319,385) | (568,652) | (5,317,519) | (117,293) | (3,590,829) | (3,484,648) | | - | 44% |
| - Commodity | | - | - | - | - | - | - | - | | - | 56% |
| Total | | (99,876,706) | (62,529,322) | (2,721,677) | (27,193,478) | (318,745) | (3,590,829) | (3,484,648) | | - | 0% |
| (108-371) Install on Cust Premise | | | | | | | | | | | |
| - Demand | DMD-LTG | (9,763,817) | - | - | - | - | - | - | | (9,763,817) | DEM |
| - Customer | | - | - | - | - | - | - | - | | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | | - | 0% |
| Total | | (9,763,817) | - | - | - | - | - | - | | (9,763,817) | 0% |
| (108-373) St Lt & Signal Sys | | | | | | | | | | | |
| - Demand | DMD-LTG | (98,378,621) | - | - | - | - | - | - | | (98,378,621) | DEM |
| - Customer | | - | - | - | - | - | - | - | | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | | - | 0% |
| Total | | (98,378,621) | - | - | - | - | - | - | | (98,378,621) | 0% |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|--|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---------------|-----------------|--------------------------|
| 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 | | | |
| (108-374) Asset Ret Costs | | - | - | - | - | - | - | - | - | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | | 53% |
| - Customer | | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | | 47% |
| Total | | - | - | - | - | - | - | - | - | | |
| (108-389) Land & Land Rights | | (674) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (356) | (226) | (3) | (80) | (5) | (18) | (21) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (319) | (153) | (3) | (104) | (7) | (24) | (24) | (2) | | 47% |
| Total | | (674) | (379) | (6) | (184) | (12) | (42) | (44) | (2) | | |
| (108-390) Struct & Impmnts - | | (5,533,535) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (2,917,935) | (1,856,461) | (26,661) | (654,207) | (42,194) | (149,081) | (168,907) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (2,615,600) | (1,256,303) | (23,987) | (853,480) | (54,608) | (192,887) | (193,850) | (14,751) | | 47% |
| Total | | (5,533,535) | (3,112,764) | (50,648) | (1,507,687) | (96,803) | (341,968) | (362,757) | (14,751) | | |
| (108-391) Office Furn & Equip | | (708,384) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (373,544) | (237,658) | (3,413) | (83,749) | (5,402) | (19,085) | (21,623) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (334,840) | (160,828) | (3,071) | (109,260) | (6,991) | (24,693) | (24,816) | (1,888) | | 47% |
| Total | | (708,384) | (398,485) | (6,484) | (193,009) | (12,392) | (43,778) | (46,439) | (1,888) | | |
| (108-392) Transportation Equip | | (501,798) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (264,608) | (168,350) | (2,418) | (59,326) | (3,826) | (13,519) | (15,317) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (237,191) | (113,925) | (2,175) | (77,396) | (4,952) | (17,492) | (17,579) | (1,338) | | 47% |
| Total | | (501,798) | (282,275) | (4,593) | (136,722) | (8,778) | (31,011) | (32,896) | (1,338) | | |
| (108-393) Stores Equip | | (93,461) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (49,284) | (31,355) | (450) | (11,049) | (713) | (2,518) | (2,853) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (44,177) | (21,219) | (405) | (14,415) | (922) | (3,258) | (3,274) | (249) | | 47% |
| Total | | (93,461) | (52,574) | (855) | (25,465) | (1,635) | (5,776) | (6,127) | (249) | | |
| (108-394) Tools, Shop & Garage Equip | | (1,050,595) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (553,998) | (352,467) | (5,062) | (124,208) | (8,011) | (28,304) | (32,069) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (496,597) | (238,521) | (4,554) | (162,041) | (10,368) | (36,621) | (36,804) | (2,801) | | 47% |
| Total | | (1,050,595) | (590,988) | (9,616) | (286,249) | (18,379) | (64,926) | (68,873) | (2,801) | | |
| (108-395) Laboratory Equip | | (39,885) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (21,032) | (13,381) | (192) | (4,715) | (304) | (1,075) | (1,217) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (18,853) | (9,055) | (173) | (6,152) | (394) | (1,390) | (1,397) | (106) | | 47% |
| Total | | (39,885) | (22,436) | (365) | (10,867) | (698) | (2,465) | (2,615) | (106) | | |
| (108-396) Power Operated Equip | | (114,883) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (60,580) | (38,543) | (554) | (13,582) | (876) | (3,095) | (3,507) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (54,303) | (26,082) | (498) | (17,719) | (1,134) | (4,005) | (4,025) | (306) | | 47% |
| Total | | (114,883) | (64,625) | (1,052) | (31,302) | (2,010) | (7,100) | (7,531) | (306) | | |
| (108-397) Communication Equip | | (1,313,226) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (692,488) | (440,578) | (6,327) | (155,257) | (10,014) | (35,380) | (40,085) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (620,737) | (298,147) | (5,693) | (202,549) | (12,960) | (45,776) | (46,005) | (3,501) | | 47% |
| Total | | (1,313,226) | (738,725) | (12,020) | (357,806) | (22,973) | (81,156) | (86,090) | (3,501) | | |
| (108-398) MISC Equip | | (94,711) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (49,943) | (31,775) | (456) | (11,197) | (722) | (2,552) | (2,891) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (44,768) | (21,503) | (411) | (14,608) | (935) | (3,301) | (3,318) | (252) | | 47% |
| Total | | (94,711) | (53,278) | (867) | (25,805) | (1,657) | (5,853) | (6,209) | (252) | | |
| (108-399) Other Tangible Property | | - | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | - | - | - | - | - | - | - | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | - | - | - | - | - | - | - | | | 47% |
| Total | | - | - | - | - | - | - | - | | | |
| Service Company PIS | | (9,495,078) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (5,006,930) | (3,185,530) | (45,747) | (1,122,564) | (72,402) | (255,810) | (289,830) | | | 53% |
| - Customer | | - | - | - | - | - | - | - | | | 0% |
| - Commodity | NRG-ALL | (4,488,147) | (2,155,710) | (41,160) | (1,464,499) | (93,709) | (330,978) | (332,630) | (25,312) | | 47% |
| Total | | (9,495,078) | (5,341,240) | (86,908) | (2,587,064) | (166,105) | (586,788) | (622,460) | (25,312) | | |
| Total Accumulated Depreciation | | (239,220,733) | | | | | | | | | |
| - Demand | | (169,035,986) | (30,677,845) | (2,303,354) | (25,564,796) | (439,370) | (840,611) | (952,404) | (108,142,438) | | |
| - Customer | | (55,436,334) | (42,319,385) | (568,652) | (5,317,519) | (117,293) | (3,590,829) | (3,484,648) | - | | |
| - Commodity | | (14,748,414) | (7,083,836) | (135,255) | (4,812,463) | (307,917) | (1,087,620) | (1,093,050) | (83,176) | | |
| Total Accumulated Depreciation | | (239,220,733) | (80,081,066) | (3,007,262) | (35,694,777) | (864,580) | (5,519,060) | (5,530,102) | (108,225,614) | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|----------------|-------------|-----------------|------------|------------------|--------------|----------|----------------|
| Allocation to Customer Classes | | Residential | Residential | General | General | General | General | LTG | Factor | |
| Customer Service | Allocation Factor | Service RS | Time of Day RT | Service GS | Time of Day GST | Service GP | Service Trans GT | | | |
| OTHER RATE BASE ITEMS | | | | | | | | | | |
| Other Rate Base Items | | | | | | | | | | |
| Materials and Supplies | | 3,076,745 | | | | | | | | |
| - Demand | DISTPLT-CS-D | 2,326,933 | 273,352 | 29,121 | 295,886 | 2,725 | - | 1,725,849 | 76% | |
| - Customer | DISTPLT-CS-C | 749,812 | 572,397 | 7,691 | 71,923 | 1,586 | 48,568 | - | 24% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | 3,076,745 | 845,749 | 36,812 | 367,809 | 4,311 | 48,568 | 1,725,849 | | |
| Cash Working Capital | | 34,772,242 | | | | | | | | |
| - Demand | CWC-CS-D | 18,037,832 | 6,921,660 | 540,353 | 5,931,675 | 96,272 | 171,662 | 4,376,209 | 52% | |
| - Customer | CWC-CS-C | 13,122,633 | 10,017,650 | 134,609 | 1,258,738 | 27,765 | 850,004 | - | 38% | |
| - Commodity | CWC-CS-E | 3,611,777 | 2,080,360 | 38,428 | 1,157,437 | 67,166 | 232,655 | 19,520 | 10% | |
| Total | | 34,772,242 | 19,019,670 | 713,389 | 8,347,851 | 191,204 | 1,254,321 | 4,395,729 | | |
| ADIT | | (123,856,017) | | | | | | | | |
| - Demand | DISTPLT-CS-D | (93,671,945) | (11,003,941) | (1,172,283) | (11,911,060) | (109,687) | - | (69,474,974) | 76% | |
| - Customer | DISTPLT-CS-C | (30,184,071) | (23,042,132) | (309,621) | (2,895,292) | (63,864) | (1,955,141) | - | 24% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | (123,856,017) | (34,046,074) | (1,481,903) | (14,806,352) | (173,551) | (1,955,141) | (69,474,974) | | |
| Net /Loss on Reacq Debt | | 84,066 | | | | | | | | |
| - Demand | DISTPLT-CS-D | 63,579 | 7,469 | 796 | 8,084 | 74 | - | 47,155 | 76% | |
| - Customer | DISTPLT-CS-C | 20,487 | 15,640 | 210 | 1,965 | 43 | 1,327 | - | 24% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | 84,066 | 23,108 | 1,006 | 10,050 | 118 | 1,327 | 47,155 | | |
| DTA for AMT | | 295,933 | | | | | | | | |
| - Demand | DISTPLT-CS-D | 223,813 | 26,292 | 2,801 | 28,459 | 262 | - | 165,999 | 76% | |
| - Customer | DISTPLT-CS-C | 72,120 | 55,055 | 740 | 6,918 | 153 | 4,671 | - | 24% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | 295,933 | 81,347 | 3,541 | 35,377 | 415 | 4,671 | 165,999 | | |
| Net Operating Reserves | | (959,798) | | | | | | | | |
| - Demand | PAY-CS-D | (501,552) | (225,888) | (12,750) | (154,895) | (3,818) | (9,857) | (94,344) | 52% | |
| - Customer | PAY-CS-C | (283,208) | (215,965) | (2,902) | (27,136) | (599) | (18,325) | - | 30% | |
| - Commodity | PAY-CS-E | (175,038) | (95,801) | (1,801) | (59,529) | (3,663) | (12,839) | (1,019) | 18% | |
| Total | | (959,798) | (537,653) | (17,453) | (241,598) | (8,079) | (41,021) | (95,363) | | |
| NOL | | 2,427,559 | | | | | | | | |
| - Demand | DISTPLT-CS-D | 1,835,956 | 215,676 | 22,977 | 233,455 | 2,150 | - | 1,361,699 | 76% | |
| - Customer | DISTPLT-CS-C | 591,603 | 451,622 | 6,069 | 56,747 | 1,252 | 38,320 | - | 24% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | 2,427,559 | 667,298 | 29,045 | 290,202 | 3,402 | 38,320 | 1,361,699 | | |
| CTA | | (102,452) | | | | | | | | |
| - Demand | TOTPLT-CS-D | (72,691) | (14,266) | (872) | (10,314) | (232) | (564) | (45,726) | 70.9510% | |
| - Customer | TOTPLT-CS-C | (19,866) | (15,166) | (204) | (1,906) | (42) | (1,287) | - | 19% | |
| - Commodity | TOTPLT-CS-E | (9,895) | (4,753) | (91) | (3,229) | (207) | (730) | (56) | 10% | |
| Total | | (102,452) | (34,184) | (1,167) | (15,449) | (480) | (2,581) | (45,782) | | |
| Regulatory Asset A&G Capitalization | | 5,749,576 | | | | | | | | |
| - Demand | DMD-PRI | 3,082,798 | 2,097,444 | 30,121 | 739,128 | 47,671 | 168,432 | - | 54% | |
| - Customer | CUST-GTA&G | 8,326 | - | - | - | - | - | 8,326 | 0% | |
| - Commodity | NRG-PRI | 2,658,452 | 1,393,906 | 26,615 | 946,961 | 60,590 | 214,014 | 16,367 | 46% | |
| Total | | 5,749,576 | 3,491,350 | 56,736 | 1,686,090 | 108,261 | 382,446 | 16,367 | | |
| Customer Deposits | | (37,044,448) | | | | | | | | |
| - Demand | CUST-DEP | - | - | - | - | - | - | - | 0% | |
| - Customer | CUST-DEP | (37,044,448) | (32,427,271) | (437,166) | (4,155,087) | (5,794) | (13,573) | (5,526) | 100% | |
| - Commodity | CUST-DEP | - | - | - | - | - | - | - | 0% | |
| Total | | (37,044,448) | (32,427,271) | (437,166) | (4,155,087) | (5,794) | (13,573) | (5,526) | | |
| Customer Advances | | (5,868,019) | | | | | | | | |
| - Demand | DISTPLT-CS-D | (4,437,966) | (521,342) | (55,540) | (564,319) | (5,197) | - | (3,291,568) | 76% | |
| - Customer | DISTPLT-CS-C | (1,430,053) | (1,091,684) | (14,669) | (137,172) | (3,026) | (92,630) | - | 24% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | (5,868,019) | (1,613,026) | (70,209) | (701,492) | (8,222) | (92,630) | (3,291,568) | | |
| Customer Refunds | | (28,021) | | | | | | | | |
| - Demand | DISTPLT-CS-D | (21,192) | (2,489) | (265) | (2,695) | (25) | - | (15,718) | 76% | |
| - Customer | DISTPLT-CS-C | (6,829) | (5,213) | (70) | (655) | (14) | (442) | - | 24% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | (28,021) | (7,702) | (335) | (3,350) | (39) | (442) | (15,718) | | |
| Total Other Rate Base Items | | (121,452,634) | | | | | | | | |
| - Demand | | (73,134,436) | (2,226,033) | (615,542) | (5,406,595) | 30,197 | 329,673 | (65,245,419) | | |
| - Customer | | (54,403,494) | (45,685,068) | (615,313) | (5,820,956) | (42,540) | (1,138,506) | - | | |
| - Commodity | | 6,085,296 | 3,373,713 | 63,150 | 2,041,603 | 123,887 | 433,101 | 34,812 | | |
| Total | | (121,452,634) | (44,537,388) | (1,167,704) | (9,185,948) | 111,544 | (375,732) | (65,210,607) | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|--|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|----------|----------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| (591) Maintenance of Structures | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (592) Maintenance of Station Equipment | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (593) Maintenance of Overhead Lines | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (594) Maintenance of underground lines | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (595) Maintenance of line transformers | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (596) Maintenance of street lighting and signal systems | | | | | | | | | | | |
| | | 6,074,397 | | | | | | | | | |
| - Demand | DMD-LTG | 6,074,397 | - | - | - | - | - | - | - | - | DEM |
| - Customer | | - | - | - | - | - | - | - | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 6,074,397 | - | - | - | - | - | - | - | - | 0% |
| (597) Maintenance of meters | | | | | | | | | | | |
| | | 4,899,920 | | | | | | | | | |
| - Demand | DMD-MTR | 2,180,231 | 991,493 | 105,627 | 1,073,228 | 9,883 | - | - | - | - | MTR |
| - Customer | CUST-MTR | 2,719,689 | 2,076,176 | 27,898 | 260,876 | 5,754 | 176,165 | 170,956 | - | - | 44% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 56% |
| Total | | 4,899,920 | 3,067,669 | 133,525 | 1,334,104 | 15,638 | 176,165 | 170,956 | - | - | 0% |
| (598) Maintenance of miscellaneous distribution plant | | | | | | | | | | | |
| | | 500,945 | | | | | | | | | |
| - Demand | DISTPLT-CS-D | 378,863 | 44,506 | 4,741 | 48,175 | 444 | - | - | - | - | DISTPLT-CS |
| - Customer | DISTPLT-CS-C | 122,082 | 93,196 | 1,252 | 11,710 | 258 | 7,908 | 7,674 | - | - | 24% |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 500,945 | 137,702 | 5,994 | 59,885 | 702 | 7,908 | 7,674 | - | - | 280,997 |
| Total Dist. Maintenance Expenses | | | | | | | | | | | |
| | | 11,475,262 | | | | | | | | | |
| - Demand | | 8,633,491 | 1,035,999 | 110,368 | 1,121,403 | 10,327 | - | - | - | - | 6,355,394 |
| - Customer | | 2,841,771 | 2,169,372 | 29,150 | 272,586 | 6,013 | 184,073 | 178,630 | - | - | - |
| - Commodity | | - | - | - | - | - | - | - | - | - | - |
| Total | | 11,475,262 | 3,205,371 | 139,518 | 1,393,989 | 16,339 | 184,073 | 178,630 | - | - | 6,355,394 |
| Total Distribution Expenses | | | | | | | | | | | |
| | | 17,466,613 | | | | | | | | | |
| - Demand | | 12,071,360 | 1,966,900 | 209,540 | 2,129,043 | 19,606 | - | - | - | - | 7,746,270 |
| - Customer | | 5,395,254 | 4,118,667 | 55,343 | 517,519 | 11,415 | 349,472 | 339,138 | - | - | - |
| - Commodity | | - | - | - | - | - | - | - | - | - | - |
| Total | | 17,466,613 | 6,085,568 | 264,883 | 2,646,562 | 31,021 | 349,472 | 339,138 | - | - | 7,746,270 |
| Customer Account Expense | | | | | | | | | | | |
| (901) Supervision | | | | | | | | | | | |
| | | 90,666 | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | COM |
| - Customer | ALL901 | 90,666 | 72,070 | 1,213 | 16,715 | 201 | 132 | 107 | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 90,666 | 72,070 | 1,213 | 16,715 | 201 | 132 | 107 | - | - | 228 |
| (902) Meter reading expenses | | | | | | | | | | | |
| | | 15,030,024 | | | | | | | | | |
| - Demand | DMD-MTR | 6,687,644 | 3,041,308 | 324,000 | 3,292,021 | 30,316 | - | - | - | - | MTR |
| - Customer | CUST-MTR | 8,342,380 | 6,368,466 | 85,574 | 800,211 | 17,651 | 540,369 | 524,390 | - | - | 44% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 56% |
| Total | | 15,030,024 | 9,409,774 | 409,574 | 4,092,232 | 47,967 | 540,369 | 524,390 | - | - | 0% |
| (903) Customer records and collection expenses | | | | | | | | | | | |
| | | 17,098,649 | | | | | | | | | |
| - Demand | DMD-MTR | 7,608,084 | 3,459,892 | 368,593 | 3,745,111 | 34,488 | - | - | - | - | MTR |
| - Customer | CUST-MTR | 9,490,565 | 7,244,976 | 97,352 | 910,346 | 20,080 | 614,741 | 596,563 | - | - | 44% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 56% |
| Total | | 17,098,649 | 10,704,868 | 465,944 | 4,655,457 | 54,568 | 614,741 | 596,563 | - | - | 0% |
| (904) Uncollectible accounts | | | | | | | | | | | |
| | | 323,794 | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | COM |
| - Customer | NRG-ALL | 323,794 | 155,522 | 2,969 | 105,655 | 6,760 | 23,878 | 23,997 | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 323,794 | 155,522 | 2,969 | 105,655 | 6,760 | 23,878 | 23,997 | - | - | 1,826 |
| (905) Miscellaneous customer accounts expenses | | | | | | | | | | | |
| | | 1,182,789 | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | COM |
| - Customer | ALL905 | 1,182,789 | 940,188 | 15,825 | 218,053 | 2,624 | 1,724 | 1,395 | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 1,182,789 | 940,188 | 15,825 | 218,053 | 2,624 | 1,724 | 1,395 | - | - | 2,972 |
| Total Customer Account Expenses | | | | | | | | | | | |
| | | 33,725,922 | | | | | | | | | |
| - Demand | | 14,295,728 | 6,501,200 | 692,592 | 7,037,132 | 64,804 | - | - | - | - | - |
| - Customer | | 17,832,945 | 13,613,442 | 182,926 | 1,710,557 | 37,731 | 1,155,110 | 1,120,953 | - | - | - |
| - Commodity | | 1,597,249 | 1,167,780 | 20,007 | 340,423 | 9,585 | 25,734 | 25,499 | - | - | - |
| Total | | 33,725,922 | 21,282,421 | 895,525 | 9,088,112 | 112,120 | 1,180,844 | 1,146,452 | - | - | 5,026 |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|--------------------|--------------------------|----------|----------------|
| Allocation to Customer Classes | | | | | | | | | LTG | Factor |
| Customer Service | Allocation Factor | Total Company | Residential Service RS | Residential Time of Day RT | General Service GS | General Time of Day GST | General Service GP | General Service Trans GT | | |
| Customer Service Expenses | | | | | | | | | | |
| (907) Customer Service Supervision | | | | | | | | | | |
| | | 122 | | | | | | | | |
| - Demand | DMD-PRI | 66 | 45 | 1 | 16 | 1 | 4 | - | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | - | 54% |
| - Commodity | NRG-PRI | 56 | 30 | 1 | 20 | 1 | 5 | - | 0 | 0% |
| Total | | 122 | 74 | 1 | 36 | 2 | 8 | - | 0 | 46% |
| (908) Customer Assistance | | | | | | | | | | |
| | | 1,847,690 | | | | | | | | |
| - Demand | DMD-PRI | 992,128 | 675,014 | 9,694 | 237,872 | 15,342 | 54,206 | - | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | - | 54% |
| - Commodity | NRG-PRI | 855,562 | 448,597 | 8,565 | 304,758 | 19,499 | 68,875 | - | 5,267 | 0% |
| Total | | 1,847,690 | 1,123,611 | 18,259 | 542,629 | 34,841 | 123,082 | - | 5,267 | 46% |
| (909) Informational and instructional advertising | | | | | | | | | | |
| | | 246 | | | | | | | | |
| - Demand | DMD-PRI | 132 | 90 | 1 | 32 | 2 | 7 | - | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | - | 54% |
| - Commodity | NRG-PRI | 114 | 60 | 1 | 41 | 3 | 9 | - | 1 | 0% |
| Total | | 246 | 150 | 2 | 72 | 5 | 16 | - | 1 | 46% |
| (910) Miscellaneous customer service and informational | | | | | | | | | | |
| | | 8,449,661 | | | | | | | | |
| - Demand | DMD-PRI | 4,537,095 | 3,086,905 | 44,331 | 1,087,809 | 70,160 | 247,890 | - | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | - | 54% |
| - Commodity | NRG-PRI | 3,912,566 | 2,051,475 | 39,170 | 1,393,687 | 89,173 | 314,974 | - | 24,088 | 0% |
| Total | | 8,449,661 | 5,138,380 | 83,501 | 2,481,496 | 159,333 | 562,864 | - | 24,088 | 46% |
| Total Customer Service Expenses | | | | | | | | | | |
| | | 10,297,719 | | | | | | | | |
| - Demand | | 5,529,421 | 3,762,054 | 54,027 | 1,325,728 | 85,505 | 302,107 | - | - | |
| - Customer | | - | - | - | - | - | - | - | - | |
| - Commodity | | 4,768,298 | 2,500,161 | 47,737 | 1,698,505 | 108,676 | 383,863 | - | 29,356 | |
| Total | | 10,297,719 | 6,262,215 | 101,764 | 3,024,233 | 194,181 | 685,970 | - | 29,356 | |
| Sales Expenses | | | | | | | | | | |
| (911) Sales Exp | | | | | | | | | | |
| | | 59,631 | | | | | | | | |
| - Demand | DMD-PRI | 32,019 | 21,785 | 313 | 7,677 | 495 | 1,749 | - | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | - | 54% |
| - Commodity | NRG-PRI | 27,612 | 14,478 | 276 | 9,836 | 629 | 2,223 | - | 170 | 0% |
| Total | | 59,631 | 36,263 | 589 | 17,512 | 1,124 | 3,972 | - | 170 | 46% |
| Total Sales Expenses | | | | | | | | | | |
| | | 59,631 | | | | | | | | |
| - Demand | | 32,019 | 21,785 | 313 | 7,677 | 495 | 1,749 | - | - | |
| - Customer | | - | - | - | - | - | - | - | - | |
| - Commodity | | 27,612 | 14,478 | 276 | 9,836 | 629 | 2,223 | - | 170 | |
| Total | | 59,631 | 36,263 | 589 | 17,512 | 1,124 | 3,972 | - | 170 | |
| Administrative & General Expense | | | | | | | | | | |
| Labor Related | | | | | | | | | | |
| (920) Administrative and general salaries | | | | | | | | | | |
| | | 5,914,293 | | | | | | | | |
| - Demand | DMD-PRI | 3,171,116 | 2,157,533 | 30,984 | 760,303 | 49,037 | 173,258 | - | - | AE-PRI-GT&G |
| - Customer | CUST-GT&G | 8,564 | - | - | - | - | - | - | 8,564 | 54% |
| - Commodity | NRG-PRI | 2,734,613 | 1,433,839 | 27,377 | 974,090 | 62,325 | 220,145 | - | 16,836 | 0% |
| Total | | 5,914,293 | 3,591,372 | 58,361 | 1,734,394 | 111,363 | 393,403 | 8,564 | 16,836 | 46% |
| (921) Office supplies and expenses | | | | | | | | | | |
| | | 640,329 | | | | | | | | |
| - Demand | DMD-PRI | 343,331 | 233,592 | 3,355 | 82,317 | 5,309 | 18,758 | - | - | AE-PRI-GT&G |
| - Customer | CUST-GT&G | 927 | - | - | - | - | - | - | 927 | 54% |
| - Commodity | NRG-PRI | 296,071 | 155,239 | 2,964 | 105,463 | 6,748 | 23,835 | - | 1,823 | 0% |
| Total | | 640,329 | 388,831 | 6,319 | 187,779 | 12,057 | 42,593 | 927 | 1,823 | 46% |
| (922) Administrative expenses transferred—Credit | | | | | | | | | | |
| | | (1,781,783) | | | | | | | | |
| - Demand | DMD-PRI | (955,353) | (649,994) | (9,335) | (229,054) | (14,773) | (52,197) | - | - | AE-PRI-GT&G |
| - Customer | CUST-GT&G | (2,580) | - | - | - | - | - | - | (2,580) | 54% |
| - Commodity | NRG-PRI | (823,849) | (431,969) | (8,248) | (293,462) | (18,777) | (66,323) | - | (5,072) | 0% |
| Total | | (1,781,783) | (1,081,963) | (17,582) | (522,516) | (33,550) | (118,519) | (2,580) | (5,072) | 46% |
| (923) Outside services employed | | | | | | | | | | |
| | | 11,397,161 | | | | | | | | |
| - Demand | DMD-PRI | 6,110,911 | 4,157,682 | 59,708 | 1,465,146 | 94,497 | 333,877 | - | - | AE-PRI-GT&G |
| - Customer | CUST-GT&G | 16,504 | - | - | - | - | - | - | 16,504 | 54% |
| - Commodity | NRG-PRI | 5,269,746 | 2,763,085 | 52,757 | 1,877,125 | 120,104 | 424,231 | - | 32,443 | 0% |
| Total | | 11,397,161 | 6,920,768 | 112,466 | 3,342,270 | 214,602 | 758,109 | 16,504 | 32,443 | 46% |
| (926) Employee pensions and benefits | | | | | | | | | | |
| | | (2,963,211) | | | | | | | | |
| - Demand | DMD-PRI | (1,588,810) | (1,080,979) | (15,524) | (380,931) | (24,569) | (86,807) | - | - | AE-PRI-GT&G |
| - Customer | CUST-GT&G | (4,291) | - | - | - | - | - | - | (4,291) | 54% |
| - Commodity | NRG-PRI | (1,370,111) | (718,390) | (13,717) | (488,044) | (31,227) | (110,298) | - | (8,435) | 0% |
| Total | | (2,963,211) | (1,799,369) | (29,241) | (868,975) | (55,795) | (197,105) | (4,291) | (8,435) | 46% |
| (426) Pension / OPEB Non-Service Cost | | | | | | | | | | |
| | | - | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | AE-PRI-GT&G |
| - Customer | | - | - | - | - | - | - | - | - | 54% |
| - Commodity | | - | - | - | - | - | - | - | - | 0% |
| Total | | - | - | - | - | - | - | - | - | 46% |
| (924) Property insurance | | | | | | | | | | |
| | | 61,036 | | | | | | | | |
| - Demand | DMD-PRI | 32,726 | 22,266 | 320 | 7,846 | 506 | 1,788 | - | - | AE-PRI-GT&G |
| - Customer | CUST-GT&G | 88 | - | - | - | - | - | - | 88 | 54% |
| - Commodity | NRG-PRI | 28,221 | 14,797 | 283 | 10,053 | 643 | 2,272 | - | 174 | 0% |
| Total | | 61,036 | 37,063 | 602 | 17,899 | 1,149 | 4,060 | 88 | 174 | 46% |
| (925) Injuries and damages | | | | | | | | | | |
| | | 1,220,928 | | | | | | | | |
| - Demand | DMD-PRI | 654,635 | 445,394 | 6,396 | 156,955 | 10,123 | 35,767 | - | - | AE-PRI-GT&G |
| - Customer | CUST-GT&G | 1,768 | - | - | - | - | - | - | 1,768 | 54% |
| - Commodity | NRG-PRI | 564,525 | 295,997 | 5,652 | 201,088 | 12,866 | 45,446 | - | 3,476 | 0% |
| Total | | 1,220,928 | 741,392 | 12,048 | 358,043 | 22,989 | 81,213 | 1,768 | 3,476 | 46% |
| (935) Maintenance of general plant | | | | | | | | | | |
| | | 454,681 | | | | | | | | |
| - Demand | DMD-PRI | 243,790 | 165,868 | 2,382 | 58,451 | 3,770 | 13,320 | - | - | AE-PRI-GT&G |
| - Customer | CUST-GT&G | 658 | - | - | - | - | - | - | 658 | 54% |
| - Commodity | NRG-PRI | 210,233 | 110,231 | 2,105 | 74,887 | 4,791 | 16,924 | - | 1,294 | 0% |
| Total | | 454,681 | 276,099 | 4,487 | 133,337 | 8,561 | 30,244 | 658 | 1,294 | 46% |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|--|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|----------|----------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| (929) Duplicate charges—Credit | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 46% |
| Total | | - | - | - | - | - | - | - | - | - | |
| (928) Regulatory commission expenses | | | | | | | | | | | |
| - Demand | DMD-PRI | 665,560 | 452,828 | 6,503 | 159,574 | 10,292 | 36,364 | - | - | - | AE-PRI-GTA&G |
| - Customer | CUST-GTA&G | 1,798 | - | - | - | - | - | 1,798 | - | - | 54% |
| - Commodity | NRG-PRI | 573,946 | 300,937 | 5,746 | 204,444 | 13,081 | 46,205 | - | - | - | 0% |
| Total | | 1,241,304 | 753,765 | 12,249 | 364,018 | 23,373 | 82,568 | 1,798 | - | - | 46% |
| (930.1) Gen Advertising Exp | | | | | | | | | | | |
| - Demand | DMD-PRI | 83,426 | 56,761 | 815 | 20,002 | 1,290 | 4,558 | - | - | - | AE-PRI-GTA&G |
| - Customer | CUST-GTA&G | 225 | - | - | - | - | - | 225 | - | - | 54% |
| - Commodity | NRG-PRI | 71,943 | 37,722 | 720 | 25,627 | 1,640 | 5,792 | - | - | - | 0% |
| Total | | 155,594 | 94,482 | 1,535 | 45,629 | 2,930 | 10,350 | 225 | - | - | 46% |
| (930.2) Misc Gen Exp | | | | | | | | | | | |
| - Demand | DMD-PRI | 79,931 | 54,383 | 781 | 19,164 | 1,236 | 4,367 | - | - | - | AE-PRI-GTA&G |
| - Customer | CUST-GTA&G | 216 | - | - | - | - | - | 216 | - | - | 54% |
| - Commodity | NRG-PRI | 68,929 | 36,141 | 690 | 24,553 | 1,571 | 5,549 | - | - | - | 0% |
| Total | | 149,075 | 90,524 | 1,471 | 43,717 | 2,807 | 9,916 | 216 | - | - | 46% |
| (931) Rents | | | | | | | | | | | |
| - Demand | DMD-PRI | 410,943 | 279,593 | 4,015 | 98,527 | 6,355 | 22,452 | - | - | - | AE-PRI-GTA&G |
| - Customer | CUST-GTA&G | 1,110 | - | - | - | - | - | 1,110 | - | - | 54% |
| - Commodity | NRG-PRI | 354,377 | 185,810 | 3,548 | 126,232 | 8,077 | 28,528 | - | - | - | 0% |
| Total | | 766,429 | 465,403 | 7,563 | 224,759 | 14,431 | 50,981 | 1,110 | - | - | 46% |
| (932) Institutional Ad - Newspaper | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (933) Transportation expenses | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| Total A&G Expense | | | | | | | | | | | |
| - Demand | | 17,255,838 | - | - | - | - | - | - | - | - | - |
| - Customer | | 9,252,206 | 6,294,926 | 90,401 | 2,218,299 | 143,073 | 505,506 | - | - | - | - |
| - Commodity | | 24,988 | - | - | - | - | - | 24,988 | - | - | - |
| Total | | 17,255,838 | 10,478,368 | 170,278 | 5,060,354 | 324,917 | 1,147,812 | 24,988 | - | - | 49.121 |
| O&M Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Int on Cust Deposits | | | | | | | | | | | |
| - Demand | | 518,622 | - | - | - | - | - | - | - | - | CUS |
| - Customer | CUST-DEP | 518,622 | 453,982 | 6,120 | 58,171 | 81 | 190 | 77 | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 100% |
| Total | | 518,622 | 453,982 | 6,120 | 58,171 | 81 | 190 | 77 | - | - | 0% |
| Annualize Payroll Increase | | | | | | | | | | | |
| - Demand | PAY-CS-D | 810,498 | 365,030 | 20,604 | 250,307 | 6,170 | 15,929 | - | - | - | PAY-CS |
| - Customer | PAY-CS-C | 457,657 | 348,994 | 4,689 | 43,852 | 967 | 29,612 | 29,229 | - | - | 52% |
| - Commodity | PAY-CS-E | 282,858 | 154,812 | 2,911 | 96,259 | 5,919 | 20,747 | 502 | - | - | 30% |
| Total | | 1,551,014 | 868,836 | 28,204 | 390,417 | 13,056 | 66,289 | 29,730 | - | - | 18% |
| Svngs Pln Match on Payroll Inc | | | | | | | | | | | |
| - Demand | PAY-CS-D | 24,315 | 10,951 | 618 | 7,509 | 185 | 478 | - | - | - | PAY-CS |
| - Customer | PAY-CS-C | 13,730 | 10,470 | 141 | 1,316 | 29 | 888 | 877 | - | - | 52% |
| - Commodity | PAY-CS-E | 8,486 | 4,644 | 87 | 2,888 | 178 | 622 | 15 | - | - | 30% |
| Total | | 46,531 | 26,065 | 846 | 11,713 | 392 | 1,989 | 892 | - | - | 18% |
| Reclass Amortization of Net Loss on Reacquired Debt | | | | | | | | | | | |
| - Demand | DISTPLT-CS-D | 43,789 | 5,144 | 548 | 5,568 | 51 | - | - | - | - | DISTPLT-CS |
| - Customer | DISTPLT-CS-C | 14,110 | 10,772 | 145 | 1,353 | 30 | 914 | 887 | - | - | 76% |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | - | - | 24% |
| Total | | 57,900 | 15,916 | 693 | 6,922 | 81 | 914 | 887 | - | - | 0% |
| BPU & RPA Assessments | | | | | | | | | | | |
| - Demand | DIST-REV-DMD | 16,341 | - | - | 10,874 | 754 | 1,917 | 1,509 | - | - | DIST-REV |
| - Customer | DIST-REV-CUST | 4,769 | 3,420 | 99 | 1,166 | 10 | 27 | 47 | - | - | 27% |
| - Commodity | DIST-REV-NRG | 38,514 | 28,720 | 490 | 7,806 | 183 | 484 | 349 | - | - | 8% |
| Total | | 59,624 | 32,140 | 590 | 19,847 | 946 | 2,428 | 1,905 | - | - | 65% |
| Injuries and Damages Accrual Reversal | | | | | | | | | | | |
| - Demand | PAY-CS-D | (1,117,245) | (503,182) | (28,402) | (345,040) | (8,505) | (21,958) | - | - | - | PAY-CS |
| - Customer | PAY-CS-C | (630,866) | (481,077) | (6,464) | (60,448) | (1,333) | (40,820) | (40,291) | - | - | 52% |
| - Commodity | PAY-CS-E | (389,911) | (213,403) | (4,012) | (132,689) | (8,159) | (28,599) | (692) | - | - | 30% |
| Total | | (2,138,022) | (1,197,662) | (38,879) | (538,177) | (17,997) | (91,377) | (40,982) | - | - | 18% |
| Pension Smoothing | | | | | | | | | | | |
| - Demand | PAY-CS-D | 2,947,243 | 1,327,371 | 74,923 | 910,199 | 22,436 | 57,925 | - | - | - | PAY-CS |
| - Customer | PAY-CS-C | 1,664,195 | 1,269,060 | 17,053 | 159,460 | 3,517 | 107,681 | 106,285 | - | - | 52% |
| - Commodity | PAY-CS-E | 1,028,568 | 562,948 | 10,585 | 350,029 | 21,523 | 75,442 | 1,825 | - | - | 30% |
| Total | | 5,640,006 | 3,159,379 | 102,560 | 1,419,688 | 47,476 | 241,048 | 108,110 | - | - | 18% |
| OPFB Smoothing | | | | | | | | | | | |
| - Demand | PAY-CS-D | 748,236 | 336,988 | 19,021 | 231,078 | 5,696 | 14,706 | - | - | - | PAY-CS |
| - Customer | PAY-CS-C | 422,500 | 322,185 | 4,329 | 40,483 | 893 | 27,338 | 26,983 | - | - | 52% |
| - Commodity | PAY-CS-E | 261,129 | 142,919 | 2,687 | 88,864 | 5,464 | 19,153 | 463 | - | - | 30% |
| Total | | 1,431,866 | 802,092 | 26,038 | 360,426 | 12,053 | 61,196 | 27,447 | - | - | 18% |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|-----------|-----------|----------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| (403-368) Line Transformers | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (403-369) Services | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (403-370) Meters | | | | | | | | | | | |
| - Demand | DMD-MTR | 5,055,257 | 2,298,955 | 244,915 | 2,488,471 | 22,916 | - | - | - | - | MTR |
| - Customer | CUST-MTR | 6,306,088 | 4,813,987 | 64,686 | 604,887 | 13,343 | 408,470 | 396,392 | - | - | 44% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 56% |
| Total | | 11,361,345 | 7,112,942 | 309,601 | 3,093,359 | 36,258 | 408,470 | 396,392 | - | - | 0% |
| (403-371) Install on Cust Premise | | | | | | | | | | | |
| - Demand | DMD-LTG | 1,171,364 | - | - | - | - | - | - | - | - | DEM |
| - Customer | | - | - | - | - | - | - | - | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 1,171,364 | - | - | - | - | - | - | - | - | 0% |
| (403-373) St Lt & Signal Sys | | | | | | | | | | | |
| - Demand | DMD-LTG | 7,865,017 | - | - | - | - | - | - | - | - | DEM |
| - Customer | | - | - | - | - | - | - | - | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 7,865,017 | - | - | - | - | - | - | - | - | 0% |
| (403-374) Asset Ret Costs | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (403-389) Land & Land Rights | | | | | | | | | | | |
| - Demand | DMD-ALL | 21 | 13 | 0 | 5 | 0 | 1 | 1 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 19 | 9 | 0 | 6 | 0 | 1 | 1 | 0 | 0 | 0% |
| Total | | 40 | 22 | 0 | 11 | 1 | 2 | 3 | 0 | 0 | 47% |
| (403-390) Struct & Impmnts - | | | | | | | | | | | |
| - Demand | DMD-ALL | 64,219 | 40,858 | 587 | 14,398 | 929 | 3,281 | 3,717 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 57,565 | 27,649 | 528 | 18,784 | 1,202 | 4,245 | 4,266 | 325 | 325 | 0% |
| Total | | 121,784 | 68,507 | 1,115 | 33,182 | 2,130 | 7,526 | 7,984 | 325 | 325 | 47% |
| (403-391) Office Furn & Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 320,074 | 203,639 | 2,924 | 71,761 | 4,628 | 16,353 | 18,528 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 286,910 | 137,806 | 2,631 | 93,620 | 5,990 | 21,158 | 21,264 | 1,618 | 1,618 | 0% |
| Total | | 606,984 | 341,445 | 5,556 | 165,381 | 10,618 | 37,511 | 39,791 | 1,618 | 1,618 | 47% |
| (403-392) Transportation Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 76,145 | 48,445 | 696 | 17,072 | 1,101 | 3,890 | 4,408 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 68,255 | 32,784 | 626 | 22,272 | 1,425 | 5,033 | 5,059 | 385 | 385 | 0% |
| Total | | 144,400 | 81,229 | 1,322 | 39,344 | 2,526 | 8,924 | 9,466 | 385 | 385 | 47% |
| (403-393) Stores Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 996 | 634 | 9 | 223 | 14 | 51 | 58 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 893 | 429 | 8 | 291 | 19 | 66 | 66 | 5 | 5 | 0% |
| Total | | 1,889 | 1,063 | 17 | 515 | 33 | 117 | 124 | 5 | 5 | 47% |
| (403-394) Tools, Shop & Garage Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 46,449 | 29,552 | 424 | 10,414 | 672 | 2,373 | 2,689 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 41,636 | 19,998 | 382 | 13,586 | 869 | 3,070 | 3,086 | 235 | 235 | 0% |
| Total | | 88,086 | 49,551 | 806 | 24,000 | 1,541 | 5,444 | 5,775 | 235 | 235 | 47% |
| (403-395) Laboratory Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 938 | 597 | 9 | 210 | 14 | 48 | 54 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 841 | 404 | 8 | 274 | 18 | 62 | 62 | 5 | 5 | 0% |
| Total | | 1,779 | 1,001 | 16 | 485 | 31 | 110 | 117 | 5 | 5 | 47% |
| (403-396) Power Operated Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 2,859 | 1,819 | 26 | 641 | 41 | 146 | 165 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 2,563 | 1,231 | 24 | 836 | 54 | 189 | 190 | 14 | 14 | 0% |
| Total | | 5,421 | 3,050 | 50 | 1,477 | 95 | 335 | 355 | 14 | 14 | 47% |
| (403-397) Communication Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 161,845 | 102,970 | 1,479 | 36,286 | 2,340 | 8,269 | 9,369 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 145,076 | 69,682 | 1,330 | 47,339 | 3,029 | 10,699 | 10,752 | 818 | 818 | 0% |
| Total | | 306,921 | 172,652 | 2,809 | 83,625 | 5,369 | 18,967 | 20,121 | 818 | 818 | 47% |
| (403-398) MISC Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (847) | (539) | (8) | (190) | (12) | (43) | (49) | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | (760) | (365) | (7) | (248) | (16) | (56) | (56) | (4) | (4) | 0% |
| Total | | (1,607) | (904) | (15) | (438) | (28) | (99) | (105) | (4) | (4) | 47% |
| Total Depreciation Expense | | | | | | | | | | | |
| - Demand | | 14,764,336 | 2,726,942 | 251,061 | 2,639,292 | 32,643 | 34,369 | 38,940 | - | - | 9,036,381 |
| - Customer | | 6,306,088 | 4,813,987 | 64,686 | 604,887 | 13,343 | 408,470 | 396,392 | - | - | - |
| - Commodity | | 602,998 | 289,627 | 5,530 | 196,761 | 12,589 | 44,468 | 44,690 | 3,401 | 3,401 | - |
| Total | | 21,673,423 | 7,830,556 | 321,277 | 3,440,940 | 58,575 | 487,307 | 480,021 | 9,039,782 | 9,039,782 | - |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|--------------------|--------------------------|------------|----------|----------------|
| Allocation to Customer Classes | | | | | | | | | | LTG | Factor |
| Customer Service | Allocation Factor | Total Company | Residential Service RS | Residential Time of Day RT | General Service GS | General Time of Day GST | General Service GP | General Service Trans GT | | | |
| Depreciation Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Annualize Deprec Exp | | 1,978,025 | | | | | | | | | DPR-TOT-CS |
| - Demand | DPR-TOT-CS-D | 1,347,467 | 248,874 | 22,913 | 240,875 | 2,979 | 3,137 | 3,554 | 824,705 | 68% | |
| - Customer | DPR-TOT-CS-C | 575,525 | 439,349 | 5,904 | 55,205 | 1,218 | 37,279 | 36,177 | - | 29% | |
| - Commodity | DPR-TOT-CS-E | 55,033 | 26,433 | 505 | 17,957 | 1,149 | 4,058 | 4,079 | 310 | 3% | |
| Total | | 1,978,025 | 714,656 | 29,321 | 314,037 | 5,346 | 44,474 | 43,809 | 825,016 | | |
| Average Net Salvage | | 348,299 | | | | | | | | | DISTPLT-CS |
| - Demand | DISTPLT-CS-D | 263,418 | 30,945 | 3,297 | 33,495 | 308 | - | - | 195,373 | 76% | |
| - Customer | DISTPLT-CS-C | 84,882 | 64,797 | 871 | 8,142 | 180 | 5,498 | 5,336 | - | 24% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | - | 0% | |
| Total | | 348,299 | 95,742 | 4,167 | 41,637 | 488 | 5,498 | 5,336 | 195,373 | | |
| Total Depreciation Adjustment | | 2,326,325 | | | | | | | | | |
| - Demand | | 1,610,885 | 279,819 | 26,210 | 274,370 | 3,288 | 3,137 | 3,554 | 1,020,078 | | |
| - Customer | | 660,407 | 504,146 | 6,774 | 63,347 | 1,397 | 42,777 | 41,512 | - | | |
| - Commodity | | 55,033 | 26,433 | 505 | 17,957 | 1,149 | 4,058 | 4,079 | 310 | | |
| Total | | 2,326,325 | 810,398 | 33,489 | 355,675 | 5,834 | 49,972 | 49,145 | 1,020,389 | | |
| Total Depreciation Expense | | | | | | | | | | | |
| - Demand | | 16,375,222 | 3,006,761 | 277,271 | 2,913,662 | 35,931 | 37,506 | 42,493 | 10,056,459 | | |
| - Customer | | 6,966,495 | 5,318,133 | 71,461 | 668,234 | 14,740 | 451,247 | 437,904 | - | | |
| - Commodity | | 658,021 | 316,060 | 6,025 | 214,718 | 13,738 | 48,526 | 48,769 | 3,711 | | |
| Total | | 23,999,747 | 8,640,954 | 354,766 | 3,796,615 | 64,409 | 537,279 | 529,166 | 10,060,170 | | |
| Amortization, Accretion, Regulatory Debits and Credits | | | | | | | | | | | |
| Amort - Ltd Term Elec Prpty | | 1,318,948 | | | | | | | | | DISTPLT-CS |
| - Demand | DISTPLT-CS-D | 997,516 | 117,181 | 12,484 | 126,841 | 1,168 | - | - | 739,842 | 76% | |
| - Customer | DISTPLT-CS-C | 321,431 | 245,377 | 3,297 | 30,832 | 680 | 20,820 | 20,205 | - | 24% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | - | 0% | |
| Total | | 1,318,948 | 362,558 | 15,781 | 157,673 | 1,848 | 20,820 | 20,205 | 739,842 | | |
| Accretion Expense | | 42,960 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 22,653 | 14,413 | 207 | 5,079 | 328 | 1,157 | 1,311 | - | 53% | |
| - Customer | | - | - | - | - | - | - | - | - | 0% | |
| - Commodity | NRG-ALL | 20,306 | 9,753 | 186 | 6,626 | 424 | 1,497 | 1,505 | 115 | 47% | |
| Total | | 42,960 | 24,166 | 393 | 11,705 | 752 | 2,655 | 2,816 | 115 | | |
| Regulatory Debits | | 6,711,834 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 3,539,275 | 2,251,772 | 32,338 | 793,513 | 51,179 | 180,826 | 204,873 | - | 53% | |
| - Customer | | - | - | - | - | - | - | - | - | 0% | |
| - Commodity | NRG-ALL | 3,172,560 | 1,523,818 | 29,095 | 1,035,218 | 66,237 | 233,960 | 235,128 | 17,892 | 47% | |
| Total | | 6,711,834 | 3,775,590 | 61,433 | 1,828,731 | 117,416 | 414,786 | 440,002 | 17,892 | | |
| Regulatory Credits | | 3,234 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 1,705 | 1,085 | 16 | 382 | 25 | 87 | 99 | - | 53% | |
| - Customer | | - | - | - | - | - | - | - | - | 0% | |
| - Commodity | NRG-ALL | 1,529 | 734 | 14 | 499 | 32 | 113 | 113 | 9 | 47% | |
| Total | | 3,234 | 1,819 | 30 | 881 | 57 | 200 | 212 | 9 | | |
| Total Depreciation and Amortization | | 32,076,723 | | | | | | | | | |
| - Demand | | 20,936,371 | 5,391,212 | 322,314 | 3,839,478 | 88,630 | 219,576 | 248,777 | 10,796,301 | | |
| - Customer | | 7,287,926 | 5,563,509 | 74,758 | 699,066 | 15,420 | 472,068 | 458,108 | - | | |
| - Commodity | | 3,852,426 | 1,850,365 | 35,330 | 1,257,061 | 80,431 | 284,097 | 285,515 | 21,726 | | |
| Total | | 32,076,723 | 12,805,087 | 432,402 | 5,795,605 | 184,481 | 975,740 | 992,401 | 10,818,028 | | |
| TAXES | | | | | | | | | | | |
| Taxes Other than Income | | | | | | | | | | | |
| (408) Payroll Taxes | | 903,102 | | | | | | | | | PAY-CS |
| - Demand | PAY-CS-D | 471,925 | 212,544 | 11,997 | 145,745 | 3,592 | 9,275 | - | 88,771 | 52% | |
| - Customer | PAY-CS-C | 266,478 | 203,207 | 2,731 | 25,533 | 563 | 17,242 | 17,019 | - | 30% | |
| - Commodity | PAY-CS-E | 164,699 | 90,142 | 1,695 | 56,048 | 3,446 | 12,080 | 292 | 959 | 18% | |
| Total | | 903,102 | 505,894 | 16,422 | 227,327 | 7,602 | 38,598 | 17,311 | 89,730 | | |
| (408) Property Taxes | | 531,364 | | | | | | | | | RB-CS |
| - Demand | RB-CS-D | 383,799 | 105,306 | 5,629 | 69,717 | 1,823 | 4,870 | 5,104 | 190,733 | 72% | |
| - Customer | RB-CS-C | 61,671 | 40,259 | 539 | 4,926 | 250 | 7,914 | 7,700 | - | 12% | |
| - Commodity | RB-CS-E | 85,893 | 41,785 | 796 | 28,075 | 1,788 | 6,310 | 5,875 | 485 | 16% | |
| Total | | 531,364 | 187,349 | 6,964 | 102,718 | 3,861 | 19,093 | 18,679 | 191,217 | | |
| Total Taxes Other than Income | | 1,434,466 | | | | | | | | | |
| - Demand | | 855,724 | 317,850 | 17,626 | 215,462 | 5,416 | 14,145 | 5,104 | 279,504 | | |
| - Customer | | 328,150 | 249,466 | 3,269 | 30,460 | 813 | 25,156 | 24,719 | - | | |
| - Commodity | | 250,592 | 131,926 | 2,491 | 84,123 | 5,234 | 18,390 | 6,167 | 1,444 | | |
| Total | | 1,434,466 | 699,243 | 23,387 | 330,045 | 11,463 | 57,691 | 35,990 | 280,948 | | |
| Total Expenses | | 121,596,486 | | | | | | | | | |
| - Demand | | 67,553,201 | 26,369,608 | 1,495,901 | 18,152,136 | 445,424 | 1,146,141 | 278,040 | 19,632,485 | | |
| - Customer | | 33,738,219 | 25,785,147 | 346,550 | 3,241,689 | 70,427 | 2,153,791 | 2,117,817 | - | | |
| - Commodity | | 20,305,066 | 10,834,006 | 204,254 | 6,844,636 | 424,058 | 1,488,654 | 348,084 | 117,691 | | |
| Total | | 121,596,486 | 62,988,762 | 2,046,705 | 28,238,461 | 939,910 | 4,788,587 | 2,741,941 | 19,750,177 | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|--------------------|------------------------|----------------------------|--------------------|-------------------------|--------------------|--------------------------|--|--------------------|----------------|
| Allocation to Customer Classes | Allocation Factor | Total Company | Residential Service RS | Residential Time of Day RT | General Service GS | General Time of Day GST | General Service GP | General Service Trans GT | | LTG | Factor |
| REVENUE REQUIREMENT CALCULATION | | | | | | | | | | | |
| Total Rate Base | | | | | | | | | | | |
| - Demand | | 233,626,301 | 64,101,654 | 3,426,641 | 42,438,276 | 1,109,981 | 2,964,210 | 3,106,855 | | 116,102,995 | |
| - Customer | | 37,540,684 | 24,506,488 | 327,862 | 2,998,758 | 152,004 | 4,817,296 | 4,687,174 | | - | |
| - Commodity | | 52,284,951 | 25,435,219 | 484,688 | 17,089,819 | 1,088,350 | 3,840,853 | 3,576,347 | | 295,012 | |
| Total | | 323,451,936 | 114,043,361 | 4,239,191 | 62,526,853 | 2,350,336 | 11,622,359 | 11,370,377 | | 116,398,007 | |
| Required Net Income | | | | | | | | | | | |
| - Demand | | 17,755,599 | 4,871,726 | 260,425 | 3,225,309 | 84,359 | 225,280 | 236,121 | | 8,823,828 | |
| - Customer | | 2,853,092 | 1,862,493 | 24,918 | 227,906 | 11,552 | 366,114 | 356,225 | | - | |
| - Commodity | | 3,973,656 | 1,933,077 | 36,856 | 1,298,826 | 82,715 | 291,905 | 271,802 | | 22,421 | |
| Total | | 24,582,347 | 8,667,295 | 322,179 | 4,752,041 | 178,626 | 883,299 | 864,149 | | 8,846,249 | |
| Interest Synchronization | | | | | | | | | | | |
| - Demand | | 5,137,751 | 1,409,680 | 75,356 | 933,274 | 24,410 | 65,187 | 68,324 | | 2,553,258 | |
| - Customer | | 835,569 | 538,930 | 7,210 | 65,947 | 3,343 | 105,939 | 109,077 | | - | |
| - Commodity | | 1,149,815 | 559,354 | 10,659 | 375,828 | 23,934 | 84,465 | 78,649 | | 6,488 | |
| Total | | 7,113,135 | 2,507,964 | 93,225 | 1,375,048 | 51,687 | 255,591 | 250,050 | | 2,559,746 | |
| Net Income Before Income Taxes | | | | | | | | | | | |
| - Demand | | 12,617,848 | 3,462,046 | 185,068 | 2,292,025 | 59,949 | 160,093 | 167,797 | | 6,270,569 | |
| - Customer | | 2,027,523 | 1,323,563 | 17,707 | 161,959 | 8,210 | 260,176 | 253,148 | | - | |
| - Commodity | | 2,823,841 | 1,373,723 | 26,177 | 922,999 | 58,780 | 207,439 | 193,154 | | 15,933 | |
| Total | | 17,469,212 | 6,159,331 | 228,953 | 3,376,993 | 126,939 | 627,708 | 614,099 | | 6,286,503 | |
| Taxable Income | | | | | | | | | | | |
| - Demand | | 17,551,604 | 4,815,754 | 257,433 | 3,188,253 | 83,389 | 222,692 | 233,408 | | 8,722,450 | |
| - Customer | | 2,820,313 | 1,841,095 | 24,631 | 225,287 | 11,420 | 361,908 | 352,133 | | - | |
| - Commodity | | 3,928,003 | 1,910,867 | 36,413 | 1,283,904 | 81,764 | 288,551 | 268,680 | | 22,163 | |
| Total | | 24,299,919 | 8,567,716 | 318,477 | 4,697,444 | 176,573 | 873,151 | 854,220 | | 8,744,614 | |
| NJ State Corporate Business Tax | | | | | | | | | | | |
| - Demand | | 1,579,644 | 433,418 | 23,169 | 286,943 | 7,505 | 20,042 | 21,007 | | 785,021 | |
| - Customer | | 253,828 | 165,699 | 2,217 | 20,276 | 1,028 | 32,572 | 31,692 | | - | |
| - Commodity | | 353,520 | 171,978 | 3,277 | 115,551 | 7,359 | 25,970 | 24,181 | | 1,995 | |
| Total | | 2,186,993 | 771,094 | 28,663 | 422,770 | 15,892 | 78,584 | 76,880 | | 787,015 | |
| Federal Taxable Income | | | | | | | | | | | |
| - Demand | | 15,971,960 | 4,382,336 | 234,264 | 2,901,310 | 75,884 | 202,649 | 212,401 | | 7,937,430 | |
| - Customer | | 2,566,485 | 1,675,396 | 22,414 | 205,011 | 10,392 | 329,336 | 320,441 | | - | |
| - Commodity | | 3,574,483 | 1,738,889 | 33,136 | 1,168,353 | 74,406 | 262,582 | 244,498 | | 20,169 | |
| Total | | 22,112,927 | 7,796,622 | 289,814 | 4,274,674 | 160,682 | 794,567 | 777,341 | | 7,957,598 | |
| Federal Income Tax | | | | | | | | | | | |
| - Demand | | 3,354,112 | 920,291 | 49,195 | 609,275 | 15,936 | 42,556 | 44,604 | | 1,666,860 | |
| - Customer | | 538,962 | 351,833 | 4,707 | 43,052 | 2,182 | 69,161 | 67,293 | | - | |
| - Commodity | | 750,641 | 365,167 | 6,959 | 245,354 | 15,625 | 55,142 | 51,345 | | 4,235 | |
| Total | | 4,643,715 | 1,637,291 | 60,861 | 897,682 | 33,743 | 166,859 | 163,242 | | 1,671,096 | |
| NJ Federal & State Income Tax | | | | | | | | | | | |
| - Demand | | 4,933,756 | 1,353,709 | 72,364 | 896,218 | 23,441 | 62,599 | 65,611 | | 2,451,881 | |
| - Customer | | 792,790 | 517,532 | 6,924 | 63,328 | 3,210 | 101,732 | 98,984 | | - | |
| - Commodity | | 1,104,162 | 537,145 | 10,236 | 360,905 | 22,984 | 81,112 | 75,526 | | 6,230 | |
| Total | | 6,830,707 | 2,408,385 | 89,524 | 1,320,452 | 49,635 | 245,443 | 240,121 | | 2,458,111 | |
| Tax Reform Amortization | | | | | | | | | | | |
| | | (788,239) | | | | | | | | | RB-CS |
| - Demand | | (569,338) | (156,213) | (8,351) | (103,420) | (2,705) | (7,224) | (7,571) | | (282,938) | 72% |
| - Customer | RB-CS-D | (91,485) | (59,721) | (799) | (7,308) | (370) | (11,740) | (11,422) | | - | 12% |
| - Commodity | RB-CS-C | (127,416) | (61,985) | (1,181) | (41,647) | (2,652) | (9,360) | (8,715) | | (719) | 16% |
| Total | RB-CS-E | (788,239) | (277,919) | (10,331) | (152,375) | (5,728) | (28,323) | (27,709) | | (283,657) | |
| Investment Tax Credit | | | | | | | | | | | |
| | | (14,302) | | | | | | | | | RB-CS |
| - Demand | | (10,330) | (2,834) | (152) | (1,876) | (49) | (131) | (137) | | (5,134) | 72% |
| - Customer | RB-CS-D | (1,660) | (1,084) | (14) | (133) | (7) | (213) | (207) | | - | 12% |
| - Commodity | RB-CS-C | (2,312) | (1,125) | (21) | (756) | (48) | (170) | (158) | | (13) | 16% |
| Total | RB-CS-E | (14,302) | (5,043) | (187) | (2,765) | (104) | (514) | (503) | | (5,147) | |
| Federal & State Income Taxes | | | | | | | | | | | |
| - Demand | | 4,354,088 | 1,194,661 | 63,862 | 790,921 | 20,687 | 55,244 | 57,902 | | 2,163,809 | |
| - Customer | | 699,645 | 456,727 | 6,110 | 55,888 | 2,833 | 89,780 | 87,355 | | - | |
| - Commodity | | 974,433 | 474,036 | 9,023 | 318,503 | 20,284 | 71,582 | 66,652 | | 5,498 | |
| Total | | 6,028,166 | 2,125,423 | 79,006 | 1,165,311 | 43,803 | 216,606 | 211,909 | | 2,169,307 | |
| Revenue Requirement | | | | | | | | | | | |
| - Demand | | 89,662,888 | 32,435,995 | 1,820,188 | 22,168,366 | 550,470 | 1,426,665 | 572,064 | | 30,620,122 | |
| - Customer | | 37,290,956 | 28,104,367 | 377,578 | 3,525,482 | 84,813 | 2,609,686 | 2,561,397 | | - | |
| - Commodity | | 25,253,155 | 13,241,118 | 250,124 | 8,461,965 | 527,056 | 1,852,141 | 684,538 | | 145,610 | |
| Total | | 152,206,999 | 73,781,481 | 2,447,889 | 34,155,813 | 1,162,338 | 5,888,492 | 3,817,999 | | 30,765,732 | |

| Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors | Primary | Secondary | Customer Service |
|---|---------|-----------|------------------|
| UTILITY PLANT | | | |
| Intangible Plant | | | |
| <u>(301) Organizational Costs</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <u>(302) Franchises & Consents</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <u>(303) Misc. Intangible Plant</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| Distribution Plant | | | |
| <u>(360) Land and Land Rights</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <u>(361) Structures and Improvements</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <u>(362) Station Equipment</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <u>(364) Poles, Towers & Fixtures</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <u>(365) Overhead Conductors & Devices</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <u>(366) Underground Conduit</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |

| Jersey Central Power & Light - First Energy Corp. | | | |
|---|---------|-----------|------------------|
| Summary of Allocation Factors | | | |
| | Primary | Secondary | Customer Service |
| (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 | | | |
| (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 - First Energy 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 |
| (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 |

| Jersey Central Power & Light - First Energy Corp. | | | |
|---|---------|-----------|------------------|
| Summary of Allocation Factors | | | |
| | Primary | Secondary | Customer Service |
| Additions to Utility Plant | | | |
| <u>Construction Work in Progress</u> | | | |
| - Demand | | | |
| - Customer | | | |
| - Commodity | | | |
| <hr/> | | | |
| ACCUMULATED DEPRECIATION | | | |
| Accumulated Depreciation | | | |
| <u>(108-303) Misc Intangible Plant</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <hr/> | | | |
| <u>(108-360) Land & Land Rights</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-361) Struct & Impmnts</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-362) Station Equip</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-364) Poles, Towers & Fixt</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-365) OH Cond & Dev</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-366) UG Conduit</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-367) UG Cond & Dev</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |

| Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors | Primary | Secondary | Customer Service |
|---|---------|-----------|------------------|
| <u>(108-368) Line Transformers</u> | | | |
| - Demand | | DMD-SEC | |
| - Customer | | | |
| - Commodity | | NRG-SEC | |
| <u>(108-369) Services</u> | | | |
| - Demand | | DMD-SEC | |
| - Customer | | CUST-SVCS | |
| - Commodity | | | |
| <u>(108-370) Meters</u> | | | |
| - Demand | | | DMD-MTR |
| - Customer | | | CUST-MTR |
| - Commodity | | | |
| <u>(108-371) Install on Cust Premise</u> | | | |
| - Demand | | | DMD-LTG |
| - Customer | | | |
| - Commodity | | | |
| <u>(108-373) St Lt & Signal Sys</u> | | | |
| - Demand | | | DMD-LTG |
| - Customer | | | |
| - Commodity | | | |
| <u>(108-374) Asset Ret Costs</u> | | | |
| - Demand | DMD-PRI | | |
| - Customer | | | |
| - Commodity | NRG-PRI | | |
| <u>(108-389) Land & Land Rights</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <u>(108-390) Struct & Impmnts -</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <u>(108-391) Office Furn & Equip</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <u>(108-392) Transportation Equip</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |

| Jersey Central Power & Light - First Energy Corp. | | | |
|---|---------------|---------------|------------------|
| Summary of | | | |
| Allocation Factors | Primary | Secondary | Customer Service |
| (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 |
| (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 - First Energy 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 |
| DTA for AMT | | | |
| - 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 |
| Regulatory Asset A&G Capitalization | | | |
| - Demand | DMD-PRI | DMD-PRI | DMD-PRI |
| - Customer | CUST-GTA&G | CUST-GTA&G | CUST-GTA&G |
| - Commodity | NRG-PRI | NRG-PRI | NRG-PRI |
| 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 |

| Jersey Central Power & Light - First Energy Corp. | | | |
|---|---------------|---------------|------------------|
| Summary of | | | |
| Allocation Factors | Primary | Secondary | Customer Service |
| 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 | |
| (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 | | | |
| - Customer | | | |
| - Commodity | | | |
| (586) Meter expenses | | | |
| - Demand | | | DMD-MTR |
| - Customer | | | CUST-MTR |
| - Commodity | | | |
| (587) Customer installations expenses | | | |
| - Demand | | | |
| - Customer | | | |
| - Commodity | | | |

| Jersey Central Power & Light - First Energy 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 | |
| (595) Maintenance of line transformers | | | |
| - Demand | | DMD-SEC | |
| - Customer | | | |
| - Commodity | | | |
| (596) Maintenance of street lighting and signal systems | | | |
| - Demand | | | DMD-LTG |
| - Customer | | | |
| - Commodity | | | |

| Jersey Central Power & Light - First Energy Corp. | | | |
|--|---------------|---------------|---------------------|
| Summary of | | | |
| Allocation Factors | Primary | Secondary | Customer Service |
| (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 | | | ALL901 |
| - Customer | | | |
| - Commodity | | | |
| (902) Meter reading expenses | | | |
| - Demand | | | DMD-MTR CUST-MTR |
| - Customer | | | |
| - Commodity | | | |
| (903) Customer records and collection expenses | | | |
| - Demand | | | DMD-MTR CUST-MTR |
| - Customer | | | |
| - Commodity | | | |
| (904) Uncollectible accounts | | | |
| - Demand | | | NRG-ALL |
| - Customer | | | |
| - Commodity | | | |
| (905) Miscellaneous customer accounts expenses | | | |
| - Demand | | | ALL905 |
| - Customer | | | |
| - Commodity | | | |
| Customer Service Expenses | | | |
| (907) Customer Service Supervision | | | |
| - Demand | | | DMD-PRI NRG-PRI |
| - Customer | | | |
| - Commodity | | | |
| (908) Customer Assistance | | | |
| - Demand | | | DMD-PRI NRG-PRI |
| - Customer | | | |
| - Commodity | | | |

| Jersey Central Power & Light - First Energy Corp. | | | |
|---|------------|------------|------------------|
| Summary of | | | |
| Allocation Factors | Primary | Secondary | Customer Service |
| (909) Informational and instructional advertising | | | |
| - Demand | | | DMD-PRI |
| - Customer | | | |
| - Commodity | | | NRG-PRI |
| <hr/> | | | |
| (910) Miscellaneous customer service and informational | | | |
| - Demand | | | DMD-PRI |
| - Customer | | | |
| - Commodity | | | NRG-PRI |
| <hr/> | | | |
| Sales Expenses | | | |
| (911) Sales Exp | | | |
| - Demand | | | DMD-PRI |
| - Customer | | | |
| - Commodity | | | NRG-PRI |
| <hr/> | | | |
| 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 |
| <hr/> | | | |
| (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 |
| <hr/> | | | |
| (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 |
| <hr/> | | | |
| (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 |
| <hr/> | | | |
| (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 |
| <hr/> | | | |
| (426) Pension / OPEB Non-Service Cost | | | |
| - Demand | | | |
| - Customer | | | |
| - Commodity | | | |
| <hr/> | | | |

| Jersey Central Power & Light - First Energy 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 |
| (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 - First Energy Corp. | | | |
|---|---------|-----------|------------------|
| Summary of Allocation Factors | Primary | Secondary | Customer Service |
| DEPRECIATION EXPENSE | | | |
| Depreciation Expense | | | |
| (403-360) Land & Land Rights | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-361) Struct & Impmnts | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-362) Station Equip | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-364) Poles, Towers & Fixt | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-365) OH Cond & Dev | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-366) UG Conduit | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-367) UG Cond & Dev | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-368) Line Transformers | | | |
| - Demand | | DMD-SEC | |
| - Customer | | | |
| - Commodity | | NRG-SEC | |
| <hr/> | | | |
| (403-369) Services | | | |
| - Demand | | DMD-SEC | |
| - Customer | | CUST-SVCS | |
| - Commodity | | | |
| <hr/> | | | |

| Jersey Central Power & Light - First Energy 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 |
| (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 |

| Jersey Central Power & Light - First Energy Corp. | | | |
|---|---------------|---------------|------------------|
| Summary of Allocation Factors | Primary | Secondary | Customer Service |
| (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 |
| 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 |
| Accretion Expense | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| 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 - First Energy 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 |
| 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 |
| Injuries and Damages Accrual Reversal | | | |
| - 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 - First Energy 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 |
| BGS Administrative Labor included in BGS Deferral | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| Low Income O&M | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| Advertising removal | | | |
| - Demand | DMD-PRI | | |
| - Customer | CUST-GTA&G | | |
| - Commodity | NRG-PRI | | |
| Contract Labor/Fuel Costs | | | |
| - Demand | DMD-PRI | | |
| - Customer | CUST-GTA&G | | |
| - Commodity | NRG-PRI | | |
| Rate Base | | | |
| AMI | | | |
| - Demand | | | DMD-MTR |
| - Customer | | | CUST-MTR |
| - Commodity | | | |

| Jersey Central Power & Light - First Energy 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 | | | |
| Annualize Deprec Exp | | | |
| - 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 |
| Average Net Salvage | | | |
| - 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 |
| 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 - First Energy 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 | |
| (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 | | | |
| 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 | |
| (108-364) 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 - First Energy 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 |
| DTA for AMT | 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 |
| Regulatory Asset A&G Capitalization | AE-PRI-GTA&G | AE-PRI-GTA&G | AE-PRI-GTA&G |
| Customer Deposits | CUS | CUS | CUS |
| Customer Advances | DISTPLT-PRI | DISTPLT-SEC | DISTPLT-CS |
| Customer Refunds | DISTPLT-PRI | DISTPLT-SEC | DISTPLT-CS |
| 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 | | | |
| (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 p | 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 - First Energy 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—Credit | 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 | | | |
| DEPRECIATION EXPENSE | | | |
| Depreciation Expense | | | |
| (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 |
| 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 - First Energy 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 |
| Injuries and Damages Accrual Reversal | PAY-PRI | PAY-SEC | PAY-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 |
| BGS Administrative Labor included in BGS Deferral | AE-ALL | AE-ALL | AE-ALL |
| Low Income O&M | AE-ALL | AE-ALL | AE-ALL |
| Advertising removal | AE-PRI-GTA&G | | |
| Contract Labor/Fuel Costs | AE-PRI-GTA&G | | |
| - | AE-PRI-GTA&G | | |
| Rate Base | | | |
| AMI | | | MTR |
| Delayed Recognition Pension & OPEB | PAY-PRI | PAY-SEC | PAY-CS |
| Depreciation | | | |
| Annualize Deprec Exp | DPR-TOT-PRI | DPR-TOT-SEC | DPR-TOT-CS |
| Average Net Salvage | DISTPLT-PRI | DISTPLT-SEC | DISTPLT-CS |

| <u>Jersey Central Power & Light - First Energy Corp.</u> | | Residential | Residential | General | General | General | General | | Lighting |
|--|---------|-------------|-------------|---------|-------------|-------------|---------------|--|----------|
| Summary of Allocators | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG |
| Company | Total | RS | RT | GS | GST | GP | GT | | |
| External Allocators | | | | | | | | | |
| External Allocators | | | | | | | | | |
| ALL451 | 100.00% | 81.61% | 0.62% | 16.22% | 0.14% | 0.56% | 0.58% | | 0.26% |
| LATEPAY | 100.00% | -0.23% | 0.00% | 76.13% | 4.75% | 10.39% | 2.76% | | 6.20% |
| ALL901 | 100.00% | 79.49% | 1.34% | 18.44% | 0.22% | 0.15% | 0.12% | | 0.25% |
| ALL905 | 100.00% | 79.49% | 1.34% | 18.44% | 0.22% | 0.15% | 0.12% | | 0.25% |
| CUST-ALL | 100.00% | 87.32% | 1.18% | 11.19% | 0.02% | 0.04% | 0.01% | | 0.25% |
| CUST-PRI | 100.00% | 87.33% | 1.18% | 11.19% | 0.02% | 0.04% | 0.00% | | 0.25% |
| CUST-SEC | 100.00% | 87.36% | 1.18% | 11.19% | 0.02% | 0.00% | 0.00% | | 0.25% |
| CUST-DEP | 100.00% | 87.54% | 1.18% | 11.22% | 0.02% | 0.04% | 0.01% | | 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% | 76.34% | 1.03% | 9.59% | 0.21% | 6.48% | 6.29% | | 0.00% |
| CUST-SVCS | 100.00% | 87.58% | 1.18% | 11.22% | 0.02% | 0.00% | 0.00% | | 0.00% |
| DMD-MTR | 100.00% | 45.48% | 4.84% | 49.23% | 0.45% | 0.00% | 0.00% | | 0.00% |
| DMD-ALL | 100.00% | 63.62% | 0.91% | 22.42% | 1.45% | 5.11% | 5.79% | | 0.00% |
| DMD-PRI | 100.00% | 68.04% | 0.98% | 23.98% | 1.55% | 5.46% | 0.00% | | 0.00% |
| DMD-SEC | 100.00% | 71.97% | 1.03% | 25.36% | 1.64% | 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% | 66.55% | 4.61% | 11.73% | 9.23% | | 7.72% |
| DIST-REV-CUST | 100.00% | 71.70% | 2.08% | 24.45% | 0.20% | 0.57% | 0.99% | | 0.00% |
| DIST-REV-NRG | 100.00% | 74.57% | 1.27% | 20.27% | 0.47% | 1.26% | 0.91% | | 1.25% |
| NRG-ALL | 100.00% | 48.03% | 0.92% | 32.63% | 2.09% | 7.37% | 7.41% | | 0.56% |
| NRG-PRI | 100.00% | 52.43% | 1.00% | 35.62% | 2.28% | 8.05% | 0.00% | | 0.62% |
| NRG-SEC | 100.00% | 57.02% | 1.09% | 38.74% | 2.48% | 0.00% | 0.00% | | 0.67% |
| REV-ALL | 100.00% | 53.90% | 0.99% | 33.29% | 1.59% | 4.07% | 3.20% | | 2.92% |

| <u>Jersey Central Power & Light - First Energy Corp.</u> | | Residential | Residential | General | General | General | General | |
|--|---------|-------------|-------------|---------|-------------|-------------|---------------|----------|
| Summary of Allocators | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | Lighting |
| Company | Total | RS | RT | GS | GST | GP | GT | LTG |
| Internal Allocators | | | | | | | | |
| DISTPLT-PRI-D | 100.00% | 68.04% | 0.98% | 23.98% | 1.55% | 5.46% | 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% | 52.43% | 1.00% | 35.62% | 2.28% | 8.05% | 0.00% | 0.62% |
| DISTPLT-SEC-D | 100.00% | 71.97% | 1.03% | 25.36% | 1.64% | 0.00% | 0.00% | 0.00% |
| DISTPLT-SEC-C | 100.00% | 87.58% | 1.18% | 11.22% | 0.02% | 0.00% | 0.00% | 0.00% |
| DISTPLT-SEC-E | 100.00% | 57.02% | 1.09% | 38.74% | 2.48% | 0.00% | 0.00% | 0.67% |
| DISTPLT-CS-D | 100.00% | 11.75% | 1.25% | 12.72% | 0.12% | 0.00% | 0.00% | 74.17% |
| DISTPLT-CS-C | 100.00% | 76.34% | 1.03% | 9.59% | 0.21% | 6.48% | 6.29% | 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% | 67.65% | 0.97% | 23.84% | 1.54% | 5.43% | 0.51% | 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% | 52.03% | 0.99% | 35.35% | 2.26% | 7.99% | 0.68% | 0.61% |
| RB-SEC-D | 100.00% | 71.53% | 1.03% | 25.21% | 1.63% | 0.32% | 0.27% | 0.00% |
| RB-SEC-C | 100.00% | 87.55% | 1.18% | 11.22% | 0.02% | 0.00% | 0.04% | 0.00% |
| RB-SEC-E | 100.00% | 56.44% | 1.08% | 38.34% | 2.45% | 0.55% | 0.42% | 0.66% |
| RB-CS-D | 100.00% | 27.44% | 1.47% | 18.17% | 0.48% | 1.27% | 1.33% | 49.70% |
| RB-CS-C | 100.00% | 65.28% | 0.87% | 7.99% | 0.40% | 12.83% | 12.49% | 0.00% |
| RB-CS-E | 100.00% | 48.65% | 0.93% | 32.69% | 2.08% | 7.35% | 6.84% | 0.56% |
| PAY-PRI-D | 100.00% | 68.04% | 0.98% | 23.98% | 1.55% | 5.46% | 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% | 52.43% | 1.00% | 35.62% | 2.28% | 8.05% | 0.00% | 0.62% |
| PAY-SEC-D | 100.00% | 70.86% | 1.02% | 24.97% | 1.61% | 1.54% | 0.00% | 0.00% |
| PAY-SEC-C | 100.00% | 83.84% | 1.13% | 10.74% | 0.01% | 0.00% | 4.27% | 0.00% |
| PAY-SEC-E | 100.00% | 55.65% | 1.06% | 37.80% | 2.42% | 2.41% | 0.00% | 0.65% |
| PAY-CS-D | 100.00% | 45.04% | 2.54% | 30.88% | 0.76% | 1.97% | 0.00% | 18.81% |
| PAY-CS-C | 100.00% | 76.26% | 1.02% | 9.58% | 0.21% | 6.47% | 6.39% | 0.00% |
| PAY-CS-E | 100.00% | 54.73% | 1.03% | 34.03% | 2.09% | 7.33% | 0.18% | 0.58% |
| TOTPLT-PRI-D | 100.00% | 67.62% | 0.97% | 23.83% | 1.54% | 5.43% | 0.55% | 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% | 52.00% | 0.99% | 35.33% | 2.26% | 7.98% | 0.73% | 0.61% |
| TOTPLT-SEC-D | 100.00% | 71.37% | 1.02% | 25.15% | 1.62% | 0.36% | 0.41% | 0.00% |
| TOTPLT-SEC-C | 100.00% | 87.58% | 1.18% | 11.22% | 0.02% | 0.00% | 0.00% | 0.00% |
| TOTPLT-SEC-E | 100.00% | 56.22% | 1.07% | 38.19% | 2.44% | 0.66% | 0.66% | 0.66% |

| <u>Jersey Central Power & Light - First Energy Corp.</u> | | Residential | Residential | General | General | General | General | Lighting LTG |
|--|---------|-------------|-------------|---------|-------------|-------------|---------------|-----------------|
| Summary of Allocators | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | |
| Company | Total | RS | RT | GS | GST | GP | GT | |
| TOTPLT-CS-D | 100.00% | 19.63% | 1.20% | 14.19% | 0.32% | 0.78% | 0.88% | 62.91% |
| TOTPLT-CS-C | 100.00% | 76.34% | 1.03% | 9.59% | 0.21% | 6.48% | 6.29% | 0.00% |
| TOTPLT-CS-E | 100.00% | 48.03% | 0.92% | 32.63% | 2.09% | 7.37% | 7.41% | 0.56% |
| DPR-TOT-PRI-D | 100.00% | 67.61% | 0.97% | 23.83% | 1.54% | 5.43% | 0.56% | 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% | 51.99% | 0.99% | 35.32% | 2.26% | 7.98% | 0.74% | 0.61% |
| DPR-TOT-SEC-D | 100.00% | 71.13% | 1.02% | 25.07% | 1.62% | 0.51% | 0.58% | 0.00% |
| DPR-TOT-SEC-C | 100.00% | 87.58% | 1.18% | 11.22% | 0.02% | 0.00% | 0.00% | 0.00% |
| DPR-TOT-SEC-E | 100.00% | 55.94% | 1.07% | 38.00% | 2.43% | 0.89% | 0.89% | 0.66% |
| DPR-TOT-CS-D | 100.00% | 18.47% | 1.70% | 17.88% | 0.22% | 0.23% | 0.26% | 61.20% |
| DPR-TOT-CS-C | 100.00% | 76.34% | 1.03% | 9.59% | 0.21% | 6.48% | 6.29% | 0.00% |
| DPR-TOT-CS-E | 100.00% | 48.03% | 0.92% | 32.63% | 2.09% | 7.37% | 7.41% | 0.56% |
| OHPLT-PRI-D | 100.00% | 68.04% | 0.98% | 23.98% | 1.55% | 5.46% | 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% | 52.43% | 1.00% | 35.62% | 2.28% | 8.05% | 0.00% | 0.62% |
| OHPLT-SEC-D | 100.00% | 71.97% | 1.03% | 25.36% | 1.64% | 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% | 57.02% | 1.09% | 38.74% | 2.48% | 0.00% | 0.00% | 0.67% |
| 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% | 68.04% | 0.98% | 23.98% | 1.55% | 5.46% | 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% | 52.43% | 1.00% | 35.62% | 2.28% | 8.05% | 0.00% | 0.62% |
| CWC-SEC-D | 100.00% | 71.97% | 1.03% | 25.36% | 1.64% | 0.00% | 0.00% | 0.00% |
| CWC-SEC-C | 100.00% | 87.58% | 1.18% | 11.22% | 0.02% | 0.00% | 0.00% | 0.00% |
| CWC-SEC-E | 100.00% | 57.02% | 1.09% | 38.74% | 2.48% | 0.00% | 0.00% | 0.67% |
| CWC-CS-D | 100.00% | 38.37% | 3.00% | 32.88% | 0.53% | 0.95% | 0.00% | 24.26% |
| CWC-CS-C | 100.00% | 76.34% | 1.03% | 9.59% | 0.21% | 6.48% | 6.29% | 0.00% |
| CWC-CS-E | 100.00% | 57.60% | 1.06% | 32.05% | 1.86% | 6.44% | 0.40% | 0.54% |

Jersey Central Power & Light - First Energy 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% | 52.73% | 0.00% | 47.27% |
| Avg/Excess Primary | AE-PRI | 100.00% | 53.70% | 0.00% | 46.30% |
| Avg/Exc Secondary | AE-SEC | 100.00% | 54.96% | 0.00% | 45.04% |
| Avg/Exc for GT A&G | AE-PRI-GTA&G | 100.00% | 53.62% | 0.14% | 46.24% |
| Distribution Revs | DIST-REV | 100.00% | 27.41% | 8.00% | 64.59% |
| Meters (Complied) | MTR | 100.00% | 44.50% | 55.50% | 0.00% |
| Services (Complied) | SRVC | 100.00% | 50.00% | 50.00% | 0.00% |
| Meters (Complied) | | 100.00% | 44.50% | 55.50% | 0.00% |
| Services (Complied) | | 100.00% | 50.00% | 50.00% | 0.00% |
| Meters (Alternative Proposal) | | 100.00% | 15.33% | 84.67% | 0.00% |
| Services (Alternative Proposal) | | 100.00% | 0.15% | 99.85% | 0.00% |

Internal Classifiers

| | | | | | |
|--------------------------------|-------------|---------|--------|--------|--------|
| Distribution Plant Primary | DISTPLT-PRI | 100.00% | 53.70% | 0.00% | 46.30% |
| Distribution Plant Secondary | DISTPLT-SEC | 100.00% | 54.20% | 7.69% | 38.11% |
| Distribution Plant Customer | DISTPLT-CS | 100.00% | 75.63% | 24.37% | 0.00% |
| Rate Base Primary | RB-PRI | 100.00% | 53.61% | 0.00% | 46.39% |
| Rate Base Secondary | RB-SEC | 100.00% | 54.25% | 5.96% | 39.79% |
| Rate Base Customer | RB-CS | 100.00% | 72.23% | 11.61% | 16.16% |
| Payroll Primary | PAY-PRI | 100.00% | 53.68% | 0.04% | 46.29% |
| Payroll Secondary | PAY-SEC | 100.00% | 54.62% | 0.98% | 44.40% |
| Payroll Customer | PAY-CS | 100.00% | 52.26% | 29.51% | 18.24% |
| Total Plant Primary | TOTPLT-PRI | 100.00% | 53.60% | 0.00% | 46.40% |
| Total Plant Secondary | TOTPLT-SEC | 100.00% | 54.09% | 7.13% | 38.78% |
| Total Plant Customer | TOTPLT-CS | 100.00% | 70.95% | 19.39% | 9.66% |
| Total Depreciation Primary | DPR-TOT-PRI | 100.00% | 53.60% | 0.00% | 46.40% |
| Total Depreciation Secondary | DPR-TOT-SEC | 100.00% | 54.21% | 5.27% | 40.52% |
| Total Depreciation Customer | DPR-TOT-CS | 100.00% | 68.12% | 29.10% | 2.78% |
| OH Plant Primary | OHPLT-PRI | 100.00% | 53.70% | 0.00% | 46.30% |
| OH Plant Secondary | OHPLT-SEC | 100.00% | 54.96% | 0.00% | 45.04% |
| OH Plant Customer | OHPLT-CS | 0.00% | 0.00% | 0.00% | 0.00% |
| Cash Working Capital Primary | CWC-PRI | 100.00% | 53.70% | 0.00% | 46.30% |
| Cash Working Capital Secondary | CWC-SEC | 100.00% | 55.03% | 1.31% | 43.66% |
| Cash Working Capital Customer | CWC-CS | 100.00% | 51.87% | 37.74% | 10.39% |

| Jersey Central Power & Light - First Energy 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% | 41.1% | 58.9% | 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% | 33.6% | 57.0% | 9.4% |
| Total Utility Plant Factor | TOTPLT | 100.0% | 33.7% | 55.7% | 10.6% |
| Total General Plant Factor | GENPLT | 100.0% | 34.6% | 36.2% | 29.2% |
| Rate Base | RB | 100.0% | 35.1% | 54.2% | 10.6% |
| Dist. Exp excl. 587, 588, 598 Factor | DISTEXP | 100.0% | 44.4% | 44.5% | 11.1% |
| Total Operating Expenses excl. A&G Factor | OPEXP | 100.0% | 34.6% | 34.7% | 30.7% |
| Total Depreciation | TOTDEPR | 100.0% | 32.6% | 52.3% | 15.1% |
| Payroll Factor | PAYROLL | 100.0% | 34.6% | 36.2% | 29.2% |
| Payroll Factor (excl. A&G Expenses) | PAYROLLxAG | 100.0% | 34.6% | 34.7% | 30.7% |
| Overhead Plant (364, 365) Factor | OHPLT | 100.0% | 50.0% | 50.0% | 0.0% |

INTERNAL FUNCTIONAL FACTORS DERIVATION

| | | | | | |
|---|---------|---------------|---------------|---------------|-------------|
| Total Overhead Plant (364, 365) | | 2,070,054,162 | 1,035,027,081 | 1,035,027,081 | - |
| Overhead Plant (364, 365) Factor | OHPLT | 100.0% | 50.0% | 50.0% | 0.0% |
| Total Distribution Plant | | 5,538,829,505 | 1,862,915,920 | 3,157,979,658 | 517,933,927 |
| Total Distribution Plant Factor | DISTPLT | 100.0% | 33.6% | 57.0% | 9.4% |
| Total General Plant | | 254,180,562 | 87,880,683 | 92,099,494 | 74,200,384 |
| Total General Plant Factor | GENPLT | 100.0% | 34.6% | 36.2% | 29.2% |
| Total Utility Plant | | 6,120,813,809 | 2,062,383,585 | 3,407,490,464 | 650,939,761 |
| Total Utility Plant Factor | TOTPLT | 100.0% | 33.7% | 55.7% | 10.6% |
| Rate Base | | 3,049,777,210 | 1,071,995,271 | 1,654,330,003 | 323,451,936 |
| Rate Base Factor | RB | 100.0% | 35.1% | 54.2% | 10.6% |
| Dist. Exp excl. 587, 588, 598 | | 129,944,645 | 57,683,483 | 57,775,069 | 14,486,093 |
| Dist. Exp excl. 587, 588, 598 Factor | DISTEXP | 100.0% | 44.4% | 44.5% | 11.1% |
| Total Operating Expenses excl. A&G | | 200,764,088 | 69,551,886 | 69,662,317 | 61,549,885 |
| Total Operating Expenses excl. A&G Factor | OPEXP | 100.0% | 34.6% | 34.7% | 30.7% |

| Jersey Central Power & Light - First Energy Corp. | | Residential | Residential | General | General | General | General | | Lighting |
|---|--------------------|--------------------|------------------|--------------------|-------------------|-------------------|------------------|--|-------------------|
| COSS Summary | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG |
| Alternative | Company | RS | RT | GS | GST | GP | GT | | |
| Current Delivery Service Rates | | | | | | | | | |
| Rate base | \$ 3,049,777,210 | \$ 1,821,281,127 | \$ 29,128,151 | \$ 910,718,323 | \$ 49,630,005 | \$ 81,351,628 | \$ 22,744,992 | | \$ 132,822,026 |
| Net operating income | \$ 93,574,753 | \$ 23,935,169 | \$ 1,023,903 | \$ 51,163,795 | \$ 1,916,138 | \$ 6,748,567 | \$ 10,497,122 | | \$ (1,490,139) |
| Rate of return | 3.07% | 1.31% | 3.52% | 5.62% | 3.86% | 8.30% | 46.15% | | -1.12% |
| Unitized Rate of Return | 1.00 | 0.43 | 1.15 | 1.83 | 1.26 | 2.70 | 15.04 | | (0.37) |
| Relative rate of return | 100% | 43% | 115% | 183% | 126% | 270% | 1504% | | -37% |
| Distribution Revenues | \$ 644,371,252 | \$ 347,340,931 | \$ 6,374,392 | \$ 214,486,842 | \$ 10,223,652 | \$ 26,239,638 | \$ 20,587,761 | | \$ 18,829,218 |
| Other Operating Revenues | \$ 7,592,867 | \$ 2,362,004 | \$ 60,411 | \$ 3,945,259 | \$ 256,011 | \$ 709,244 | \$ 62,901 | | \$ 196,754 |
| Total Operating Revenues | \$ 651,964,119 | \$ 349,702,936 | \$ 6,434,803 | \$ 218,432,101 | \$ 10,479,662 | \$ 26,948,881 | \$ 20,650,662 | | \$ 19,025,972 |
| Test Period Usage (MWh) | 19,769,481 | 9,395,429 | 179,392 | 6,382,863 | 408,396 | 1,519,687 | 1,562,186 | | 110,318 |
| Revenue per MWh | \$ 32.98 | \$ 37.22 | \$ 35.87 | \$ 34.22 | \$ 25.66 | \$ 17.73 | \$ 13.22 | | \$ 172.46 |
| Revenues at Equalized Rates of Return | | | | | | | | | |
| Rate of return | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | | 7.60% |
| Return requirement | \$ 231,783,068 | \$ 138,417,366 | \$ 2,213,739 | \$ 69,214,593 | \$ 3,771,880 | \$ 6,182,724 | \$ 1,728,619 | | \$ 10,094,474 |
| Revenue required (Total) | \$ 844,213,827 | \$ 508,949,280 | \$ 8,089,883 | \$ 243,541,014 | \$ 13,061,026 | \$ 26,161,785 | \$ 8,453,552 | | \$ 35,140,331 |
| Revenue required (Base) | \$ 836,620,960 | \$ 506,587,276 | \$ 8,029,472 | \$ 239,595,756 | \$ 12,805,015 | \$ 25,452,541 | \$ 8,390,651 | | \$ 34,943,578 |
| Revenue deficiency / (surplus) | \$ 192,249,708 | \$ 159,246,344 | \$ 1,655,080 | \$ 25,108,913 | \$ 2,581,364 | \$ (787,097) | \$ (12,197,110) | | \$ 16,114,359 |
| Percent increase required | 29.5% | 45.5% | 25.7% | 11.5% | 24.6% | -2.9% | -59.1% | | 84.7% |
| Test Period Usage (MWh) | 19,769,481 | 9,395,429 | 179,392 | 6,382,863 | 408,396 | 1,519,687 | 1,562,186 | | 110,318 |
| Revenue Required per MWh | \$ 42.32 | \$ 53.92 | \$ 44.76 | \$ 37.54 | \$ 31.35 | \$ 16.75 | \$ 5.37 | | \$ 316.75 |
| Revenue deficiency / (surplus) per MWh | \$ 9.72 | \$ 16.95 | \$ 9.23 | \$ 3.93 | \$ 6.32 | \$ (0.52) | \$ (7.81) | | \$ 146.07 |
| Base Revenue Requirement at EROR | | | | | | | | | |
| Demand | 410,603,173 | 245,106,323 | 3,551,387 | 112,434,930 | 5,338,869 | 8,553,661 | 2,505,096 | | 32,822,248 |
| Customer | 108,667,902 | 91,497,916 | 1,232,433 | 11,666,031 | 76,003 | 1,969,755 | 2,079,424 | | 125,632 |
| Energy | 317,349,885 | 169,983,037 | 3,245,653 | 115,494,794 | 7,390,143 | 14,929,125 | 3,806,131 | | 1,995,697 |
| Total Base Revenue Requirement | 836,620,960 | 506,587,276 | 8,029,472 | 239,595,756 | 12,805,015 | 25,452,541 | 8,390,651 | | 34,943,578 |
| Rate Class | | | | | | | | | |
| | Class ROR | Overall ROR | | | | | | | |
| RS | 1.31% | 3.07% | | | | | | | |
| RT | 3.52% | 3.07% | | | | | | | |
| GS | 5.62% | 3.07% | | | | | | | |
| GST | 3.86% | 3.07% | | | | | | | |
| GP | 8.30% | 3.07% | | | | | | | |
| GT | 46.15% | 3.07% | | | | | | | |
| GT-D | -10.46% | 3.07% | | | | | | | |
| LTG | -1.12% | 3.07% | | | | | | | |

| Jersey Central Power & Light - First Energy Corp. | | Residential | Residential | General | General | General | General | | Lighting |
|---|----------------|----------------|--------------|----------------|---------------|---------------|-----------------|---------------|---------------|
| COSS Summary | | Total | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | LTG |
| Alternative | Company | RS | RT | GS | GST | GP | GT | | |
| Current Rate of Return | 3.07% | 1.31% | 3.52% | 5.62% | 3.86% | 8.30% | 46.15% | | -1.12% |
| Proposed Rate of Return | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | | 7.60% |
| EROR Revenues | \$ 844,213,827 | \$ 508,949,280 | \$ 8,089,883 | \$ 243,541,014 | \$ 13,061,026 | \$ 26,161,785 | \$ 8,453,552 | | \$ 35,140,331 |
| Current Revenues | 651,964,119 | 349,702,936 | 6,434,803 | 218,432,101 | 10,479,662 | 26,948,881 | 20,650,662 | | 19,025,972 |
| Difference | \$ 192,249,708 | \$ 159,246,344 | \$ 1,655,080 | \$ 25,108,913 | \$ 2,581,364 | \$ (787,097) | \$ (12,197,110) | | \$ 16,114,359 |
| % Difference | 29.49% | 45.54% | 25.72% | 11.50% | 24.63% | -2.92% | -59.06% | | 84.70% |
| Derivation of Delivery Revenues | | | | | | | | | |
| Current Total Revenues | \$ 651,964,119 | 349,702,936 | 6,434,803 | 218,432,101 | 10,479,662 | 26,948,881 | 20,650,662 | | 19,025,972 |
| Other Revenues | \$ 7,592,867 | 2,362,004 | 60,411 | 3,945,259 | 256,011 | 709,244 | 62,901 | | 196,754 |
| Current Delivery Revenues | \$ 644,371,252 | \$ 347,340,931 | \$ 6,374,392 | \$ 214,486,842 | \$ 10,223,652 | \$ 26,239,638 | \$ 20,587,761 | | \$ 18,829,218 |
| Total Revenues at EROR | \$ 844,213,827 | 508,949,280 | 8,089,883 | 243,541,014 | 13,061,026 | 26,161,785 | 8,453,552 | | 35,140,331 |
| Other Revenues | 7,592,867 | 2,362,004 | 60,411 | 3,945,259 | 256,011 | 709,244 | 62,901 | | 196,754 |
| Delivery Revenues at EROR | \$ 836,620,960 | \$ 506,587,276 | \$ 8,029,472 | \$ 239,595,756 | \$ 12,805,015 | \$ 25,452,541 | \$ 8,390,651 | | \$ 34,943,578 |
| Metrics | | | | | | | | | |
| Total Revenues at EROR | 836,620,960 | 506,587,276 | 8,029,472 | 239,595,756 | 12,805,015 | 25,452,541 | 8,390,651 | | 34,943,578 |
| Test Period Usage (MWh) | 19,769,481 | 9,395,429 | 179,392 | 6,382,863 | 408,396 | 1,519,687 | 1,562,186 | | 110,318 |
| Test Period Customers | 1,153,384 | 1,007,108 | 13,577 | 129,046 | 180 | 422 | 172 | | 2,878 |
| Revenue requirement per kWh | \$ | 0.054 | \$ 0.045 | \$ 0.038 | \$ 0.031 | \$ 0.017 | \$ 0.005 | | \$ 0.317 |
| Revenue requirement per Customer | \$ | 503 | \$ 591 | \$ 1,857 | \$ 71,160 | \$ 60,381 | \$ 48,893 | | \$ 12,141 |

| Jersey Central Power & Light - First Energy Corp. | Residential | | Residential | | General | | General | | General | | Lighting |
|--|-----------------------|-----------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|--|---------|--|----------------------|
| Revenue Requirements by Cost Classification (At EROR) | Total Company | Service RS | Time of Day RT | Service GS | Time of Day GST | Service Pri GP | Service Trans GT | | | | LTG |
| Demand | | | | | | | | | | | |
| Rate Base | 1,563,930,910 | 932,988,127 | 13,484,529 | 436,462,134 | 20,947,663 | 27,679,066 | 6,530,293 | | | | 125,094,523 |
| Required Return on Rate Base | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | | | | 7.60% |
| Required Net Income | \$ 118,858,749 | \$ 70,907,098 | \$ 1,024,824 | \$ 33,171,122 | \$ 1,592,022 | \$ 2,103,609 | \$ 496,302 | | | | \$ 9,507,184 |
| Total Operating Expenses | 140,456,940 | 84,639,513 | 1,221,694 | 39,687,110 | 1,907,671 | 3,528,531 | 81,343 | | | | 9,383,175 |
| Depreciation & Amortization | 121,715,880 | 69,945,938 | 1,037,279 | 32,897,342 | 1,566,870 | 2,735,699 | 1,853,753 | | | | 11,467,637 |
| Total Other Taxes | 3,866,990 | 2,309,959 | 33,455 | 1,081,086 | 51,854 | 77,031 | 10,634 | | | | 301,759 |
| Total Expenses | \$ 266,039,810 | \$ 156,895,410 | \$ 2,292,428 | \$ 73,665,538 | \$ 3,526,396 | \$ 6,341,262 | \$ 1,945,730 | | | | \$ 21,152,570 |
| Interest Expense | 34,392,905 | 20,517,641 | 296,543 | 9,598,379 | 460,667 | 608,699 | 143,610 | | | | 2,750,994 |
| Income Taxes | 33,027,332 | 19,702,986 | 284,768 | 9,217,274 | 442,376 | 584,531 | 137,908 | | | | 2,641,765 |
| Income Tax Amortization | (3,880,388) | (2,314,908) | (33,457) | (1,082,939) | (51,975) | (68,677) | (16,203) | | | | (310,382) |
| Revenue Requirement (Demand) | \$ 414,045,503 | \$ 245,190,585 | \$ 3,568,563 | \$ 114,970,995 | \$ 5,508,819 | \$ 8,960,725 | \$ 2,563,737 | | | | \$ 32,991,138 |
| Less: Other Revenues (Demand) | \$ 3,442,330 | \$ 84,262 | \$ 17,176 | \$ 2,536,064 | \$ 169,950 | \$ 407,065 | \$ 58,641 | | | | \$ 168,889 |
| Base Revenue Requirement (Demand) | \$ 410,603,173 | \$ 245,106,323 | \$ 3,551,387 | \$ 112,434,930 | \$ 5,338,869 | \$ 8,553,661 | \$ 2,505,096 | | | | \$ 32,822,248 |
| Customer | | | | | | | | | | | |
| Rate Base | 280,518,111 | 234,059,555 | 3,151,995 | 29,797,285 | 244,443 | 6,623,668 | 6,525,298 | | | | 45,700 |
| Required Return on Rate Base | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | | | | 7.60% |
| Required Net Income | \$ 21,319,376 | \$ 17,788,526 | \$ 239,552 | \$ 2,264,594 | \$ 18,578 | \$ 503,399 | \$ 495,923 | | | | \$ 3,473 |
| Total Operating Expenses | 59,951,721 | 51,205,665 | 690,521 | 6,550,924 | 27,199 | 605,941 | 745,220 | | | | 119,983 |
| Depreciation & Amortization | 21,135,773 | 17,261,159 | 232,329 | 2,190,692 | 25,089 | 720,087 | 698,794 | | | | - |
| Total Other Taxes | 1,084,273 | 917,150 | 12,356 | 117,022 | 683 | 17,173 | 18,383 | | | | 1,325 |
| Total Expenses | \$ 82,171,767 | \$ 69,383,974 | \$ 935,206 | \$ 8,858,638 | \$ 52,972 | \$ 1,343,202 | \$ 1,462,398 | | | | \$ 121,307 |
| Interest Expense | 6,168,964 | 5,147,279 | 69,317 | 655,282 | 5,376 | 145,663 | 143,500 | | | | 1,005 |
| Income Taxes | 5,924,024 | 4,942,905 | 66,564 | 629,264 | 5,162 | 139,880 | 137,802 | | | | 965 |
| Income Tax Amortization | (696,015) | (580,743) | (7,821) | (73,932) | (607) | (16,434) | (16,190) | | | | (113) |
| Revenue Requirement (Customer) | \$ 108,719,153 | \$ 91,534,662 | \$ 1,233,501 | \$ 11,678,563 | \$ 76,105 | \$ 1,970,046 | \$ 2,079,932 | | | | \$ 125,632 |
| Less: Other Revenues (Customer) | \$ 51,251 | \$ 36,746 | \$ 1,068 | \$ 12,532 | \$ 102 | \$ 291 | \$ 508 | | | | \$ - |
| Base Revenue Requirement (Customer) | \$ 108,667,902 | \$ 91,497,916 | \$ 1,232,433 | \$ 11,666,031 | \$ 76,003 | \$ 1,969,755 | \$ 2,079,424 | | | | \$ 125,632 |

| Jersey Central Power & Light - First Energy 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 |
|---|-----------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---------------------|
| Energy | | | | | | | | |
| Rate Base | 1,205,328,189 | 654,233,445 | 12,491,626 | 444,458,903 | 28,437,900 | 47,048,894 | 9,689,401 | 7,681,802 |
| Required Return on Rate Base | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% |
| Required Net Income | \$ 91,604,942 | \$ 49,721,742 | \$ 949,364 | \$ 33,778,877 | \$ 2,161,280 | \$ 3,575,716 | \$ 736,394 | \$ 583,817 |
| Total Operating Expenses | 110,792,166 | 59,744,587 | 1,140,189 | 40,477,614 | 2,586,900 | 5,994,121 | 129,181 | 702,863 |
| Depreciation & Amortization | 93,597,469 | 48,944,411 | 934,522 | 33,250,790 | 2,127,492 | 4,653,152 | 2,747,673 | 574,690 |
| Total Other Taxes | 2,990,921 | 1,620,360 | 30,938 | 1,100,805 | 70,433 | 131,175 | 16,053 | 19,026 |
| Total Expenses | \$ 207,380,556 | \$ 110,309,358 | \$ 2,105,649 | \$ 74,829,209 | \$ 4,784,824 | \$ 10,778,448 | \$ 2,892,907 | \$ 1,296,579 |
| Interest Expense | 26,506,758 | 14,387,457 | 274,707 | 9,774,238 | 625,387 | 1,034,667 | 213,083 | 168,933 |
| Income Taxes | 25,454,305 | 13,816,202 | 263,800 | 9,386,151 | 600,556 | 993,586 | 204,622 | 162,225 |
| Income Tax Amortization | (2,990,632) | (1,623,268) | (30,994) | (1,102,781) | (70,559) | (116,737) | (24,041) | (19,060) |
| Revenue Requirement (Energy) | \$ 321,449,171 | \$ 172,224,033 | \$ 3,287,818 | \$ 116,891,456 | \$ 7,476,101 | \$ 15,231,013 | \$ 3,809,883 | \$ 2,023,561 |
| Less: Other Revenues (Energy) | \$ 4,099,287 | \$ 2,240,996 | \$ 42,166 | \$ 1,396,662 | \$ 85,958 | \$ 301,888 | \$ 3,752 | \$ 27,864 |
| Base Revenue Requirement (Energy) | \$ 317,349,885 | \$ 169,983,037 | \$ 3,245,653 | \$ 115,494,794 | \$ 7,390,143 | \$ 14,929,125 | \$ 3,806,131 | \$ 1,995,697 |

| <u>Jersey Central Power & Light - First Energy Corp.</u> | | Residential | Residential | General | General | General | General | |
|--|--------------------|--------------------|------------------|--------------------|-------------------|-------------------|-------------------|--------------------|
| Income Statement | Total | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | |
| Current Rates | Company | RS | RT | GS | GST | GP | GT | Lighting |
| | | | | | | | | LTG |
| Operating Revenues | 651,964,119 | 349,702,936 | 6,434,803 | 218,432,101 | 10,479,662 | 26,948,881 | 20,650,662 | 19,025,972 |
| Operating Expenses | | | | | | | | |
| O&M Expenses | 311,200,827 | 195,589,765 | 3,052,403 | 86,715,649 | 4,521,771 | 10,128,594 | 955,743 | 10,206,020 |
| Depreciation & Amortization | 236,449,122 | 136,151,508 | 2,204,130 | 68,338,825 | 3,719,451 | 8,108,939 | 5,300,220 | 12,042,327 |
| Taxes Other than Income | 7,942,184 | 4,847,468 | 76,749 | 2,298,912 | 122,971 | 225,380 | 45,071 | 322,109 |
| Total Operating Expenses | 555,592,133 | 336,588,741 | 5,333,282 | 157,353,386 | 8,364,192 | 18,462,913 | 6,301,035 | 22,570,456 |
| Income Before Tax | 96,371,986 | 13,114,195 | 1,101,521 | 61,078,715 | 2,115,470 | 8,485,969 | 14,349,627 | (3,544,484) |
| Interest Expense | 67,068,627 | 40,052,376 | 640,566 | 20,027,898 | 1,091,429 | 1,789,030 | 500,192 | 2,920,932 |
| Taxable Income | 29,303,359 | (26,938,182) | 460,954 | 41,050,817 | 1,024,040 | 6,696,939 | 13,849,435 | (6,465,416) |
| State Income Taxes | 2,637,302 | (2,424,436) | 41,486 | 3,694,574 | 92,164 | 602,725 | 1,246,449 | (581,887) |
| Federal Income Taxes | 5,599,872 | (5,147,886) | 88,088 | 7,844,811 | 195,694 | 1,279,785 | 2,646,627 | (1,235,541) |
| Total Income Taxes | 8,237,174 | (7,572,323) | 129,574 | 11,539,385 | 287,858 | 1,882,510 | 3,893,076 | (1,817,428) |
| Amortization of Fed Income Tax Credit | (96,943) | (57,893) | (926) | (28,949) | (1,578) | (2,586) | (723) | (4,222) |
| Federal Tax Reform Amortization | (5,342,998) | (3,190,758) | (51,030) | (1,595,515) | (86,948) | (142,522) | (39,848) | (232,695) |
| Total Operating Income | 93,574,753 | 23,935,169 | 1,023,903 | 51,163,795 | 1,916,138 | 6,748,567 | 10,497,122 | (1,490,139) |

| Jersey Central Power & Light - First Energy 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 | 155,611,120 | 98,318,369 | 1,338,448 | 45,479,422 | 2,221,158 | 6,324,371 | 870,263 | 960,347 |
| - Customer | 76,055 | 11,334 | 329 | 3,865 | 32 | 90 | 60,405 | - |
| - Commodity | 134,929,333 | 70,014,009 | 1,336,623 | 47,525,803 | 3,039,803 | 10,736,620 | 1,283,669 | 822,561 |
| Secondary | | | | | | | | |
| - Demand | 202,001,764 | 131,767,812 | 1,793,808 | 60,959,547 | 2,977,337 | 1,823,352 | 1,250,188 | 1,287,920 |
| - Customer | 31,154,468 | 27,216,495 | 367,190 | 3,491,125 | 4,908 | 138 | 74,610 | - |
| - Commodity | 168,234,087 | 93,019,067 | 1,775,766 | 63,133,406 | 4,037,856 | 3,087,182 | 1,843,406 | 1,092,939 |
| Customer Service | | | | | | | | |
| - Demand | 56,432,619 | 15,104,404 | 436,307 | 8,532,027 | 310,324 | 813,002 | 443,286 | 30,742,871 |
| - Customer | 77,488,630 | 64,306,833 | 865,982 | 8,183,573 | 71,165 | 1,969,818 | 1,944,917 | 125,632 |
| - Commodity | 18,285,750 | 9,190,957 | 175,430 | 6,232,247 | 398,442 | 1,407,212 | 682,808 | 108,062 |
| | | 26.77% | | | | | | |
| Total Revenue Requirement | | | | | | | | |
| - Demand | 414,045,503 | 245,190,585 | 3,568,563 | 114,970,995 | 5,508,819 | 8,960,725 | 2,563,737 | 32,991,138 |
| - Customer | 108,719,153 | 91,534,662 | 1,233,501 | 11,678,563 | 76,105 | 1,970,046 | 2,079,932 | 125,632 |
| - Commodity | 321,449,171 | 172,224,033 | 3,287,818 | 116,891,456 | 7,476,101 | 15,231,013 | 3,809,883 | 2,023,561 |
| Total Revenue Requirement | 844,213,827 | 508,949,280 | 8,089,883 | 243,541,014 | 13,061,026 | 26,161,785 | 8,453,552 | 35,140,331 |
| Rate Base | | | | | | | | |
| Primary | | | | | | | | |
| - Demand | 574,666,951 | 363,861,349 | 4,953,391 | 168,179,053 | 8,210,921 | 23,382,021 | 2,281,455 | 3,538,634 |
| - Customer | 31,503 | - | - | - | - | - | 31,503 | - |
| - Commodity | 497,296,816 | 258,739,107 | 4,940,243 | 175,776,553 | 11,246,745 | 39,725,618 | 3,381,623 | 3,038,033 |
| Secondary | | | | | | | | |
| - Demand | 799,204,645 | 527,155,808 | 7,176,384 | 243,654,802 | 11,895,835 | 2,141,727 | 1,843,219 | 5,126,709 |
| - Customer | 196,845,834 | 172,352,082 | 2,323,550 | 22,084,432 | 30,795 | - | 54,974 | - |
| - Commodity | 658,279,524 | 371,531,691 | 7,093,852 | 252,403,128 | 16,149,558 | 3,644,160 | 2,732,060 | 4,362,408 |
| Customer Service | | | | | | | | |
| - Demand | 190,059,314 | 41,970,970 | 1,354,754 | 24,628,279 | 840,908 | 2,155,318 | 2,405,619 | 116,429,180 |
| - Customer | 83,640,773 | 61,707,473 | 828,445 | 7,712,853 | 213,647 | 6,623,668 | 6,438,821 | 45,700 |
| - Commodity | 49,751,849 | 23,962,647 | 457,532 | 16,279,222 | 1,041,597 | 3,679,115 | 3,575,718 | 281,362 |
| Total Rate Base | | | | | | | | |
| - Demand | 1,563,930,910 | 932,988,127 | 13,484,529 | 436,462,134 | 20,947,663 | 27,679,066 | 6,530,293 | 125,094,523 |
| - Customer | 280,518,111 | 234,059,555 | 3,151,995 | 29,797,285 | 244,443 | 6,623,668 | 6,525,298 | 45,700 |
| - Commodity | 1,205,328,189 | 654,233,445 | 12,491,626 | 444,458,903 | 28,437,900 | 47,048,894 | 9,689,401 | 7,681,802 |
| Total Rate Base | 3,049,777,210 | 1,821,281,127 | 29,128,151 | 910,718,323 | 49,630,005 | 81,351,628 | 22,744,992 | 132,822,026 |

| Jersey Central Power & Light - First Energy 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 |
|---|--------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|--|-------------------|
| Total Expenses | | | | | | | | | |
| Primary | | | | | | | | | |
| - Demand | 101,226,377 | 63,883,631 | 869,674 | 29,563,465 | 1,444,101 | 4,111,567 | 654,353 | | 625,461 |
| - Customer | 73,074 | 11,334 | 329 | 3,865 | 32 | 90 | 57,423 | | - |
| - Commodity | 87,866,666 | 45,527,722 | 869,093 | 30,890,841 | 1,975,445 | 6,977,107 | 963,643 | | 535,050 |
| Secondary | | | | | | | | | |
| - Demand | 126,367,453 | 81,879,380 | 1,114,657 | 37,900,793 | 1,851,551 | 1,620,666 | 1,075,751 | | 802,744 |
| - Customer | 12,525,573 | 10,905,615 | 147,296 | 1,401,121 | 1,994 | 138 | 69,407 | | - |
| - Commodity | 105,936,504 | 57,858,431 | 1,104,425 | 39,246,737 | 2,509,511 | 2,742,310 | 1,584,852 | | 680,094 |
| Customer Service | | | | | | | | | |
| - Demand | 38,445,980 | 11,132,398 | 308,097 | 6,201,281 | 230,743 | 609,030 | 215,625 | | 19,724,366 |
| - Customer | 69,573,120 | 58,467,025 | 787,580 | 7,453,652 | 50,946 | 1,342,974 | 1,335,567 | | 121,307 |
| - Commodity | 13,577,386 | 6,923,204 | 132,130 | 4,691,631 | 299,869 | 1,059,031 | 344,413 | | 81,434 |
| Total Expenses | | | | | | | | | |
| - Demand | 266,039,810 | 156,895,410 | 2,292,428 | 73,665,538 | 3,526,396 | 6,341,262 | 1,945,730 | | 21,152,570 |
| - Customer | 82,171,767 | 69,383,974 | 935,206 | 8,858,638 | 52,972 | 1,343,202 | 1,462,398 | | 121,307 |
| - Commodity | 207,380,556 | 110,309,358 | 2,105,649 | 74,829,209 | 4,784,824 | 10,778,448 | 2,892,907 | | 1,296,579 |
| Total Expenses | 555,592,133 | 336,588,741 | 5,333,282 | 157,353,386 | 8,364,192 | 18,462,913 | 6,301,035 | | 22,570,456 |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | Lighting LTG |
|---|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|-----------------|
| 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 | | |
| (374) Asset Retirement Costs | 45,657 | | | | | | | | |
| - Demand | 24,516 | 15,591 | 212 | 7,206 | 352 | 1,002 | - | - | 152 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 21,141 | 11,085 | 212 | 7,531 | 482 | 1,702 | - | - | 130 |
| Total | 45,657 | 26,676 | 424 | 14,737 | 834 | 2,704 | - | - | 282 |
| (375) Charging Stations | - | - | - | - | - | - | - | - | - |
| - Demand | - | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - |
| Total Distribution Plant | 5,538,829,505 | | | | | | | | |
| - Demand | 2,795,132,038 | 1,626,385,268 | 23,614,112 | 761,561,023 | 36,501,348 | 40,881,111 | - | - | 306,189,175 |
| - Customer | 677,612,270 | 571,815,629 | 7,702,379 | 72,904,895 | 483,283 | 12,471,429 | 12,102,647 | - | - |
| - Commodity | 2,066,085,196 | 1,138,536,509 | 21,739,064 | 773,487,784 | 49,490,218 | 69,443,051 | - | - | 13,368,571 |
| Total | 5,538,829,505 | 3,336,757,406 | 53,055,555 | 1,607,953,702 | 86,474,849 | 122,795,591 | 12,102,647 | - | 319,557,746 |
| General Plant | | | | | | | | | |
| (389) Land and Land Rights | 1,497,070 | | | | | | | | |
| - Demand | 789,433 | 476,996 | 6,494 | 220,471 | 10,764 | 30,652 | 35,383 | - | 4,639 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 707,637 | 339,886 | 6,490 | 230,905 | 14,774 | 52,185 | 52,445 | - | 3,991 |
| Total | 1,497,070 | 816,883 | 12,983 | 451,375 | 25,538 | 82,837 | 87,828 | - | 8,630 |
| (390) Structures and Improvements | 103,922,954 | | | | | | | | |
| - Demand | 54,800,498 | 33,111,923 | 450,766 | 15,304,544 | 747,206 | 2,127,799 | 2,456,188 | - | 322,021 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 49,122,456 | 23,594,092 | 450,495 | 16,028,841 | 1,025,576 | 3,622,529 | 3,640,617 | - | 277,034 |
| Total | 103,922,954 | 56,706,015 | 901,260 | 31,333,385 | 1,772,782 | 5,750,327 | 6,096,805 | - | 599,055 |
| (391) Office Furniture & Equipment | 32,940,598 | | | | | | | | |
| - Demand | 17,370,187 | 10,495,531 | 142,880 | 4,851,102 | 236,843 | 674,451 | 778,541 | - | 102,071 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 15,570,411 | 7,478,651 | 142,794 | 5,080,683 | 325,078 | 1,148,238 | 1,153,971 | - | 87,812 |
| Total | 32,940,598 | 17,974,181 | 285,674 | 9,931,785 | 561,921 | 1,822,689 | 1,932,512 | - | 189,883 |
| (392) Transportation Equipment | 17,894,630 | | | | | | | | |
| - Demand | 9,436,170 | 5,701,586 | 77,618 | 2,635,310 | 128,662 | 366,388 | 422,934 | - | 55,449 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 8,458,460 | 4,062,698 | 77,571 | 2,760,027 | 176,595 | 623,768 | 626,883 | - | 47,703 |
| Total | 17,894,630 | 9,764,283 | 155,189 | 5,395,337 | 305,258 | 990,156 | 1,049,817 | - | 103,152 |
| (393) Stores Equipment | 1,120,889 | | | | | | | | |
| - Demand | 591,066 | 357,138 | 4,862 | 165,071 | 8,059 | 22,950 | 26,492 | - | 3,473 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 529,824 | 254,480 | 4,859 | 172,883 | 11,062 | 39,072 | 39,267 | - | 2,988 |
| Total | 1,120,889 | 611,618 | 9,721 | 337,955 | 19,121 | 62,022 | 65,759 | - | 6,461 |
| (394) Tools, Shop & Garage Equipment | 24,966,966 | | | | | | | | |
| - Demand | 13,165,543 | 7,954,973 | 108,294 | 3,676,839 | 179,512 | 511,193 | 590,087 | - | 77,364 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 11,801,422 | 5,668,361 | 108,229 | 3,850,848 | 246,390 | 870,294 | 874,640 | - | 66,556 |
| Total | 24,966,966 | 13,623,334 | 216,523 | 7,527,688 | 425,902 | 1,381,487 | 1,464,727 | - | 143,920 |
| (395) Laboratory Equipment | 427,250 | | | | | | | | |
| - Demand | 225,297 | 136,130 | 1,853 | 62,920 | 3,072 | 8,748 | 10,098 | - | 1,324 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 201,953 | 97,000 | 1,852 | 65,898 | 4,216 | 14,893 | 14,967 | - | 1,139 |
| Total | 427,250 | 233,131 | 3,705 | 128,818 | 7,288 | 23,641 | 25,065 | - | 2,463 |
| (396) Power Operated Equipment | 2,048,272 | | | | | | | | |
| - Demand | 1,080,092 | 652,620 | 8,884 | 301,645 | 14,727 | 41,938 | 48,410 | - | 6,347 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 968,180 | 465,028 | 8,879 | 315,921 | 20,214 | 71,398 | 71,755 | - | 5,460 |
| Total | 2,048,272 | 1,117,648 | 17,763 | 617,566 | 34,941 | 113,336 | 120,165 | - | 11,807 |
| (397) Communication Equipment | 67,725,535 | | | | | | | | |
| - Demand | 35,712,929 | 21,578,705 | 293,760 | 9,973,816 | 486,947 | 1,386,665 | 1,600,673 | - | 209,858 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 32,012,607 | 15,376,030 | 293,583 | 10,445,833 | 668,358 | 2,360,765 | 2,372,553 | - | 180,540 |
| Total | 67,725,535 | 36,954,735 | 587,342 | 20,419,649 | 1,155,304 | 3,747,430 | 3,973,226 | - | 390,398 |
| (398) Misc. Equipment | 175,616 | | | | | | | | |
| - Demand | 92,605 | 55,955 | 762 | 25,863 | 1,263 | 3,596 | 4,151 | - | 544 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 83,010 | 39,871 | 761 | 27,087 | 1,733 | 6,122 | 6,152 | - | 468 |
| Total | 175,616 | 95,826 | 1,523 | 52,949 | 2,996 | 9,717 | 10,303 | - | 1,012 |
| (399) Other Tangible Property | 1,460,782 | | | | | | | | |
| - Demand | 770,297 | 465,434 | 6,336 | 215,127 | 10,503 | 29,909 | 34,525 | - | 4,526 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 690,485 | 331,648 | 6,332 | 225,308 | 14,416 | 50,920 | 51,174 | - | 3,894 |
| Total | 1,460,782 | 797,082 | 12,668 | 440,434 | 24,919 | 80,829 | 85,699 | - | 8,421 |
| (SRVCO-PIS) Service Company PIS | 141,890,999 | | | | | | | | |
| - Demand | 74,821,751 | 45,209,299 | 615,452 | 20,896,028 | 1,020,196 | 2,905,186 | 3,353,552 | - | 439,671 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 67,069,248 | 32,214,146 | 615,082 | 21,884,947 | 1,400,269 | 4,946,013 | 4,970,709 | - | 378,248 |
| Total | 141,890,999 | 77,423,445 | 1,230,534 | 42,780,975 | 2,420,465 | 7,851,198 | 8,324,261 | - | 817,919 |
| Total General Plant | 396,071,561 | | | | | | | | |
| - Demand | 208,855,867 | 126,196,289 | 1,717,961 | 58,328,736 | 2,847,754 | 8,109,474 | 9,361,035 | - | 1,227,287 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 187,215,694 | 89,921,892 | 1,716,926 | 61,089,181 | 3,908,681 | 13,806,196 | 13,875,132 | - | 1,055,834 |
| Total | 396,071,561 | 216,118,181 | 3,434,887 | 119,417,917 | 6,756,435 | 21,915,670 | 23,236,167 | - | 2,283,122 |
| Total Utility Plant | 6,120,813,809 | | | | | | | | |
| - Demand | 3,102,023,137 | 1,811,817,061 | 26,138,470 | 847,268,789 | 40,685,815 | 52,797,106 | 13,755,028 | - | 307,992,541 |
| - Customer | 677,612,270 | 571,815,629 | 7,702,379 | 72,904,895 | 483,283 | 12,471,429 | 12,102,647 | - | - |
| - Commodity | 2,341,178,402 | 1,270,687,000 | 24,261,901 | 863,251,726 | 55,233,602 | 89,729,762 | 20,388,005 | - | 14,920,005 |
| Total | 6,120,813,809 | 3,654,319,690 | 58,102,751 | 1,783,425,411 | 96,402,699 | 154,998,297 | 46,245,681 | - | 322,912,546 |

| Jersey Central Power & Light - First Energy Corp. | | Residential | Residential | General | General | General | General | | Lighting |
|---|----------------------|----------------------|--------------------|----------------------|--------------------|--------------------|--------------------|----------|---------------------|
| Allocation to Customer Classes | Total | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG |
| Total System | Company | RS | RT | GS | GST | GP | GT | | |
| Additions to Utility Plant | | | | | | | | | |
| Construction Work in Progress | | | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - |
| Total Additional to Utility Plant | | | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - |
| Total Utility Plant | 6,120,813,809 | | | | | | | | |
| - Demand | 3,102,023,137 | 1,811,817,061 | 26,138,470 | 847,268,789 | 40,685,815 | 52,797,106 | 13,755,028 | | 307,992,541 |
| - Customer | 677,612,270 | 571,815,629 | 7,702,379 | 72,904,895 | 483,283 | 12,471,429 | 12,102,647 | | 14,920,005 |
| - Commodity | 2,341,178,402 | 1,270,687,000 | 24,261,901 | 863,251,726 | 55,233,602 | 89,729,762 | 20,388,005 | | |
| Total | 6,120,813,809 | 3,654,319,690 | 58,102,751 | 1,783,425,411 | 96,402,699 | 154,998,297 | 46,245,681 | | 322,912,546 |
| ACCUMULATED DEPRECIATION | | | | | | | | | |
| Accumulated Depreciation | | | | | | | | | |
| (108-303) Misc Intangible Plant | | | | | | | | | |
| - Demand | (115,237,649) | - | - | - | - | - | - | - | - |
| - Customer | (60,766,946) | (36,717,011) | (499,843) | (16,970,838) | (828,559) | (2,359,464) | (2,723,608) | | (357,081) |
| - Commodity | (54,470,703) | (26,162,917) | (499,542) | (17,773,994) | (1,137,237) | (4,016,935) | (4,036,992) | | (307,197) |
| Total | (115,237,649) | (62,879,928) | (999,386) | (34,744,832) | (1,965,796) | (6,376,399) | (6,760,600) | | (664,278) |
| (108-360) Land & Land Rights | | | | | | | | | |
| - Demand | (18,317,659) | - | - | - | - | - | - | - | - |
| - Customer | (9,951,815) | (6,465,589) | (88,019) | (2,988,437) | (145,903) | (200,988) | - | | (62,879) |
| - Commodity | (8,365,844) | (4,575,819) | (87,369) | (3,108,620) | (198,899) | (341,409) | - | | (53,728) |
| Total | (18,317,659) | (11,041,408) | (175,387) | (6,097,057) | (344,802) | (542,397) | - | | (116,607) |
| (108-361) Struct & Impmnts | | | | | | | | | |
| - Demand | (17,287,474) | - | - | - | - | - | - | - | - |
| - Customer | (9,392,125) | (6,101,965) | (83,069) | (2,820,367) | (137,697) | (189,684) | - | | (59,343) |
| - Commodity | (7,895,349) | (4,318,475) | (82,455) | (2,933,791) | (187,713) | (322,209) | - | | (50,706) |
| Total | (17,287,474) | (10,420,440) | (165,523) | (5,754,159) | (325,411) | (511,893) | - | | (110,049) |
| (108-362) Station Equip | | | | | | | | | |
| - Demand | (203,184,164) | - | - | - | - | - | - | - | - |
| - Customer | (110,388,081) | (71,717,974) | (976,326) | (33,148,508) | (1,618,393) | (2,229,407) | - | | (697,473) |
| - Commodity | (92,796,084) | (50,756,151) | (969,114) | (34,481,611) | (2,206,244) | (3,787,001) | - | | (595,963) |
| Total | (203,184,164) | (122,474,125) | (1,945,440) | (67,630,119) | (3,824,636) | (6,016,408) | - | | (1,293,436) |
| (108-364) Poles, Towers & Fxt | | | | | | | | | |
| - Demand | (298,903,641) | - | - | - | - | - | - | - | - |
| - Customer | (162,391,589) | (105,504,105) | (1,436,270) | (48,764,675) | (2,380,813) | (3,279,674) | - | | (1,026,051) |
| - Commodity | (136,512,052) | (74,667,228) | (1,425,661) | (50,725,799) | (3,245,599) | (5,571,046) | - | | (876,719) |
| Total | (298,903,641) | (180,171,334) | (2,861,931) | (99,490,475) | (5,626,412) | (8,850,720) | - | | (1,902,770) |
| (108-365) OH Cond & Dev | | | | | | | | | |
| - Demand | (189,657,321) | - | - | - | - | - | - | - | - |
| - Customer | (103,039,071) | (66,943,400) | (911,327) | (30,941,670) | (1,510,649) | (2,080,985) | - | | (651,040) |
| - Commodity | (86,618,249) | (47,377,096) | (904,596) | (32,186,022) | (2,059,364) | (3,534,884) | - | | (556,287) |
| Total | (189,657,321) | (114,320,496) | (1,815,924) | (63,127,692) | (3,570,014) | (5,615,869) | - | | (1,207,327) |
| (108-366) UG Conduit | | | | | | | | | |
| - Demand | (61,598,042) | - | - | - | - | - | - | - | - |
| - Customer | (33,153,474) | (21,176,755) | (288,288) | (9,788,032) | (477,876) | (1,216,575) | - | | (205,949) |
| - Commodity | (28,444,568) | (15,041,689) | (287,199) | (10,218,696) | (653,825) | (2,066,545) | - | | (176,615) |
| Total | (61,598,042) | (36,218,443) | (575,487) | (20,006,728) | (1,131,701) | (3,283,120) | - | | (382,563) |
| (108-367) UG Cond & Dev | | | | | | | | | |
| - Demand | (235,164,758) | - | - | - | - | - | - | - | - |
| - Customer | (127,762,842) | (83,006,173) | (1,129,996) | (38,365,987) | (1,873,123) | (2,580,309) | - | | (807,254) |
| - Commodity | (107,401,916) | (58,745,021) | (1,121,650) | (39,908,916) | (2,553,500) | (4,383,064) | - | | (689,765) |
| Total | (235,164,758) | (141,751,194) | (2,251,646) | (78,274,903) | (4,426,623) | (6,963,372) | - | | (1,497,019) |
| (108-368) Line Transformers | | | | | | | | | |
| - Demand | (307,068,244) | - | - | - | - | - | - | - | - |
| - Customer | (168,772,586) | (111,909,914) | (1,523,475) | (51,725,481) | (2,525,367) | - | - | | (1,088,349) |
| - Commodity | (138,295,658) | (78,861,133) | (1,505,737) | (53,574,949) | (3,427,896) | - | - | | (925,962) |
| Total | (307,068,244) | (190,771,027) | (3,029,212) | (105,300,431) | (5,953,263) | - | - | | (2,014,311) |
| (108-369) Services | | | | | | | | | |
| - Demand | (189,593,047) | - | - | - | - | - | - | - | - |
| - Customer | (290,270) | (192,473) | (2,620) | (88,962) | (4,343) | - | - | | (1,872) |
| - Commodity | (189,302,776) | (165,793,918) | (2,235,137) | (21,244,098) | (29,624) | - | - | | - |
| Total | (189,593,047) | (165,986,390) | (2,237,757) | (21,333,060) | (33,967) | - | - | | (1,872) |
| (108-370) Meters | | | | | | | | | |
| - Demand | (99,876,706) | - | - | - | - | - | - | - | - |
| - Customer | (15,314,666) | (6,964,578) | (741,957) | (7,538,709) | (69,423) | - | - | | - |
| - Commodity | (84,562,040) | (64,553,575) | (867,416) | (8,111,291) | (178,918) | (5,477,415) | (5,315,447) | | - |
| Total | (99,876,706) | (71,518,153) | (1,609,373) | (15,649,999) | (248,340) | (5,477,415) | (5,315,447) | | - |
| (108-371) Install on Cust Premise | | | | | | | | | |
| - Demand | (9,763,817) | - | - | - | - | - | - | - | - |
| - Customer | (9,763,817) | - | - | - | - | - | - | | (9,763,817) |
| - Commodity | - | - | - | - | - | - | - | | - |
| Total | (9,763,817) | - | - | - | - | - | - | | (9,763,817) |
| (108-373) St Lt & Signal Sys | | | | | | | | | |
| - Demand | (98,378,621) | - | - | - | - | - | - | - | - |
| - Customer | (98,378,621) | - | - | - | - | - | - | | (98,378,621) |
| - Commodity | - | - | - | - | - | - | - | | - |
| Total | (98,378,621) | - | - | - | - | - | - | | (98,378,621) |

| Jersey Central Power & Light - First Energy 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 |
| (108-374) Asset Ret Costs | - | - | - | - | - | - | - | - |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| (108-389) Land & Land Rights | (7,212) | - | - | - | - | - | - | - |
| - Demand | (3,803) | (2,298) | (31) | (1,062) | (52) | (148) | (170) | (22) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (3,409) | (1,637) | (31) | (1,112) | (71) | (251) | (253) | (19) |
| Total | (7,212) | (3,935) | (63) | (2,174) | (123) | (399) | (423) | (42) |
| (108-390) Struct & Impmnts - | (59,176,095) | - | - | - | - | - | - | - |
| - Demand | (31,204,650) | (18,854,683) | (256,676) | (8,714,755) | (425,476) | (1,211,617) | (1,398,610) | (183,366) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (27,971,444) | (13,435,013) | (256,522) | (9,127,187) | (583,987) | (2,062,750) | (2,073,050) | (157,750) |
| Total | (59,176,095) | (32,289,695) | (513,198) | (17,841,942) | (1,009,463) | (3,274,367) | (3,471,660) | (341,116) |
| (108-391) Office Furn & Equip | (7,575,520) | - | - | - | - | - | - | - |
| - Demand | (3,994,712) | (2,413,712) | (32,859) | (1,115,633) | (54,468) | (155,107) | (179,045) | (23,474) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (3,580,808) | (1,719,904) | (32,839) | (1,168,431) | (74,760) | (264,066) | (265,385) | (20,195) |
| Total | (7,575,520) | (4,133,616) | (65,698) | (2,284,064) | (129,228) | (419,173) | (444,430) | (43,668) |
| (108-392) Transportation Equip | (5,366,273) | - | - | - | - | - | - | - |
| - Demand | (2,829,735) | (1,709,802) | (23,276) | (790,281) | (38,584) | (109,873) | (126,830) | (16,628) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (2,536,538) | (1,218,329) | (23,262) | (827,682) | (52,958) | (187,057) | (187,991) | (14,305) |
| Total | (5,366,273) | (2,928,131) | (46,538) | (1,617,963) | (91,541) | (296,930) | (314,821) | (30,933) |
| (108-393) Stores Equip | (999,478) | - | - | - | - | - | - | - |
| - Demand | (527,043) | (318,454) | (4,335) | (147,191) | (7,186) | (20,464) | (23,622) | (3,097) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (472,435) | (226,916) | (4,333) | (154,157) | (9,863) | (34,840) | (35,014) | (2,664) |
| Total | (999,478) | (545,370) | (8,668) | (301,349) | (17,050) | (55,304) | (58,636) | (5,761) |
| (108-394) Tools, Shop & Garage Equip | (11,235,157) | - | - | - | - | - | - | - |
| - Demand | (5,924,506) | (3,579,745) | (48,733) | (1,654,581) | (80,781) | (230,037) | (265,540) | (34,814) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (5,310,651) | (2,550,768) | (48,703) | (1,732,885) | (110,876) | (391,633) | (393,589) | (29,950) |
| Total | (11,235,157) | (6,130,513) | (97,436) | (3,387,466) | (191,656) | (621,670) | (659,128) | (64,764) |
| (108-395) Laboratory Equip | (426,530) | - | - | - | - | - | - | - |
| - Demand | (224,917) | (135,901) | (1,850) | (62,814) | (3,067) | (8,733) | (10,081) | (1,322) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (201,613) | (96,837) | (1,849) | (65,787) | (4,209) | (14,868) | (14,942) | (1,137) |
| Total | (426,530) | (232,738) | (3,699) | (128,601) | (7,276) | (23,601) | (25,023) | (2,459) |
| (108-396) Power Operated Equip | (1,228,572) | - | - | - | - | - | - | - |
| - Demand | (647,849) | (391,447) | (5,329) | (180,930) | (8,833) | (25,155) | (29,037) | (3,807) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (580,723) | (278,928) | (5,326) | (189,492) | (12,124) | (42,825) | (43,039) | (3,275) |
| Total | (1,228,572) | (670,375) | (10,655) | (370,422) | (20,958) | (67,980) | (72,076) | (7,082) |
| (108-397) Communication Equip | (14,043,747) | - | - | - | - | - | - | - |
| - Demand | (7,405,528) | (4,474,618) | (60,915) | (2,068,197) | (100,975) | (287,543) | (331,920) | (43,517) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (6,638,219) | (3,188,415) | (60,878) | (2,166,076) | (138,592) | (489,535) | (491,979) | (37,437) |
| Total | (14,043,747) | (7,663,032) | (121,793) | (4,234,273) | (239,567) | (777,077) | (823,899) | (80,954) |
| (108-398) MISC Equip | (1,012,848) | - | - | - | - | - | - | - |
| - Demand | (534,094) | (322,714) | (4,393) | (149,160) | (7,282) | (20,738) | (23,938) | (3,138) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (478,755) | (229,951) | (4,391) | (156,219) | (9,995) | (35,306) | (35,482) | (2,700) |
| Total | (1,012,848) | (552,665) | (8,784) | (305,380) | (17,278) | (56,044) | (59,420) | (5,838) |
| (108-399) Other Tangible Property | - | - | - | - | - | - | - | - |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Service Company PIS | (89,282,614) | - | - | - | - | - | - | - |
| - Demand | (47,080,375) | (28,447,219) | (387,263) | (13,148,488) | (641,942) | (1,828,041) | (2,110,168) | (276,656) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (42,202,239) | (20,270,230) | (387,030) | (13,770,748) | (881,096) | (3,112,198) | (3,127,738) | (238,007) |
| Total | (89,282,614) | (48,717,449) | (774,294) | (26,919,236) | (1,523,038) | (4,940,239) | (5,237,906) | (514,662) |
| Total Accumulated Depreciation | (2,034,385,190) | - | - | - | - | - | - | - |
| - Demand | (1,009,743,117) | (577,350,528) | (8,506,851) | (271,174,760) | (12,940,792) | (18,034,541) | (7,222,570) | (113,689,570) |
| - Customer | (273,864,816) | (230,347,493) | (3,102,553) | (29,355,389) | (208,541) | (5,477,415) | (5,315,447) | - |
| - Commodity | (750,777,257) | (403,722,436) | (7,708,487) | (274,272,177) | (17,548,810) | (30,658,422) | (10,705,452) | (4,740,381) |
| Total Accumulated Depreciation | (2,034,385,190) | (1,211,420,457) | (19,317,891) | (574,802,325) | (30,698,142) | (54,170,378) | (23,243,469) | (118,429,952) |

| Jersey Central Power & Light - First Energy 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 | |
| OTHER RATE BASE ITEMS | | | | | | | | | |
| Other Rate Base Items | | | | | | | | | |
| Materials and Supplies | 28,930,758 | | | | | | | | |
| - Demand | 14,661,495 | 8,392,386 | 123,002 | 3,937,441 | 188,196 | 213,919 | - | 1,806,550 | |
| - Customer | 3,617,668 | 3,039,814 | 40,942 | 387,340 | 2,807 | 74,086 | 71,895 | - | |
| - Commodity | 10,651,595 | 5,866,710 | 112,016 | 3,985,598 | 255,011 | 363,375 | - | 68,885 | |
| Total | 28,930,758 | 17,298,910 | 275,961 | 8,310,378 | 446,015 | 651,380 | 71,895 | 1,875,436 | |
| Cash Working Capital | 113,420,478 | | | | | | | | |
| - Demand | 47,477,202 | 27,831,799 | 414,467 | 13,101,540 | 623,230 | 863,010 | - | 4,643,156 | |
| - Customer | 30,368,923 | 26,009,700 | 350,491 | 3,323,953 | 13,850 | 310,184 | 295,929 | 61,607 | |
| - Commodity | 35,574,354 | 19,433,372 | 371,052 | 13,202,222 | 844,720 | 1,479,450 | 13,557 | 228,181 | |
| Total | 113,420,478 | 73,274,871 | 1,136,009 | 29,627,715 | 1,481,801 | 2,652,644 | 309,486 | 4,932,943 | |
| ADIT | (1,164,623,308) | | | | | | | | |
| - Demand | (590,206,397) | (337,840,042) | (4,951,512) | (158,503,801) | (7,575,949) | (8,611,428) | - | (72,723,666) | |
| - Customer | (145,631,182) | (122,369,362) | (1,648,157) | (15,592,577) | (113,002) | (2,982,353) | (2,894,164) | - | |
| - Commodity | (428,785,729) | (236,167,568) | (4,509,273) | (160,442,391) | (10,265,616) | (14,627,877) | - | (2,773,005) | |
| Total | (1,164,623,308) | (696,376,971) | (11,108,941) | (334,538,769) | (17,954,567) | (26,221,658) | (2,894,164) | (75,496,671) | |
| Net /Loss on Reacq Debt | 790,475 | | | | | | | | |
| - Demand | 400,596 | 229,205 | 3,361 | 107,583 | 5,142 | 5,845 | - | 49,360 | |
| - Customer | 98,846 | 83,057 | 1,119 | 10,583 | 77 | 2,024 | 1,964 | - | |
| - Commodity | 291,034 | 160,296 | 3,061 | 108,898 | 6,968 | 9,929 | - | 1,882 | |
| Total | 790,475 | 472,658 | 7,540 | 227,064 | 12,186 | 17,798 | 1,964 | 51,243 | |
| DTA for AMT | 2,782,672 | | | | | | | | |
| - Demand | 1,410,199 | 807,212 | 11,831 | 378,718 | 18,101 | 20,576 | - | 173,761 | |
| - Customer | 347,961 | 292,381 | 3,938 | 37,256 | 270 | 7,126 | 6,915 | - | |
| - Commodity | 1,024,512 | 564,283 | 10,774 | 383,500 | 24,528 | 34,951 | - | 6,626 | |
| Total | 2,782,672 | 1,663,876 | 26,543 | 799,324 | 42,899 | 62,652 | 6,915 | 180,387 | |
| Net Operating Reserves | (9,025,025) | | | | | | | | |
| - Demand | (4,554,454) | (2,885,351) | (40,047) | (1,338,748) | (65,007) | (102,977) | - | (122,325) | |
| - Customer | (731,625) | (623,392) | (8,401) | (79,689) | (310) | (6,687) | (11,750) | (1,328) | |
| - Commodity | (3,738,946) | (2,031,979) | (38,798) | (1,380,442) | (88,325) | (175,213) | (292) | (23,859) | |
| Total | (9,025,025) | (5,540,721) | (87,245) | (2,798,878) | (153,642) | (284,877) | (12,042) | (147,512) | |
| NOL | 22,826,438 | | | | | | | | |
| - Demand | 11,567,955 | 6,621,613 | 97,049 | 3,106,650 | 148,487 | 168,783 | - | 1,425,373 | |
| - Customer | 2,854,349 | 2,398,421 | 32,304 | 305,612 | 2,215 | 58,454 | 56,725 | - | |
| - Commodity | 8,404,134 | 4,628,848 | 88,381 | 3,144,646 | 201,205 | 286,704 | - | 54,350 | |
| Total | 22,826,438 | 13,648,882 | 217,734 | 6,556,909 | 351,907 | 513,940 | 56,725 | 1,479,723 | |
| CTA | (963,362) | | | | | | | | |
| - Demand | (488,231) | (285,164) | (4,114) | (133,353) | (6,404) | (8,310) | (2,165) | (48,475) | |
| - Customer | (106,650) | (89,999) | (1,212) | (11,475) | (76) | (1,963) | (1,905) | - | |
| - Commodity | (368,481) | (199,995) | (3,819) | (135,868) | (8,693) | (14,123) | (3,209) | (2,348) | |
| Total | (963,362) | (575,158) | (9,145) | (280,695) | (15,173) | (24,395) | (7,279) | (50,824) | |
| Regulatory Asset A&G Capitalization | 54,063,505 | | | | | | | | |
| - Demand | 28,965,593 | 18,421,591 | 250,781 | 8,514,578 | 415,703 | 1,183,786 | - | 179,154 | |
| - Customer | 119,420 | - | - | - | - | - | 119,420 | - | |
| - Commodity | 24,978,491 | 13,096,968 | 250,067 | 8,897,534 | 569,293 | 2,010,849 | - | 153,780 | |
| Total | 54,063,505 | 31,518,560 | 500,848 | 17,412,112 | 984,996 | 3,194,635 | 119,420 | 332,935 | |
| Customer Deposits | (37,044,448) | | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - | |
| - Customer | (37,044,448) | (32,427,271) | (437,166) | (4,155,087) | (5,794) | (13,573) | (5,526) | - | |
| - Commodity | - | - | - | - | - | - | - | - | |
| Total | (37,044,448) | (32,427,271) | (437,166) | (4,155,087) | (5,794) | (13,573) | (5,526) | - | |
| Customer Advances | (55,177,226) | | | | | | | | |
| - Demand | (27,962,648) | (16,006,099) | (234,591) | (7,509,553) | (358,931) | (407,990) | - | (3,445,483) | |
| - Customer | (6,899,677) | (5,797,584) | (78,086) | (738,741) | (5,354) | (141,297) | (137,119) | - | |
| - Commodity | (20,314,901) | (11,189,087) | (213,639) | (7,601,399) | (486,362) | (695,036) | - | (131,379) | |
| Total | (55,177,226) | (32,992,770) | (526,317) | (15,849,692) | (850,647) | (1,242,323) | (137,119) | (3,576,862) | |
| Customer Refunds | (263,478) | | | | | | | | |
| - Demand | (133,525) | (76,431) | (1,120) | (35,859) | (1,714) | (1,948) | - | (16,453) | |
| - Customer | (32,947) | (27,684) | (373) | (3,528) | (26) | (675) | (655) | - | |
| - Commodity | (97,006) | (53,429) | (1,020) | (36,298) | (2,322) | (3,309) | - | (627) | |
| Total | (263,478) | (157,545) | (2,513) | (75,684) | (4,062) | (5,932) | (655) | (17,080) | |
| Total Other Rate Base Items | (1,044,282,521) | | | | | | | | |
| - Demand | (518,862,216) | (294,789,180) | (4,330,894) | (138,374,804) | (6,609,144) | (6,676,734) | (2,165) | (68,079,047) | |
| - Customer | (153,039,362) | (129,511,918) | (1,744,601) | (16,516,352) | (105,342) | (2,694,674) | (2,498,270) | 60,278 | |
| - Commodity | (372,380,943) | (205,891,580) | (3,931,197) | (139,874,148) | (8,949,595) | (11,328,301) | 10,056 | (2,417,514) | |
| Total | (1,044,282,521) | (630,427,679) | (10,006,692) | (294,765,304) | (15,664,081) | (20,699,709) | (2,490,378) | (70,436,283) | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | Lighting LTG |
|---|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|-----------------|
| 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 | | |
| Rate Base Adjustment | | | | | | | | | |
| Adjustment | | | | | | | | | |
| AMI | 43,720,862 | | | | | | | | |
| - Demand | 6,703,970 | 3,048,732 | 324,791 | 3,300,057 | 30,390 | - | - | - | - |
| - Customer | 37,016,892 | 28,258,220 | 379,710 | 3,550,704 | 78,321 | 2,397,729 | 2,326,828 | - | - |
| - Commodity | - | - | - | - | - | - | - | - | - |
| Total | 43,720,862 | 31,306,953 | 704,500 | 6,850,761 | 108,711 | 2,397,729 | 2,326,828 | - | - |
| Delayed Recognition Pension & OPEB | | | | | | | | | |
| | (36,089,750) | | | | | | | | |
| - Demand | (16,190,864) | (9,737,958) | (140,987) | (4,557,149) | (218,606) | (406,764) | - | - | (1,129,400) |
| - Customer | (7,206,874) | (6,154,884) | (82,939) | (786,574) | (3,278) | (73,401) | (90,461) | - | (14,578) |
| - Commodity | (12,692,013) | (6,839,539) | (130,591) | (4,646,497) | (297,298) | (694,146) | (3,208) | - | (80,308) |
| Total | (36,089,750) | (22,732,380) | (354,517) | (9,990,220) | (519,181) | (1,174,312) | (93,669) | - | (1,224,286) |
| Total Rate Base Adjustment | | | | | | | | | |
| | 7,631,112 | | | | | | | | |
| - Demand | (9,486,894) | (6,689,225) | 183,804 | (1,257,092) | (188,216) | (406,764) | - | - | (1,129,400) |
| - Customer | 29,810,018 | 22,403,337 | 296,771 | 2,764,130 | 75,043 | 2,324,328 | 2,236,368 | - | (14,578) |
| - Commodity | (12,692,013) | (6,839,539) | (130,591) | (4,646,497) | (297,298) | (694,146) | (3,208) | - | (80,308) |
| Total | 7,631,112 | 8,574,573 | 349,983 | (3,139,459) | (410,471) | 1,223,418 | 2,233,159 | - | (1,224,286) |
| Total Rate Base | | | | | | | | | |
| | 3,049,777,210 | | | | | | | | |
| - Demand | 1,563,930,910 | 932,988,127 | 13,484,529 | 436,462,134 | 20,947,663 | 27,679,066 | 6,530,293 | - | 125,094,523 |
| - Customer | 280,518,111 | 234,059,555 | 3,151,995 | 29,797,285 | 244,443 | 6,623,668 | 6,525,298 | - | 45,700 |
| - Commodity | 1,205,328,189 | 654,233,445 | 12,491,626 | 444,458,903 | 28,437,900 | 47,048,894 | 9,689,401 | - | 7,681,802 |
| Total | 3,049,777,210 | 1,821,281,127 | 29,128,151 | 910,718,323 | 49,630,005 | 81,351,628 | 22,744,992 | - | 132,822,026 |
| OPERATIONS & MAINTENANCE EXPENSES | | | | | | | | | |
| Distribution Expenses | | | | | | | | | |
| Operations Expenses | | | | | | | | | |
| (580) Operation Supervision & Engineering | 744,229 | | | | | | | | |
| - Demand | 405,174 | 264,215 | 3,597 | 122,122 | 5,962 | 6,709 | - | - | 2,570 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 339,055 | 186,843 | 3,567 | 126,933 | 8,122 | 11,396 | - | - | 2,194 |
| Total | 744,229 | 451,058 | 7,164 | 249,055 | 14,084 | 18,104 | - | - | 4,763 |
| (581) Load Dispatching | 1,544,743 | | | | | | | | |
| - Demand | 829,459 | 527,521 | 7,181 | 243,823 | 11,904 | 33,899 | - | - | 5,130 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 715,284 | 375,045 | 7,161 | 254,790 | 16,302 | 57,583 | - | - | 4,404 |
| Total | 1,544,743 | 902,566 | 14,342 | 498,613 | 28,206 | 91,482 | - | - | 9,534 |
| (582) Station Expenses | 810,596 | | | | | | | | |
| - Demand | 440,389 | 286,116 | 3,895 | 132,245 | 6,457 | 8,894 | - | - | 2,783 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 370,207 | 202,490 | 3,866 | 137,563 | 8,802 | 15,108 | - | - | 2,378 |
| Total | 810,596 | 488,606 | 7,761 | 269,808 | 15,258 | 24,002 | - | - | 5,160 |
| (583) Overhead line expenses | 835,873 | | | | | | | | |
| - Demand | 454,122 | 295,038 | 4,016 | 136,369 | 6,658 | 9,171 | - | - | 2,869 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 381,751 | 208,804 | 3,987 | 141,853 | 9,076 | 15,579 | - | - | 2,452 |
| Total | 835,873 | 503,842 | 8,003 | 278,221 | 15,734 | 24,751 | - | - | 5,321 |
| (584) Underground line expenses | 4,821,125 | | | | | | | | |
| - Demand | 2,619,273 | 1,701,714 | 23,166 | 786,543 | 38,401 | 52,899 | - | - | 16,550 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 2,201,852 | 1,204,335 | 22,995 | 818,175 | 52,349 | 89,857 | - | - | 14,141 |
| Total | 4,821,125 | 2,906,049 | 46,161 | 1,604,718 | 90,750 | 142,756 | - | - | 30,690 |
| (585) Street lighting and signal system expenses | - | | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - |
| (586) Meter expenses | 3,511,776 | | | | | | | | |
| - Demand | 538,481 | 244,882 | 26,088 | 265,069 | 2,441 | - | - | - | - |
| - Customer | 2,973,295 | 2,269,775 | 30,499 | 285,202 | 6,291 | 192,592 | 186,897 | - | - |
| - Commodity | - | - | - | - | - | - | - | - | - |
| Total | 3,511,776 | 2,514,658 | 56,587 | 550,271 | 8,732 | 192,592 | 186,897 | - | - |
| (587) Customer installations expenses | - | | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - |
| (588) Miscellaneous distribution expenses | 22,242,540 | | | | | | | | |
| - Demand | 11,461,101 | 6,498,928 | 95,527 | 3,050,932 | 145,699 | 216,674 | - | - | 1,453,342 |
| - Customer | 2,440,789 | 2,034,046 | 27,391 | 258,886 | 2,188 | 59,706 | 57,941 | - | - |
| - Commodity | 8,340,649 | 4,546,257 | 86,804 | 3,088,537 | 197,614 | 368,055 | - | - | 53,381 |
| Total | 22,242,540 | 13,079,231 | 209,721 | 6,398,356 | 345,501 | 644,435 | 57,941 | - | 1,506,722 |
| (589) Rents | 4,112,260 | | | | | | | | |
| - Demand | 2,238,802 | 1,459,927 | 19,875 | 674,788 | 32,945 | 37,069 | - | - | 14,198 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 1,873,458 | 1,032,406 | 19,712 | 701,374 | 44,876 | 62,968 | - | - | 12,122 |
| Total | 4,112,260 | 2,492,334 | 39,587 | 1,376,161 | 77,821 | 100,037 | - | - | 26,320 |
| Total Dist. Operations Expenses | | | | | | | | | |
| | 38,623,142 | | | | | | | | |
| - Demand | 18,986,801 | 11,278,342 | 183,345 | 5,411,891 | 250,466 | 365,315 | - | - | 1,497,441 |
| - Customer | 5,414,085 | 4,303,821 | 57,890 | 544,088 | 8,479 | 252,298 | 244,838 | - | - |
| - Commodity | 14,222,257 | 7,756,180 | 148,093 | 5,269,225 | 337,142 | 620,546 | - | - | 91,071 |
| Total | 38,623,142 | 23,338,343 | 389,328 | 11,225,204 | 596,087 | 1,238,160 | 244,838 | - | 1,588,512 |
| Maintenance Expense | | | | | | | | | |
| (590) Maintenance Supervision and Engineering | 2,598,813 | | | | | | | | |
| - Demand | 1,414,849 | 922,626 | 12,560 | 426,444 | 20,820 | 23,426 | - | - | 8,973 |
| - Customer | - | - | - | - | - | - | - | - | - |
| - Commodity | 1,183,964 | 652,447 | 12,458 | 443,245 | 28,360 | 39,794 | - | - | 7,661 |
| Total | 2,598,813 | 1,575,073 | 25,018 | 869,689 | 49,180 | 63,220 | - | - | 16,634 |

| Jersey Central Power & Light - First Energy 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 |
| (591) Maintenance of Structures | 103 | | | | | | | |
| - Demand | 55 | 35 | 0 | 16 | 1 | 2 | - | 0 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 48 | 25 | 0 | 17 | 1 | 4 | - | 0 |
| Total | 103 | 60 | 1 | 33 | 2 | 6 | - | 1 |
| (592) Maintenance of Station Equipment | 13,061,613 | | | | | | | |
| - Demand | 7,096,254 | 4,610,361 | 62,763 | 2,130,939 | 104,038 | 143,317 | - | 44,837 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 5,965,359 | 3,262,839 | 62,299 | 2,216,637 | 141,827 | 243,446 | - | 38,311 |
| Total | 13,061,613 | 7,873,200 | 125,062 | 4,347,575 | 245,865 | 386,762 | - | 83,148 |
| (593) Maintenance of Overhead Lines | 81,530,031 | | | | | | | |
| - Demand | 44,294,513 | 28,777,679 | 391,762 | 13,301,228 | 649,399 | 894,576 | - | 279,869 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 37,235,518 | 20,366,501 | 388,868 | 13,836,151 | 885,281 | 1,519,579 | - | 239,137 |
| Total | 81,530,031 | 49,144,180 | 780,631 | 27,137,379 | 1,534,680 | 2,414,154 | - | 519,006 |
| (594) Maintenance of underground lines | 5,093,156 | | | | | | | |
| - Demand | 2,767,065 | 1,797,733 | 24,473 | 830,924 | 40,568 | 55,884 | - | 17,483 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 2,326,091 | 1,272,289 | 24,292 | 864,340 | 55,303 | 94,928 | - | 14,939 |
| Total | 5,093,156 | 3,070,022 | 48,766 | 1,695,264 | 95,871 | 150,811 | - | 32,422 |
| (595) Maintenance of line transformers | 306,010 | | | | | | | |
| - Demand | 306,010 | 202,909 | 2,762 | 93,786 | 4,579 | - | - | 1,973 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 306,010 | 202,909 | 2,762 | 93,786 | 4,579 | - | - | 1,973 |
| (596) Maintenance of street lighting and signal systems | 6,074,397 | | | | | | | |
| - Demand | 6,074,397 | - | - | - | - | - | - | 6,074,397 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 6,074,397 | - | - | - | - | - | - | 6,074,397 |
| (597) Maintenance of meters | 4,899,920 | | | | | | | |
| - Demand | 751,333 | 341,680 | 36,400 | 369,847 | 3,406 | - | - | - |
| - Customer | 4,148,587 | 3,166,978 | 42,555 | 397,937 | 8,778 | 268,720 | 260,774 | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 4,899,920 | 3,508,658 | 78,955 | 767,784 | 12,183 | 268,720 | 260,774 | - |
| (598) Maintenance of miscellaneous distribution plant | 4,493,631 | | | | | | | |
| - Demand | 2,315,471 | 1,312,970 | 19,299 | 616,376 | 29,435 | 43,774 | - | 293,617 |
| - Customer | 493,109 | 410,936 | 5,534 | 52,302 | 442 | 12,062 | 11,706 | - |
| - Commodity | 1,685,050 | 918,474 | 17,537 | 623,973 | 39,924 | 74,358 | - | 10,784 |
| Total | 4,493,631 | 2,642,380 | 42,370 | 1,292,651 | 69,801 | 130,194 | 11,706 | 304,401 |
| Total Dist. Maintenance Expenses | 118,057,674 | | | | | | | |
| - Demand | 65,019,947 | 37,965,993 | 550,020 | 17,769,559 | 852,246 | 1,160,979 | - | 6,721,150 |
| - Customer | 4,641,697 | 3,577,914 | 48,089 | 450,240 | 9,220 | 280,783 | 272,480 | - |
| - Commodity | 48,396,030 | 26,472,576 | 505,455 | 17,984,363 | 1,150,697 | 1,972,107 | - | 310,833 |
| Total | 118,057,674 | 68,016,483 | 1,103,564 | 36,204,162 | 2,012,162 | 3,413,869 | 272,480 | 7,031,982 |
| Total Distribution Expenses | 156,680,816 | | | | | | | |
| - Demand | 84,006,747 | 49,244,335 | 733,365 | 23,181,450 | 1,102,712 | 1,526,295 | - | 8,218,591 |
| - Customer | 10,055,781 | 7,881,735 | 105,979 | 994,328 | 17,699 | 533,081 | 517,318 | - |
| - Commodity | 62,618,287 | 34,228,756 | 653,548 | 23,253,588 | 1,487,839 | 2,592,653 | - | 401,903 |
| Total | 156,680,816 | 91,354,826 | 1,492,892 | 47,429,366 | 2,608,249 | 4,652,029 | 517,318 | 8,620,494 |
| Customer Account Expense | | | | | | | | |
| (901) Supervision | 90,666 | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | 90,666 | 79,167 | 1,067 | 10,144 | 14 | 33 | 13 | 226 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 90,666 | 79,167 | 1,067 | 10,144 | 14 | 33 | 13 | 226 |
| (902) Meter reading expenses | 15,030,024 | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | 15,030,024 | 13,123,868 | 176,928 | 1,681,634 | 2,345 | 5,493 | 2,236 | 37,506 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 15,030,024 | 13,123,868 | 176,928 | 1,681,634 | 2,345 | 5,493 | 2,236 | 37,506 |
| (903) Customer records and collection expenses | 17,098,649 | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | 17,098,649 | 14,930,143 | 201,279 | 1,913,082 | 2,668 | 6,249 | 2,544 | 42,668 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 17,098,649 | 14,930,143 | 201,279 | 1,913,082 | 2,668 | 6,249 | 2,544 | 42,668 |
| (904) Uncollectible accounts | 323,794 | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | 323,794 | 155,522 | 2,969 | 105,655 | 6,760 | 23,878 | 23,997 | 1,826 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 323,794 | 155,522 | 2,969 | 105,655 | 6,760 | 23,878 | 23,997 | 1,826 |
| (905) Miscellaneous customer accounts expenses | 1,182,789 | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | 1,182,789 | 1,032,784 | 13,923 | 132,336 | 185 | 432 | 176 | 2,952 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 1,182,789 | 1,032,784 | 13,923 | 132,336 | 185 | 432 | 176 | 2,952 |
| Total Customer Account Expenses | 33,725,922 | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | 33,402,128 | 29,165,962 | 393,199 | 3,737,197 | 5,211 | 12,208 | 4,970 | 83,352 |
| - Commodity | 323,794 | 155,522 | 2,969 | 105,655 | 6,760 | 23,878 | 23,997 | 1,826 |
| Total | 33,725,922 | 29,321,484 | 396,168 | 3,842,852 | 11,971 | 36,086 | 28,967 | 85,178 |

| Jersey Central Power & Light - First Energy 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 |
|---|--------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|-----------------|
| Customer Service Expenses | | | | | | | | |
| (907) Customer Service Supervision | | | | | | | | |
| - Demand | 122 | - | - | - | - | - | - | - |
| - Customer | - | 107 | 1 | 14 | 0 | 0 | 0 | 0 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 122 | 107 | 1 | 14 | 0 | 0 | 0 | 0 |
| (908) Customer Assistance | | | | | | | | |
| - Demand | 1,847,690 | - | - | - | - | - | - | - |
| - Customer | - | 1,613,360 | 21,750 | 206,729 | 288 | 675 | 275 | 4,611 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 1,847,690 | 1,613,360 | 21,750 | 206,729 | 288 | 675 | 275 | 4,611 |
| (909) Informational and instructional advertising | | | | | | | | |
| - Demand | 246 | - | - | - | - | - | - | - |
| - Customer | - | 215 | 3 | 28 | 0 | 0 | 0 | 1 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 246 | 215 | 3 | 28 | 0 | 0 | 0 | 1 |
| (910) Miscellaneous customer service and informational | | | | | | | | |
| - Demand | 8,449,661 | - | - | - | - | - | - | - |
| - Customer | - | 7,378,048 | 99,467 | 945,390 | 1,318 | 3,088 | 1,257 | 21,085 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 8,449,661 | 7,378,048 | 99,467 | 945,390 | 1,318 | 3,088 | 1,257 | 21,085 |
| Total Customer Service Expenses | | | | | | | | |
| - Demand | 10,297,719 | - | - | - | - | - | - | - |
| - Customer | - | 8,991,729 | 121,221 | 1,152,160 | 1,607 | 3,764 | 1,532 | 25,697 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 10,297,719 | 8,991,729 | 121,221 | 1,152,160 | 1,607 | 3,764 | 1,532 | 25,697 |
| Sales Expenses | | | | | | | | |
| (911) Sales Exp | | | | | | | | |
| - Demand | 59,631 | - | - | - | - | - | - | - |
| - Customer | - | 20,364 | 277 | 9,412 | 460 | 1,309 | - | 198 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 59,631 | 20,364 | 277 | 9,412 | 460 | 1,309 | - | 198 |
| Total Sales Expenses | | | | | | | | |
| - Demand | 59,631 | - | - | - | - | - | - | - |
| - Customer | - | 20,364 | 277 | 9,412 | 460 | 1,309 | - | 198 |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 59,631 | 20,364 | 277 | 9,412 | 460 | 1,309 | - | 198 |
| Administrative & General Expense | | | | | | | | |
| Labor Related | | | | | | | | |
| (920) Administrative and general salaries | | | | | | | | |
| - Demand | 19,291,305 | - | - | - | - | - | - | - |
| - Customer | - | 6,573,317 | 89,485 | 3,038,229 | 148,334 | 422,407 | - | 63,927 |
| - Commodity | - | - | - | - | - | - | 42,612 | - |
| Total | 19,291,305 | 6,573,317 | 89,485 | 3,038,229 | 148,334 | 422,407 | 42,612 | 63,927 |
| (921) Office supplies and expenses | | | | | | | | |
| - Demand | 2,088,632 | - | - | - | - | - | - | - |
| - Customer | - | 711,680 | 9,688 | 328,943 | 16,060 | 45,733 | - | 6,921 |
| - Commodity | - | 4,614 | - | - | - | - | 4,614 | - |
| Total | 2,088,632 | 711,680 | 9,688 | 328,943 | 16,060 | 45,733 | 4,614 | 6,921 |
| (922) Administrative expenses transferred—Credit | | | | | | | | |
| - Demand | (5,811,838) | - | - | - | - | - | - | - |
| - Customer | - | (1,980,325) | (26,959) | (915,319) | (44,688) | (127,257) | - | (19,259) |
| - Commodity | - | - | - | - | - | - | (12,838) | - |
| Total | (5,811,838) | (1,980,325) | (26,959) | (915,319) | (44,688) | (127,257) | (12,838) | (19,259) |
| (923) Outside services employed | | | | | | | | |
| - Demand | 37,175,384 | - | - | - | - | - | - | - |
| - Customer | - | 12,667,135 | 172,443 | 5,854,831 | 285,847 | 814,000 | - | 123,191 |
| - Commodity | - | 9,005,795 | 171,952 | 6,118,161 | 391,459 | 1,382,709 | 82,116 | 105,743 |
| Total | 37,175,384 | 24,339,925 | 344,395 | 11,972,993 | 677,307 | 2,196,709 | 82,116 | 228,934 |
| (926) Employee pensions and benefits | | | | | | | | |
| - Demand | (9,665,435) | - | - | - | - | - | - | - |
| - Customer | - | (3,293,399) | (44,834) | (1,522,230) | (74,319) | (211,636) | - | (32,029) |
| - Commodity | - | - | - | - | - | - | (21,350) | - |
| Total | (9,665,435) | (3,293,399) | (44,834) | (1,522,230) | (74,319) | (211,636) | (21,350) | (32,029) |
| (426) Pension / OPEB Non-Service Cost | | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| (924) Property insurance | | | | | | | | |
| - Demand | 652,725 | - | - | - | - | - | - | - |
| - Customer | - | 222,409 | 3,028 | 102,799 | 5,019 | 14,292 | - | 2,163 |
| - Commodity | - | 1,442 | - | - | - | - | 1,442 | - |
| Total | 652,725 | 222,409 | 3,028 | 102,799 | 5,019 | 14,292 | 1,442 | 2,163 |
| (925) Injuries and damages | | | | | | | | |
| - Demand | 13,056,709 | - | - | - | - | - | - | - |
| - Customer | - | 4,448,941 | 60,565 | 2,056,329 | 100,395 | 285,893 | - | 43,267 |
| - Commodity | - | 28,841 | - | - | - | - | 28,841 | - |
| Total | 13,056,709 | 4,477,782 | 60,565 | 2,056,329 | 100,395 | 285,893 | 28,841 | 43,267 |
| (935) Maintenance of general plant | | | | | | | | |
| - Demand | 4,862,402 | - | - | - | - | - | - | - |
| - Customer | - | 1,656,814 | 22,555 | 765,790 | 37,388 | 106,468 | - | 16,113 |
| - Commodity | - | 10,741 | - | - | - | - | 10,741 | - |
| Total | 4,862,402 | 1,667,555 | 22,555 | 765,790 | 37,388 | 106,468 | 10,741 | 16,113 |

| Jersey Central Power & Light - First Energy 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 |
|---|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|-----------------|
| (929) Duplicate charges— Credit | - | - | - | - | - | - | - | - |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| (928) Regulatory commission expenses | 4,048,900 | - | - | - | - | - | - | - |
| - Demand | 2,169,278 | 1,379,622 | 18,781 | 637,670 | 31,133 | 88,656 | - | 13,417 |
| - Customer | 8,944 | - | - | - | - | - | 8,944 | - |
| - Commodity | 1,870,678 | 980,852 | 18,728 | 666,350 | 42,635 | 150,596 | - | 11,517 |
| Total | 4,048,900 | 2,360,474 | 37,509 | 1,304,020 | 73,768 | 239,251 | 8,944 | 24,934 |
| (930.1) Gen Advertising Exp | 507,519 | - | - | - | - | - | - | - |
| - Demand | 271,913 | 172,932 | 2,354 | 79,930 | 3,902 | 11,113 | - | 1,682 |
| - Customer | 1,121 | - | - | - | - | - | 1,121 | - |
| - Commodity | 234,485 | 122,947 | 2,347 | 83,525 | 5,344 | 18,877 | - | 1,444 |
| Total | 507,519 | 295,879 | 4,702 | 163,456 | 9,247 | 29,990 | 1,121 | 3,125 |
| (930.2) Misc Gen Exp | 486,256 | - | - | - | - | - | - | - |
| - Demand | 260,521 | 165,687 | 2,256 | 76,582 | 3,739 | 10,647 | - | 1,611 |
| - Customer | 1,074 | - | - | - | - | - | 1,074 | - |
| - Commodity | 224,661 | 117,796 | 2,249 | 80,026 | 5,120 | 18,086 | - | 1,383 |
| Total | 486,256 | 283,483 | 4,505 | 156,607 | 8,859 | 28,733 | 1,074 | 2,994 |
| (931) Rents | 2,499,947 | - | - | - | - | - | - | - |
| - Demand | 1,339,396 | 851,832 | 11,596 | 393,722 | 19,222 | 54,739 | - | 8,284 |
| - Customer | 5,522 | - | - | - | - | - | 5,522 | - |
| - Commodity | 1,155,029 | 605,616 | 11,563 | 411,430 | 26,325 | 92,984 | - | 7,111 |
| Total | 2,499,947 | 1,457,448 | 23,160 | 805,152 | 45,547 | 147,723 | 5,522 | 15,395 |
| (932) Institutional Ad - Newspaper | - | - | - | - | - | - | - | - |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| (933) Transportation expenses | - | - | - | - | - | - | - | - |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Total A&G Expense | 69,192,506 | - | - | - | - | - | - | - |
| - Demand | 37,071,255 | 23,576,645 | 320,958 | 10,897,277 | 532,032 | 1,515,054 | - | 229,288 |
| - Customer | 152,839 | - | - | - | - | - | 152,839 | - |
| - Commodity | 31,968,412 | 16,761,993 | 320,046 | 11,387,398 | 728,602 | 2,573,560 | - | 196,814 |
| Total | 69,192,506 | 40,338,638 | 641,004 | 22,284,675 | 1,260,634 | 4,088,614 | 152,839 | 426,102 |
| O&M Adjustment | - | - | - | - | - | - | - | - |
| Adjustment | - | - | - | - | - | - | - | - |
| Int on Cust Deposits | 518,622 | - | - | - | - | - | - | - |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | 518,622 | 453,982 | 6,120 | 58,171 | 81 | 190 | 77 | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 518,622 | 453,982 | 6,120 | 58,171 | 81 | 190 | 77 | - |
| Annualize Payroll Increase | 5,313,147 | - | - | - | - | - | - | - |
| - Demand | 2,383,625 | 1,433,626 | 20,756 | 670,905 | 32,183 | 59,884 | - | 166,271 |
| - Customer | 1,060,999 | 906,124 | 12,210 | 115,800 | 483 | 10,806 | 13,318 | 2,146 |
| - Commodity | 1,868,523 | 1,006,920 | 19,226 | 684,059 | 43,768 | 102,192 | 472 | 11,823 |
| Total | 5,313,147 | 3,346,670 | 52,192 | 1,470,764 | 76,434 | 172,883 | 13,790 | 180,240 |
| Svngs Pln Match on Payroll Inc | 159,395 | - | - | - | - | - | - | - |
| - Demand | 71,509 | 43,009 | 623 | 20,127 | 966 | 1,797 | - | 4,988 |
| - Customer | 31,830 | 27,184 | 366 | 3,474 | 14 | 324 | 400 | 64 |
| - Commodity | 56,056 | 30,208 | 577 | 20,522 | 1,313 | 3,066 | 14 | 355 |
| Total | 159,395 | 100,400 | 1,566 | 44,123 | 2,293 | 5,186 | 414 | 5,407 |
| Reclass Amortization of Net Loss on Reacquired Debt | 619,186 | - | - | - | - | - | - | - |
| - Demand | 312,468 | 181,814 | 2,640 | 85,135 | 4,080 | 4,570 | - | 34,229 |
| - Customer | 75,750 | 63,923 | 861 | 8,150 | 54 | 1,394 | 1,353 | - |
| - Commodity | 230,968 | 127,279 | 2,430 | 86,468 | 5,533 | 7,763 | - | 1,494 |
| Total | 619,186 | 373,016 | 5,931 | 179,753 | 9,667 | 13,727 | 1,353 | 35,723 |
| BPU & RPA Assessments | 562,187 | - | - | - | - | - | - | - |
| - Demand | 154,076 | - | - | 102,531 | 7,108 | 18,076 | 14,224 | 11,887 |
| - Customer | 44,971 | 32,243 | 937 | 10,997 | 90 | 255 | 446 | - |
| - Commodity | 363,140 | 270,797 | 4,624 | 73,603 | 1,722 | 4,562 | 3,292 | 4,541 |
| Total | 562,187 | 303,040 | 5,561 | 187,131 | 8,920 | 22,893 | 17,962 | 16,428 |
| Injuries and Damages Accrual Reversal | (7,324,000) | - | - | - | - | - | - | - |
| - Demand | (3,285,750) | (1,976,207) | (28,612) | (924,821) | (44,364) | (82,548) | - | (229,199) |
| - Customer | (1,462,552) | (1,249,063) | (16,832) | (159,626) | (665) | (14,896) | (18,358) | (2,959) |
| - Commodity | (2,575,698) | (1,388,066) | (26,502) | (942,953) | (60,333) | (140,869) | (651) | (16,298) |
| Total | (7,324,000) | (4,613,275) | (71,945) | (2,027,400) | (105,362) | (238,313) | (19,009) | (248,455) |
| Pension Smoothing | 19,320,384 | - | - | - | - | - | - | - |
| - Demand | 8,667,661 | 5,213,145 | 75,476 | 2,439,636 | 117,029 | 217,758 | - | 604,616 |
| - Customer | 3,858,147 | 3,294,972 | 44,401 | 421,086 | 1,755 | 39,295 | 48,427 | 7,804 |
| - Commodity | 6,794,576 | 3,661,497 | 69,911 | 2,487,468 | 159,156 | 371,606 | 1,717 | 42,992 |
| Total | 19,320,384 | 12,169,614 | 189,788 | 5,348,191 | 277,940 | 628,659 | 50,145 | 655,413 |
| OPFB Smoothing | 4,904,994 | - | - | - | - | - | - | - |
| - Demand | 2,200,516 | 1,323,496 | 19,162 | 619,367 | 29,711 | 55,284 | - | 153,498 |
| - Customer | 979,493 | 836,516 | 11,272 | 106,904 | 445 | 9,976 | 12,295 | 1,981 |
| - Commodity | 1,724,984 | 929,569 | 17,749 | 631,510 | 40,406 | 94,342 | 436 | 10,915 |
| Total | 4,904,994 | 3,089,581 | 48,183 | 1,357,781 | 70,562 | 159,602 | 12,731 | 166,394 |

| Jersey Central Power & Light - First Energy 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 |
| Normalize Vegetation Management Expense | 10,162,195 | | | | | | | |
| - Demand | 5,521,027 | 3,586,953 | 48,831 | 1,657,913 | 80,943 | 111,503 | - | 34,884 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 4,641,168 | 2,538,554 | 48,470 | 1,724,587 | 110,345 | 189,406 | - | 29,807 |
| Total | 10,162,195 | 6,125,507 | 97,301 | 3,382,500 | 191,288 | 300,909 | - | 64,691 |
| ServCo Depr @ JCP&L Rates | 1,002,929 | | | | | | | |
| - Demand | 528,863 | 319,553 | 4,350 | 147,700 | 7,211 | 20,535 | 23,704 | 3,108 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 474,066 | 227,699 | 4,348 | 154,689 | 9,898 | 34,960 | 35,134 | 2,674 |
| Total | 1,002,929 | 547,253 | 8,698 | 302,389 | 17,109 | 55,495 | 58,838 | 5,781 |
| SERP/EDCP | 4,692,967 | | | | | | | |
| - Demand | 2,105,395 | 1,266,285 | 18,333 | 592,593 | 28,427 | 52,894 | - | 146,863 |
| - Customer | 937,153 | 800,356 | 10,785 | 102,283 | 426 | 9,545 | 11,763 | 1,896 |
| - Commodity | 1,650,419 | 889,386 | 16,982 | 604,212 | 38,659 | 90,264 | 417 | 10,443 |
| Total | 4,692,967 | 2,956,028 | 46,100 | 1,299,088 | 67,512 | 152,703 | 12,180 | 159,201 |
| Advertising removal | (586,481) | | | | | | | |
| - Demand | (314,219) | (199,837) | (2,720) | (92,366) | (4,510) | (12,842) | - | (1,943) |
| - Customer | (1,295) | - | - | - | - | - | (1,295) | - |
| - Commodity | (270,967) | (142,076) | (2,713) | (96,520) | (6,176) | (21,814) | - | (1,668) |
| Total | (586,481) | (341,913) | (5,433) | (188,887) | (10,685) | (34,655) | (1,295) | (3,612) |
| BGS Administrative Labor included in BGS Deferral | 500,733 | | | | | | | |
| - Demand | 264,046 | 159,544 | 2,172 | 73,742 | 3,600 | 10,252 | 11,835 | 1,552 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 236,687 | 113,684 | 2,171 | 77,232 | 4,942 | 17,454 | 17,542 | 1,335 |
| Total | 500,733 | 273,227 | 4,343 | 150,974 | 8,542 | 27,707 | 29,376 | 2,886 |
| Low Income O&M | 1,336,186 | | | | | | | |
| - Demand | 704,595 | 425,735 | 5,796 | 196,778 | 9,607 | 27,358 | 31,580 | 4,140 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 631,590 | 303,360 | 5,792 | 206,090 | 13,186 | 46,577 | 46,809 | 3,562 |
| Total | 1,336,186 | 729,096 | 11,588 | 402,868 | 22,793 | 73,935 | 78,389 | 7,702 |
| Contract Labor/Fuel Costs | 61,789 | | | | | | | |
| - Demand | 33,105 | 21,054 | 287 | 9,731 | 475 | 1,353 | - | 205 |
| - Customer | 136 | - | - | - | - | - | 136 | - |
| - Commodity | 28,548 | 14,968 | 286 | 10,169 | 651 | 2,298 | - | 176 |
| Total | 61,789 | 36,022 | 572 | 19,900 | 1,126 | 3,651 | 136 | 381 |
| Total O&M Adjustment | 41,244,233 | | | | | | | |
| - Demand | 19,346,918 | 11,798,169 | 167,093 | 5,598,971 | 272,468 | 485,874 | 81,343 | 935,098 |
| - Customer | 6,043,254 | 5,166,238 | 70,122 | 667,239 | 2,683 | 56,889 | 68,562 | 10,934 |
| - Commodity | 15,854,061 | 8,583,839 | 163,349 | 5,721,137 | 363,669 | 801,807 | 105,183 | 102,150 |
| Total | 41,244,233 | 25,548,246 | 400,564 | 11,987,347 | 638,220 | 1,344,571 | 255,088 | 1,048,181 |
| Total O&M Expenses | 311,200,827 | | | | | | | |
| - Demand | 140,456,940 | 84,639,513 | 1,221,694 | 39,687,110 | 1,907,671 | 3,528,531 | 81,343 | 9,383,175 |
| - Customer | 59,951,721 | 51,205,665 | 690,521 | 6,550,924 | 27,199 | 605,941 | 745,220 | 119,983 |
| - Commodity | 110,792,166 | 59,744,587 | 1,140,189 | 40,477,614 | 2,586,900 | 5,994,121 | 129,181 | 702,863 |
| Total | 311,200,827 | 195,589,765 | 3,052,403 | 86,715,649 | 4,521,771 | 10,128,594 | 955,743 | 10,206,020 |
| DEPRECIATION EXPENSE | | | | | | | | |
| Depreciation Expense | | | | | | | | |
| (403-360) Land & Land Rights | 132,933 | | | | | | | |
| - Demand | 72,222 | 46,922 | 639 | 21,687 | 1,059 | 1,459 | - | 456 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 60,712 | 33,207 | 634 | 22,560 | 1,443 | 2,478 | - | 390 |
| Total | 132,933 | 80,129 | 1,273 | 44,247 | 2,502 | 3,936 | - | 846 |
| (403-361) Struct & Impmnts | 1,033,284 | | | | | | | |
| - Demand | 561,374 | 364,719 | 4,965 | 168,575 | 8,230 | 11,338 | - | 3,547 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 471,910 | 258,118 | 4,928 | 175,355 | 11,220 | 19,259 | - | 3,031 |
| Total | 1,033,284 | 622,837 | 9,893 | 343,930 | 19,450 | 30,596 | - | 6,578 |
| (403-362) Station Equip | 8,910,701 | | | | | | | |
| - Demand | 4,841,102 | 3,145,213 | 42,817 | 1,453,738 | 70,975 | 97,771 | - | 30,588 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 4,069,599 | 2,225,926 | 42,501 | 1,512,201 | 96,755 | 166,080 | - | 26,136 |
| Total | 8,910,701 | 5,371,139 | 85,318 | 2,965,939 | 167,731 | 263,851 | - | 56,724 |
| (403-364) Poles, Towers & Fxt | 18,405,967 | | | | | | | |
| - Demand | 9,999,792 | 6,496,760 | 88,443 | 3,002,844 | 146,606 | 201,957 | - | 63,182 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 8,406,175 | 4,597,878 | 87,790 | 3,123,607 | 199,858 | 343,055 | - | 53,987 |
| Total | 18,405,967 | 11,094,638 | 176,233 | 6,126,451 | 346,465 | 545,012 | - | 117,169 |
| (403-365) OH Cond & Dev | 41,255,050 | | | | | | | |
| - Demand | 22,413,488 | 14,561,807 | 198,236 | 6,730,561 | 328,603 | 452,665 | - | 141,617 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 18,841,562 | 10,305,663 | 196,771 | 7,001,238 | 447,962 | 768,923 | - | 121,006 |
| Total | 41,255,050 | 24,867,470 | 395,007 | 13,731,798 | 776,564 | 1,221,587 | - | 262,623 |
| (403-366) UG Conduit | 1,109,762 | | | | | | | |
| - Demand | 597,299 | 381,524 | 5,194 | 176,343 | 8,610 | 21,918 | - | 3,710 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 512,463 | 270,994 | 5,174 | 184,102 | 11,779 | 37,231 | - | 3,182 |
| Total | 1,109,762 | 652,518 | 10,368 | 360,445 | 20,389 | 59,149 | - | 6,892 |
| (403-367) UG Cond & Dev | 12,665,582 | | | | | | | |
| - Demand | 6,881,094 | 4,470,574 | 60,860 | 2,066,328 | 100,883 | 138,971 | - | 43,477 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 5,784,488 | 3,163,909 | 60,410 | 2,149,428 | 137,527 | 236,065 | - | 37,150 |
| Total | 12,665,582 | 7,634,483 | 121,270 | 4,215,756 | 238,411 | 375,036 | - | 80,627 |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | |
|---|--------------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|------------------|
| Allocation to Customer Classes | 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 System | 18,188,940 | | | | | | | |
| (403-368) Line Transformers | 18,188,940 | | | | | | | |
| - Demand | 9,997,108 | 6,628,894 | 90,242 | 3,063,917 | 149,588 | - | - | 64,467 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 8,191,832 | 4,671,275 | 89,191 | 3,173,469 | 203,049 | - | - | 54,849 |
| Total | 18,188,940 | 11,300,168 | 179,433 | 6,237,386 | 352,637 | - | - | 119,316 |
| (403-369) Services | 7,922,321 | | | | | | | |
| - Demand | 12,129 | 8,043 | 109 | 3,717 | 181 | - | - | 78 |
| - Customer | 7,910,192 | 6,927,852 | 93,397 | 887,704 | 1,238 | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 7,922,321 | 6,935,895 | 93,507 | 891,422 | 1,419 | - | - | 78 |
| (403-370) Meters | 11,361,345 | | | | | | | |
| - Demand | 1,742,100 | 792,246 | 84,400 | 857,556 | 7,897 | - | - | - |
| - Customer | 9,619,245 | 7,343,208 | 98,672 | 922,689 | 20,353 | 623,076 | 604,652 | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 11,361,345 | 8,135,454 | 183,072 | 1,780,245 | 28,250 | 623,076 | 604,652 | - |
| (403-371) Install on Cust Premise | 1,171,364 | | | | | | | |
| - Demand | 1,171,364 | - | - | - | - | - | - | 1,171,364 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 1,171,364 | - | - | - | - | - | - | 1,171,364 |
| (403-373) St Lt & Signal Sys | 7,865,017 | | | | | | | |
| - Demand | 7,865,017 | - | - | - | - | - | - | 7,865,017 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | 7,865,017 | - | - | - | - | - | - | 7,865,017 |
| (403-374) Asset Ret Costs | - | | | | | | | |
| - Demand | - | - | - | - | - | - | - | - |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| (403-389) Land & Land Rights | 424 | | | | | | | |
| - Demand | 224 | 135 | 2 | 62 | 3 | 9 | 10 | 1 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 200 | 96 | 2 | 65 | 4 | 15 | 15 | 1 |
| Total | 424 | 231 | 4 | 128 | 7 | 23 | 25 | 2 |
| (403-390) Struct & Impmnts - | 1,302,368 | | | | | | | |
| - Demand | 686,763 | 414,960 | 5,649 | 191,797 | 9,364 | 26,666 | 30,781 | 4,036 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 615,605 | 295,682 | 5,646 | 200,874 | 12,853 | 45,398 | 45,624 | 3,472 |
| Total | 1,302,368 | 710,643 | 11,295 | 392,672 | 22,217 | 72,063 | 76,405 | 7,507 |
| (403-391) Office Furn & Equip | 6,491,137 | | | | | | | |
| - Demand | 3,422,897 | 2,068,206 | 28,155 | 955,938 | 46,671 | 132,905 | 153,416 | 20,114 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 3,068,240 | 1,473,712 | 28,138 | 1,001,178 | 64,059 | 226,267 | 227,397 | 17,304 |
| Total | 6,491,137 | 3,541,917 | 56,294 | 1,957,116 | 110,730 | 359,172 | 380,813 | 37,418 |
| (403-392) Transportation Equip | 1,544,225 | | | | | | | |
| - Demand | 814,298 | 492,021 | 6,698 | 227,415 | 11,103 | 31,618 | 36,497 | 4,785 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 729,926 | 350,592 | 6,694 | 238,178 | 15,239 | 53,828 | 54,097 | 4,117 |
| Total | 1,544,225 | 842,613 | 13,392 | 465,593 | 26,342 | 85,446 | 90,594 | 8,902 |
| (403-393) Stores Equip | 20,202 | | | | | | | |
| - Demand | 10,653 | 6,437 | 88 | 2,975 | 145 | 414 | 477 | 63 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 9,549 | 4,587 | 88 | 3,116 | 199 | 704 | 708 | 54 |
| Total | 20,202 | 11,023 | 175 | 6,091 | 345 | 1,118 | 1,185 | 116 |
| (403-394) Tools, Shop & Garage Equip | 941,995 | | | | | | | |
| - Demand | 496,731 | 300,138 | 4,086 | 138,726 | 6,773 | 19,287 | 22,264 | 2,919 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 445,263 | 213,865 | 4,083 | 145,291 | 9,296 | 32,836 | 33,000 | 2,511 |
| Total | 941,995 | 514,004 | 8,169 | 284,017 | 16,069 | 52,123 | 55,264 | 5,430 |
| (403-395) Laboratory Equip | 19,028 | | | | | | | |
| - Demand | 10,034 | 6,063 | 83 | 2,802 | 137 | 390 | 450 | 59 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 8,994 | 4,320 | 82 | 2,935 | 188 | 663 | 667 | 51 |
| Total | 19,028 | 10,383 | 165 | 5,737 | 325 | 1,053 | 1,116 | 110 |
| (403-396) Power Operated Equip | 57,977 | | | | | | | |
| - Demand | 30,573 | 18,473 | 251 | 8,538 | 417 | 1,187 | 1,370 | 180 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 27,405 | 13,163 | 251 | 8,942 | 572 | 2,021 | 2,031 | 155 |
| Total | 57,977 | 31,636 | 503 | 17,481 | 989 | 3,208 | 3,401 | 334 |
| (403-397) Communication Equip | 3,282,241 | | | | | | | |
| - Demand | 1,730,786 | 1,045,787 | 14,237 | 483,370 | 23,599 | 67,203 | 77,575 | 10,171 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 1,551,455 | 745,182 | 14,228 | 506,245 | 32,391 | 114,412 | 114,983 | 8,750 |
| Total | 3,282,241 | 1,790,969 | 28,465 | 989,615 | 55,991 | 181,615 | 192,558 | 18,920 |
| (403-398) MISC Equip | (17,187) | | | | | | | |
| - Demand | (9,063) | (5,476) | (75) | (2,531) | (124) | (352) | (406) | (53) |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | (8,124) | (3,902) | (75) | (2,651) | (170) | (599) | (602) | (46) |
| Total | (17,187) | (9,378) | (149) | (5,182) | (293) | (951) | (1,008) | (99) |
| Total Depreciation Expense | 143,664,677 | | | | | | | |
| - Demand | 73,347,984 | 41,243,445 | 635,079 | 19,554,360 | 920,722 | 1,205,403 | 322,434 | 9,429,778 |
| - Customer | 17,529,436 | 14,271,060 | 192,069 | 1,810,394 | 21,590 | 623,076 | 604,652 | - |
| - Commodity | 52,787,257 | 28,624,267 | 546,538 | 19,446,133 | 1,244,226 | 2,048,635 | 477,919 | 336,097 |
| Total | 143,664,677 | 84,138,772 | 1,373,686 | 40,810,886 | 2,186,538 | 3,877,114 | 1,405,005 | 9,765,875 |

| Jersey Central Power & Light - First Energy Corp. | 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 | | | | | | | | |
| Annualize Deprec Exp | 13,111,559 | | | | | | | |
| - Demand | 6,694,105 | 3,764,084 | 57,960 | 1,784,629 | 84,030 | 110,011 | 29,427 | 860,609 |
| - Customer | 1,599,824 | 1,302,449 | 17,529 | 165,226 | 1,970 | 56,865 | 55,184 | - |
| - Commodity | 4,817,630 | 2,612,394 | 49,880 | 1,774,752 | 113,554 | 186,969 | 43,617 | 30,674 |
| Total | 13,111,559 | 7,678,926 | 125,369 | 3,724,606 | 199,554 | 353,845 | 128,228 | 891,283 |
| Average Net Salvage | | | | | | | | |
| - Demand | 1,879,666 | 1,093,709 | 15,880 | 512,133 | 24,546 | 27,492 | - | 205,906 |
| - Customer | 455,680 | 384,534 | 5,180 | 49,027 | 325 | 8,387 | 8,139 | - |
| - Commodity | 1,389,398 | 765,655 | 14,619 | 520,154 | 33,281 | 46,699 | - | 8,990 |
| Total | 3,724,743 | 2,243,897 | 35,679 | 1,081,314 | 58,152 | 82,577 | 8,139 | 214,896 |
| Total Depreciation Adjustment | | | | | | | | |
| - Demand | 8,573,771 | 4,857,793 | 73,840 | 2,296,762 | 108,576 | 137,503 | 29,427 | 1,066,514 |
| - Customer | 2,055,504 | 1,686,982 | 22,709 | 214,253 | 2,295 | 65,252 | 63,322 | - |
| - Commodity | 6,207,027 | 3,378,049 | 64,499 | 2,294,905 | 146,835 | 233,668 | 43,617 | 39,664 |
| Total | 16,836,302 | 9,922,824 | 161,048 | 4,805,920 | 257,707 | 436,422 | 136,367 | 1,106,178 |
| Total Depreciation Expense | | | | | | | | |
| - Demand | 81,921,755 | 46,101,237 | 708,919 | 21,851,122 | 1,029,298 | 1,342,906 | 351,861 | 10,496,293 |
| - Customer | 19,584,940 | 15,958,042 | 214,778 | 2,024,646 | 23,886 | 688,328 | 667,974 | - |
| - Commodity | 58,994,284 | 32,002,316 | 611,037 | 21,741,028 | 1,391,061 | 2,282,303 | 521,537 | 375,761 |
| Total | 160,500,979 | 94,061,596 | 1,534,734 | 45,616,806 | 2,444,245 | 4,313,536 | 1,541,372 | 10,872,054 |
| Amortization, Accretion, Regulatory Debits and Credits | | | | | | | | |
| Amort - Ltd Term Elec Prpty | | | | | | | | |
| - Demand | 6,285,132 | 3,597,673 | 52,729 | 1,687,914 | 80,677 | 91,703 | - | 774,437 |
| - Customer | 1,550,833 | 1,303,116 | 17,551 | 166,046 | 1,203 | 31,759 | 30,820 | - |
| - Commodity | 4,566,157 | 2,514,958 | 48,019 | 1,708,558 | 109,319 | 155,773 | - | 29,530 |
| Total | 12,402,122 | 7,415,747 | 118,300 | 3,562,517 | 191,199 | 279,236 | 30,820 | 803,967 |
| Accretion Expense | | | | | | | | |
| - Demand | 213,011 | 128,707 | 1,752 | 59,489 | 2,904 | 8,271 | 9,547 | 1,252 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 190,940 | 91,711 | 1,751 | 62,304 | 3,986 | 14,081 | 14,151 | 1,077 |
| Total | 403,951 | 220,418 | 3,503 | 121,794 | 6,891 | 22,352 | 23,698 | 2,329 |
| Regulatory Debits | | | | | | | | |
| - Demand | 33,279,946 | 20,108,632 | 273,747 | 9,294,339 | 453,773 | 1,292,197 | 1,491,626 | 195,561 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 29,831,713 | 14,328,521 | 273,582 | 9,734,199 | 622,825 | 2,199,936 | 2,210,920 | 168,241 |
| Total | 63,111,659 | 34,437,153 | 547,329 | 19,028,538 | 1,076,598 | 3,492,132 | 3,702,546 | 363,802 |
| Regulatory Credits | | | | | | | | |
| - Demand | 16,036 | 9,690 | 132 | 4,479 | 219 | 623 | 719 | 94 |
| - Customer | - | - | - | - | - | - | - | - |
| - Commodity | 14,375 | 6,904 | 132 | 4,691 | 300 | 1,060 | 1,065 | 81 |
| Total | 30,411 | 16,594 | 264 | 9,169 | 519 | 1,683 | 1,784 | 175 |
| Total Depreciation and Amortization | | | | | | | | |
| - Demand | 121,715,880 | 69,945,938 | 1,037,279 | 32,897,342 | 1,566,870 | 2,735,699 | 1,853,753 | 11,467,637 |
| - Customer | 21,135,773 | 17,261,159 | 232,329 | 2,190,692 | 25,089 | 720,087 | 698,794 | - |
| - Commodity | 93,597,469 | 48,944,411 | 934,522 | 33,250,790 | 2,127,492 | 4,653,152 | 2,747,673 | 574,690 |
| Total | 236,449,122 | 136,151,508 | 2,204,130 | 68,338,825 | 3,719,451 | 8,108,939 | 5,300,220 | 12,042,327 |
| TAXES | | | | | | | | |
| Taxes Other than Income | | | | | | | | |
| (408) Payroll Taxes | | | | | | | | |
| - Demand | 1,308,510 | 783,234 | 11,384 | 366,834 | 17,577 | 33,169 | - | 96,313 |
| - Customer | 615,848 | 525,990 | 7,088 | 67,219 | 281 | 6,292 | 7,664 | 1,250 |
| - Commodity | 1,021,391 | 549,971 | 10,501 | 373,628 | 23,906 | 56,616 | 275 | 6,458 |
| Total | 2,945,749 | 1,859,195 | 28,973 | 807,680 | 41,763 | 96,077 | 7,939 | 104,020 |
| (408) Property Taxes | | | | | | | | |
| - Demand | 2,558,480 | 1,526,725 | 22,071 | 714,252 | 34,278 | 43,862 | 10,634 | 205,446 |
| - Customer | 468,425 | 391,160 | 5,268 | 49,803 | 403 | 10,881 | 10,720 | 75 |
| - Commodity | 1,969,530 | 1,070,388 | 20,437 | 727,177 | 46,527 | 74,559 | 15,778 | 12,568 |
| Total | 4,996,435 | 2,988,273 | 47,776 | 1,491,232 | 81,208 | 129,302 | 37,132 | 218,089 |
| Total Taxes Other than Income | | | | | | | | |
| - Demand | 3,866,990 | 2,309,959 | 33,455 | 1,081,086 | 51,854 | 77,031 | 10,634 | 301,759 |
| - Customer | 1,084,273 | 917,150 | 12,356 | 117,022 | 683 | 17,173 | 18,383 | 1,325 |
| - Commodity | 2,990,921 | 1,620,360 | 30,938 | 1,100,805 | 70,433 | 131,175 | 16,053 | 19,026 |
| Total Taxes Other than Income | 7,942,184 | 4,847,468 | 76,749 | 2,298,912 | 122,971 | 225,380 | 45,071 | 322,109 |
| Total Expenses | | | | | | | | |
| - Demand | 266,039,810 | 156,895,410 | 2,292,428 | 73,665,538 | 3,526,396 | 6,341,262 | 1,945,730 | 21,152,570 |
| - Customer | 82,171,767 | 69,383,974 | 935,206 | 8,858,638 | 52,972 | 1,343,202 | 1,462,398 | 121,307 |
| - Commodity | 207,380,556 | 110,309,358 | 2,105,649 | 74,829,209 | 4,784,824 | 10,778,448 | 2,892,907 | 1,296,579 |
| Total | 555,592,133 | 336,588,741 | 5,333,282 | 157,353,386 | 8,364,192 | 18,462,913 | 6,301,035 | 22,570,456 |

| Jersey Central Power & Light - First Energy 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 |
|---|----------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|--------------------|
| REVENUE REQUIREMENT CALCULATION | | | | | | | | |
| Total Rate Base | | | | | | | | |
| - Demand | 1,563,930,910 | 932,988,127 | 13,484,529 | 436,462,134 | 20,947,663 | 27,679,066 | 6,530,293 | 125,094,523 |
| - Customer | 280,518,111 | 234,059,555 | 3,151,995 | 29,797,285 | 244,443 | 6,623,668 | 6,525,298 | 45,700 |
| - Commodity | 1,205,328,189 | 654,233,445 | 12,491,626 | 444,458,903 | 28,437,900 | 47,048,894 | 9,689,401 | 7,681,802 |
| Total | 3,049,777,210 | 1,821,281,127 | 29,128,151 | 910,718,323 | 49,630,005 | 81,351,628 | 22,744,992 | 132,822,026 |
| Required Net Income | | | | | | | | |
| - Demand | 118,858,749 | 70,907,098 | 1,024,824 | 33,171,122 | 1,592,022 | 2,103,609 | 496,302 | 9,507,184 |
| - Customer | 21,319,376 | 17,788,526 | 239,552 | 2,264,594 | 18,578 | 503,399 | 495,923 | 3,473 |
| - Commodity | 91,604,942 | 49,721,742 | 949,364 | 33,778,877 | 2,161,280 | 3,575,716 | 736,394 | 583,817 |
| Total | 231,783,068 | 138,417,366 | 2,213,739 | 69,214,593 | 3,771,880 | 6,182,724 | 1,728,619 | 10,094,474 |
| Interest Synchronization | | | | | | | | |
| - Demand | 34,392,905 | 20,517,641 | 296,543 | 9,598,379 | 460,667 | 608,699 | 143,610 | 2,750,894 |
| - Customer | 6,168,964 | 5,147,279 | 69,317 | 655,282 | 5,376 | 145,663 | 143,500 | 1,005 |
| - Commodity | 26,506,758 | 14,387,457 | 274,707 | 9,774,238 | 625,387 | 1,034,667 | 213,083 | 168,933 |
| Total | 67,068,627 | 40,052,376 | 640,566 | 20,027,898 | 1,091,429 | 1,789,030 | 500,192 | 2,920,932 |
| Net Income Before Income Taxes | | | | | | | | |
| - Demand | 84,465,844 | 50,389,457 | 728,282 | 23,572,744 | 1,131,356 | 1,494,910 | 352,693 | 6,756,190 |
| - Customer | 15,150,413 | 12,641,248 | 170,235 | 1,609,312 | 13,202 | 357,736 | 352,423 | 2,468 |
| - Commodity | 65,098,184 | 35,334,285 | 674,656 | 24,004,639 | 1,535,893 | 2,541,049 | 523,312 | 414,884 |
| Total | 164,714,441 | 98,364,989 | 1,573,173 | 49,186,694 | 2,680,451 | 4,393,694 | 1,228,427 | 7,173,542 |
| Taxable Income | | | | | | | | |
| - Demand | 117,493,175 | 70,092,443 | 1,013,050 | 32,790,018 | 1,573,732 | 2,079,441 | 490,600 | 9,937,955 |
| - Customer | 21,074,437 | 17,584,153 | 236,799 | 2,238,799 | 18,364 | 497,615 | 490,225 | 3,433 |
| - Commodity | 90,552,489 | 49,150,486 | 938,456 | 33,390,790 | 2,136,449 | 3,534,634 | 727,934 | 577,109 |
| Total | 229,120,101 | 136,827,082 | 2,188,306 | 68,419,383 | 3,728,545 | 6,111,690 | 1,708,759 | 9,978,498 |
| NJ State Corporate Business Tax | | | | | | | | |
| - Demand | 10,574,386 | 6,308,320 | 91,174 | 2,951,102 | 141,636 | 187,150 | 44,154 | 845,816 |
| - Customer | 1,896,699 | 1,582,574 | 21,312 | 201,472 | 1,653 | 44,785 | 44,120 | 309 |
| - Commodity | 8,149,724 | 4,423,544 | 84,461 | 3,005,171 | 192,280 | 318,117 | 65,514 | 51,940 |
| Total | 20,620,809 | 12,314,437 | 196,948 | 6,157,744 | 335,569 | 550,052 | 153,788 | 898,065 |
| Federal Taxable Income | | | | | | | | |
| - Demand | 106,918,790 | 63,784,123 | 921,875 | 29,838,916 | 1,432,096 | 1,892,291 | 446,446 | 8,552,139 |
| - Customer | 19,177,738 | 16,001,579 | 215,487 | 2,037,104 | 16,711 | 452,830 | 446,105 | 3,124 |
| - Commodity | 82,402,765 | 44,726,943 | 853,995 | 30,385,619 | 1,944,169 | 3,216,517 | 662,420 | 525,170 |
| Total | 208,499,292 | 124,512,645 | 1,991,358 | 62,261,638 | 3,392,976 | 5,561,638 | 1,554,971 | 9,080,433 |
| Federal Income Tax | | | | | | | | |
| - Demand | 22,452,946 | 13,394,666 | 193,594 | 6,266,172 | 300,740 | 397,381 | 93,754 | 1,795,949 |
| - Customer | 4,027,325 | 3,360,332 | 45,252 | 427,792 | 3,509 | 95,094 | 93,682 | 656 |
| - Commodity | 17,304,581 | 9,392,658 | 179,339 | 6,380,980 | 408,275 | 675,469 | 139,108 | 110,286 |
| Total | 43,784,851 | 26,147,655 | 418,185 | 13,074,944 | 712,525 | 1,167,944 | 326,544 | 1,906,891 |
| NJ Federal & State Income Tax | | | | | | | | |
| - Demand | 33,027,332 | 19,702,986 | 284,768 | 9,217,274 | 442,376 | 584,531 | 137,908 | 2,641,765 |
| - Customer | 5,924,024 | 4,942,905 | 66,564 | 629,264 | 5,162 | 139,880 | 137,802 | 965 |
| - Commodity | 25,454,305 | 13,816,202 | 263,800 | 9,386,151 | 600,556 | 993,586 | 204,622 | 162,225 |
| Total | 64,405,661 | 38,462,093 | 615,133 | 19,232,689 | 1,048,094 | 1,717,996 | 480,332 | 2,804,956 |
| Tax Reform Amortization | | | | | | | | |
| - Demand | (7,432,185) | | | | | | | |
| - Customer | (3,811,237) | (2,273,655) | (32,861) | (1,063,641) | (51,049) | (67,453) | (15,914) | (304,850) |
| - Commodity | (683,611) | (570,394) | (7,681) | (72,615) | (596) | (16,142) | (15,902) | (111) |
| Total | (2,937,377) | (1,594,341) | (30,442) | (1,083,129) | (69,302) | (114,656) | (23,613) | (18,720) |
| Investment Tax Credit | | | | | | | | |
| - Demand | (134,849) | | | | | | | |
| - Customer | (69,151) | (41,253) | (596) | (19,299) | (926) | (1,224) | (289) | (5,531) |
| - Commodity | (12,403) | (10,349) | (139) | (1,318) | (11) | (293) | (289) | (2) |
| Total | (53,295) | (28,928) | (552) | (19,652) | (1,257) | (2,080) | (428) | (340) |
| Federal & State Income Taxes | | | | | | | | |
| - Demand | 29,146,944 | 17,388,078 | 251,311 | 8,134,335 | 390,401 | 515,854 | 121,705 | 2,331,384 |
| - Customer | 5,238,009 | 4,362,162 | 58,744 | 555,331 | 4,556 | 123,445 | 121,612 | 852 |
| - Commodity | 22,463,673 | 12,192,933 | 232,806 | 8,283,370 | 529,996 | 876,849 | 180,581 | 143,166 |
| Total | 56,838,626 | 33,943,174 | 542,861 | 16,973,036 | 924,953 | 1,516,148 | 423,898 | 2,475,401 |
| Revenue Requirement | | | | | | | | |
| - Demand | 414,045,503 | 245,190,585 | 3,568,563 | 114,970,995 | 5,508,819 | 8,960,725 | 2,563,737 | 32,991,138 |
| - Customer | 108,719,153 | 91,534,662 | 1,233,501 | 11,678,563 | 76,105 | 1,970,046 | 2,079,932 | 125,632 |
| - Commodity | 321,449,171 | 172,224,033 | 3,287,818 | 116,891,456 | 7,476,101 | 15,231,013 | 3,809,883 | 2,023,561 |
| Total | 844,213,827 | 508,949,280 | 8,089,883 | 243,541,014 | 13,061,026 | 26,161,785 | 8,453,552 | 35,140,331 |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor | |
|---|----------------------|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---|-----------------|--------------------------|------|
| 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 | | | | |
| (374) Asset Retirement Costs | | 45,657 | | | | | | | | | | |
| - Demand | DMD-PRI | 24,516 | 15,591 | 212 | 7,206 | 352 | 1,002 | - | - | 152 | AE-PRI | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-PRI | 21,141 | 11,085 | 212 | 7,531 | 482 | 1,702 | - | - | 130 | | 46% |
| Total | | 45,657 | 26,676 | 424 | 14,737 | 834 | 2,704 | - | - | 282 | | |
| (375) Charging Stations | | - | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | - | | N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | | N/A |
| Total | | - | - | - | - | - | - | - | - | - | | |
| Total Distribution Plant | | 1,862,915,920 | | | | | | | | | | |
| - Demand | | 1,000,303,651 | 636,174,965 | 8,660,506 | 294,044,156 | 14,355,969 | 40,881,111 | - | - | 6,186,945 | | |
| - Customer | | - | - | - | - | - | - | - | - | - | | |
| - Commodity | | 862,612,268 | 452,293,355 | 8,635,877 | 307,269,233 | 19,660,067 | 69,443,051 | - | - | 5,310,686 | | |
| Total | | 1,862,915,920 | 1,088,468,319 | 17,296,383 | 601,313,389 | 34,016,035 | 110,324,162 | - | - | 11,497,631 | | |
| General Plant | | | | | | | | | | | | |
| (389) Land and Land Rights | | 517,599 | | | | | | | | | | |
| - Demand | DMD-ALL | 272,939 | 164,917 | 2,245 | 76,226 | 3,722 | 10,598 | 12,233 | - | 1,604 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 244,659 | 117,513 | 2,244 | 79,833 | 5,108 | 18,042 | 18,132 | - | 1,380 | | 47% |
| Total | | 517,599 | 282,430 | 4,489 | 156,059 | 8,830 | 28,640 | 30,366 | - | 2,984 | | |
| (390) Structures and Improvements | | 35,930,443 | | | | | | | | | | |
| - Demand | DMD-ALL | 18,946,788 | 11,448,155 | 155,848 | 5,291,411 | 258,340 | 735,668 | 849,205 | - | 111,336 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 16,983,655 | 8,157,449 | 155,754 | 5,541,830 | 354,584 | 1,252,457 | 1,258,711 | - | 95,782 | | 47% |
| Total | | 35,930,443 | 19,605,604 | 311,603 | 10,833,241 | 612,924 | 1,988,125 | 2,107,916 | - | 207,118 | | |
| (391) Office Furniture & Equipment | | 11,388,921 | | | | | | | | | | |
| - Demand | DMD-ALL | 6,005,589 | 3,628,737 | 49,399 | 1,677,226 | 81,886 | 233,186 | 269,174 | - | 35,290 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 5,383,332 | 2,585,677 | 49,370 | 1,756,601 | 112,393 | 396,993 | 398,975 | - | 30,360 | | 47% |
| Total | | 11,388,921 | 6,214,414 | 98,769 | 3,433,827 | 194,279 | 630,179 | 668,149 | - | 65,650 | | |
| (392) Transportation Equipment | | 6,186,910 | | | | | | | | | | |
| - Demand | DMD-ALL | 3,262,472 | 1,971,273 | 26,836 | 911,135 | 44,484 | 126,676 | 146,226 | - | 19,171 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 2,924,438 | 1,404,642 | 26,820 | 954,255 | 61,056 | 215,662 | 216,739 | - | 16,493 | | 47% |
| Total | | 6,186,910 | 3,375,915 | 53,655 | 1,865,390 | 105,540 | 342,338 | 362,965 | - | 35,664 | | |
| (393) Stores Equipment | | 387,538 | | | | | | | | | | |
| - Demand | DMD-ALL | 204,356 | 123,477 | 1,681 | 57,072 | 2,786 | 7,935 | 9,159 | - | 1,201 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 183,182 | 87,984 | 1,680 | 59,773 | 3,824 | 13,509 | 13,576 | - | 1,033 | | 47% |
| Total | | 387,538 | 211,462 | 3,361 | 116,845 | 6,611 | 21,443 | 22,736 | - | 2,234 | | |
| (394) Tools, Shop & Garage Equipment | | 8,632,108 | | | | | | | | | | |
| - Demand | DMD-ALL | 4,551,870 | 2,750,361 | 37,442 | 1,271,235 | 62,065 | 176,740 | 204,017 | - | 26,748 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 4,080,238 | 1,959,786 | 37,419 | 1,331,397 | 85,187 | 300,897 | 302,399 | - | 23,011 | | 47% |
| Total | | 8,632,108 | 4,710,147 | 74,861 | 2,602,632 | 147,252 | 477,637 | 506,416 | - | 49,759 | | |
| (395) Laboratory Equipment | | 147,718 | | | | | | | | | | |
| - Demand | DMD-ALL | 77,894 | 47,066 | 641 | 21,754 | 1,062 | 3,024 | 3,491 | - | 458 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 69,824 | 33,537 | 640 | 22,784 | 1,458 | 5,149 | 5,175 | - | 394 | | 47% |
| Total | | 147,718 | 80,603 | 1,281 | 44,538 | 2,520 | 8,174 | 8,666 | - | 852 | | |
| (396) Power Operated Equipment | | 708,172 | | | | | | | | | | |
| - Demand | DMD-ALL | 373,432 | 225,638 | 3,072 | 104,291 | 5,092 | 14,500 | 16,737 | - | 2,194 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 334,740 | 160,779 | 3,070 | 109,227 | 6,989 | 24,685 | 24,809 | - | 1,888 | | 47% |
| Total | | 708,172 | 386,417 | 6,142 | 213,518 | 12,080 | 39,185 | 41,546 | - | 4,082 | | |
| (397) Communication Equipment | | 23,415,505 | | | | | | | | | | |
| - Demand | DMD-ALL | 12,347,430 | 7,460,646 | 101,565 | 3,448,359 | 168,357 | 479,427 | 553,419 | - | 72,556 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 11,068,075 | 5,316,127 | 101,504 | 3,611,555 | 231,079 | 816,214 | 820,289 | - | 62,420 | | 47% |
| Total | | 23,415,505 | 12,776,773 | 203,068 | 7,059,913 | 399,436 | 1,295,641 | 1,373,708 | - | 134,977 | | |
| (398) Misc. Equipment | | 60,718 | | | | | | | | | | |
| - Demand | DMD-ALL | 32,018 | 19,346 | 263 | 8,942 | 437 | 1,243 | 1,435 | - | 188 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 28,700 | 13,785 | 263 | 9,365 | 599 | 2,116 | 2,127 | - | 162 | | 47% |
| Total | | 60,718 | 33,131 | 527 | 18,307 | 1,036 | 3,360 | 3,562 | - | 350 | | |
| (399) Other Tangible Property | | 505,053 | | | | | | | | | | |
| - Demand | DMD-ALL | 266,324 | 160,920 | 2,191 | 74,378 | 3,631 | 10,341 | 11,937 | - | 1,565 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 238,729 | 114,664 | 2,189 | 77,898 | 4,984 | 17,605 | 17,693 | - | 1,346 | | 47% |
| Total | | 505,053 | 275,584 | 4,380 | 152,276 | 8,616 | 27,946 | 29,630 | - | 2,911 | | |
| (SRVCO-PIS) Service Company PIS | | 49,057,559 | | | | | | | | | | |
| - Demand | DMD-ALL | 25,868,959 | 15,630,716 | 212,787 | 7,224,617 | 352,724 | 1,004,442 | 1,159,461 | - | 152,012 | AE-ALL | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | | 0% |
| - Commodity | NRG-ALL | 23,188,600 | 11,137,756 | 212,659 | 7,566,527 | 484,131 | 1,710,040 | 1,718,579 | - | 130,776 | | 47% |
| Total | | 49,057,559 | 26,768,472 | 425,446 | 14,791,144 | 836,854 | 2,714,482 | 2,878,040 | - | 282,788 | | |
| Total General Plant | | 136,938,243 | | | | | | | | | | |
| - Demand | | 72,210,071 | 43,631,252 | 593,970 | 20,166,645 | 984,586 | 2,803,779 | 3,236,495 | - | 424,324 | | |
| - Customer | | - | - | - | - | - | - | - | - | - | | |
| - Commodity | | 64,728,172 | 31,089,700 | 593,612 | 21,121,045 | 1,351,392 | 4,773,370 | 4,797,204 | - | 365,045 | | |
| Total | | 136,938,243 | 74,720,952 | 1,187,582 | 41,287,690 | 2,335,978 | 7,577,149 | 8,033,699 | - | 789,369 | | |
| Total Utility Plant | | 2,062,383,585 | | | | | | | | | | |
| - Demand | | 1,105,486,644 | 699,729,336 | 9,525,697 | 323,419,395 | 15,790,141 | 44,965,166 | 4,714,360 | - | 6,805,026 | | |
| - Customer | | - | - | - | - | - | - | - | - | - | | |
| - Commodity | | 956,896,941 | 497,579,388 | 9,500,547 | 338,034,674 | 21,628,538 | 76,396,062 | 6,987,728 | - | 5,842,420 | | |
| Total | | 2,062,383,585 | 1,197,308,724 | 19,026,245 | 661,454,069 | 37,418,679 | 121,361,227 | 11,702,087 | - | 12,647,446 | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|----------------------|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---|-----------------|--------------------------|
| Allocation 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 | | | |
| Additions to Utility Plant | | | | | | | | | | | |
| Construction Work in Progress | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | |
| - Customer | | - | - | - | - | - | - | - | - | - | |
| - Commodity | | - | - | - | - | - | - | - | - | - | |
| Total | | - | - | - | - | - | - | - | - | - | |
| Total Additional to Utility Plant | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | |
| - Customer | | - | - | - | - | - | - | - | - | - | |
| - Commodity | | - | - | - | - | - | - | - | - | - | |
| Total | | - | - | - | - | - | - | - | - | - | |
| Total Utility Plant | | | | | | | | | | | |
| | | 2,062,383,585 | | | | | | | | | |
| - Demand | | 1,105,486,644 | 699,729,336 | 9,525,697 | 323,419,395 | 15,790,141 | 44,965,166 | 4,714,360 | | | 6,805,026 |
| - Customer | | - | - | - | - | - | - | - | | | - |
| - Commodity | | 956,896,941 | 497,579,388 | 9,500,547 | 338,034,674 | 21,628,538 | 76,396,062 | 6,987,728 | | | 5,842,420 |
| Total | | 2,062,383,585 | 1,197,308,724 | 19,026,245 | 661,454,069 | 37,418,679 | 121,361,227 | 11,702,087 | | | 12,647,446 |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| Accumulated Depreciation | | | | | | | | | | | |
| (108-303) Misc Intangible Plant | | | | | | | | | | | |
| | | (38,828,862) | | | | | | | | | |
| - Demand | DMD-ALL | (20,475,178) | (12,371,649) | (168,420) | (5,718,256) | (279,179) | (795,012) | (917,709) | | | (120,317) |
| - Customer | | - | - | - | - | - | - | - | | | 53% |
| - Commodity | NRG-ALL | (18,353,684) | (8,815,490) | (168,319) | (5,988,876) | (383,187) | (1,353,490) | (1,360,248) | | | 0% |
| Total | | (38,828,862) | (21,187,139) | (336,739) | (11,707,131) | (662,367) | (2,148,502) | (2,277,957) | | | 47% |
| (223,826) | | | | | | | | | | | |
| (108-360) Land & Land Rights | | | | | | | | | | | |
| | | (9,158,829) | | | | | | | | | |
| - Demand | DMD-PRI | (4,917,887) | (3,127,687) | (42,578) | (1,445,637) | (70,580) | (200,988) | - | | | (30,417) |
| - Customer | | - | - | - | - | - | - | - | | | 54% |
| - Commodity | NRG-PRI | (4,240,942) | (2,223,653) | (42,457) | (1,510,657) | (96,657) | (341,409) | - | | | 0% |
| Total | | (9,158,829) | (5,351,340) | (85,036) | (2,956,294) | (167,236) | (542,397) | - | | | 46% |
| (56,527) | | | | | | | | | | | |
| (108-361) Struct & Impmnts | | | | | | | | | | | |
| | | (8,643,737) | | | | | | | | | |
| - Demand | DMD-PRI | (4,641,306) | (2,951,786) | (40,184) | (1,364,334) | (66,610) | (189,684) | - | | | (28,707) |
| - Customer | | - | - | - | - | - | - | - | | | 54% |
| - Commodity | NRG-PRI | (4,002,432) | (2,098,594) | (40,070) | (1,425,697) | (91,221) | (322,209) | - | | | 0% |
| Total | | (8,643,737) | (5,050,380) | (80,253) | (2,790,032) | (157,831) | (511,893) | - | | | 46% |
| (53,348) | | | | | | | | | | | |
| (108-362) Station Equip | | | | | | | | | | | |
| | | (101,592,082) | | | | | | | | | |
| - Demand | DMD-PRI | (54,550,466) | (34,693,106) | (472,291) | (16,035,376) | (782,887) | (2,229,407) | - | | | (337,398) |
| - Customer | | - | - | - | - | - | - | - | | | 54% |
| - Commodity | NRG-PRI | (47,041,617) | (24,665,323) | (470,948) | (16,756,592) | (1,072,140) | (3,787,001) | - | | | 0% |
| Total | | (101,592,082) | (59,358,429) | (943,239) | (32,791,968) | (1,855,027) | (6,016,408) | - | | | 46% |
| (289,612) | | | | | | | | | | | |
| (627,011) | | | | | | | | | | | |
| (108-364) Poles, Towers & Fxt | | | | | | | | | | | |
| | | (149,451,821) | | | | | | | | | |
| - Demand | DMD-PRI | (80,249,033) | (51,036,929) | (694,786) | (23,589,596) | (1,151,703) | (3,279,674) | - | | | (496,346) |
| - Customer | | - | - | - | - | - | - | - | | | 54% |
| - Commodity | NRG-PRI | (69,202,787) | (36,285,087) | (692,810) | (24,650,574) | (1,577,222) | (5,571,046) | - | | | 0% |
| Total | | (149,451,821) | (87,322,015) | (1,387,597) | (48,240,170) | (2,728,925) | (8,850,720) | - | | | 46% |
| (426,048) | | | | | | | | | | | |
| (922,394) | | | | | | | | | | | |
| (108-365) OH Cond & Dev | | | | | | | | | | | |
| | | (94,828,660) | | | | | | | | | |
| - Demand | DMD-PRI | (50,918,806) | (32,383,437) | (440,849) | (14,967,832) | (730,767) | (2,080,985) | - | | | (314,936) |
| - Customer | | - | - | - | - | - | - | - | | | 54% |
| - Commodity | NRG-PRI | (43,909,854) | (23,023,247) | (439,595) | (15,641,033) | (1,000,763) | (3,534,884) | - | | | 0% |
| Total | | (94,828,660) | (55,406,683) | (880,444) | (30,608,866) | (1,731,530) | (5,615,869) | - | | | 46% |
| (585,268) | | | | | | | | | | | |
| (108-366) UG Conduit | | | | | | | | | | | |
| | | (55,438,238) | | | | | | | | | |
| - Demand | DMD-PRI | (29,767,888) | (18,931,836) | (257,727) | (8,750,416) | (427,217) | (1,216,575) | - | | | (184,116) |
| - Customer | | - | - | - | - | - | - | - | | | 54% |
| - Commodity | NRG-PRI | (25,670,350) | (13,459,731) | (256,994) | (9,143,979) | (585,061) | (2,066,545) | - | | | 0% |
| Total | | (55,438,238) | (32,391,567) | (514,721) | (17,894,396) | (1,012,278) | (3,283,120) | - | | | 46% |
| (158,040) | | | | | | | | | | | |
| (342,156) | | | | | | | | | | | |
| (108-367) UG Cond & Dev | | | | | | | | | | | |
| | | (117,582,379) | | | | | | | | | |
| - Demand | DMD-PRI | (63,136,549) | (40,153,699) | (546,628) | (18,559,298) | (906,111) | (2,580,309) | - | | | (390,504) |
| - Customer | | - | - | - | - | - | - | - | | | 54% |
| - Commodity | NRG-PRI | (54,445,830) | (28,547,573) | (545,074) | (19,394,030) | (1,240,892) | (4,383,064) | - | | | 0% |
| Total | | (117,582,379) | (68,701,273) | (1,091,702) | (37,953,328) | (2,147,003) | (6,963,372) | - | | | 46% |
| (335,197) | | | | | | | | | | | |
| (725,700) | | | | | | | | | | | |
| (108-368) Line Transformers | | | | | | | | | | | |
| | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | | #N/A |
| - Customer | | - | - | - | - | - | - | - | | | N/A |
| - Commodity | | - | - | - | - | - | - | - | | | N/A |
| Total | | - | - | - | - | - | - | - | | | N/A |
| (108-369) Services | | | | | | | | | | | |
| | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | | #N/A |
| - Customer | | - | - | - | - | - | - | - | | | N/A |
| - Commodity | | - | - | - | - | - | - | - | | | N/A |
| Total | | - | - | - | - | - | - | - | | | N/A |
| (108-370) Meters | | | | | | | | | | | |
| | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | | #N/A |
| - Customer | | - | - | - | - | - | - | - | | | N/A |
| - Commodity | | - | - | - | - | - | - | - | | | N/A |
| Total | | - | - | - | - | - | - | - | | | N/A |
| (108-371) Install on Cust Premise | | | | | | | | | | | |
| | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | | #N/A |
| - Customer | | - | - | - | - | - | - | - | | | N/A |
| - Commodity | | - | - | - | - | - | - | - | | | N/A |
| Total | | - | - | - | - | - | - | - | | | N/A |
| (108-373) St Lt & Signal Sys | | | | | | | | | | | |
| | | - | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | | #N/A |
| - Customer | | - | - | - | - | - | - | - | | | N/A |
| - Commodity | | - | - | - | - | - | - | - | | | N/A |
| Total | | - | - | - | - | - | - | - | | | N/A |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|----------------------|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---|-----------------|--------------------------|
| 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 | | | |
| (108-374) Asset Ret Costs | | | | | | | | | | | |
| - Demand | DMD-PRI | - | - | - | - | - | - | - | - | - | AE-PRI |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | - | - | 0% |
| Total | | - | - | - | - | - | - | - | - | - | 46% |
| (108-389) Land & Land Rights | | | | | | | | | | | |
| - Demand | DMD-ALL | (2,426) | | | | | | | | | AE-ALL |
| - Customer | | (1,279) | (773) | (11) | (357) | (17) | (50) | (57) | | (8) | 53% |
| - Commodity | NRG-ALL | (1,147) | (551) | (11) | (374) | (24) | (85) | (85) | | (6) | 0% |
| Total | | (2,426) | (1,324) | (21) | (731) | (41) | (134) | (142) | | (14) | 47% |
| (108-390) Struct & Impmnts - | | | | | | | | | | | |
| - Demand | DMD-ALL | (19,903,138) | | | | | | | | | AE-ALL |
| - Customer | | (10,495,293) | (6,341,536) | (86,330) | (2,931,099) | (143,104) | (407,512) | (470,405) | | (61,673) | 53% |
| - Commodity | NRG-ALL | (9,407,845) | (4,518,698) | (86,278) | (3,069,815) | (196,417) | (693,780) | (697,244) | | (53,057) | 0% |
| Total | | (19,903,138) | (10,860,235) | (172,608) | (6,000,914) | (339,520) | (1,101,292) | (1,167,649) | | (114,730) | 47% |
| (108-391) Office Furn & Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (2,547,931) | | | | | | | | | AE-ALL |
| - Customer | | (1,343,571) | (811,822) | (11,052) | (375,229) | (18,320) | (52,168) | (60,220) | | (7,895) | 53% |
| - Commodity | NRG-ALL | (1,204,360) | (578,468) | (11,045) | (392,987) | (25,145) | (88,815) | (89,259) | | (6,792) | 0% |
| Total | | (2,547,931) | (1,390,290) | (22,097) | (768,216) | (43,464) | (140,984) | (149,478) | | (14,687) | 47% |
| (108-392) Transportation Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (1,804,879) | | | | | | | | | AE-ALL |
| - Customer | | (951,746) | (575,070) | (7,829) | (265,801) | (12,977) | (36,954) | (42,658) | | (5,593) | 53% |
| - Commodity | NRG-ALL | (853,133) | (409,770) | (7,824) | (278,380) | (17,812) | (62,914) | (63,228) | | (4,811) | 0% |
| Total | | (1,804,879) | (984,840) | (15,653) | (544,182) | (30,789) | (99,869) | (105,886) | | (10,404) | 47% |
| (108-393) Stores Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (336,162) | | | | | | | | | AE-ALL |
| - Customer | | (177,264) | (107,108) | (1,458) | (49,506) | (2,417) | (6,883) | (7,945) | | (1,042) | 53% |
| - Commodity | NRG-ALL | (158,898) | (76,320) | (1,457) | (51,849) | (3,317) | (11,718) | (11,776) | | (895) | 0% |
| Total | | (336,162) | (183,428) | (2,915) | (101,355) | (5,734) | (18,601) | (19,721) | | (1,938) | 47% |
| (108-394) Tools, Shop & Garage Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (3,778,804) | | | | | | | | | AE-ALL |
| - Customer | | (1,992,634) | (1,204,002) | (16,391) | (556,498) | (27,170) | (77,370) | (89,311) | | (11,709) | 53% |
| - Commodity | NRG-ALL | (1,786,171) | (857,919) | (16,381) | (582,834) | (37,292) | (131,721) | (132,379) | | (10,073) | 0% |
| Total | | (3,778,804) | (2,061,921) | (32,771) | (1,139,332) | (64,461) | (209,091) | (221,690) | | (21,783) | 47% |
| (108-395) Laboratory Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (143,458) | | | | | | | | | AE-ALL |
| - Customer | | (75,648) | (45,709) | (622) | (21,127) | (1,031) | (2,937) | (3,391) | | (445) | 53% |
| - Commodity | NRG-ALL | (67,810) | (32,570) | (622) | (22,127) | (1,416) | (5,001) | (5,026) | | (382) | 0% |
| Total | | (143,458) | (78,278) | (1,244) | (43,253) | (2,447) | (7,938) | (8,416) | | (827) | 47% |
| (108-396) Power Operated Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (413,215) | | | | | | | | | AE-ALL |
| - Customer | | (217,896) | (131,658) | (1,792) | (60,853) | (2,971) | (8,460) | (9,766) | | (1,280) | 53% |
| - Commodity | NRG-ALL | (195,319) | (93,814) | (1,791) | (63,733) | (4,078) | (14,404) | (14,476) | | (1,102) | 0% |
| Total | | (413,215) | (225,472) | (3,584) | (124,587) | (7,049) | (22,864) | (24,242) | | (2,382) | 47% |
| (108-397) Communication Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (4,723,438) | | | | | | | | | AE-ALL |
| - Customer | | (2,490,757) | (1,504,982) | (20,488) | (695,612) | (33,962) | (96,711) | (111,637) | | (14,636) | 53% |
| - Commodity | NRG-ALL | (2,232,682) | (1,072,383) | (20,476) | (728,532) | (46,614) | (164,649) | (165,471) | | (12,592) | 0% |
| Total | | (4,723,438) | (2,577,365) | (40,964) | (1,424,145) | (80,575) | (261,360) | (277,108) | | (27,228) | 47% |
| (108-398) MISC Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (340,659) | | | | | | | | | AE-ALL |
| - Customer | | (179,636) | (108,541) | (1,478) | (50,168) | (2,449) | (6,975) | (8,051) | | (1,056) | 53% |
| - Commodity | NRG-ALL | (161,023) | (77,341) | (1,477) | (52,542) | (3,362) | (11,875) | (11,934) | | (908) | 0% |
| Total | | (340,659) | (185,882) | (2,954) | (102,711) | (5,811) | (18,850) | (19,985) | | (1,964) | 47% |
| (108-399) Other Tangible Property | | | | | | | | | | | |
| - Demand | DMD-ALL | - | | | | | | | | | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | | - | 53% |
| - Commodity | NRG-ALL | - | - | - | - | - | - | - | | - | 0% |
| Total | | - | - | - | - | - | - | - | | - | 47% |
| Service Company PIS | | | | | | | | | | | |
| - Demand | DMD-ALL | (30,083,418) | | | | | | | | | AE-ALL |
| - Customer | | (15,863,543) | (9,585,176) | (130,487) | (4,430,330) | (216,300) | (615,951) | (711,013) | | (93,218) | 53% |
| - Commodity | NRG-ALL | (14,219,875) | (6,829,972) | (130,408) | (4,639,998) | (296,882) | (1,048,643) | (1,053,879) | | (80,195) | 0% |
| Total | | (30,083,418) | (16,415,149) | (260,895) | (9,070,328) | (513,182) | (1,664,594) | (1,764,891) | | (173,413) | 47% |
| Total Accumulated Depreciation | | | | | | | | | | | |
| - Demand | | (639,602,137) | | | | | | | | | |
| - Customer | | (342,446,380) | (216,066,506) | (2,941,400) | (99,867,327) | (4,875,772) | (13,884,606) | (2,432,162) | | (2,101,296) | |
| - Commodity | | (297,155,257) | (153,666,504) | (2,934,036) | (104,394,611) | (6,679,501) | (23,593,252) | (3,605,004) | | (1,804,304) | |
| Total Accumulated Depreciation | | (639,602,137) | (369,733,010) | (5,875,437) | (204,261,938) | (11,555,272) | (37,477,858) | (6,037,167) | | (3,905,599) | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|----------------|-------------|-----------------|----------------|------------------|-------------|------------|----------------|
| Allocation to Customer Classes | | Residential | Residential | General | General | General | General | LTG | Factor | |
| Primary | Allocation Factor | Service RS | Time of Day RT | Service GS | Time of Day GST | Service Pri GP | Service Trans GT | | | |
| OTHER RATE BASE ITEMS | | | | | | | | | | |
| Other Rate Base Items | | | | | | | | | | |
| Materials and Supplies | | 9,748,102 | | | | | | | | |
| - Demand | DISTPLT-PRI-D | 5,234,301 | 3,328,920 | 45,318 | 1,538,648 | 75,121 | 213,919 | 32,375 | 54% | |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | 0% | |
| - Commodity | DISTPLT-PRI-E | 4,513,802 | 2,366,721 | 45,189 | 1,607,851 | 102,875 | 363,375 | 27,789 | 46% | |
| Total | | 9,748,102 | 5,695,641 | 90,507 | 3,146,500 | 177,996 | 577,295 | 60,164 | | |
| Cash Working Capital | | 39,292,924 | | | | | | | | |
| - Demand | CWC-PRI-D | 21,098,567 | 13,418,305 | 182,669 | 6,202,027 | 302,798 | 862,271 | 130,496 | 54% | |
| - Customer | CWC-PRI-C | - | - | - | - | - | - | - | 0% | |
| - Commodity | CWC-PRI-E | 18,194,358 | 9,539,845 | 182,149 | 6,480,972 | 414,673 | 1,464,704 | 112,014 | 46% | |
| Total | | 39,292,924 | 22,958,150 | 364,818 | 12,682,999 | 717,472 | 2,326,975 | 242,510 | | |
| ADIT | | (392,415,138) | | | | | | | | |
| - Demand | DISTPLT-PRI-D | (210,709,614) | (134,007,490) | (1,824,298) | (61,939,123) | (3,024,022) | (8,611,428) | (1,303,253) | 54% | |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | 0% | |
| - Commodity | DISTPLT-PRI-E | (181,705,523) | (95,273,628) | (1,819,110) | (64,724,928) | (4,141,308) | (14,627,877) | (1,118,673) | 46% | |
| Total | | (392,415,138) | (229,281,118) | (3,643,408) | (126,664,051) | (7,175,330) | (23,239,305) | (2,421,926) | | |
| Net /Loss on Reacq Debt | | 266,347 | | | | | | | | |
| - Demand | DISTRLT-PRI-D | 143,017 | 90,956 | 1,238 | 42,040 | 2,053 | 5,845 | 885 | 54% | |
| - Customer | DISTRLT-PRI-C | - | - | - | - | - | - | - | 0% | |
| - Commodity | DISTRLT-PRI-E | 123,331 | 64,666 | 1,235 | 43,931 | 2,811 | 9,929 | 759 | 46% | |
| Total | | 266,347 | 155,622 | 2,473 | 85,972 | 4,863 | 15,773 | 1,644 | | |
| DTA for AMT | | 937,610 | | | | | | | | |
| - Demand | DISTRLT-PRI-D | 503,455 | 320,188 | 4,359 | 147,993 | 7,225 | 20,576 | 3,114 | 54% | |
| - Customer | DISTRLT-PRI-C | - | - | - | - | - | - | - | 0% | |
| - Commodity | DISTRLT-PRI-E | 434,155 | 227,640 | 4,346 | 154,649 | 9,895 | 34,951 | 2,673 | 46% | |
| Total | | 937,610 | 547,829 | 8,705 | 302,642 | 17,120 | 55,526 | 5,787 | | |
| Net Operating Reserves | | (3,040,946) | | | | | | | | |
| - Demand | PAY-PRI-D | (1,631,935) | (1,037,881) | (14,129) | (479,715) | (23,421) | (66,695) | (10,094) | 54% | |
| - Customer | PAY-PRI-C | (1,712) | - | - | - | - | - | - | 0% | |
| - Commodity | PAY-PRI-E | (1,407,300) | (737,899) | (14,089) | (501,291) | (32,074) | (113,292) | (8,664) | 46% | |
| Total | | (3,040,946) | (1,775,770) | (28,218) | (981,006) | (55,495) | (179,987) | (18,758) | | |
| NOL | | 7,691,276 | | | | | | | | |
| - Demand | DISTPLT-PRI-D | 4,129,876 | 2,626,526 | 35,756 | 1,213,997 | 59,270 | 168,783 | 25,544 | 54% | |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | 0% | |
| - Commodity | DISTPLT-PRI-E | 3,561,400 | 1,867,348 | 35,654 | 1,268,599 | 81,169 | 286,704 | 21,926 | 46% | |
| Total | | 7,691,276 | 4,493,875 | 71,410 | 2,482,596 | 140,439 | 455,487 | 47,469 | | |
| CTA | | (324,601) | | | | | | | | |
| - Demand | TOTPLT-PRI-D | (173,994) | (110,131) | (1,499) | (50,903) | (2,485) | (7,077) | (1,071) | 53.602378% | |
| - Customer | TOTPLT-PRI-C | - | - | - | - | - | - | - | 0.000000% | |
| - Commodity | TOTPLT-PRI-E | (150,607) | (78,315) | (1,495) | (53,204) | (3,404) | (12,024) | (920) | 46.397622% | |
| Total | | (324,601) | (188,446) | (2,995) | (104,107) | (5,889) | (19,101) | (1,991) | | |
| Regulatory Asset A&G Capitalization | | 18,216,480 | | | | | | | | |
| - Demand | DMD-PRI | 9,759,840 | 6,207,081 | 84,499 | 2,868,953 | 140,069 | 398,872 | 60,365 | 54% | |
| - Customer | CUST-GTA&G | 40,238 | - | - | - | - | - | - | 0% | |
| - Commodity | NRG-PRI | 8,416,402 | 4,412,971 | 84,259 | 2,997,988 | 191,821 | 677,547 | 51,816 | 46% | |
| Total | | 18,216,480 | 10,620,052 | 168,759 | 5,866,941 | 331,890 | 1,076,419 | 112,181 | | |
| Customer Deposits | | - | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | 0% | |
| - Customer | | - | - | - | - | - | - | - | 100% | |
| - Commodity | | - | - | - | - | - | - | - | 0% | |
| Total | | - | - | - | - | - | - | - | | |
| Customer Advances | | (18,591,744) | | | | | | | | |
| - Demand | DISTPLT-PRI-D | (9,982,946) | (6,348,973) | (86,431) | (2,934,536) | (143,271) | (407,990) | (61,745) | 54% | |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | 0% | |
| - Commodity | DISTPLT-PRI-E | (8,608,798) | (4,513,850) | (86,185) | (3,066,521) | (196,206) | (693,036) | (53,000) | 46% | |
| Total | | (18,591,744) | (10,862,822) | (172,616) | (6,001,057) | (339,477) | (1,101,026) | (114,745) | | |
| Customer Refunds | | (88,778) | | | | | | | | |
| - Demand | DISTRLT-PRI-D | (47,670) | (30,317) | (413) | (14,013) | (684) | (1,948) | (295) | 54% | |
| - Customer | DISTRLT-PRI-C | - | - | - | - | - | - | - | 0% | |
| - Commodity | DISTRLT-PRI-E | (41,108) | (21,554) | (412) | (14,643) | (937) | (3,309) | (253) | 46% | |
| Total | | (88,778) | (51,871) | (824) | (28,656) | (1,621) | (5,258) | (548) | | |
| Total Other Rate Base Items | | (338,308,465) | | | | | | | | |
| - Demand | | (181,677,103) | (115,542,814) | (1,572,931) | (53,404,631) | (2,607,347) | (7,424,873) | (1,123,680) | | |
| - Customer | | 38,527 | - | - | - | - | - | 38,527 | | |
| - Commodity | | (156,669,889) | (82,146,045) | (1,568,458) | (55,806,595) | (3,570,684) | (12,612,328) | (964,533) | | |
| Total | | (338,308,465) | (197,688,859) | (3,141,389) | (109,211,226) | (6,178,031) | (20,037,201) | (2,088,213) | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|----------------------|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---|-----------------|--------------------------|
| Allocation 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 | | | |
| Rate Base Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| AMI | | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | - |
| Delayed Recognition Pension & OPEB | | | | | | | | | | | PAY-PRI |
| - Demand | PAY-PRI-D | (6,696,210) | (4,258,668) | (57,975) | (1,968,384) | (96,101) | (273,665) | - | - | (41,417) | 54% |
| - Customer | PAY-PRI-C | (7,023) | - | - | - | - | - | - | - | (7,023) | 0% |
| - Commodity | PAY-PRI-E | (5,774,479) | (3,027,732) | (57,810) | (2,056,915) | (131,608) | (464,864) | - | - | (35,551) | 46% |
| Total | | (12,477,712) | (7,286,400) | (115,785) | (4,025,298) | (227,709) | (738,529) | - | - | (76,967) | - |
| Total Rate Base Adjustment | | | | | | | | | | | |
| - Demand | | (6,696,210) | (4,258,668) | (57,975) | (1,968,384) | (96,101) | (273,665) | - | - | (41,417) | |
| - Customer | | (7,023) | - | - | - | - | - | - | - | (7,023) | |
| - Commodity | | (5,774,479) | (3,027,732) | (57,810) | (2,056,915) | (131,608) | (464,864) | - | - | (35,551) | |
| Total | | (12,477,712) | (7,286,400) | (115,785) | (4,025,298) | (227,709) | (738,529) | - | - | (76,967) | |
| Total Rate Base | | | | | | | | | | | |
| - Demand | | 1,071,995,271 | | | | | | | | | |
| - Customer | | 574,666,951 | 363,861,349 | 4,953,391 | 168,179,053 | 8,210,921 | 23,382,021 | 2,281,455 | | 3,538,634 | |
| - Commodity | | 31,503 | - | - | - | - | - | 31,503 | | - | |
| - Commodity | | 497,286,816 | 258,739,107 | 4,940,243 | 175,776,553 | 11,246,745 | 39,725,618 | 3,381,623 | | 3,038,033 | |
| Total | | 1,071,995,271 | 622,600,456 | 9,893,634 | 343,955,607 | 19,457,666 | 63,107,639 | 5,694,582 | | 6,576,667 | |
| OPERATIONS & MAINTENANCE EXPENSES | | | | | | | | | | | |
| Distribution Expenses | | | | | | | | | | | |
| Operations Expenses | | | | | | | | | | | |
| (580) Operation Supervision & Engineering | | | | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 164,152 | 104,398 | 1,421 | 48,253 | 2,356 | 6,709 | - | - | 1,015 | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 141,557 | 74,223 | 1,417 | 50,424 | 3,226 | 11,396 | - | - | 871 | 46% |
| Total | | 305,709 | 178,621 | 2,838 | 98,677 | 5,582 | 18,104 | - | - | 1,887 | - |
| (581) Load Dispatching | | | | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 829,459 | 527,521 | 7,181 | 243,823 | 11,904 | 33,899 | - | - | 5,130 | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 715,284 | 375,045 | 7,161 | 254,790 | 16,302 | 57,583 | - | - | 4,404 | 46% |
| Total | | 1,544,743 | 902,566 | 14,342 | 498,613 | 28,206 | 91,482 | - | - | 9,534 | - |
| (582) Station Expenses | | | | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 217,627 | 138,407 | 1,884 | 63,973 | 3,123 | 8,894 | - | - | 1,346 | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 187,671 | 98,401 | 1,879 | 66,850 | 4,277 | 15,108 | - | - | 1,155 | 46% |
| Total | | 405,298 | 236,808 | 3,763 | 130,822 | 7,401 | 24,002 | - | - | 2,501 | - |
| (583) Overhead line expenses | | | | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 224,413 | 142,723 | 1,943 | 65,967 | 3,221 | 9,171 | - | - | 1,388 | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 193,523 | 101,470 | 1,937 | 68,934 | 4,411 | 15,579 | - | - | 1,191 | 46% |
| Total | | 417,937 | 244,193 | 3,880 | 134,902 | 7,631 | 24,751 | - | - | 2,579 | - |
| (584) Underground line expenses | | | | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 1,294,366 | 823,193 | 11,206 | 380,485 | 18,576 | 52,899 | - | - | 8,006 | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 1,116,197 | 585,255 | 11,175 | 397,598 | 25,440 | 89,857 | - | - | 6,872 | 46% |
| Total | | 2,410,563 | 1,408,448 | 22,381 | 778,083 | 44,016 | 142,756 | - | - | 14,878 | - |
| (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 | | | | | | | | | | | DISTPLT-PRI |
| - Demand | DISTRPLT-PRI-D | 5,301,711 | 3,371,792 | 45,902 | 1,558,464 | 76,088 | 216,674 | - | - | 32,791 | 54% |
| - Customer | DISTRPLT-PRI-C | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | DISTRPLT-PRI-E | 4,571,933 | 2,397,201 | 45,771 | 1,628,558 | 104,200 | 368,055 | - | - | 28,147 | 46% |
| Total | | 9,873,644 | 5,768,993 | 91,673 | 3,187,022 | 180,288 | 584,729 | - | - | 60,939 | - |
| (589) Rents | | | | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 907,030 | 576,854 | 7,853 | 266,626 | 13,017 | 37,069 | - | - | 5,610 | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 782,177 | 410,119 | 7,831 | 278,618 | 17,827 | 62,968 | - | - | 4,815 | 46% |
| Total | | 1,689,207 | 986,973 | 15,684 | 545,243 | 30,844 | 100,037 | - | - | 10,426 | - |
| Total Dist. Operations Expenses | | | | | | | | | | | |
| - Demand | | 16,647,100 | | | | | | | | | |
| - Customer | | 8,938,758 | 5,684,888 | 77,391 | 2,627,592 | 128,286 | 365,315 | - | - | 55,287 | |
| - Commodity | | 7,708,342 | 4,041,714 | 77,171 | 2,745,772 | 175,683 | 620,546 | - | - | 47,457 | |
| Total | | 16,647,100 | 9,726,602 | 154,561 | 5,373,363 | 303,969 | 985,862 | - | - | 102,743 | |
| Maintenance Expense | | | | | | | | | | | |
| (590) Maintenance Supervision and Engineering | | | | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | 573,213 | 364,553 | 4,963 | 168,499 | 8,227 | 23,426 | - | - | 3,545 | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 494,310 | 259,182 | 4,949 | 176,077 | 11,266 | 39,794 | - | - | 3,043 | 46% |
| Total | | 1,067,523 | 623,735 | 9,911 | 344,576 | 19,493 | 63,220 | - | - | 6,589 | - |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|----------------------|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---------|-----------------|--------------------------|
| Allocation 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 | | | |
| 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 | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 3,580,657 | 2,277,233 | 31,001 | 1,052,552 | 51,388 | 146,337 | - | - | 22,147 | 54% |
| - Customer | CUST-GTA&G | 14,762 | - | - | - | - | - | - | 14,762 | - | 0% |
| - Commodity | NRG-PRI | 3,087,781 | 1,619,016 | 30,913 | 1,099,892 | 70,375 | 248,576 | - | - | 19,010 | 46% |
| Total | | 6,683,200 | 3,896,249 | 61,914 | 2,152,443 | 121,763 | 394,913 | - | - | 41,157 | |
| (921) Office supplies and expenses | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 387,671 | 246,552 | 3,356 | 113,958 | 5,564 | 15,844 | - | - | 2,398 | 54% |
| - Customer | CUST-GTA&G | 1,598 | - | - | - | - | - | - | 1,598 | - | 0% |
| - Commodity | NRG-PRI | 334,308 | 175,288 | 3,347 | 119,083 | 7,619 | 26,913 | - | - | 2,058 | 46% |
| Total | | 723,577 | 421,839 | 6,703 | 233,041 | 13,183 | 42,756 | - | - | 4,456 | |
| (922) Administrative expenses transferred—Credit | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | (1,078,735) | (686,056) | (9,340) | (317,099) | (15,482) | (44,086) | - | - | (6,672) | 54% |
| - Customer | CUST-GTA&G | (4,447) | - | - | - | - | - | - | (4,447) | - | 0% |
| - Commodity | NRG-PRI | (930,247) | (487,756) | (9,313) | (331,361) | (21,202) | (74,888) | - | - | (5,727) | 46% |
| Total | | (2,013,429) | (1,173,812) | (18,653) | (648,461) | (36,683) | (118,974) | - | - | (12,399) | |
| (923) Outside services employed | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 6,900,119 | 4,388,350 | 59,740 | 2,028,324 | 99,028 | 281,999 | - | - | 42,678 | 54% |
| - Customer | CUST-GTA&G | 28,448 | - | - | - | - | - | - | 28,448 | - | 0% |
| - Commodity | NRG-PRI | 5,950,320 | 3,119,931 | 59,570 | 2,119,551 | 135,616 | 479,020 | - | - | 36,633 | 46% |
| Total | | 12,878,887 | 7,508,281 | 119,311 | 4,147,874 | 234,643 | 761,019 | - | - | 79,311 | |
| (926) Employee pensions and benefits | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | (1,794,000) | (1,140,952) | (15,532) | (527,355) | (25,747) | (73,318) | - | - | (11,096) | 54% |
| - Customer | CUST-GTA&G | (7,396) | - | - | - | - | - | - | (7,396) | - | 0% |
| - Commodity | NRG-PRI | (1,547,057) | (811,168) | (15,488) | (551,074) | (25,259) | (124,543) | - | - | (9,524) | 46% |
| Total | | (3,348,454) | (1,952,120) | (31,020) | (1,078,429) | (61,006) | (197,862) | - | - | (20,620) | |
| (426) Pension / OPEB Non-Service Cost | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | | - | - | - | - | - | - | - | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 46% |
| Total | | - | - | - | - | - | - | - | - | - | |
| (924) Property insurance | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 117,621 | 74,805 | 1,018 | 34,575 | 1,688 | 4,807 | - | - | 727 | 54% |
| - Customer | CUST-GTA&G | 485 | - | - | - | - | - | - | 485 | - | 0% |
| - Commodity | NRG-PRI | 101,430 | 53,183 | 1,015 | 36,130 | 2,312 | 8,165 | - | - | 624 | 46% |
| Total | | 219,536 | 127,988 | 2,034 | 70,705 | 4,000 | 12,972 | - | - | 1,352 | |
| (925) Injuries and damages | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 2,352,812 | 1,496,346 | 20,370 | 691,621 | 33,767 | 96,156 | - | - | 14,552 | 54% |
| - Customer | CUST-GTA&G | 9,700 | - | - | - | - | - | - | 9,700 | - | 0% |
| - Commodity | NRG-PRI | 2,028,948 | 1,063,838 | 20,312 | 722,727 | 46,242 | 163,337 | - | - | 12,491 | 46% |
| Total | | 4,391,461 | 2,560,184 | 40,683 | 1,414,348 | 80,009 | 259,493 | - | - | 27,044 | |
| (935) Maintenance of general plant | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 876,202 | 557,249 | 7,586 | 257,564 | 12,575 | 35,809 | - | - | 5,419 | 54% |
| - Customer | CUST-GTA&G | 3,612 | - | - | - | - | - | - | 3,612 | - | 0% |
| - Commodity | NRG-PRI | 755,593 | 396,180 | 7,564 | 269,148 | 17,221 | 60,828 | - | - | 4,652 | 46% |
| Total | | 1,635,408 | 953,429 | 15,151 | 526,712 | 29,796 | 96,637 | - | - | 10,071 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|--|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---------|----------|----------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| (929) Duplicate charges— Credit | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 46% |
| Total | | - | - | - | - | - | - | - | - | - | |
| (928) Regulatory commission expenses | | | | | | | | | | | |
| - Demand | DMD-PRI | 1,402,684 | 477,950 | 6,507 | 220,912 | 10,785 | 30,713 | - | - | 4,648 | AE-PRI-GTA&G |
| - Customer | CUST-GTA&G | 3,098 | - | - | - | - | - | - | - | - | 54% |
| - Commodity | NRG-PRI | 648,070 | 339,802 | 6,488 | 230,848 | 14,770 | 52,172 | - | 3,098 | 3,990 | 0% |
| Total | | 1,402,684 | 817,753 | 12,995 | 451,759 | 25,556 | 82,885 | 3,098 | - | 8,638 | 46% |
| (930.1) Gen Advertising Exp | | | | | | | | | | | |
| - Demand | DMD-PRI | 175,823 | 59,910 | 816 | 27,691 | 1,352 | 3,850 | - | - | 583 | AE-PRI-GTA&G |
| - Customer | CUST-GTA&G | 94,201 | - | - | - | - | - | - | - | - | 54% |
| - Commodity | NRG-PRI | 388 | 42,553 | 813 | 28,936 | 1,851 | 6,540 | - | 388 | 900 | 0% |
| Total | | 175,823 | 102,503 | 1,629 | 56,627 | 3,203 | 10,389 | 388 | - | 1,083 | 46% |
| (930.2) Misc Gen Exp | | | | | | | | | | | |
| - Demand | DMD-PRI | 168,457 | 57,400 | 781 | 26,531 | 1,295 | 3,689 | - | - | 558 | AE-PRI-GTA&G |
| - Customer | CUST-GTA&G | 90,254 | - | - | - | - | - | - | - | - | 54% |
| - Commodity | NRG-PRI | 372 | 40,809 | 779 | 27,724 | 1,774 | 6,266 | - | 372 | 479 | 0% |
| Total | | 168,457 | 98,209 | 1,561 | 54,254 | 3,069 | 9,954 | 372 | - | 1,037 | 46% |
| (931) Rents | | | | | | | | | | | |
| - Demand | DMD-PRI | 866,071 | 295,105 | 4,017 | 136,399 | 6,659 | 18,964 | - | - | 2,870 | AE-PRI-GTA&G |
| - Customer | CUST-GTA&G | 464,015 | - | - | - | - | - | - | - | - | 54% |
| - Commodity | NRG-PRI | 1,913 | 209,807 | 4,006 | 142,534 | 9,120 | 32,213 | - | 1,913 | 2,463 | 0% |
| Total | | 866,071 | 504,912 | 8,023 | 278,934 | 15,779 | 51,177 | 1,913 | - | 5,333 | 46% |
| (932) Institutional Ad - Newspaper | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (933) Transportation expenses | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| Total A&G Expense | | | | | | | | | | | |
| - Demand | | 23,783,221 | 8,103,892 | 110,322 | 3,745,671 | 182,873 | 520,763 | - | - | 78,812 | |
| - Customer | | 12,742,332 | - | - | - | - | - | - | - | - | |
| - Commodity | | 52,534 | 5,761,522 | 110,008 | 3,914,138 | 250,439 | 884,598 | - | 52,534 | 67,650 | |
| Total | | 10,988,355 | 13,865,414 | 220,329 | 7,659,809 | 433,312 | 1,405,360 | 52,534 | - | 146,462 | |
| O&M Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Int on Cust Deposits | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | CUS |
| - Customer | CUST-DEP | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 100% |
| Total | | - | - | - | - | - | - | - | - | - | 0% |
| Annualize Payroll Increase | | | | | | | | | | | |
| - Demand | PAY-PRI-D | 1,836,974 | 626,963 | 8,535 | 289,786 | 14,148 | 40,289 | - | - | 6,097 | PAY-PRI |
| - Customer | PAY-PRI-C | 985,819 | - | - | - | - | - | - | - | - | 54% |
| - Commodity | PAY-PRI-E | 1,034 | 445,744 | 8,511 | 302,820 | 19,375 | 68,437 | - | 1,034 | 5,234 | 0% |
| Total | | 850,121 | 1,072,707 | 17,046 | 592,606 | 33,523 | 108,727 | 1,034 | - | 11,331 | 46% |
| Svngs Pln Match on Payroll Inc | | | | | | | | | | | |
| - Demand | PAY-PRI-D | 55,109 | 18,809 | 256 | 8,694 | 424 | 1,209 | - | - | 183 | PAY-PRI |
| - Customer | PAY-PRI-C | 29,575 | - | - | - | - | - | - | - | - | 54% |
| - Commodity | PAY-PRI-E | 31 | 13,372 | 255 | 9,085 | 581 | 2,053 | - | 31 | 157 | 0% |
| Total | | 25,504 | 32,181 | 511 | 17,778 | 1,006 | 3,262 | 31 | - | 340 | 46% |
| Reclass Amortization of Net Loss on Reacquired Debt | | | | | | | | | | | |
| - Demand | DISTPLT-PRI-D | 208,255 | 71,118 | 968 | 32,871 | 1,605 | 4,570 | - | - | 692 | DISTPLT-PRI |
| - Customer | DISTPLT-PRI-C | 111,824 | - | - | - | - | - | - | - | - | 54% |
| - Commodity | DISTPLT-PRI-E | 96,431 | 50,562 | 965 | 34,350 | 2,198 | 7,763 | - | - | 594 | 0% |
| Total | | 208,255 | 121,680 | 1,934 | 67,221 | 3,803 | 12,333 | - | - | 1,285 | 46% |
| BPU & RPA Assessments | | | | | | | | | | | |
| - Demand | DIST-REV-DMD | 197,608 | 54,158 | - | 36,040 | 2,498 | 6,354 | 5,000 | - | 4,178 | DIST-REV |
| - Customer | DIST-REV-CUST | 54,158 | - | - | - | - | - | - | - | - | 27% |
| - Commodity | DIST-REV-NRG | 15,807 | 11,334 | 329 | 3,865 | 32 | 90 | - | 157 | 8% | |
| Total | | 127,644 | 95,185 | 1,625 | 25,871 | 605 | 1,603 | 1,157 | - | 1,596 | 65% |
| Injuries and Damages Accrual Reversal | | | | | | | | | | | |
| - Demand | PAY-PRI-D | (2,532,208) | (864,248) | (11,765) | (399,461) | (19,503) | (55,537) | - | - | (8,405) | PAY-PRI |
| - Customer | PAY-PRI-C | (1,358,919) | - | - | - | - | - | - | - | - | 54% |
| - Commodity | PAY-PRI-E | (1,425) | (614,443) | (11,732) | (417,427) | (26,708) | (94,339) | - | (1,425) | (7,215) | 0% |
| Total | | (1,171,864) | (1,478,691) | (23,497) | (816,888) | (46,211) | (149,876) | (1,425) | - | (15,620) | 46% |
| Pension Smoothing | | | | | | | | | | | |
| - Demand | PAY-PRI-D | 6,679,852 | 2,279,847 | 31,036 | 1,053,760 | 51,447 | 146,505 | - | - | 22,172 | PAY-PRI |
| - Customer | PAY-PRI-C | 3,584,767 | - | - | - | - | - | - | - | - | 54% |
| - Commodity | PAY-PRI-E | 3,760 | 1,620,874 | 30,948 | 1,101,154 | 70,455 | 248,862 | - | 3,760 | 19,032 | 0% |
| Total | | 3,091,325 | 3,900,721 | 61,985 | 2,154,914 | 121,903 | 395,366 | 3,760 | - | 41,204 | 46% |
| OPFB Smoothing | | | | | | | | | | | |
| - Demand | PAY-PRI-D | 1,695,858 | 578,800 | 7,879 | 267,525 | 13,061 | 37,194 | - | - | 5,629 | PAY-PRI |
| - Customer | PAY-PRI-C | 910,089 | - | - | - | - | - | - | - | - | 54% |
| - Commodity | PAY-PRI-E | 955 | 411,502 | 7,857 | 279,557 | 17,887 | 63,180 | - | 955 | 4,832 | 0% |
| Total | | 784,815 | 990,302 | 15,736 | 547,082 | 30,948 | 100,374 | 955 | - | 10,461 | 46% |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|--|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|--------------------|--------------------------|--|----------|----------------|
| 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 GP | General Service Trans GT | | LTG | Factor |
| Normalize Vegetation Management Expense | | | | | | | | | | | |
| - Demand | OHPLT-PRI-D | 5,081,098 | | | | | | | | | OHPLT-PRI |
| - Customer | OHPLT-PRI-C | 2,728,325 | 1,735,165 | 23,622 | 802,005 | 39,156 | 111,503 | - | | 16,875 | 54% |
| - Commodity | OHPLT-PRI-E | - | - | - | - | - | - | - | | - | 0% |
| Total | | 2,352,772 | 1,233,629 | 23,554 | 838,076 | 53,623 | 189,406 | - | | 14,485 | 46% |
| ServCo Depr @ JCP&L Rates | | | | | | | | | | | |
| - Demand | DMD-ALL | 326,636 | | | | | | | | | AE-ALL |
| - Customer | | 172,241 | 104,073 | 1,417 | 48,103 | 2,349 | 6,688 | 7,720 | | 1,012 | 53% |
| - Commodity | NRG-ALL | - | - | - | - | - | - | - | | - | 0% |
| Total | | 154,395 | 74,158 | 1,416 | 50,380 | 3,223 | 11,386 | 11,443 | | 871 | 47% |
| SERP/EDCP | | | | | | | | | | | |
| - Demand | PAY-PRI-D | 1,622,552 | | | | | | | | | PAY-PRI |
| - Customer | PAY-PRI-C | 870,748 | 553,780 | 7,539 | 255,961 | 12,497 | 35,586 | - | | 5,386 | 54% |
| - Commodity | PAY-PRI-E | 913 | - | - | - | - | - | 913 | | - | 0% |
| Total | | 750,890 | 393,714 | 7,517 | 267,473 | 17,114 | 60,449 | - | | 4,623 | 46% |
| Advertising removal | | | | | | | | | | | |
| - Demand | DMD-PRI | (586,481) | | | | | | | | | AE-PRI-GT&G |
| - Customer | CUST-GT&G | (314,219) | (199,837) | (2,720) | (92,366) | (4,510) | (12,842) | - | | (1,943) | 54% |
| - Commodity | NRG-PRI | (1,295) | - | - | - | - | - | (1,295) | | - | 0% |
| Total | | (270,967) | (142,076) | (2,713) | (96,520) | (6,176) | (21,814) | - | | (1,668) | 46% |
| BGS Administrative Labor included in BGS Deferral | | | | | | | | | | | |
| - Demand | DMD-ALL | (90,026) | | | | | | | | | AE-ALL |
| - Customer | | (47,472) | (28,684) | (390) | (13,258) | (647) | (1,843) | (2,128) | | (279) | 53% |
| - Commodity | NRG-ALL | - | - | - | - | - | - | - | | - | 0% |
| Total | | (42,554) | (20,439) | (390) | (13,885) | (888) | (3,138) | (3,154) | | (240) | 47% |
| Low Income O&M | | | | | | | | | | | |
| - Demand | DMD-ALL | 667,563 | | | | | | | | | AE-ALL |
| - Customer | | 352,018 | 212,699 | 2,896 | 98,311 | 4,800 | 13,668 | 15,778 | | 2,069 | 53% |
| - Commodity | NRG-ALL | - | - | - | - | - | - | - | | - | 0% |
| Total | | 315,545 | 151,560 | 2,894 | 102,963 | 6,588 | 23,270 | 23,386 | | 1,780 | 47% |
| Contract Labor/Fuel Costs | | | | | | | | | | | |
| - Demand | DMD-PRI | 61,789 | | | | | | | | | AE-PRI-GT&G |
| - Customer | CUST-GT&G | 33,105 | 21,054 | 287 | 9,731 | 475 | 1,353 | - | | 205 | 54% |
| - Commodity | NRG-PRI | 136 | - | - | - | - | - | 136 | | - | 0% |
| Total | | 28,548 | 14,968 | 286 | 10,169 | 651 | 2,298 | - | | 176 | 46% |
| Total O&M Adjustment | | | | | | | | | | | |
| - Demand | | 15,224,579 | | | | | | | | | |
| - Customer | | 8,112,058 | 5,109,538 | 69,558 | 2,397,701 | 117,801 | 334,697 | 26,370 | | 53,870 | |
| - Commodity | | 19,915 | 11,334 | 329 | 3,865 | 32 | 90 | 4,265 | | - | |
| Total | | 7,092,606 | 3,728,310 | 70,995 | 2,494,065 | 158,528 | 559,417 | 32,832 | | 44,255 | |
| Total O&M Expenses | | | | | | | | | | | |
| - Demand | | 108,559,687 | | | | | | | | | |
| - Customer | | 58,200,684 | 36,964,995 | 503,219 | 17,121,498 | 836,653 | 2,381,754 | 26,370 | | 363,671 | |
| - Commodity | | 72,450 | 11,334 | 329 | 3,865 | 32 | 90 | 56,800 | | - | |
| Total | | 50,286,553 | 26,376,185 | 503,422 | 17,880,086 | 1,142,975 | 4,036,668 | 32,832 | | 310,179 | |
| Total | | | | | | | | | | | |
| | | 108,559,687 | 63,352,513 | 1,006,971 | 35,005,449 | 1,979,660 | 6,418,511 | 116,001 | | 673,850 | |
| DEPRECIATION EXPENSE | | | | | | | | | | | |
| Depreciation Expense | | | | | | | | | | | |
| (403-360) Land & Land Rights | | | | | | | | | | | |
| - Demand | DMD-PRI | 66,467 | | | | | | | | | AE-PRI |
| - Customer | | 35,690 | 22,698 | 309 | 10,491 | 512 | 1,459 | - | | 221 | 54% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | | - | 0% |
| Total | | 30,777 | 16,137 | 308 | 10,963 | 701 | 2,478 | - | | 189 | 46% |
| (403-361) Struct & Impmnts | | | | | | | | | | | |
| - Demand | DMD-PRI | 516,642 | | | | | | | | | AE-PRI |
| - Customer | | 277,414 | 176,430 | 2,402 | 81,547 | 3,981 | 11,338 | - | | 1,716 | 54% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | | - | 0% |
| Total | | 239,228 | 125,434 | 2,395 | 85,215 | 5,452 | 19,259 | - | | 1,473 | 46% |
| (403-362) Station Equip | | | | | | | | | | | |
| - Demand | DMD-PRI | 4,455,351 | | | | | | | | | AE-PRI |
| - Customer | | 2,392,327 | 1,521,476 | 20,712 | 703,236 | 34,334 | 97,771 | - | | 14,797 | 54% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | | - | 0% |
| Total | | 2,063,024 | 1,081,705 | 20,654 | 734,865 | 47,019 | 166,080 | - | | 12,701 | 46% |
| (403-364) Poles, Towers & Fixt | | | | | | | | | | | |
| - Demand | DMD-PRI | 9,202,984 | | | | | | | | | AE-PRI |
| - Customer | | 4,941,596 | 3,142,765 | 42,784 | 1,452,606 | 70,920 | 201,957 | - | | 30,564 | 54% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | | - | 0% |
| Total | | 4,261,388 | 2,234,373 | 42,662 | 1,517,940 | 97,123 | 343,055 | - | | 26,235 | 46% |
| (403-365) OH Cond & Dev | | | | | | | | | | | |
| - Demand | DMD-PRI | 20,627,525 | | | | | | | | | AE-PRI |
| - Customer | | 11,076,071 | 7,044,180 | 95,895 | 3,255,865 | 158,959 | 452,665 | - | | 68,506 | 54% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | | - | 0% |
| Total | | 9,551,454 | 5,008,113 | 95,623 | 3,402,303 | 217,690 | 768,923 | - | | 58,804 | 46% |
| (403-366) UG Conduit | | | | | | | | | | | |
| - Demand | DMD-PRI | 998,786 | | | | | | | | | AE-PRI |
| - Customer | | 536,304 | 341,080 | 4,643 | 157,649 | 7,697 | 21,918 | - | | 3,317 | 54% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | | - | 0% |
| Total | | 462,482 | 242,493 | 4,630 | 164,740 | 10,541 | 37,231 | - | | 2,847 | 46% |
| (403-367) UG Cond & Dev | | | | | | | | | | | |
| - Demand | DMD-PRI | 6,332,791 | | | | | | | | | AE-PRI |
| - Customer | | 3,400,429 | 2,162,611 | 29,440 | 999,573 | 48,802 | 138,971 | - | | 21,032 | 54% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | | - | 0% |
| Total | | 2,932,362 | 1,537,525 | 29,357 | 1,044,530 | 66,832 | 236,065 | - | | 18,053 | 46% |
| Total | | | | | | | | | | | |
| | | 6,332,791 | 3,700,136 | 58,797 | 2,044,103 | 115,634 | 375,036 | - | | 39,085 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|----------------------|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---------|-----------------|--------------------------|
| 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 | | | |
| (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 | | | | | | | | | | | AE-PRI |
| - Demand | DMD-PRI | - | - | - | - | - | - | - | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | - | - | - | - | - | - | - | - | - | 46% |
| Total | | - | - | - | - | - | - | - | - | - | - |
| (403-389) Land & Land Rights | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 75 | 45 | 1 | 21 | 1 | 3 | 3 | 0 | 0 | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 67 | 32 | 1 | 22 | 1 | 5 | 5 | 0 | 0 | 47% |
| Total | | 143 | 78 | 1 | 43 | 2 | 8 | 8 | 1 | 1 | - |
| (403-390) Struct & Impmnts - | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 230,984 | 139,567 | 1,900 | 64,509 | 3,149 | 8,969 | 10,353 | 1,357 | 1,357 | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 207,051 | 99,449 | 1,899 | 67,562 | 4,323 | 15,269 | 15,345 | 1,168 | 1,168 | 47% |
| Total | | 438,035 | 239,016 | 3,799 | 132,070 | 7,472 | 24,238 | 25,698 | 2,525 | 2,525 | - |
| (403-391) Office Furn & Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 1,151,248 | 695,615 | 9,470 | 321,518 | 15,697 | 44,701 | 51,600 | 6,765 | 6,765 | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 1,031,964 | 495,665 | 9,464 | 336,734 | 21,545 | 76,102 | 76,482 | 5,820 | 5,820 | 47% |
| Total | | 2,183,213 | 1,191,280 | 18,934 | 658,252 | 37,243 | 120,803 | 128,082 | 12,585 | 12,585 | - |
| (403-392) Transportation Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 273,879 | 165,485 | 2,253 | 76,488 | 3,734 | 10,634 | 12,275 | 1,609 | 1,609 | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 245,502 | 117,917 | 2,251 | 80,108 | 5,126 | 18,104 | 18,195 | 1,385 | 1,385 | 47% |
| Total | | 519,381 | 283,402 | 4,504 | 156,596 | 8,860 | 28,739 | 30,470 | 2,994 | 2,994 | - |
| (403-393) Stores Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 3,583 | 2,165 | 29 | 1,001 | 49 | 139 | 161 | 21 | 21 | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 3,212 | 1,543 | 29 | 1,048 | 67 | 237 | 238 | 18 | 18 | 47% |
| Total | | 6,795 | 3,708 | 59 | 2,049 | 116 | 376 | 399 | 39 | 39 | - |
| (403-394) Tools, Shop & Garage Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 167,069 | 100,948 | 1,374 | 46,659 | 2,278 | 6,487 | 7,488 | 982 | 982 | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 149,759 | 71,931 | 1,373 | 48,867 | 3,127 | 11,044 | 11,099 | 845 | 845 | 47% |
| Total | | 316,828 | 172,879 | 2,748 | 95,526 | 5,405 | 17,531 | 18,587 | 1,826 | 1,826 | - |
| (403-395) Laboratory Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 3,375 | 2,039 | 28 | 942 | 46 | 131 | 151 | 20 | 20 | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 3,025 | 1,453 | 28 | 987 | 63 | 223 | 224 | 17 | 17 | 47% |
| Total | | 6,400 | 3,492 | 56 | 1,930 | 109 | 354 | 375 | 37 | 37 | - |
| (403-396) Power Operated Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 10,283 | 6,213 | 85 | 2,872 | 140 | 399 | 461 | 60 | 60 | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 9,217 | 4,427 | 85 | 3,008 | 192 | 680 | 683 | 52 | 52 | 47% |
| Total | | 19,500 | 10,640 | 169 | 5,879 | 333 | 1,079 | 1,144 | 112 | 112 | - |
| (403-397) Communication Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 582,128 | 351,737 | 4,788 | 162,575 | 7,937 | 22,603 | 26,091 | 3,421 | 3,421 | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 521,812 | 250,633 | 4,785 | 170,269 | 10,894 | 38,481 | 38,673 | 2,943 | 2,943 | 47% |
| Total | | 1,103,941 | 602,370 | 9,574 | 332,845 | 18,832 | 61,084 | 64,764 | 6,364 | 6,364 | - |
| (403-398) MISC Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (3,048) | (1,842) | (25) | (851) | (42) | (118) | (137) | (18) | (18) | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | (2,732) | (1,312) | (25) | (892) | (57) | (201) | (203) | (15) | (15) | 47% |
| Total | | (5,781) | (3,154) | (50) | (1,743) | (99) | (320) | (339) | (33) | (33) | - |
| Total Depreciation Expense | | | | | | | | | | | |
| - Demand | | 25,079,407 | 15,873,214 | 216,088 | 7,336,701 | 358,196 | 1,020,025 | 108,447 | 154,371 | 154,371 | |
| - Customer | | - | - | - | - | - | - | - | - | - | |
| - Commodity | | 21,709,591 | 11,287,517 | 215,519 | 7,668,268 | 490,640 | 1,733,034 | 160,742 | 132,534 | 132,534 | |
| Total | | 46,788,998 | 27,160,730 | 431,607 | 15,004,969 | 848,836 | 2,753,059 | 269,189 | 286,905 | 286,905 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|--------------------|--------------------------|--|-----------------|--------------------------|
| 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 GP | General Service Trans GT | | | |
| Depreciation Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Annualize Deprec Exp | | 4,270,199 | | | | | | | | | |
| - Demand | DPR-TOT-PRI-D | 2,288,872 | 1,448,669 | 19,721 | 669,584 | 32,691 | 93,093 | 9,897 | | 14,089 | DPR-TOT-PRI |
| - Customer | DPR-TOT-PRI-C | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | DPR-TOT-PRI-E | 1,981,326 | 1,030,155 | 19,669 | 699,845 | 44,778 | 158,165 | 14,670 | | 12,096 | 0% |
| Total | | 4,270,199 | 2,478,824 | 39,391 | 1,369,429 | 77,469 | 251,258 | 24,568 | | 26,184 | 46% |
| Average Net Salvage | | 1,252,771 | | | | | | | | | |
| - Demand | DISTPLT-PRI-D | 672,683 | 427,814 | 5,824 | 197,738 | 9,654 | 27,492 | - | | 4,161 | DISTPLT-PRI |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | DISTPLT-PRI-E | 580,088 | 304,157 | 5,807 | 206,632 | 13,221 | 46,699 | - | | 3,571 | 0% |
| Total | | 1,252,771 | 731,971 | 11,631 | 404,370 | 22,875 | 74,191 | - | | 7,732 | 46% |
| Total Depreciation Adjustment | | 5,522,969 | | | | | | | | | |
| - Demand | | 2,961,555 | 1,876,483 | 25,545 | 867,322 | 42,345 | 120,584 | 9,897 | | 18,249 | |
| - Customer | | - | - | - | - | - | - | - | | - | |
| - Commodity | | 2,561,414 | 1,334,313 | 25,477 | 906,476 | 57,999 | 204,864 | 14,670 | | 15,667 | |
| Total | | 5,522,969 | 3,210,796 | 51,022 | 1,773,799 | 100,344 | 325,449 | 24,568 | | 33,916 | |
| Total Depreciation Expense | | | | | | | | | | | |
| - Demand | | 28,040,962 | 17,749,697 | 241,634 | 8,204,024 | 400,541 | 1,140,610 | 118,344 | | 172,620 | |
| - Customer | | - | - | - | - | - | - | - | | - | |
| - Commodity | | 24,271,006 | 12,621,830 | 240,995 | 8,574,744 | 548,640 | 1,937,898 | 175,412 | | 148,202 | |
| Total | | 52,311,968 | 30,371,526 | 482,629 | 16,778,768 | 949,180 | 3,078,508 | 293,756 | | 320,821 | |
| Amortization, Accretion, Regulatory Debits and Credits | | | | | | | | | | | |
| Amort - Ltd Term Elec Prpty | | 4,178,845 | | | | | | | | | |
| - Demand | DISTPLT-PRI-D | 2,243,855 | 1,427,051 | 19,427 | 659,592 | 32,203 | 91,703 | - | | 13,878 | DISTPLT-PRI |
| - Customer | DISTPLT-PRI-C | - | - | - | - | - | - | - | | - | 54% |
| - Commodity | DISTPLT-PRI-E | 1,934,990 | 1,014,573 | 19,372 | 689,258 | 44,101 | 155,773 | - | | 11,913 | 0% |
| Total | | 4,178,845 | 2,441,624 | 38,799 | 1,348,851 | 76,304 | 247,476 | - | | 25,791 | 46% |
| Accretion Expense | | 136,110 | | | | | | | | | |
| - Demand | DMD-ALL | 71,773 | 43,367 | 590 | 20,045 | 979 | 2,787 | 3,217 | | 422 | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | | - | 53% |
| - Commodity | NRG-ALL | 64,337 | 30,902 | 590 | 20,993 | 1,343 | 4,744 | 4,768 | | 363 | 0% |
| Total | | 136,110 | 74,269 | 1,180 | 41,038 | 2,322 | 7,531 | 7,985 | | 785 | 47% |
| Regulatory Debits | | 21,265,220 | | | | | | | | | |
| - Demand | DMD-ALL | 11,213,544 | 6,775,523 | 92,238 | 3,131,690 | 152,897 | 435,400 | 502,597 | | 65,893 | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | | - | 53% |
| - Commodity | NRG-ALL | 10,051,676 | 4,827,938 | 92,182 | 3,279,899 | 209,858 | 741,259 | 744,961 | | 56,688 | 0% |
| Total | | 21,265,220 | 11,603,460 | 184,420 | 6,411,589 | 362,755 | 1,176,660 | 1,247,558 | | 122,582 | 47% |
| Regulatory Credits | | 10,247 | | | | | | | | | |
| - Demand | DMD-ALL | 5,403 | 3,265 | 44 | 1,509 | 74 | 210 | 242 | | 32 | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | | - | 53% |
| - Commodity | NRG-ALL | 4,844 | 2,326 | 44 | 1,580 | 101 | 357 | 359 | | 27 | 0% |
| Total | | 10,247 | 5,591 | 89 | 3,089 | 175 | 567 | 601 | | 59 | 47% |
| Total Depreciation and Amortization | | 77,902,389 | | | | | | | | | |
| - Demand | | 41,575,538 | 25,998,903 | 353,934 | 12,016,860 | 586,693 | 1,670,710 | 624,400 | | 252,845 | |
| - Customer | | - | - | - | - | - | - | - | | - | |
| - Commodity | | 36,326,851 | 18,497,568 | 353,184 | 12,566,476 | 804,043 | 2,840,032 | 925,500 | | 217,193 | |
| Total | | 77,902,389 | 44,496,471 | 707,117 | 24,583,336 | 1,390,736 | 4,510,742 | 1,549,901 | | 470,038 | |
| TAXES | | | | | | | | | | | |
| Taxes Other than Income | | | | | | | | | | | |
| (408) Payroll Taxes | | 1,020,513 | | | | | | | | | |
| - Demand | PAY-PRI-D | 547,662 | 348,303 | 4,742 | 160,988 | 7,860 | 22,382 | - | | 3,387 | PAY-PRI |
| - Customer | PAY-PRI-C | 574 | - | - | - | - | - | 574 | | - | 54% |
| - Commodity | PAY-PRI-E | 472,277 | 247,629 | 4,728 | 168,229 | 10,764 | 38,020 | - | | 2,908 | 0% |
| Total | | 1,020,513 | 595,932 | 9,470 | 329,217 | 18,624 | 60,402 | 574 | | 6,295 | 46% |
| (408) Property Taxes | | 1,683,529 | | | | | | | | | |
| - Demand | RB-PRI-D | 902,493 | 571,431 | 7,779 | 264,119 | 12,895 | 36,721 | 3,583 | | 5,557 | RB-PRI |
| - Customer | RB-PRI-C | 49 | - | - | - | - | - | 49 | | - | 54% |
| - Commodity | RB-PRI-E | 780,986 | 406,340 | 7,758 | 276,051 | 17,663 | 62,388 | 5,311 | | 4,771 | 0% |
| Total | | 1,683,529 | 977,771 | 15,538 | 540,169 | 30,558 | 99,108 | 8,943 | | 10,328 | 46% |
| Total Taxes Other than Income | | 2,704,042 | | | | | | | | | |
| - Demand | | 1,450,155 | 919,734 | 12,521 | 425,107 | 20,755 | 59,103 | 3,583 | | 8,945 | |
| - Customer | | 624 | - | - | - | - | - | 624 | | - | |
| - Commodity | | 1,253,263 | 653,969 | 12,487 | 444,279 | 28,426 | 100,407 | 5,311 | | 7,679 | |
| Total | | 2,704,042 | 1,573,703 | 25,007 | 869,386 | 49,181 | 159,510 | 9,518 | | 16,623 | |
| Total Expenses | | 189,166,117 | | | | | | | | | |
| - Demand | | 101,226,377 | 63,883,631 | 869,674 | 29,563,465 | 1,444,101 | 4,111,567 | 654,353 | | 625,461 | |
| - Customer | | 73,074 | 11,334 | 329 | 3,865 | 32 | 90 | 57,423 | | - | |
| - Commodity | | 87,866,666 | 45,527,722 | 869,093 | 30,890,841 | 1,975,445 | 6,977,107 | 963,643 | | 535,050 | |
| Total | | 189,166,117 | 109,422,687 | 1,739,096 | 60,458,171 | 3,419,577 | 11,088,764 | 1,675,419 | | 1,160,512 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|----------------------|----------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|--------------------------|-----------------------------------|--|-----------------|--------------------------|
| Allocation Primary | Allocation Factor | Total Company | Residential Service RS | Residential Time of Day RT | General Service GS | General Time of Day GST | General Service GP | General Service Trans GT | | | |
| REVENUE REQUIREMENT CALCULATION | | | | | | | | | | | |
| Total Rate Base | | | | | | | | | | | |
| - Demand | | 574,666,951 | 363,861,349 | 4,953,391 | 168,179,053 | 8,210,921 | 23,382,021 | 2,281,455 | | | 3,538,634 |
| - Customer | | 31,503 | - | - | - | - | - | 2,503 | | | - |
| - Commodity | | 497,296,816 | 258,739,107 | 4,940,243 | 175,776,553 | 11,246,745 | 39,725,618 | 3,381,623 | | | 3,038,033 |
| Total | | 1,071,995,271 | 622,600,456 | 9,893,634 | 343,955,607 | 19,457,666 | 63,107,639 | 5,694,582 | | | 6,576,667 |
| Required Net Income | | | | | | | | | | | |
| - Demand | | 43,674,688 | 27,653,463 | 376,458 | 12,781,608 | 624,030 | 1,777,034 | 173,391 | | | 268,936 |
| - Customer | | 2,394 | - | - | - | - | - | 2,394 | | | - |
| - Commodity | | 37,794,558 | 19,664,172 | 375,458 | 13,359,018 | 854,753 | 3,015,147 | 257,003 | | | 230,890 |
| Total | | 81,471,641 | 47,317,635 | 751,916 | 26,140,626 | 1,478,783 | 4,796,181 | 432,788 | | | 499,827 |
| Interest Synchronization | | | | | | | | | | | |
| - Demand | | 12,637,685 | 8,001,791 | 108,932 | 3,698,479 | 180,569 | 514,202 | 50,172 | | | 77,819 |
| - Customer | | 693 | - | - | - | - | - | 693 | | | - |
| - Commodity | | 10,936,213 | 5,690,015 | 108,642 | 3,865,558 | 247,331 | 873,619 | 74,366 | | | 66,810 |
| Total | | 23,574,591 | 13,691,806 | 217,574 | 7,564,038 | 427,900 | 1,387,820 | 125,231 | | | 144,630 |
| Net Income Before Income Taxes | | | | | | | | | | | |
| - Demand | | 31,037,003 | 19,651,671 | 267,526 | 9,083,129 | 443,461 | 1,262,832 | 123,218 | | | 191,117 |
| - Customer | | 1,701 | - | - | - | - | - | 1,701 | | | - |
| - Commodity | | 26,858,345 | 13,974,158 | 266,816 | 9,493,460 | 607,422 | 2,145,528 | 182,637 | | | 164,080 |
| Total | | 57,897,049 | 33,625,829 | 534,342 | 18,576,588 | 1,050,883 | 3,408,360 | 307,557 | | | 355,197 |
| Taxable Income | | | | | | | | | | | |
| - Demand | | 43,127,908 | 27,335,751 | 372,133 | 12,634,760 | 616,860 | 1,756,617 | 171,399 | | | 265,846 |
| - Customer | | 2,367 | - | - | - | - | - | 2,367 | | | - |
| - Commodity | | 37,360,335 | 19,438,250 | 371,145 | 13,205,535 | 844,932 | 2,984,460 | 254,051 | | | 228,238 |
| Total | | 80,535,609 | 46,774,000 | 743,277 | 25,840,295 | 1,461,793 | 4,741,077 | 427,816 | | | 494,084 |
| NJ State Corporate Business Tax | | | | | | | | | | | |
| - Demand | | 3,885,562 | 2,460,218 | 33,492 | 1,137,128 | 55,517 | 158,096 | 15,426 | | | 23,926 |
| - Customer | | 213 | - | - | - | - | - | 213 | | | - |
| - Commodity | | 3,362,430 | 1,749,442 | 33,403 | 1,188,498 | 76,044 | 268,601 | 22,865 | | | 20,541 |
| Total | | 7,248,205 | 4,209,660 | 66,895 | 2,325,627 | 131,561 | 426,697 | 38,503 | | | 44,468 |
| Federal Taxable Income | | | | | | | | | | | |
| - Demand | | 39,287,346 | 24,875,533 | 338,641 | 11,497,631 | 561,343 | 1,598,522 | 155,973 | | | 241,920 |
| - Customer | | 2,154 | - | - | - | - | - | 2,154 | | | - |
| - Commodity | | 33,997,904 | 17,688,807 | 337,742 | 12,017,037 | 768,888 | 2,715,858 | 231,186 | | | 207,696 |
| Total | | 73,287,404 | 42,564,340 | 676,382 | 23,514,669 | 1,330,231 | 4,314,380 | 389,312 | | | 449,617 |
| Federal Income Tax | | | | | | | | | | | |
| - Demand | | 8,250,343 | 5,223,862 | 71,115 | 2,414,503 | 117,882 | 335,690 | 32,754 | | | 50,803 |
| - Customer | | 452 | - | - | - | - | - | 452 | | | - |
| - Commodity | | 7,139,560 | 3,714,649 | 70,926 | 2,523,578 | 161,467 | 570,330 | 48,549 | | | 43,616 |
| Total | | 15,390,355 | 8,938,511 | 142,040 | 4,938,080 | 279,349 | 906,020 | 81,756 | | | 94,419 |
| NJ Federal & State Income Tax | | | | | | | | | | | |
| - Demand | | 12,135,904 | 7,684,079 | 104,606 | 3,551,631 | 173,399 | 493,785 | 48,180 | | | 74,729 |
| - Customer | | 665 | - | - | - | - | - | 665 | | | - |
| - Commodity | | 10,501,990 | 5,464,092 | 104,329 | 3,712,076 | 237,510 | 838,932 | 71,414 | | | 64,158 |
| Total | | 22,638,560 | 13,148,171 | 208,935 | 7,263,707 | 410,910 | 1,332,717 | 120,259 | | | 138,887 |
| Tax Reform Amortization | | | | | | | | | | | |
| - Demand | | (2,612,410) | - | - | - | - | - | - | | | - |
| - Customer | RB-PRI-D | (1,400,440) | (886,716) | (12,071) | (409,846) | (20,010) | (56,981) | (5,560) | | | (8,624) |
| - Customer | RB-PRI-C | (77) | - | - | - | - | - | (77) | | | - |
| - Commodity | RB-PRI-E | (1,211,892) | (630,537) | (12,039) | (428,360) | (27,408) | (96,810) | (8,241) | | | (7,404) |
| Total | | (2,612,410) | (1,517,252) | (24,110) | (838,206) | (47,418) | (153,791) | (13,877) | | | (16,027) |
| Investment Tax Credit | | | | | | | | | | | |
| - Demand | | (47,399) | - | - | - | - | - | - | | | - |
| - Customer | RB-PRI-D | (25,409) | (16,089) | (219) | (7,436) | (363) | (1,034) | (101) | | | (156) |
| - Customer | RB-PRI-C | (1) | - | - | - | - | - | (1) | | | - |
| - Commodity | RB-PRI-E | (21,988) | (11,440) | (218) | (7,772) | (497) | (1,757) | (150) | | | (134) |
| Total | | (47,399) | (27,529) | (437) | (15,208) | (860) | (2,790) | (252) | | | (291) |
| Federal & State Income Taxes | | | | | | | | | | | |
| - Demand | | 10,710,054 | 6,781,275 | 92,316 | 3,134,349 | 153,027 | 435,770 | 42,519 | | | 65,949 |
| - Customer | | 587 | - | - | - | - | - | 587 | | | - |
| - Commodity | | 9,268,109 | 4,822,115 | 92,071 | 3,275,943 | 209,605 | 740,365 | 63,023 | | | 56,620 |
| Total | | 19,978,751 | 11,603,390 | 184,387 | 6,410,293 | 362,632 | 1,176,136 | 106,130 | | | 122,569 |
| Revenue Requirement | | | | | | | | | | | |
| - Demand | | 155,611,120 | 98,318,369 | 1,338,448 | 45,479,422 | 2,221,158 | 6,324,371 | 870,263 | | | 960,347 |
| - Customer | | 76,055 | 11,334 | 329 | 3,865 | 32 | 90 | 60,405 | | | - |
| - Commodity | | 134,929,333 | 70,014,009 | 1,336,623 | 47,525,803 | 3,039,803 | 10,736,620 | 1,283,669 | | | 822,561 |
| Total | | 290,616,509 | 168,343,712 | 2,675,400 | 93,009,090 | 5,260,992 | 17,061,080 | 2,214,337 | | | 1,782,907 |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|----------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|--|-----------------|--------------------------|
| 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 | | | |
| UTILITY PLANT | | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | | |
| (301) Organizational Costs | | | | | | | | | | | |
| - Demand | DMD-ALL | 15,524 | 9,380 | 128 | 4,335 | 212 | 603 | 696 | | 91 | AE-ALL 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | 13,915 | 6,684 | 128 | 4,541 | 291 | 1,026 | 1,031 | | 78 | 47% |
| Total | | 29,439 | 16,064 | 255 | 8,876 | 502 | 1,629 | 1,727 | | 170 | |
| (302) Franchises & Consents | | | | | | | | | | | |
| - Demand | DMD-ALL | 824 | 498 | 7 | 230 | 11 | 32 | 37 | | 5 | AE-ALL 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | 739 | 355 | 7 | 241 | 15 | 54 | 55 | | 4 | 47% |
| Total | | 1,563 | 853 | 14 | 471 | 27 | 87 | 92 | | 9 | |
| (303) Misc. Intangible Plant | | | | | | | | | | | |
| - Demand | DMD-ALL | 55,878,723 | 33,763,416 | 459,635 | 15,605,668 | 761,908 | 2,169,664 | 2,504,515 | | 328,357 | AE-ALL 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | 50,088,963 | 24,058,316 | 459,358 | 16,344,216 | 1,045,755 | 3,693,804 | 3,712,247 | | 282,485 | 47% |
| Total | | 105,967,686 | 57,821,732 | 918,993 | 31,949,884 | 1,807,663 | 5,863,468 | 6,216,763 | | 610,842 | |
| Total Intangible Plant | | | | | | | | | | | |
| - Demand | | 55,895,071 | 33,773,294 | 459,769 | 15,610,233 | 762,130 | 2,170,299 | 2,505,248 | | 328,453 | |
| - Customer | | - | - | - | - | - | - | - | | - | |
| - Commodity | | 50,103,618 | 24,065,355 | 459,493 | 16,348,998 | 1,046,061 | 3,694,884 | 3,713,334 | | 282,568 | |
| Total | | 105,998,689 | 57,838,649 | 919,262 | 31,959,231 | 1,808,192 | 5,865,183 | 6,218,581 | | 611,021 | |
| Distribution Plant | | | | | | | | | | | |
| (360) Land and Land Rights | | | | | | | | | | | |
| - Demand | DMD-SEC | 9,001,400 | 5,968,658 | 81,254 | 2,758,752 | 134,689 | - | - | | 58,047 | AE-SEC 55% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-SEC | 7,375,928 | 4,206,017 | 80,308 | 2,857,393 | 182,825 | - | - | | 49,386 | 45% |
| Total | | 16,377,328 | 10,174,675 | 161,561 | 5,616,145 | 317,514 | - | - | | 107,432 | |
| (361) Structures and Improvements | | | | | | | | | | | |
| - Demand | DMD-SEC | 25,507,882 | 16,913,794 | 230,254 | 7,817,664 | 381,678 | - | - | | 164,490 | AE-SEC 55% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-SEC | 20,901,672 | 11,918,878 | 227,573 | 8,097,189 | 518,084 | - | - | | 139,948 | 45% |
| Total | | 46,409,554 | 28,832,673 | 457,828 | 15,914,853 | 899,762 | - | - | | 304,438 | |
| (362) Station Equipment | | | | | | | | | | | |
| - Demand | DMD-SEC | 165,967,005 | 110,049,586 | 1,498,149 | 50,865,626 | 2,483,387 | - | - | | 1,070,257 | AE-SEC 55% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-SEC | 135,996,708 | 77,550,170 | 1,480,707 | 52,684,349 | 3,370,913 | - | - | | 910,570 | 45% |
| Total | | 301,963,713 | 187,599,756 | 2,978,856 | 103,549,975 | 5,854,299 | - | - | | 1,980,827 | |
| (364) Poles, Towers & Fixtures | | | | | | | | | | | |
| - Demand | DMD-SEC | 222,524,522 | 147,551,808 | 2,008,682 | 68,199,394 | 3,329,664 | - | - | | 1,434,975 | AE-SEC 55% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-SEC | 182,341,078 | 103,977,381 | 1,985,295 | 70,637,894 | 4,519,638 | - | - | | 1,220,870 | 45% |
| Total | | 404,865,601 | 251,529,189 | 3,993,978 | 138,837,288 | 7,849,302 | - | - | | 2,655,844 | |
| (365) Overhead Conductors & Devices | | | | | | | | | | | |
| - Demand | DMD-SEC | 346,352,919 | 229,660,079 | 3,126,455 | 106,150,364 | 5,182,525 | - | - | | 2,233,496 | AE-SEC 55% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-SEC | 283,808,562 | 161,837,756 | 3,090,054 | 109,945,819 | 7,034,685 | - | - | | 1,900,248 | 45% |
| Total | | 630,161,481 | 391,497,835 | 6,216,509 | 216,096,183 | 12,217,210 | - | - | | 4,133,744 | |
| (366) Underground Conduit | | | | | | | | | | | |
| - Demand | DMD-SEC | 6,925,154 | 4,591,939 | 62,512 | 2,122,424 | 103,622 | - | - | | 44,658 | AE-SEC 55% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-SEC | 5,674,611 | 3,235,865 | 61,784 | 2,198,312 | 140,655 | - | - | | 37,995 | 45% |
| Total | | 12,599,764 | 7,827,804 | 124,296 | 4,320,735 | 244,277 | - | - | | 82,652 | |
| (367) Underground Conductors & Device | | | | | | | | | | | |
| - Demand | DMD-SEC | 192,201,184 | 127,444,975 | 1,734,960 | 58,905,886 | 2,875,932 | - | - | | 1,239,431 | AE-SEC 55% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-SEC | 157,493,524 | 89,808,420 | 1,714,760 | 61,012,093 | 3,903,749 | - | - | | 1,054,502 | 45% |
| Total | | 349,694,708 | 217,253,395 | 3,449,720 | 119,917,979 | 6,779,681 | - | - | | 2,293,933 | |
| (368) Line Transformers | | | | | | | | | | | |
| - Demand | DMD-SEC | 500,208,403 | 331,678,744 | 4,515,276 | 153,304,047 | 7,484,686 | - | - | | 3,225,651 | AE-SEC 55% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-SEC | 409,880,846 | 233,728,666 | 4,462,706 | 158,785,503 | 10,159,603 | - | - | | 2,744,368 | 45% |
| Total | | 910,089,249 | 565,407,410 | 8,977,982 | 312,089,549 | 17,644,289 | - | - | | 5,970,019 | |
| (369) Services | | | | | | | | | | | |
| - Demand | DMD-SEC | 743,797 | 493,198 | 6,714 | 227,959 | 11,130 | - | - | | 4,796 | SRVC 0% |
| - Customer | DMD-SEC CUST-SVCS | 485,074,465 | 424,834,741 | 5,727,375 | 54,436,442 | 75,908 | - | - | | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | | - | 0% |
| Total | | 485,818,262 | 425,327,938 | 5,734,089 | 54,664,401 | 87,038 | - | - | | 4,796 | |
| (370) Meters | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (371) Installation on Customers' Premises | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (373) Street Lighting & Signal Systems | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor | |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|-----------------|--------------------------|-----|
| 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 | | | | |
| (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 | | | | | | | | | | | | |
| - Demand | | 3,157,979,658 | 974,352,780 | 13,264,257 | 450,352,115 | 21,987,313 | - | - | - | 9,475,801 | | |
| - Customer | | 485,074,465 | 424,834,741 | 5,727,375 | 54,436,442 | 75,908 | - | - | - | - | | |
| - Commodity | | 1,203,472,928 | 686,263,154 | 13,103,187 | 466,218,551 | 29,830,151 | - | - | - | 8,057,885 | | |
| Total | | 3,157,979,658 | 2,085,450,674 | 32,094,818 | 971,007,108 | 51,893,372 | - | - | - | 17,533,686 | | |
| General Plant | | | | | | | | | | | | |
| (389) Land and Land Rights | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 542,447 | 172,834 | 2,353 | 79,885 | 3,900 | 11,106 | 12,821 | | 1,681 | | 53% |
| - Customer | | 286,042 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 256,404 | 123,154 | 2,351 | 83,666 | 5,353 | 18,909 | 19,003 | | 1,446 | | 47% |
| Total | | 542,447 | 295,988 | 4,704 | 163,551 | 9,253 | 30,015 | 31,823 | | 3,127 | | |
| (390) Structures and Improvements | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 37,655,324 | 11,997,737 | 163,330 | 5,545,431 | 270,742 | 770,984 | 889,973 | | 116,681 | | 53% |
| - Customer | | 19,856,350 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 17,798,975 | 8,549,056 | 163,232 | 5,807,872 | 371,606 | 1,312,583 | 1,319,137 | | 100,380 | | 47% |
| Total | | 37,655,324 | 20,546,793 | 326,562 | 11,353,303 | 642,348 | 2,083,567 | 2,209,109 | | 217,061 | | |
| (391) Office Furniture & Equipment | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 11,935,659 | 3,802,939 | 51,771 | 1,757,743 | 85,817 | 244,380 | 282,096 | | 36,984 | | 53% |
| - Customer | | 6,293,894 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 5,641,765 | 2,709,806 | 51,740 | 1,840,929 | 117,789 | 416,051 | 418,129 | | 31,818 | | 47% |
| Total | | 11,935,659 | 6,512,744 | 103,511 | 3,598,672 | 203,606 | 660,431 | 700,224 | | 68,802 | | |
| (392) Transportation Equipment | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 6,483,920 | 2,065,906 | 28,124 | 954,875 | 46,619 | 132,757 | 153,246 | | 20,091 | | 53% |
| - Customer | | 3,419,091 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 3,064,829 | 1,472,073 | 28,107 | 1,000,065 | 63,987 | 226,015 | 227,144 | | 17,285 | | 47% |
| Total | | 6,483,920 | 3,537,979 | 56,231 | 1,954,940 | 110,607 | 358,772 | 380,389 | | 37,376 | | |
| (393) Stores Equipment | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 406,142 | 129,405 | 1,762 | 59,812 | 2,920 | 8,316 | 9,599 | | 1,258 | | 53% |
| - Customer | | 214,166 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 191,976 | 92,208 | 1,761 | 62,642 | 4,008 | 14,157 | 14,228 | | 1,083 | | 47% |
| Total | | 406,142 | 221,613 | 3,522 | 122,454 | 6,928 | 22,473 | 23,827 | | 2,341 | | |
| (394) Tools, Shop & Garage Equipment | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 9,046,502 | 2,882,396 | 39,239 | 1,332,262 | 65,044 | 185,225 | 213,811 | | 28,032 | | 53% |
| - Customer | | 4,770,388 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 4,276,114 | 2,053,868 | 39,216 | 1,395,312 | 89,277 | 315,341 | 316,916 | | 24,116 | | 47% |
| Total | | 9,046,502 | 4,936,263 | 78,455 | 2,727,574 | 154,321 | 500,566 | 530,727 | | 52,148 | | |
| (395) Laboratory Equipment | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 154,809 | 49,325 | 671 | 22,798 | 1,113 | 3,170 | 3,659 | | 480 | | 53% |
| - Customer | | 81,634 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 73,175 | 35,147 | 671 | 23,877 | 1,528 | 5,396 | 5,423 | | 413 | | 47% |
| Total | | 154,809 | 84,472 | 1,343 | 46,676 | 2,641 | 8,566 | 9,082 | | 892 | | |
| (396) Power Operated Equipment | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 742,168 | 236,470 | 3,219 | 109,298 | 5,336 | 15,196 | 17,541 | | 2,300 | | 53% |
| - Customer | | 391,359 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 350,809 | 168,498 | 3,217 | 114,470 | 7,324 | 25,870 | 26,000 | | 1,978 | | 47% |
| Total | | 742,168 | 404,967 | 6,436 | 223,768 | 12,660 | 41,066 | 43,540 | | 4,278 | | |
| (397) Communication Equipment | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 24,539,593 | 7,818,803 | 106,441 | 3,613,901 | 176,440 | 502,443 | 579,986 | | 76,040 | | 53% |
| - Customer | | 12,940,182 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 11,599,411 | 5,571,333 | 106,376 | 3,784,931 | 242,172 | 855,397 | 859,668 | | 65,417 | | 47% |
| Total | | 24,539,593 | 13,390,136 | 212,817 | 7,398,832 | 418,612 | 1,357,840 | 1,439,654 | | 141,456 | | |
| (398) Misc. Equipment | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 63,632 | 20,275 | 276 | 9,371 | 458 | 1,303 | 1,504 | | 197 | | 53% |
| - Customer | | 33,555 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 30,078 | 14,447 | 276 | 9,815 | 628 | 2,218 | 2,229 | | 170 | | 47% |
| Total | | 63,632 | 34,721 | 552 | 19,186 | 1,085 | 3,521 | 3,733 | | 367 | | |
| (399) Other Tangible Property | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 529,298 | 168,645 | 2,296 | 77,949 | 3,806 | 10,837 | 12,510 | | 1,640 | | 53% |
| - Customer | | 279,109 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 250,189 | 120,169 | 2,294 | 81,638 | 5,223 | 18,450 | 18,542 | | 1,411 | | 47% |
| Total | | 529,298 | 288,814 | 4,590 | 159,587 | 9,029 | 29,287 | 31,052 | | 3,051 | | |
| (SRVCO-PIS) Service Company PIS | | | | | | | | | | | AE-ALL | |
| - Demand | DMD-ALL | 51,412,622 | 16,381,086 | 223,002 | 7,571,443 | 369,657 | 1,052,662 | 1,215,122 | | 159,310 | | 53% |
| - Customer | | 27,110,828 | - | - | - | - | - | - | | - | | 0% |
| - Commodity | NRG-ALL | 24,301,795 | 11,672,437 | 222,868 | 7,929,767 | 507,372 | 1,792,133 | 1,801,081 | | 137,054 | | 47% |
| Total | | 51,412,622 | 28,053,523 | 445,870 | 15,501,210 | 877,029 | 2,844,794 | 3,016,203 | | 296,364 | | |
| Total General Plant | | | | | | | | | | | | |
| - Demand | | 143,512,117 | 45,725,819 | 622,484 | 21,134,767 | 1,031,852 | 2,938,378 | 3,391,867 | | 444,694 | | |
| - Customer | | - | - | - | - | - | - | - | | - | | |
| - Commodity | | 67,835,521 | 32,582,196 | 622,109 | 22,134,984 | 1,416,267 | 5,002,521 | 5,027,499 | | 382,570 | | |
| Total | | 143,512,117 | 78,308,015 | 1,244,593 | 43,269,752 | 2,448,119 | 7,940,899 | 8,419,366 | | 827,264 | | |
| Total Utility Plant | | | | | | | | | | | | |
| - Demand | | 3,407,490,464 | 1,053,851,893 | 14,346,511 | 487,097,116 | 23,781,295 | 5,108,676 | 5,897,115 | | 10,248,947 | | |
| - Customer | | 1,601,003,932 | - | - | - | - | - | - | | - | | |
| - Commodity | | 485,074,465 | 424,834,741 | 5,727,375 | 54,436,442 | 75,908 | - | - | | - | | |
| - Commodity | | 1,321,412,066 | 742,910,704 | 14,184,788 | 504,702,533 | 32,292,479 | 8,697,406 | 8,740,833 | | 8,723,023 | | |
| Total | | 3,407,490,464 | 2,221,597,337 | 34,258,674 | 1,046,236,091 | 56,149,683 | 13,806,082 | 14,637,948 | | 18,971,970 | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|----------------------|------------------------|----------------------------|----------------------|-------------------------|------------------------|--------------------------|---|--------------------|----------------|
| Allocation to Customer Classes | 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 | | LTG | 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 | | 3,407,490,464 | | | | | | | | | |
| - Demand | | 1,601,003,932 | 1,053,851,893 | 14,346,511 | 487,097,116 | 23,781,295 | 5,108,676 | 5,897,115 | | 10,248,947 | |
| - Customer | | 485,074,465 | 424,834,741 | 5,727,375 | 54,436,442 | 75,908 | - | - | | - | |
| - Commodity | | 1,321,412,066 | 742,910,704 | 14,184,788 | 504,702,533 | 32,292,479 | 8,697,406 | 8,740,833 | | 8,723,023 | |
| Total | | 3,407,490,464 | 2,221,597,337 | 34,258,674 | 1,046,236,091 | 56,149,683 | 13,806,082 | 14,637,948 | | 18,971,970 | |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| Accumulated Depreciation | | | | | | | | | | | |
| (108-303) Misc Intangible Plant | | | | | | | | | | | |
| - Demand | DMD-ALL | (33,829,291) | (20,440,560) | (278,266) | (9,447,758) | (461,263) | (1,313,527) | (1,516,247) | | (198,789) | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | | - | 53% |
| - Commodity | NRG-ALL | (30,324,138) | (14,565,039) | (278,098) | (9,894,880) | (633,106) | (2,236,249) | (2,247,415) | | (171,018) | 47% |
| Total | | (64,153,428) | (35,005,599) | (556,364) | (19,342,638) | (1,094,369) | (3,549,776) | (3,763,663) | | (369,807) | |
| (108-360) Land & Land Rights | | | | | | | | | | | |
| - Demand | DMD-SEC | (5,033,928) | (3,337,902) | (45,440) | (1,542,800) | (75,323) | - | - | | (32,462) | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (4,124,902) | (2,352,166) | (44,911) | (1,597,963) | (102,243) | - | - | | (27,618) | 45% |
| Total | | (9,158,829) | (5,690,068) | (90,351) | (3,140,763) | (177,566) | - | - | | (60,080) | |
| (108-361) Struct & Impmnts | | | | | | | | | | | |
| - Demand | DMD-SEC | (4,750,820) | (3,150,179) | (42,885) | (1,456,033) | (71,087) | - | - | | (30,636) | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (3,892,917) | (2,219,880) | (42,385) | (1,508,094) | (96,493) | - | - | | (26,065) | 45% |
| Total | | (8,643,737) | (5,370,059) | (85,270) | (2,964,127) | (167,580) | - | - | | (56,701) | |
| (108-362) Station Equip | | | | | | | | | | | |
| - Demand | DMD-SEC | (55,837,615) | (37,024,868) | (504,034) | (17,113,132) | (835,506) | - | - | | (360,075) | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (45,754,467) | (26,090,828) | (498,166) | (17,725,020) | (1,134,103) | - | - | | (306,350) | 45% |
| Total | | (101,592,082) | (63,115,696) | (1,002,200) | (34,838,151) | (1,969,609) | - | - | | (666,425) | |
| (108-364) Poles, Towers & Fxt | | | | | | | | | | | |
| - Demand | DMD-SEC | (82,142,555) | (54,467,177) | (741,484) | (25,175,079) | (1,229,110) | - | - | | (529,706) | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (67,309,265) | (38,382,142) | (732,851) | (26,075,226) | (1,668,376) | - | - | | (450,671) | 45% |
| Total | | (149,451,821) | (92,849,319) | (1,474,334) | (51,250,305) | (2,897,486) | - | - | | (980,377) | |
| (108-365) OH Cond & Dev | | | | | | | | | | | |
| - Demand | DMD-SEC | (52,120,265) | (34,559,963) | (470,479) | (15,973,837) | (779,883) | - | - | | (336,103) | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (42,708,395) | (24,353,849) | (465,001) | (16,544,989) | (1,058,601) | - | - | | (285,955) | 45% |
| Total | | (94,828,660) | (58,913,812) | (935,480) | (32,518,826) | (1,838,484) | - | - | | (622,059) | |
| (108-366) UG Conduit | | | | | | | | | | | |
| - Demand | DMD-SEC | (3,385,586) | (2,244,918) | (30,561) | (1,037,616) | (50,659) | - | - | | (21,832) | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (2,774,218) | (1,581,958) | (30,205) | (1,074,716) | (68,764) | - | - | | (18,575) | 45% |
| Total | | (6,159,804) | (3,826,876) | (60,766) | (2,112,332) | (119,423) | - | - | | (40,407) | |
| (108-367) UG Cond & Dev | | | | | | | | | | | |
| - Demand | DMD-SEC | (64,626,293) | (42,852,474) | (583,368) | (19,806,689) | (967,012) | - | - | | (416,750) | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (52,956,086) | (30,197,448) | (576,576) | (20,514,886) | (1,312,608) | - | - | | (354,569) | 45% |
| Total | | (117,582,379) | (73,049,922) | (1,159,944) | (40,321,575) | (2,279,620) | - | - | | (771,319) | |
| (108-368) Line Transformers | | | | | | | | | | | |
| - Demand | DMD-SEC | (168,772,586) | (111,909,914) | (1,523,475) | (51,725,481) | (2,525,367) | - | - | | (1,088,349) | AE-SEC |
| - Customer | | - | - | - | - | - | - | - | | - | 55% |
| - Commodity | NRG-SEC | (138,295,658) | (78,861,113) | (1,505,737) | (53,574,949) | (3,427,896) | - | - | | (925,962) | 45% |
| Total | | (307,068,244) | (190,771,027) | (3,029,212) | (105,300,431) | (5,953,263) | - | - | | (2,014,311) | |
| (108-369) Services | | | | | | | | | | | |
| - Demand | DMD-SEC | (290,270) | (192,473) | (2,620) | (88,962) | (4,343) | - | - | | (1,872) | SRVC |
| - Customer | CUST-SVCS | (189,302,776) | (165,793,918) | (2,235,137) | (21,244,098) | (29,624) | - | - | | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | | - | 100% |
| Total | | (189,593,047) | (165,986,390) | (2,237,757) | (21,333,060) | (33,967) | - | - | | (1,872) | 0% |
| (108-370) Meters | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-371) Install on Cust Premise | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-373) St Lt & Signal Sys | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|-------------------|-----------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|-----------------|--------------------------|
| 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 | | | |
| (108-374) Asset Ret Costs | | - | - | - | - | - | - | - | - | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 47% |
| Total | | - | - | - | - | - | - | - | - | - | |
| (108-389) Land & Land Rights | | (4,112) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (2,168) | (1,310) | (18) | (606) | (30) | (84) | (97) | | (13) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (1,944) | (934) | (18) | (634) | (41) | (143) | (144) | | (11) | 47% |
| Total | | (4,112) | (2,244) | (36) | (1,240) | (70) | (228) | (241) | | (24) | |
| (108-390) Struct & Impmnts - | | (33,739,422) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (17,791,422) | (10,750,052) | (146,345) | (4,968,743) | (242,586) | (690,807) | (797,421) | | (104,547) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (15,948,000) | (7,660,011) | (146,257) | (5,203,892) | (332,962) | (1,176,083) | (1,181,955) | | (89,941) | 47% |
| Total | | (33,739,422) | (18,410,063) | (292,601) | (10,172,635) | (575,548) | (1,866,890) | (1,979,377) | | (194,488) | |
| (108-391) Office Furn & Equip | | (4,319,205) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (2,277,597) | (1,376,185) | (18,735) | (636,081) | (31,055) | (88,435) | (102,083) | | (13,384) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (2,041,608) | (980,608) | (18,723) | (666,184) | (42,625) | (150,558) | (151,310) | | (11,514) | 47% |
| Total | | (4,319,205) | (2,356,793) | (37,458) | (1,302,266) | (73,680) | (238,993) | (253,393) | | (24,898) | |
| (108-392) Transportation Equip | | (3,059,596) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (1,613,382) | (974,848) | (13,271) | (450,581) | (21,998) | (62,645) | (72,313) | | (9,481) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (1,446,215) | (694,634) | (13,263) | (471,905) | (30,194) | (106,651) | (107,183) | | (8,156) | 47% |
| Total | | (3,059,596) | (1,669,482) | (26,534) | (922,486) | (52,192) | (169,295) | (179,496) | | (17,637) | |
| (108-393) Stores Equip | | (569,855) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (300,495) | (181,567) | (2,472) | (83,922) | (4,097) | (11,668) | (13,468) | | (1,766) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (269,360) | (129,377) | (2,470) | (87,893) | (5,624) | (19,864) | (19,963) | | (1,519) | 47% |
| Total | | (569,855) | (310,944) | (4,942) | (171,815) | (9,721) | (31,532) | (33,431) | | (3,285) | |
| (108-394) Tools, Shop & Garage Equip | | (6,405,757) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (3,377,874) | (2,041,002) | (27,785) | (943,364) | (46,057) | (131,156) | (151,398) | | (19,849) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (3,027,883) | (1,454,328) | (27,768) | (988,010) | (63,216) | (223,291) | (224,406) | | (17,076) | 47% |
| Total | | (6,405,757) | (3,495,330) | (55,553) | (1,931,374) | (109,273) | (354,447) | (375,804) | | (36,925) | |
| (108-395) Laboratory Equip | | (243,187) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (128,237) | (77,484) | (1,055) | (35,814) | (1,749) | (4,979) | (5,748) | | (754) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (114,950) | (55,212) | (1,054) | (37,509) | (2,400) | (8,477) | (8,519) | | (648) | 47% |
| Total | | (243,187) | (132,696) | (2,109) | (73,322) | (4,148) | (13,456) | (14,267) | | (1,402) | |
| (108-396) Power Operated Equip | | (700,474) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (369,373) | (223,185) | (3,038) | (103,157) | (5,036) | (14,342) | (16,555) | | (2,171) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (331,101) | (159,032) | (3,036) | (108,039) | (6,913) | (24,417) | (24,539) | | (1,867) | 47% |
| Total | | (700,474) | (382,217) | (6,075) | (211,197) | (11,949) | (38,759) | (41,094) | | (4,038) | |
| (108-397) Communication Equip | | (8,007,083) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (4,222,283) | (2,551,216) | (34,731) | (1,179,189) | (57,571) | (163,943) | (189,245) | | (24,811) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (3,784,800) | (1,817,884) | (34,710) | (1,234,994) | (79,019) | (279,110) | (280,503) | | (21,345) | 47% |
| Total | | (8,007,083) | (4,369,100) | (69,441) | (2,414,183) | (136,590) | (443,053) | (469,748) | | (46,156) | |
| (108-398) MISC Equip | | (577,478) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (304,515) | (183,996) | (2,505) | (85,044) | (4,152) | (11,824) | (13,649) | | (1,789) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (272,963) | (131,107) | (2,503) | (89,069) | (5,699) | (20,130) | (20,230) | | (1,539) | 47% |
| Total | | (577,478) | (315,104) | (5,008) | (174,113) | (9,851) | (31,953) | (33,879) | | (3,329) | |
| (108-399) Other Tangible Property | | - | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | - | - | - | - | - | - | - | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | - | - | - | - | - | - | - | | - | 47% |
| Total | | - | - | - | - | - | - | - | | - | |
| Service Company PIS | | (49,704,119) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (26,209,902) | (15,836,722) | (215,592) | (7,319,835) | (357,373) | (1,017,680) | (1,174,742) | | (154,016) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (23,494,217) | (11,284,548) | (215,462) | (7,666,251) | (490,511) | (1,732,578) | (1,741,229) | | (132,500) | 47% |
| Total | | (49,704,119) | (27,121,270) | (431,054) | (14,986,086) | (847,884) | (2,750,258) | (2,915,971) | | (286,515) | |
| Total Accumulated Depreciation | | (1,155,562,320) | | | | | | | | | |
| - Demand | | (527,386,457) | (344,377,996) | (4,688,156) | (159,173,723) | (7,771,258) | (3,511,090) | (4,052,967) | | (3,349,154) | 53% |
| - Customer | | (189,302,776) | (165,793,918) | (2,235,137) | (21,244,098) | (29,624) | - | - | | - | 0% |
| - Commodity | | (438,873,087) | (242,972,096) | (4,639,195) | (165,065,104) | (10,561,392) | (5,977,550) | (6,007,397) | | (2,852,902) | 47% |
| Total Accumulated Depreciation | | (1,155,562,320) | (753,144,010) | (11,562,489) | (345,482,924) | (18,362,274) | (9,488,640) | (10,060,364) | | (6,202,055) | |

| Jersey Central Power & Light - First Energy Corp. | | | | Residential | Residential | General | General | General | General | | Lighting | Classification |
|---|---------------|---------------|---------------|-------------|---------------|--------------|-------------|-------------|---------------|-------------|------------|----------------|
| Allocation to Customer Classes | | Allocation | Total | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG | Factor |
| Secondary | Factor | Company | | RS | RT | GS | GST | GP | GT | | | |
| OTHER RATE BASE ITEMS | | | | | | | | | | | | |
| Other Rate Base Items | | | | | | | | | | | | |
| Materials and Supplies | | 16,105,911 | | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | 7,494,204 | 4,969,265 | 67,649 | 2,296,826 | 112,137 | - | - | - | 48,327 | 47% | |
| - Customer | DISTPLT-SEC-C | 2,473,913 | 2,166,686 | 29,210 | 277,630 | 387 | - | - | - | - | 15% | |
| - Commodity | DISTPLT-SEC-E | 6,137,794 | 3,499,989 | 66,827 | 2,377,746 | 152,136 | - | - | - | 41,096 | 38% | |
| Total | | 16,105,911 | 10,635,940 | 163,686 | 4,952,202 | 264,660 | - | - | - | 89,423 | | |
| Cash Working Capital | | 39,355,312 | | | | | | | | | | |
| - Demand | CWC-SEC-D | 21,142,301 | 14,019,060 | 190,847 | 6,479,700 | 316,355 | - | - | - | 136,339 | 54% | |
| - Customer | CWC-SEC-C | 1,031,539 | 903,436 | 12,180 | 115,762 | 161 | - | - | - | - | 3% | |
| - Commodity | CWC-SEC-E | 17,181,471 | 9,797,487 | 187,069 | 6,656,004 | 425,872 | - | - | - | 115,039 | 44% | |
| Total | | 39,355,312 | 24,719,984 | 390,095 | 13,251,466 | 742,389 | - | - | - | 251,378 | | |
| ADIT | | (648,352,154) | | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | (301,683,252) | (200,040,466) | (2,723,231) | (92,459,989) | (4,514,127) | - | - | - | (1,945,439) | 47% | |
| - Customer | DISTPLT-SEC-C | (99,588,695) | (87,221,119) | (1,175,864) | (11,176,128) | (15,584) | - | - | - | - | 15% | |
| - Commodity | DISTPLT-SEC-E | (247,080,206) | (140,893,939) | (2,690,163) | (95,717,463) | (6,124,309) | - | - | - | (1,654,332) | 38% | |
| Total | | (648,352,154) | (428,155,524) | (6,589,259) | (199,353,580) | (10,654,020) | - | - | - | (3,599,771) | | |
| Net /Loss on Reacq Debt | | 440,062 | | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | 204,764 | 135,775 | 1,848 | 62,756 | 3,064 | - | - | - | 1,320 | 47% | |
| - Customer | DISTPLT-SEC-C | 67,595 | 59,200 | 798 | 7,586 | 11 | - | - | - | - | 15% | |
| - Commodity | DISTPLT-SEC-E | 167,703 | 95,630 | 1,826 | 64,967 | 4,157 | - | - | - | 1,123 | 38% | |
| Total | | 440,062 | 290,606 | 4,472 | 135,309 | 7,231 | - | - | - | 2,443 | | |
| DTA for AMT | | 1,549,129 | | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | 720,822 | 477,963 | 6,507 | 220,918 | 10,786 | - | - | - | 4,648 | 47% | |
| - Customer | DISTPLT-SEC-C | 237,950 | 208,400 | 2,810 | 26,703 | 37 | - | - | - | - | 15% | |
| - Commodity | DISTPLT-SEC-E | 590,357 | 336,642 | 6,428 | 228,701 | 14,633 | - | - | - | 3,953 | 38% | |
| Total | | 1,549,129 | 1,023,006 | 15,744 | 476,322 | 25,456 | - | - | - | 8,601 | | |
| Net Operating Reserves | | (5,024,281) | | | | | | | | | | |
| - Demand | PAY-SEC-D | (2,697,032) | (1,767,355) | (24,060) | (816,883) | (39,882) | (31,664) | - | - | (17,188) | 54% | |
| - Customer | PAY-SEC-C | (96,982) | (82,140) | (1,107) | (10,525) | (15) | - | - | (3,194) | - | 2% | |
| - Commodity | PAY-SEC-E | (2,230,266) | (1,241,107) | (23,697) | (843,156) | (53,948) | (53,786) | - | - | (14,573) | 44% | |
| Total | | (5,024,281) | (3,090,602) | (48,864) | (1,670,564) | (93,845) | (85,450) | - | (3,194) | (31,761) | | |
| NOL | | 12,707,603 | | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | 5,912,945 | 3,920,762 | 53,375 | 1,812,202 | 88,476 | - | - | - | 38,130 | 47% | |
| - Customer | DISTPLT-SEC-C | 1,951,923 | 1,709,521 | 23,047 | 219,050 | 305 | - | - | - | - | 15% | |
| - Commodity | DISTPLT-SEC-E | 4,842,734 | 2,761,500 | 52,727 | 1,876,048 | 120,036 | - | - | - | 32,425 | 38% | |
| Total | | 12,707,603 | 8,391,783 | 129,148 | 3,907,300 | 208,817 | - | - | - | 70,555 | | |
| CTA | | (536,309) | | | | | | | | | | |
| - Demand | TOTPLT-SEC-D | (251,984) | (165,867) | (2,258) | (76,665) | (3,743) | (804) | (928) | - | (1,613) | 46.984840% | |
| - Customer | TOTPLT-SEC-C | (76,346) | (66,865) | (901) | (8,568) | (12) | - | - | - | - | 14.235534% | |
| - Commodity | TOTPLT-SEC-E | (207,979) | (116,928) | (2,233) | (79,436) | (5,083) | (1,369) | (1,376) | - | (1,373) | 38.779626% | |
| Total | | (536,309) | (349,660) | (5,392) | (164,668) | (8,837) | (2,173) | (2,304) | - | (2,986) | | |
| Regulatory Asset A&G Capitalization | | 30,097,448 | | | | | | | | | | |
| - Demand | DMD-PRI | 16,125,304 | 10,255,401 | 139,611 | 4,740,112 | 231,424 | 659,020 | - | - | 99,736 | 54% | |
| - Customer | CUST-GT&G | 66,482 | - | - | - | - | - | - | 66,482 | - | 0% | |
| - Commodity | NRG-PRI | 13,905,662 | 7,291,154 | 139,214 | 4,953,306 | 316,928 | 1,119,450 | - | - | 85,610 | 46% | |
| Total | | 30,097,448 | 17,546,554 | 278,825 | 9,693,418 | 548,352 | 1,778,471 | - | 66,482 | 185,347 | | |
| Customer Deposits | | - | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | 0% | |
| - Customer | | - | - | - | - | - | - | - | - | - | 100% | |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% | |
| Total | | - | - | - | - | - | - | - | - | - | | |
| Customer Advances | | (30,717,463) | | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | (14,293,072) | (9,477,466) | (129,021) | (4,380,546) | (213,869) | - | - | - | (92,170) | 47% | |
| - Customer | DISTPLT-SEC-C | (4,718,288) | (4,132,340) | (55,710) | (529,500) | (738) | - | - | - | - | 15% | |
| - Commodity | DISTPLT-SEC-E | (11,706,103) | (6,675,237) | (127,454) | (4,534,878) | (290,156) | - | - | - | (78,379) | 38% | |
| Total | | (30,717,463) | (20,285,043) | (312,184) | (9,444,923) | (504,763) | - | - | - | (170,549) | | |
| Customer Refunds | | (146,680) | | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | (68,251) | (45,256) | (616) | (20,918) | (1,021) | - | - | - | (440) | 47% | |
| - Customer | DISTPLT-SEC-C | (22,530) | (19,732) | (266) | (2,528) | (4) | - | - | - | - | 15% | |
| - Commodity | DISTPLT-SEC-E | (55,898) | (31,875) | (609) | (21,655) | (1,386) | - | - | - | (374) | 38% | |
| Total | | (146,680) | (96,864) | (1,491) | (45,101) | (2,410) | - | - | - | (814) | | |
| Total Other Rate Base Items | | (584,521,422) | | | | | | | | | | |
| - Demand | | (267,393,252) | (177,718,184) | (2,419,349) | (82,142,486) | (4,010,401) | 626,552 | (928) | - | (1,728,349) | | |
| - Customer | | (98,673,439) | (86,474,954) | (1,165,805) | (11,080,517) | (15,451) | - | 63,288 | - | - | | |
| - Commodity | | (218,454,731) | (125,176,683) | (2,390,065) | (85,039,815) | (5,441,119) | 1,064,295 | (1,376) | - | (1,469,785) | | |
| Total | | (584,521,422) | (389,369,821) | (5,975,219) | (178,262,819) | (9,466,971) | 1,690,847 | 60,984 | - | (3,198,134) | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|-----------------|--------------------------|
| 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 | | | |
| Rate Base Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| AMI | | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | |
| Delayed Recognition Pension & OPEB | | | | | | | | | | | PAY-SEC |
| - Demand | PAY-SEC-D | (7,019,579) | (4,599,904) | (62,620) | (2,126,105) | (103,802) | (82,412) | - | - | (44,735) | 54% |
| - Customer | PAY-SEC-C | (252,415) | (213,787) | (2,882) | (27,394) | (38) | - | (8,314) | - | - | 2% |
| - Commodity | PAY-SEC-E | (5,804,725) | (3,230,234) | (61,677) | (2,194,486) | (140,410) | (139,990) | - | - | (37,928) | 44% |
| Total | | (13,076,719) | (8,043,925) | (127,179) | (4,347,985) | (244,250) | (222,402) | (8,314) | - | (82,663) | |
| Total Rate Base Adjustment | | | | | | | | | | | |
| - Demand | | (7,019,579) | (4,599,904) | (62,620) | (2,126,105) | (103,802) | (82,412) | - | - | (44,735) | |
| - Customer | | (252,415) | (213,787) | (2,882) | (27,394) | (38) | - | (8,314) | - | - | |
| - Commodity | | (5,804,725) | (3,230,234) | (61,677) | (2,194,486) | (140,410) | (139,990) | - | - | (37,928) | |
| Total | | (13,076,719) | (8,043,925) | (127,179) | (4,347,985) | (244,250) | (222,402) | (8,314) | - | (82,663) | |
| Total Rate Base | | | | | | | | | | | |
| - Demand | | 1,654,330,003 | | | | | | | | | |
| - Customer | | 799,204,645 | 527,155,808 | 7,176,384 | 243,654,802 | 11,895,835 | 2,141,727 | 1,843,219 | | 5,126,709 | |
| - Commodity | | 196,845,834 | 172,352,082 | 2,323,550 | 22,084,432 | 30,795 | - | 54,974 | | - | |
| - Commodity | | 658,279,524 | 371,531,691 | 7,093,852 | 252,403,128 | 16,149,558 | 3,644,160 | 2,732,060 | | 4,362,408 | |
| Total | | 1,654,330,003 | 1,071,039,581 | 16,593,787 | 518,142,362 | 28,076,188 | 5,785,887 | 4,630,253 | | 9,489,117 | |
| OPERATIONS & MAINTENANCE EXPENSES | | | | | | | | | | | |
| Distribution Expenses | | | | | | | | | | | |
| Operations Expenses | | | | | | | | | | | |
| (580) Operation Supervision & Engineering | | | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 241,022 | 159,817 | 2,176 | 73,868 | 3,606 | - | - | - | 1,554 | 55% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 197,498 | 112,620 | 2,150 | 76,510 | 4,895 | - | - | - | 1,322 | 45% |
| Total | | 438,520 | 272,437 | 4,326 | 150,378 | 8,502 | - | - | - | 2,877 | |
| (581) Load Dispatching | | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | |
| (582) Station Expenses | | | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 222,762 | 147,709 | 2,011 | 68,272 | 3,333 | - | - | - | 1,437 | 55% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 182,536 | 104,088 | 1,987 | 70,713 | 4,524 | - | - | - | 1,222 | 45% |
| Total | | 405,298 | 251,798 | 3,998 | 138,986 | 7,858 | - | - | - | 2,659 | |
| (583) Overhead line expenses | | | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 229,709 | 152,315 | 2,074 | 70,401 | 3,437 | - | - | - | 1,481 | 55% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 188,228 | 107,334 | 2,049 | 72,918 | 4,666 | - | - | - | 1,260 | 45% |
| Total | | 417,937 | 259,650 | 4,123 | 143,320 | 8,103 | - | - | - | 2,742 | |
| (584) Underground line expenses | | | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 1,324,907 | 878,521 | 11,960 | 406,058 | 19,825 | - | - | - | 8,544 | 55% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 1,085,655 | 619,079 | 11,820 | 420,577 | 26,910 | - | - | - | 7,269 | 45% |
| Total | | 2,410,563 | 1,497,600 | 23,780 | 826,635 | 46,735 | - | - | - | 15,813 | |
| (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 | | | | | | | | | | | DISTPLT-SEC |
| - Demand | DISTPLT-SEC-D | 4,601,577 | 3,051,219 | 41,537 | 1,410,293 | 68,854 | - | - | - | 29,674 | 47% |
| - Customer | DISTPLT-SEC-C | 1,519,027 | 1,330,384 | 17,935 | 170,470 | 238 | - | - | - | - | 15% |
| - Commodity | DISTPLT-SEC-E | 3,768,716 | 2,149,056 | 41,033 | 1,459,979 | 93,414 | - | - | - | 25,234 | 38% |
| Total | | 9,889,321 | 6,530,660 | 100,506 | 3,040,742 | 162,506 | - | - | - | 54,907 | |
| (589) Rents | | | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 1,331,772 | 883,073 | 12,022 | 408,162 | 19,927 | - | - | - | 8,588 | 55% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 1,091,281 | 622,287 | 11,882 | 422,756 | 27,049 | - | - | - | 7,307 | 45% |
| Total | | 2,423,053 | 1,505,360 | 23,903 | 830,918 | 46,977 | - | - | - | 15,895 | |
| Total Dist. Operations Expenses | | | | | | | | | | | |
| - Demand | | 15,984,691 | | | | | | | | | |
| - Customer | | 7,951,749 | 5,272,654 | 71,779 | 2,437,055 | 118,983 | - | - | - | 51,278 | |
| - Commodity | | 1,519,027 | 1,330,384 | 17,935 | 170,470 | 238 | - | - | - | - | |
| - Commodity | | 6,513,915 | 3,714,466 | 70,922 | 2,523,453 | 161,459 | - | - | - | 43,614 | |
| Total | | 15,984,691 | 10,317,505 | 160,637 | 5,130,978 | 280,679 | - | - | - | 94,892 | |
| Maintenance Expense | | | | | | | | | | | |
| (590) Maintenance Supervision and Engineering | | | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 841,636 | 558,073 | 7,597 | 257,945 | 12,594 | - | - | - | 5,427 | 55% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 689,654 | 393,265 | 7,509 | 267,168 | 17,094 | - | - | - | 4,618 | 45% |
| Total | | 1,531,290 | 951,338 | 15,106 | 525,113 | 29,688 | - | - | - | 10,045 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor | |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|-----------------|--------------------------|-----|
| 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 | | | | |
| 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 | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | 6,693,812 | | | | | | | | | 22,182 | 54% |
| - Customer | CUST-GTA&G | 3,586,342 | 2,280,849 | 31,050 | 1,054,223 | 51,470 | 146,569 | | | 14,786 | - | 0% |
| - Commodity | NRG-PRI | 3,092,684 | 1,621,586 | 30,962 | 1,101,638 | 70,486 | 248,971 | | | | 19,040 | 46% |
| Total | | 6,693,812 | 3,902,435 | 62,012 | 2,155,861 | 121,956 | 395,540 | | | 14,786 | 41,222 | |
| (921) Office supplies and expenses | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | 724,726 | | | | | | | | | 2,402 | 54% |
| - Customer | CUST-GTA&G | 388,286 | 246,943 | 3,362 | 114,139 | 5,573 | 15,869 | | | 1,601 | - | 0% |
| - Commodity | NRG-PRI | 1,601 | 175,566 | 3,352 | 119,272 | 7,631 | 26,956 | | | | 2,061 | 46% |
| Total | | 724,726 | 422,509 | 6,714 | 233,411 | 13,204 | 42,824 | | | 1,601 | 4,463 | |
| (922) Administrative expenses transferred—Credit | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | (2,016,626) | | | | | | | | | (6,683) | 54% |
| - Customer | CUST-GTA&G | (1,080,447) | (687,145) | (9,354) | (317,603) | (15,506) | (44,156) | | | (4,455) | - | 0% |
| - Commodity | NRG-PRI | (4,455) | (488,531) | (9,328) | (331,887) | (21,235) | (75,007) | | | | (5,736) | 46% |
| Total | | (2,016,626) | (1,175,676) | (18,682) | (649,490) | (36,741) | (119,163) | | | (4,455) | (12,419) | |
| (923) Outside services employed | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | 12,899,336 | | | | | | | | | 42,745 | 54% |
| - Customer | CUST-GTA&G | 6,911,075 | 4,395,318 | 59,835 | 2,031,544 | 99,185 | 282,447 | | | 28,493 | - | 0% |
| - Commodity | NRG-PRI | 28,493 | 59,665 | 2,122,916 | 135,831 | 479,780 | | | | | 36,691 | 46% |
| Total | | 12,899,336 | 7,520,202 | 119,500 | 4,154,460 | 235,016 | 762,227 | | | 28,493 | 79,437 | |
| (926) Employee pensions and benefits | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | (3,353,770) | | | | | | | | | (11,114) | 54% |
| - Customer | CUST-GTA&G | (1,796,849) | (1,142,763) | (15,557) | (528,192) | (25,788) | (73,435) | | | (7,408) | - | 0% |
| - Commodity | NRG-PRI | (7,408) | (812,456) | (15,513) | (551,949) | (25,315) | (124,741) | | | | (9,540) | 46% |
| Total | | (3,353,770) | (1,955,219) | (31,070) | (1,080,141) | (61,103) | (198,176) | | | (7,408) | (20,653) | |
| (426) Pension / OPEB Non-Service Cost | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | | - | - | - | - | - | - | - | - | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | - | 46% |
| Total | | - | - | - | - | - | - | - | - | - | - | |
| (924) Property insurance | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | 372,153 | | | | | | | | | 1,233 | 54% |
| - Customer | CUST-GTA&G | 199,388 | 126,807 | 1,726 | 58,611 | 2,862 | 8,149 | | | 822 | - | 0% |
| - Commodity | NRG-PRI | 822 | 90,155 | 1,721 | 61,247 | 3,919 | 13,842 | | | | 1,059 | 46% |
| Total | | 372,153 | 216,962 | 3,448 | 119,858 | 6,780 | 21,991 | | | 822 | 2,292 | |
| (925) Injuries and damages | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | 7,444,320 | | | | | | | | | 24,669 | 54% |
| - Customer | CUST-GTA&G | 3,988,442 | 2,536,577 | 34,531 | 1,172,422 | 57,241 | 163,002 | | | 16,444 | - | 0% |
| - Commodity | NRG-PRI | 16,444 | 1,803,398 | 34,433 | 1,225,154 | 78,389 | 276,886 | | | | 21,175 | 46% |
| Total | | 7,444,320 | 4,339,975 | 68,965 | 2,397,576 | 135,630 | 439,888 | | | 16,444 | 45,844 | |
| (935) Maintenance of general plant | | | | | | | | | | | AE-PRI-GTA&G | |
| - Demand | DMD-PRI | 2,772,313 | | | | | | | | | 9,187 | 54% |
| - Customer | CUST-GTA&G | 1,485,321 | 944,637 | 12,860 | 436,617 | 21,317 | 60,703 | | | 6,124 | - | 0% |
| - Commodity | NRG-PRI | 6,124 | 671,597 | 12,823 | 456,255 | 29,193 | 103,114 | | | | 7,886 | 46% |
| Total | | 2,772,313 | 1,616,234 | 25,683 | 892,872 | 50,509 | 163,817 | | | 6,124 | 17,072 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|--|----------------------|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|--------|-----------------|--------------------------|
| 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 | | | |
| (929) Duplicate charges—Credit | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | | - | - | - | - | - | - | - | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 46% |
| Total | | - | - | - | - | - | - | - | - | - | |
| (928) Regulatory commission expenses | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 1,404,911 | 478,709 | 6,517 | 221,263 | 10,803 | 30,762 | - | - | 4,656 | 54% |
| - Customer | CUST-GTA&G | 3,103 | - | - | - | - | - | - | 3,103 | - | 0% |
| - Commodity | NRG-PRI | 649,099 | 340,342 | 6,498 | 231,214 | 14,794 | 52,255 | - | - | 3,996 | 46% |
| Total | | 1,404,911 | 819,051 | 13,015 | 452,477 | 25,596 | 83,017 | - | 3,103 | 8,652 | |
| (930.1) Gen Advertising Exp | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 176,102 | 60,005 | 817 | 27,735 | 1,354 | 3,856 | - | - | 584 | 54% |
| - Customer | CUST-GTA&G | 94,350 | - | - | - | - | - | - | 389 | - | 0% |
| - Commodity | NRG-PRI | 389 | 42,661 | 815 | 28,982 | 1,854 | 6,550 | - | - | 501 | 46% |
| Total | | 176,102 | 102,666 | 1,631 | 56,717 | 3,208 | 10,406 | - | 389 | 1,084 | |
| (930.2) Misc Gen Exp | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 168,724 | 57,491 | 783 | 26,573 | 1,297 | 3,694 | - | - | 559 | 54% |
| - Customer | CUST-GTA&G | 90,397 | - | - | - | - | - | - | 373 | - | 0% |
| - Commodity | NRG-PRI | 373 | 40,874 | 780 | 27,768 | 1,777 | 6,276 | - | - | 480 | 46% |
| Total | | 168,724 | 98,365 | 1,563 | 54,341 | 3,074 | 9,970 | - | 373 | 1,039 | |
| (931) Rents | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 867,446 | 295,574 | 4,024 | 136,616 | 6,670 | 18,994 | - | - | 2,875 | 54% |
| - Customer | CUST-GTA&G | 464,752 | - | - | - | - | - | - | 1,916 | - | 0% |
| - Commodity | NRG-PRI | 1,916 | 210,140 | 4,012 | 142,761 | 9,134 | 32,264 | - | - | 2,467 | 46% |
| Total | | 867,446 | 505,714 | 8,036 | 279,377 | 15,804 | 51,258 | - | 1,916 | 5,342 | |
| (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 | | - | - | - | - | - | - | - | - | - | |
| Total A&G Expense | | | | | | | | | | | |
| - Demand | | 28,153,447 | 9,593,002 | 130,593 | 4,433,947 | 216,476 | 616,454 | - | - | 93,294 | |
| - Customer | | 15,083,767 | - | - | - | - | - | - | 62,188 | - | |
| - Commodity | | 62,188 | 6,820,216 | 130,222 | 4,633,370 | 296,458 | 1,047,145 | - | - | 80,081 | |
| Total | | 13,007,492 | 28,153,447 | 16,413,218 | 260,815 | 9,067,318 | 512,934 | 1,663,599 | 62,188 | 173,375 | |
| O&M Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Int on Cust Deposits | | | | | | | | | | | CUS |
| - Demand | CUST-DEP | - | - | - | - | - | - | - | - | - | 0% |
| - Customer | | - | - | - | - | - | - | - | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | - | - | - | - | - | - | - | - | - | |
| Annualize Payroll Increase | | | | | | | | | | | PAY-SEC |
| - Demand | PAY-SEC-D | 1,925,160 | 677,200 | 9,219 | 313,006 | 15,282 | 12,133 | - | - | 6,586 | 54% |
| - Customer | PAY-SEC-C | 1,033,425 | 31,474 | 424 | 4,033 | 6 | - | 1,224 | - | - | 2% |
| - Commodity | PAY-SEC-E | 37,161 | 475,556 | 9,080 | 323,073 | 20,671 | 20,609 | - | - | 5,584 | 44% |
| Total | | 854,574 | 1,184,230 | 18,723 | 640,112 | 35,959 | 32,742 | - | 1,224 | 12,170 | |
| Svngs Pln Match on Payroll Inc | | | | | | | | | | | PAY-SEC |
| - Demand | PAY-SEC-D | 57,755 | 20,316 | 277 | 9,390 | 458 | 364 | - | - | 198 | 54% |
| - Customer | PAY-SEC-C | 31,003 | 944 | 13 | 121 | 0 | - | 37 | - | - | 2% |
| - Commodity | PAY-SEC-E | 1,115 | 14,267 | 272 | 9,692 | 620 | 618 | - | - | 168 | 44% |
| Total | | 25,637 | 35,527 | 562 | 19,203 | 1,079 | 982 | - | 37 | 365 | |
| Reclass Amortization of Net Loss on Reacquired Debt | | | | | | | | | | | DISTPLT-SEC |
| - Demand | DISTPLT-SEC-D | 353,031 | 108,923 | 1,483 | 50,345 | 2,458 | - | - | - | 1,059 | 47% |
| - Customer | DISTPLT-SEC-C | 164,268 | 47,492 | 640 | 6,085 | 8 | - | - | - | - | 15% |
| - Commodity | DISTPLT-SEC-E | 54,226 | 76,717 | 1,465 | 52,119 | 3,335 | - | - | - | 901 | 38% |
| Total | | 134,536 | 233,133 | 3,588 | 108,549 | 5,801 | - | - | - | 1,960 | |
| BPU & RPA Assessments | | | | | | | | | | | DIST-REV |
| - Demand | DIST-REV-DMD | 304,954 | - | - | 55,617 | 3,856 | 9,805 | 7,716 | - | 6,448 | 27% |
| - Customer | DIST-REV-CUST | 83,577 | 17,490 | 508 | 5,965 | 49 | 138 | 242 | - | - | 8% |
| - Commodity | DIST-REV-NRG | 24,394 | 146,892 | 2,508 | 39,925 | 934 | 2,475 | 1,786 | - | 2,463 | 65% |
| Total | | 196,983 | 164,382 | 3,017 | 101,508 | 4,838 | 12,418 | 9,743 | - | 8,911 | |
| Injuries and Damages Accrual Reversal | | | | | | | | | | | PAY-SEC |
| - Demand | PAY-SEC-D | (2,653,770) | (933,498) | (12,708) | (431,469) | (21,065) | (16,725) | - | - | (9,078) | 54% |
| - Customer | PAY-SEC-C | (1,424,543) | (43,386) | (585) | (5,559) | (8) | - | (1,687) | - | - | 2% |
| - Commodity | PAY-SEC-E | (51,225) | (655,539) | (12,517) | (445,346) | (28,495) | (28,409) | - | - | (7,697) | 44% |
| Total | | (1,178,002) | (1,632,422) | (25,810) | (882,374) | (49,568) | (45,134) | (1,687) | - | (16,776) | |
| Pension Smoothing | | | | | | | | | | | PAY-SEC |
| - Demand | PAY-SEC-D | 7,000,526 | 2,462,525 | 33,523 | 1,138,195 | 55,570 | 44,119 | - | - | 23,949 | 54% |
| - Customer | PAY-SEC-C | 3,757,880 | 114,449 | 1,543 | 14,665 | 20 | - | 4,451 | - | - | 2% |
| - Commodity | PAY-SEC-E | 135,129 | 1,729,282 | 33,018 | 1,174,802 | 75,168 | 74,943 | - | - | 20,305 | 44% |
| Total | | 3,107,517 | 4,306,257 | 68,084 | 2,327,662 | 130,758 | 119,061 | 4,451 | - | 44,253 | |
| OPFB Smoothing | | | | | | | | | | | PAY-SEC |
| - Demand | PAY-SEC-D | 1,777,270 | 625,178 | 8,511 | 288,961 | 14,108 | 11,201 | - | - | 6,080 | 54% |
| - Customer | PAY-SEC-C | 954,038 | 29,056 | 392 | 3,723 | 5 | - | 1,130 | - | - | 2% |
| - Commodity | PAY-SEC-E | 34,306 | 439,024 | 8,383 | 298,255 | 19,083 | 19,026 | - | - | 5,155 | 44% |
| Total | | 788,926 | 1,093,258 | 17,285 | 590,939 | 33,196 | 30,227 | 1,130 | - | 11,235 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|--|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|----------|------------------|
| Allocation to Customer Classes | | | | | | | | | | LTG | Factor |
| 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 | | | |
| Normalize Vegetation Management Expense | | 5,081,098 | | | | | | | | | OHPLT-SEC |
| - Demand | OHPLT-SEC-D | 2,792,702 | 1,851,788 | 25,209 | 855,908 | 41,788 | - | - | - | 18,009 | 55% |
| - Customer | OHPLT-SEC-C | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | OHPLT-SEC-E | 2,288,396 | 1,304,925 | 24,916 | 886,512 | 56,722 | - | - | - | 15,322 | 45% |
| Total | | 5,081,098 | 3,156,713 | 50,125 | 1,742,420 | 98,509 | - | - | - | 33,331 | |
| ServCo Depr @ JCP&L Rates | | 524,990 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 276,837 | 167,272 | 2,277 | 77,314 | 3,775 | 10,749 | 12,408 | - | 1,627 | 53% |
| - Customer | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 248,153 | 119,191 | 2,276 | 80,973 | 5,181 | 18,300 | 18,391 | - | 1,400 | 47% |
| Total | | 524,990 | 286,463 | 4,553 | 158,288 | 8,956 | 29,049 | 30,799 | - | 3,026 | |
| SERP/EDCP | | 1,700,444 | | | | | | | | | PAY-SEC |
| - Demand | PAY-SEC-D | 912,798 | 598,153 | 8,143 | 276,470 | 13,498 | 10,717 | - | - | 5,817 | 54% |
| - Customer | PAY-SEC-C | 32,823 | 27,800 | 375 | 3,562 | 5 | - | - | - | - | 2% |
| - Commodity | PAY-SEC-E | 754,823 | 420,047 | 8,020 | 285,362 | 18,258 | 18,204 | - | - | 4,932 | 44% |
| Total | | 1,700,444 | 1,046,000 | 16,538 | 565,395 | 31,761 | 28,920 | 1,081 | - | 10,749 | |
| Advertising removal | | - | | | | | | | | | #N/A |
| - Demand | - | - | - | - | - | - | - | - | - | - | N/A |
| - Customer | - | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | - | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | |
| BGS Administrative Labor included in BGS Deferral | | - | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | - | - | - | - | - | - | - | - | - | 53% |
| - Customer | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | - | - | - | - | - | - | - | - | - | 47% |
| Total | | - | - | - | - | - | - | - | - | - | |
| Low Income O&M | | 668,623 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 352,577 | 213,037 | 2,900 | 98,467 | 4,807 | 13,690 | 15,803 | - | 2,072 | 53% |
| - Customer | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 316,046 | 151,800 | 2,898 | 103,127 | 6,598 | 23,307 | 23,423 | - | 1,782 | 47% |
| Total | | 668,623 | 364,837 | 5,799 | 201,594 | 11,406 | 36,997 | 39,226 | - | 3,854 | |
| Contract Labor/Fuel Costs | | - | | | | | | | | | #N/A |
| - Demand | - | - | - | - | - | - | - | - | - | - | N/A |
| - Customer | - | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | - | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | |
| Total O&M Adjustment | | 16,740,080 | | | | | | | | | |
| - Demand | - | 8,934,563 | 5,790,893 | 78,834 | 2,732,206 | 134,533 | 96,052 | 35,926 | - | 62,766 | |
| - Customer | - | 267,929 | 225,320 | 3,310 | 32,595 | 86 | 138 | 6,477 | - | - | |
| - Commodity | - | 7,537,589 | 4,222,163 | 80,320 | 2,808,494 | 178,076 | 149,072 | 43,600 | - | 50,314 | |
| Total | | 16,740,080 | 10,238,377 | 162,464 | 5,573,295 | 312,695 | 245,263 | 86,004 | - | 113,079 | |
| Total O&M Expenses | | 114,555,844 | | | | | | | | | |
| - Demand | - | 61,442,037 | 40,198,849 | 547,243 | 18,635,784 | 910,986 | 712,506 | 35,926 | - | 397,391 | |
| - Customer | - | 2,156,031 | 1,824,481 | 24,869 | 237,505 | 372 | 138 | 68,665 | - | - | |
| - Commodity | - | 50,957,776 | 28,384,782 | 541,669 | 19,223,569 | 1,228,365 | 1,196,217 | 43,600 | - | 334,023 | |
| Total | | 114,555,844 | 70,408,111 | 1,113,782 | 38,096,858 | 2,139,722 | 1,908,861 | 148,192 | - | 731,414 | |
| DEPRECIATION EXPENSE | | | | | | | | | | | |
| Depreciation Expense | | | | | | | | | | | |
| (403-360) Land & Land Rights | | 66,467 | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 36,532 | 24,224 | 330 | 11,196 | 547 | - | - | - | 236 | 55% |
| - Customer | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 29,935 | 17,070 | 326 | 11,597 | 742 | - | - | - | 200 | 45% |
| Total | | 66,467 | 41,294 | 656 | 22,793 | 1,289 | - | - | - | 436 | |
| (403-361) Struct & Impmnts | | 516,642 | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 283,960 | 188,288 | 2,563 | 87,028 | 4,249 | - | - | - | 1,831 | 55% |
| - Customer | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 232,682 | 132,684 | 2,533 | 90,140 | 5,767 | - | - | - | 1,558 | 45% |
| Total | | 516,642 | 320,972 | 5,097 | 177,168 | 10,016 | - | - | - | 3,389 | |
| (403-362) Station Equip | | 4,455,351 | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 2,448,775 | 1,623,736 | 22,105 | 750,501 | 36,641 | - | - | - | 15,791 | 55% |
| - Customer | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 2,006,576 | 1,144,221 | 21,847 | 777,336 | 49,736 | - | - | - | 13,435 | 45% |
| Total | | 4,455,351 | 2,767,957 | 43,952 | 1,527,837 | 86,378 | - | - | - | 29,226 | |
| (403-364) Poles, Towers & Fixt | | 9,202,984 | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 5,058,196 | 3,353,994 | 45,659 | 1,550,238 | 75,686 | - | - | - | 32,618 | 55% |
| - Customer | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 4,144,788 | 2,363,506 | 45,128 | 1,605,667 | 102,736 | - | - | - | 27,752 | 45% |
| Total | | 9,202,984 | 5,717,500 | 90,787 | 3,155,905 | 178,422 | - | - | - | 60,370 | |
| (403-365) OH Cond & Dev | | 20,627,525 | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 11,337,417 | 7,517,627 | 102,340 | 3,474,696 | 169,643 | - | - | - | 73,111 | 55% |
| - Customer | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 9,290,108 | 5,297,551 | 101,149 | 3,598,935 | 230,271 | - | - | - | 62,202 | 45% |
| Total | | 20,627,525 | 12,815,178 | 203,489 | 7,073,630 | 399,915 | - | - | - | 135,313 | |
| (403-366) UG Conduit | | 110,976 | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 60,995 | 40,445 | 551 | 18,694 | 913 | - | - | - | 393 | 55% |
| - Customer | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 49,981 | 28,501 | 544 | 19,362 | 1,239 | - | - | - | 335 | 45% |
| Total | | 110,976 | 68,946 | 1,095 | 38,056 | 2,152 | - | - | - | 728 | |
| (403-367) UG Cond & Dev | | 6,332,791 | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 3,480,664 | 2,307,963 | 31,419 | 1,066,755 | 52,082 | - | - | - | 22,445 | 55% |
| - Customer | - | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 2,852,126 | 1,626,384 | 31,053 | 1,104,898 | 70,695 | - | - | - | 19,096 | 45% |
| Total | | 6,332,791 | 3,934,347 | 62,473 | 2,171,653 | 122,777 | - | - | - | 41,542 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|----------|----------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| (403-368) Line Transformers | | | | | | | | | | | AE-SEC |
| - Demand | DMD-SEC | 18,188,940 | | | | | | | | 64,467 | 55% |
| - Customer | | 9,997,108 | 6,628,894 | 90,242 | 3,063,917 | 149,588 | - | - | - | - | 0% |
| - Commodity | NRG-SEC | 8,191,832 | 4,671,275 | 89,191 | 3,173,469 | 203,049 | - | - | - | 54,849 | 45% |
| Total | | 18,188,940 | 11,300,168 | 179,433 | 6,237,386 | 352,637 | - | - | - | 119,316 | |
| (403-369) Services | | | | | | | | | | | SRVC |
| - Demand | DMD-SEC | 7,922,321 | | | | | | | | 78 | 0% |
| - Customer | CUST-SVCS | 12,129 | 8,043 | 109 | 3,717 | 181 | - | - | - | - | 100% |
| - Commodity | | 7,910,192 | 6,927,852 | 93,397 | 887,704 | 1,238 | - | - | - | - | 0% |
| Total | | 7,922,321 | 6,935,895 | 93,507 | 891,422 | 1,419 | - | - | - | 78 | |
| (403-370) Meters | | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (403-371) Install on Cust Premise | | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (403-373) St Lt & Signal Sys | | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (403-374) Asset Ret Costs | | | | | | | | | | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | - | N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (403-389) Land & Land Rights | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 242 | | | | | | | | 1 | 53% |
| - Customer | | 127 | 77 | 1 | 36 | 2 | 5 | 6 | - | - | 0% |
| - Commodity | NRG-ALL | 114 | 55 | 1 | 37 | 2 | 8 | 8 | - | 1 | 47% |
| Total | | 242 | 132 | 2 | 73 | 4 | 13 | 14 | - | 1 | |
| (403-390) Struct & Impmnts - | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 742,549 | | | | | | | | 2,301 | 53% |
| - Customer | | 391,560 | 236,591 | 3,221 | 109,354 | 5,339 | 15,204 | 17,550 | - | - | 0% |
| - Commodity | NRG-ALL | 350,589 | 168,584 | 3,219 | 114,529 | 7,328 | 25,884 | 26,013 | - | 1,979 | 47% |
| Total | | 742,549 | 405,175 | 6,440 | 223,883 | 12,667 | 41,087 | 43,563 | - | 4,280 | |
| (403-391) Office Furn & Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 3,700,941 | | | | | | | | 11,468 | 53% |
| - Customer | | 1,951,575 | 1,179,193 | 16,053 | 545,031 | 26,610 | 75,776 | 87,471 | - | - | 0% |
| - Commodity | NRG-ALL | 1,749,366 | 840,241 | 16,043 | 570,825 | 36,523 | 129,007 | 129,651 | - | 9,866 | 47% |
| Total | | 3,700,941 | 2,019,434 | 32,096 | 1,115,855 | 63,133 | 204,783 | 217,122 | - | 21,334 | |
| (403-392) Transportation Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 880,444 | | | | | | | | 2,728 | 53% |
| - Customer | | 464,274 | 280,527 | 3,819 | 129,661 | 6,330 | 18,027 | 20,809 | - | - | 0% |
| - Commodity | NRG-ALL | 416,170 | 199,891 | 3,817 | 135,798 | 8,689 | 30,690 | 30,844 | - | 2,347 | 47% |
| Total | | 880,444 | 480,418 | 7,636 | 265,459 | 15,019 | 48,717 | 51,653 | - | 5,075 | |
| (403-393) Stores Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 11,518 | | | | | | | | 36 | 53% |
| - Customer | | 6,074 | 3,670 | 50 | 1,696 | 83 | 236 | 272 | - | - | 0% |
| - Commodity | NRG-ALL | 5,444 | 2,615 | 50 | 1,777 | 114 | 402 | 404 | - | 31 | 47% |
| Total | | 11,518 | 6,285 | 100 | 3,473 | 196 | 637 | 676 | - | 66 | |
| (403-394) Tools, Shop & Garage Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 537,081 | | | | | | | | 1,664 | 53% |
| - Customer | | 283,213 | 171,125 | 2,330 | 79,095 | 3,862 | 10,997 | 12,694 | - | - | 0% |
| - Commodity | NRG-ALL | 253,868 | 121,936 | 2,328 | 82,838 | 5,300 | 18,721 | 18,815 | - | 1,432 | 47% |
| Total | | 537,081 | 293,061 | 4,658 | 161,933 | 9,162 | 29,718 | 31,509 | - | 3,096 | |
| (403-395) Laboratory Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 10,849 | | | | | | | | 34 | 53% |
| - Customer | | 5,721 | 3,457 | 47 | 1,598 | 78 | 222 | 256 | - | - | 0% |
| - Commodity | NRG-ALL | 5,128 | 2,463 | 47 | 1,673 | 107 | 378 | 380 | - | 29 | 47% |
| Total | | 10,849 | 5,920 | 94 | 3,271 | 185 | 600 | 636 | - | 63 | |
| (403-396) Power Operated Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 33,056 | | | | | | | | 102 | 53% |
| - Customer | | 17,431 | 10,532 | 143 | 4,868 | 238 | 677 | 781 | - | - | 0% |
| - Commodity | NRG-ALL | 15,625 | 7,505 | 143 | 5,098 | 326 | 1,152 | 1,158 | - | 88 | 47% |
| Total | | 33,056 | 18,037 | 287 | 9,967 | 564 | 1,829 | 1,939 | - | 191 | |
| (403-397) Communication Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 1,871,379 | | | | | | | | 5,799 | 53% |
| - Customer | | 986,813 | 596,259 | 8,117 | 275,595 | 13,455 | 38,316 | 44,229 | - | - | 0% |
| - Commodity | NRG-ALL | 884,566 | 424,868 | 8,112 | 288,637 | 18,468 | 65,232 | 65,558 | - | 4,989 | 47% |
| Total | | 1,871,379 | 1,021,126 | 16,229 | 564,232 | 31,923 | 103,548 | 109,787 | - | 10,787 | |
| (403-398) MISC Equip | | | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (9,799) | | | | | | | | (30) | 53% |
| - Customer | | (5,167) | (3,122) | (43) | (1,443) | (70) | (201) | (232) | - | - | 0% |
| - Commodity | NRG-ALL | (4,632) | (2,225) | (42) | (1,511) | (97) | (342) | (343) | - | (26) | 47% |
| Total | | (9,799) | (5,347) | (85) | (2,954) | (167) | (542) | (575) | - | (56) | |
| Total Depreciation Expense | | | | | | | | | | | |
| - Demand | | 75,202,256 | | | | | | | | 235,074 | |
| - Customer | | 36,817,397 | 24,171,522 | 329,057 | 11,172,233 | 545,456 | 159,258 | 183,837 | - | - | |
| - Commodity | | 7,910,192 | 6,927,852 | 93,397 | 887,704 | 1,238 | 271,133 | 272,487 | - | 200,162 | |
| Total | | 30,474,667 | 17,047,123 | 325,490 | 11,581,104 | 740,996 | 430,391 | 456,324 | - | 435,235 | |
| Total | | 75,202,256 | 48,146,498 | 747,944 | 23,641,041 | 1,287,690 | | | | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|--------------------|------------------------|----------------------------|--------------------|-------------------------|--------------------|--------------------------|--|------------------|--------------------|
| Allocation to Customer Classes | Allocation Factor | Total Company | Residential Service RS | Residential Time of Day RT | General Service GS | General Time of Day GST | General Service GP | General Service Trans GT | | LTG | Factor |
| Depreciation Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Annualize Deprec Exp | | | | | | | | | | | |
| | | 6,863,335 | | | | | | | | | |
| - Demand | DPR-TOT-SEC-D | 3,360,140 | 2,206,014 | 30,031 | 1,019,634 | 49,781 | 14,535 | 16,778 | | 21,454 | DPR-TOT-SEC 49% |
| - Customer | DPR-TOT-SEC-C | 721,924 | 632,271 | 8,524 | 81,016 | 113 | - | - | | - | 11% |
| - Commodity | DPR-TOT-SEC-E | 2,781,271 | 1,555,806 | 29,706 | 1,056,950 | 67,627 | 24,745 | 24,869 | | 18,268 | 41% |
| Total | | 6,863,335 | 4,394,091 | 68,261 | 2,157,600 | 117,521 | 39,280 | 41,646 | | 39,722 | |
| Average Net Salvage | | | | | | | | | | | |
| | | 2,123,673 | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | 988,161 | 655,231 | 8,920 | 302,852 | 14,786 | - | - | | 6,372 | DISTPLT-SEC 47% |
| - Customer | DISTPLT-SEC-C | 326,202 | 285,692 | 3,852 | 36,607 | 51 | - | - | | - | 15% |
| - Commodity | DISTPLT-SEC-E | 809,310 | 461,497 | 8,812 | 313,522 | 20,060 | - | - | | 5,419 | 38% |
| Total | | 2,123,673 | 1,402,420 | 21,583 | 652,981 | 34,897 | - | - | | 11,791 | |
| Total Depreciation Adjustment | | | | | | | | | | | |
| | | 8,987,008 | | | | | | | | | |
| - Demand | | 4,348,302 | 2,861,246 | 38,951 | 1,322,486 | 64,567 | 14,535 | 16,778 | | 27,826 | |
| - Customer | | 1,048,126 | 917,963 | 12,375 | 117,624 | 164 | - | - | | - | |
| - Commodity | | 3,590,580 | 2,017,303 | 38,517 | 1,370,472 | 87,687 | 24,745 | 24,869 | | 23,687 | |
| Total | | 8,987,008 | 5,796,511 | 89,844 | 2,810,581 | 152,418 | 39,280 | 41,646 | | 51,513 | |
| Total Depreciation Expense | | | | | | | | | | | |
| | | 41,165,699 | 27,032,768 | 368,008 | 12,494,719 | 610,023 | 173,793 | 200,615 | | 262,900 | |
| - Demand | | 8,958,317 | 7,845,815 | 105,773 | 1,005,328 | 1,402 | - | - | | - | |
| - Customer | | 34,065,248 | 19,064,427 | 264,007 | 12,951,576 | 828,683 | 295,878 | 297,356 | | 223,848 | |
| - Commodity | | | | | | | | | | | |
| Total | | 84,189,264 | 53,943,009 | 837,788 | 26,451,623 | 1,440,108 | 469,671 | 497,970 | | 486,748 | |
| Amortization, Accretion, Regulatory Debits and Credits | | | | | | | | | | | |
| Amort - Ltd Term Elec Prpty | | | | | | | | | | | |
| | | 6,904,329 | | | | | | | | | |
| - Demand | DISTPLT-SEC-D | 3,212,637 | 2,130,239 | 29,000 | 984,610 | 48,071 | - | - | | 20,717 | DISTPLT-SEC 47% |
| - Customer | DISTPLT-SEC-C | 1,060,524 | 928,821 | 12,522 | 119,015 | 166 | - | - | | - | 15% |
| - Commodity | DISTPLT-SEC-E | 2,631,167 | 1,500,385 | 28,648 | 1,019,299 | 65,218 | - | - | | 17,617 | 38% |
| Total | | 6,904,329 | 4,559,446 | 70,169 | 2,122,925 | 113,455 | - | - | | 38,334 | |
| Accretion Expense | | | | | | | | | | | |
| | | 224,882 | | | | | | | | | |
| - Demand | DMD-ALL | 118,584 | 71,652 | 975 | 33,118 | 1,617 | 4,604 | 5,315 | | 697 | AE-ALL 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | 106,297 | 51,056 | 975 | 34,685 | 2,219 | 7,839 | 7,878 | | 599 | 47% |
| Total | | 224,882 | 122,708 | 1,950 | 67,803 | 3,836 | 12,443 | 13,193 | | 1,296 | |
| Regulatory Debits | | | | | | | | | | | |
| | | 35,134,605 | | | | | | | | | |
| - Demand | DMD-ALL | 18,527,128 | 11,194,585 | 152,396 | 5,174,209 | 252,618 | 719,373 | 830,396 | | 108,870 | AE-ALL 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | 16,607,477 | 7,976,766 | 152,305 | 5,419,082 | 346,730 | 1,224,716 | 1,230,831 | | 93,661 | 47% |
| Total | | 35,134,605 | 19,171,351 | 304,701 | 10,593,291 | 599,348 | 1,944,089 | 2,061,227 | | 202,531 | |
| Regulatory Credits | | | | | | | | | | | |
| | | 16,930 | | | | | | | | | |
| - Demand | DMD-ALL | 8,927 | 5,394 | 73 | 2,493 | 122 | 347 | 400 | | 52 | AE-ALL 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | 8,002 | 3,844 | 73 | 2,611 | 167 | 590 | 593 | | 45 | 47% |
| Total | | 16,930 | 9,238 | 147 | 5,104 | 289 | 937 | 993 | | 98 | |
| Total Depreciation and Amortization | | | | | | | | | | | |
| | | 126,470,010 | | | | | | | | | |
| - Demand | | 63,032,976 | 40,434,638 | 550,453 | 18,689,149 | 912,451 | 898,117 | 1,036,726 | | 393,236 | |
| - Customer | | 10,018,842 | 8,774,636 | 118,295 | 1,124,343 | 1,568 | - | - | | - | |
| - Commodity | | 53,418,192 | 28,596,478 | 546,008 | 19,427,254 | 1,243,018 | 1,529,023 | 1,536,658 | | 335,771 | |
| Total | | 126,470,010 | 77,805,752 | 1,214,755 | 39,240,746 | 2,157,036 | 2,427,140 | 2,573,384 | | 729,007 | |
| TAXES | | | | | | | | | | | |
| Taxes Other than Income | | | | | | | | | | | |
| (408) Payroll Taxes | | | | | | | | | | | |
| | | 1,022,134 | | | | | | | | | |
| - Demand | PAY-SEC-D | 548,681 | 359,549 | 4,895 | 166,186 | 8,114 | 6,442 | - | | 3,497 | PAY-SEC 54% |
| - Customer | PAY-SEC-C | 19,730 | 16,711 | 225 | 2,141 | 3 | - | 650 | | - | 2% |
| - Commodity | PAY-SEC-E | 453,723 | 252,489 | 4,821 | 171,531 | 10,975 | 10,942 | - | | 2,965 | 44% |
| Total | | 1,022,134 | 628,748 | 9,941 | 339,858 | 19,092 | 17,384 | 650 | | 6,461 | |
| (408) Property Taxes | | | | | | | | | | | |
| | | 2,781,542 | | | | | | | | | |
| - Demand | RB-SEC-D | 1,343,759 | 886,344 | 12,066 | 409,674 | 20,001 | 3,601 | 3,099 | | 8,620 | RB-SEC 48% |
| - Customer | RB-SEC-C | 330,971 | 289,788 | 3,907 | 37,132 | 52 | - | 92 | | - | 12% |
| - Commodity | RB-SEC-E | 1,106,812 | 624,683 | 11,927 | 424,383 | 27,153 | 6,127 | 4,594 | | 7,335 | 40% |
| Total | | 2,781,542 | 1,800,815 | 27,900 | 871,190 | 47,206 | 9,728 | 7,785 | | 15,955 | |
| Total Taxes Other than Income | | | | | | | | | | | |
| | | 3,803,676 | | | | | | | | | |
| - Demand | | 1,892,441 | 1,245,893 | 16,961 | 575,860 | 28,115 | 10,043 | 3,099 | | 12,117 | |
| - Customer | | 350,701 | 306,498 | 4,132 | 39,273 | 55 | - | 742 | | - | |
| - Commodity | | 1,560,535 | 877,172 | 16,748 | 595,914 | 38,128 | 17,069 | 4,594 | | 10,299 | |
| Total Taxes Other than Income | | 3,803,676 | 2,429,563 | 37,841 | 1,211,047 | 66,298 | 27,112 | 8,435 | | 22,416 | |
| Total Expenses | | | | | | | | | | | |
| | | 244,829,530 | | | | | | | | | |
| - Demand | | 126,367,453 | 81,879,380 | 1,114,657 | 37,900,793 | 1,851,551 | 1,620,666 | 1,075,751 | | 802,744 | |
| - Customer | | 12,525,573 | 10,905,615 | 147,296 | 1,401,121 | 1,994 | 138 | 69,407 | | - | |
| - Commodity | | 105,936,504 | 57,858,431 | 1,104,425 | 39,246,737 | 2,509,511 | 2,742,310 | 1,588,852 | | 680,094 | |
| Total | | 244,829,530 | 150,643,426 | 2,366,378 | 78,548,651 | 4,363,057 | 4,363,114 | 2,730,011 | | 1,482,837 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|---|----------------------|----------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|--|------------------|--------------------------|
| Allocation 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 | | | |
| REVENUE REQUIREMENT CALCULATION | | | | | | | | | | | |
| Total Rate Base | | | | | | | | | | | |
| - Demand | | 799,204,645 | 527,155,808 | 7,176,384 | 243,654,802 | 11,895,835 | 2,141,727 | 1,843,219 | | 5,126,709 | |
| - Customer | | 196,845,834 | 172,352,082 | 2,323,550 | 22,084,432 | 30,795 | - | 54,974 | | - | |
| - Commodity | | 658,279,524 | 371,531,691 | 7,093,852 | 252,403,128 | 16,149,558 | 3,644,160 | 2,732,060 | | 4,362,408 | |
| Total | | 1,654,330,003 | 1,071,039,581 | 16,593,787 | 518,142,362 | 28,076,188 | 5,785,887 | 4,630,253 | | 9,489,117 | |
| Required Net Income | | | | | | | | | | | |
| - Demand | | 60,739,553 | 40,063,841 | 545,405 | 18,517,765 | 904,083 | 162,771 | 140,085 | | 389,630 | |
| - Customer | | 14,960,283 | 13,098,758 | 176,590 | 1,678,417 | 2,340 | - | 4,178 | | - | |
| - Commodity | | 50,029,244 | 28,236,409 | 539,133 | 19,182,638 | 1,227,366 | 276,956 | 207,637 | | 331,543 | |
| Total | | 125,729,080 | 81,399,008 | 1,261,128 | 39,378,820 | 2,133,790 | 439,727 | 351,899 | | 721,173 | |
| Interest Synchronization | | | | | | | | | | | |
| - Demand | | 17,575,565 | 11,592,852 | 157,818 | 5,358,291 | 261,605 | 47,099 | 40,535 | | 112,743 | |
| - Customer | | 4,328,900 | 3,790,250 | 51,098 | 485,666 | 577 | - | 1,209 | | - | |
| - Commodity | | 14,476,436 | 8,170,472 | 156,003 | 5,560,678 | 355,150 | 80,140 | 60,082 | | 95,935 | |
| Total | | 36,380,901 | 23,553,574 | 364,919 | 11,394,635 | 617,432 | 127,239 | 101,825 | | 208,678 | |
| Net Income Before Income Taxes | | | | | | | | | | | |
| - Demand | | 43,163,988 | 28,470,989 | 387,587 | 13,159,474 | 642,478 | 115,672 | 99,550 | | 276,887 | |
| - Customer | | 10,631,384 | 9,308,508 | 125,492 | 1,192,751 | 1,663 | - | 2,969 | | - | |
| - Commodity | | 35,552,808 | 20,065,936 | 383,130 | 13,631,960 | 872,216 | 196,816 | 147,555 | | 235,608 | |
| Total | | 89,348,179 | 57,845,434 | 896,209 | 27,984,185 | 1,516,358 | 312,488 | 250,074 | | 512,495 | |
| Taxable Income | | | | | | | | | | | |
| - Demand | | 60,041,713 | 39,603,546 | 539,139 | 18,305,013 | 893,696 | 160,901 | 138,475 | | 385,153 | |
| - Customer | | 14,788,404 | 12,948,266 | 174,561 | 1,659,133 | 2,314 | - | 4,130 | | - | |
| - Commodity | | 49,454,455 | 27,911,999 | 532,939 | 18,962,248 | 1,213,265 | 273,774 | 205,251 | | 327,734 | |
| Total | | 124,284,573 | 80,463,811 | 1,246,639 | 38,926,394 | 2,109,275 | 434,675 | 347,856 | | 712,887 | |
| NJ State Corporate Business Tax | | | | | | | | | | | |
| - Demand | | 5,403,754 | 3,564,319 | 48,523 | 1,647,451 | 80,433 | 14,481 | 12,463 | | 34,664 | |
| - Customer | | 1,330,956 | 1,165,344 | 15,710 | 149,322 | 208 | - | 372 | | - | |
| - Commodity | | 4,450,901 | 2,512,080 | 47,964 | 1,706,602 | 109,194 | 24,640 | 18,473 | | 29,496 | |
| Total | | 11,185,612 | 7,241,743 | 112,197 | 3,503,375 | 189,835 | 39,121 | 31,307 | | 64,160 | |
| Federal Taxable Income | | | | | | | | | | | |
| - Demand | | 54,637,959 | 36,039,227 | 490,617 | 16,657,562 | 813,264 | 146,420 | 126,012 | | 350,490 | |
| - Customer | | 13,457,448 | 11,782,922 | 158,850 | 1,509,811 | 2,105 | - | 3,758 | | - | |
| - Commodity | | 45,003,554 | 25,399,919 | 484,974 | 17,255,645 | 1,104,071 | 249,135 | 186,778 | | 298,238 | |
| Total | | 113,098,961 | 73,222,068 | 1,134,441 | 35,423,019 | 1,919,440 | 395,555 | 316,549 | | 648,727 | |
| Federal Income Tax | | | | | | | | | | | |
| - Demand | | 11,473,971 | 7,568,238 | 103,029 | 3,498,088 | 170,785 | 30,748 | 26,463 | | 73,603 | |
| - Customer | | 2,826,064 | 2,474,414 | 33,359 | 317,060 | 442 | - | 789 | | - | |
| - Commodity | | 9,450,746 | 5,333,983 | 101,845 | 3,623,685 | 231,855 | 52,318 | 39,223 | | 62,630 | |
| Total | | 23,750,782 | 15,376,634 | 238,233 | 7,438,834 | 403,082 | 83,066 | 66,475 | | 136,233 | |
| NJ Federal & State Income Tax | | | | | | | | | | | |
| | | 34,936,393 | | | | | | | | | |
| - Demand | | 16,877,726 | 11,132,557 | 151,552 | 5,145,539 | 251,218 | 45,229 | 38,925 | | 108,267 | |
| - Customer | | 4,157,020 | 3,639,758 | 49,069 | 466,382 | 650 | - | 1,161 | | - | |
| - Commodity | | 13,901,647 | 7,846,063 | 149,809 | 5,330,288 | 341,049 | 76,958 | 57,696 | | 92,126 | |
| Total | | 34,936,393 | 22,618,377 | 350,430 | 10,942,209 | 592,917 | 122,187 | 97,782 | | 200,393 | |
| Tax Reform Amortization | | | | | | | | | | | |
| | | (4,031,536) | | | | | | | | | |
| - Demand | | (1,947,630) | (1,284,658) | (17,489) | (593,777) | (28,990) | (5,219) | (4,492) | | (12,494) | |
| - Customer | RB-SEC-D | (479,705) | (420,015) | (5,662) | (53,819) | (75) | - | (134) | | - | |
| - Commodity | RB-SEC-E | (1,604,201) | (905,408) | (17,287) | (615,096) | (39,356) | (8,881) | (6,658) | | (10,631) | |
| Total | | (4,031,536) | (2,610,081) | (40,438) | (1,262,692) | (68,421) | (14,100) | (11,284) | | (23,125) | |
| Investment Tax Credit | | | | | | | | | | | |
| | | (73,148) | | | | | | | | | |
| - Demand | | (35,338) | (23,309) | (317) | (10,773) | (526) | (95) | (81) | | (227) | |
| - Customer | RB-SEC-D | (8,704) | (7,621) | (103) | (976) | (1) | - | (2) | | - | |
| - Commodity | RB-SEC-E | (29,107) | (16,428) | (314) | (11,160) | (714) | (161) | (121) | | (193) | |
| Total | | (73,148) | (47,357) | (734) | (22,910) | (1,241) | (256) | (205) | | (420) | |
| Federal & State Income Taxes | | | | | | | | | | | |
| - Demand | | 14,894,758 | 9,824,590 | 133,746 | 4,540,989 | 221,702 | 39,915 | 34,352 | | 95,546 | |
| - Customer | | 3,668,611 | 3,212,122 | 43,304 | 411,587 | 574 | - | 1,025 | | - | |
| - Commodity | | 12,268,340 | 6,924,227 | 132,208 | 4,704,021 | 300,979 | 67,916 | 50,917 | | 81,302 | |
| Total | | 30,831,709 | 19,960,939 | 309,258 | 9,656,607 | 523,255 | 107,831 | 86,294 | | 176,848 | |
| Revenue Requirement | | | | | | | | | | | |
| - Demand | | 202,001,764 | 131,767,812 | 1,793,808 | 60,959,547 | 2,977,337 | 1,823,352 | 1,250,188 | | 1,287,920 | |
| - Customer | | 31,154,468 | 27,216,495 | 367,190 | 3,491,125 | 4,908 | 138 | 74,610 | | - | |
| - Commodity | | 168,234,087 | 93,019,067 | 1,775,766 | 63,133,406 | 4,037,856 | 3,087,182 | 1,843,406 | | 1,092,939 | |
| Total | | 401,390,319 | 252,003,374 | 3,936,764 | 127,584,078 | 7,020,102 | 4,910,673 | 3,168,204 | | 2,380,859 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|-------------|----------|----------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| UTILITY PLANT | | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | | |
| (301) Organizational Costs | | | | | | | | | | | |
| - Demand | DMD-ALL | 4,828 | | | | | | | | | AE-ALL |
| - Customer | | 2,546 | 1,538 | 21 | 711 | 35 | 99 | 114 | 15 | 53% | |
| - Commodity | NRG-ALL | 2,282 | 1,096 | 21 | 745 | 48 | 168 | 169 | 13 | 0% | 47% |
| Total | | 4,828 | 2,635 | 42 | 1,456 | 82 | 267 | 283 | 28 | | |
| (302) Franchises & Consents | | | | | | | | | | | |
| - Demand | DMD-ALL | 256 | | | | | | | | | AE-ALL |
| - Customer | | 135 | 82 | 1 | 38 | 2 | 5 | 6 | 1 | 53% | |
| - Commodity | NRG-ALL | 121 | 58 | 1 | 40 | 3 | 9 | 9 | 1 | 0% | 47% |
| Total | | 256 | 140 | 2 | 77 | 4 | 14 | 15 | 1 | | |
| (303) Misc. Intangible Plant | | | | | | | | | | | |
| - Demand | DMD-ALL | 17,379,548 | | | | | | | | | AE-ALL |
| - Customer | | 9,164,558 | 5,537,470 | 75,384 | 2,559,454 | 124,959 | 355,842 | 410,761 | 53,853 | 53% | |
| - Commodity | NRG-ALL | 8,214,991 | 3,945,756 | 75,338 | 2,680,582 | 171,512 | 605,813 | 608,838 | 46,330 | 0% | 47% |
| Total | | 17,379,548 | 9,483,227 | 150,722 | 5,240,037 | 296,471 | 961,656 | 1,019,599 | 100,183 | | |
| Total Intangible Plant | | | | | | | | | | | |
| - Demand | | 17,384,633 | | | | | | | | | |
| - Customer | | 9,167,239 | 5,539,090 | 75,406 | 2,560,203 | 124,995 | 355,946 | 410,881 | 53,869 | | |
| - Commodity | | 8,217,394 | 3,946,911 | 75,360 | 2,681,366 | 171,562 | 605,991 | 609,016 | 46,343 | | |
| Total | | 17,384,633 | 9,486,001 | 150,766 | 5,241,570 | 296,558 | 961,937 | 1,019,897 | 100,212 | | |
| Distribution Plant | | | | | | | | | | | |
| (360) Land and Land Rights | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (361) Structures and Improvements | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (362) Station Equipment | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (364) Poles, Towers & Fixtures | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (365) Overhead Conductors & Devices | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (366) Underground Conduit | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (367) Underground Conductors & Device | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (368) Line Transformers | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (369) Services | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (370) Meters | | | | | | | | | | | |
| - Demand | DMD-MTR | 227,407,497 | | | | | | | | | MTR |
| - Customer | CUST-MTR | 34,869,692 | 15,857,524 | 1,689,349 | 17,164,752 | 158,067 | - | - | - | 15% | |
| - Commodity | | 192,537,805 | 146,980,889 | 1,975,004 | 18,468,454 | 407,374 | 12,471,429 | 12,102,647 | - | 85% | |
| Total | | 227,407,497 | 162,838,412 | 3,664,354 | 35,633,205 | 565,442 | 12,471,429 | 12,102,647 | - | 0% | |
| (371) Installation on Customers' Premises | | | | | | | | | | | |
| - Demand | DMD-LTG | 27,295,504 | | | | | | | | | DEM |
| - Customer | | 27,295,504 | - | - | - | - | - | - | 27,295,504 | 100% | |
| - Commodity | | - | - | - | - | - | - | - | - | 0% | |
| Total | | 27,295,504 | - | - | - | - | - | - | 27,295,504 | 0% | |
| (373) Street Lighting & Signal Systems | | | | | | | | | | | |
| - Demand | DMD-LTG | 263,230,925 | | | | | | | | | DEM |
| - Customer | | 263,230,925 | - | - | - | - | - | - | 263,230,925 | 100% | |
| - Commodity | | - | - | - | - | - | - | - | - | 0% | |
| Total | | 263,230,925 | - | - | - | - | - | - | 263,230,925 | 0% | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor | |
|--|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|-----------------|--------------------------|--------|
| 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 | | | | |
| (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 | | | | | | | | | | | | |
| - Demand | | 517,933,927 | 15,857,524 | 1,689,349 | 17,164,752 | 158,067 | - | - | - | 290,526,429 | | |
| - Customer | | 325,396,121 | 146,980,889 | 1,975,004 | 18,468,454 | 407,374 | 12,471,429 | 12,102,647 | - | - | | |
| - Commodity | | 192,537,805 | - | - | - | - | - | - | - | - | | |
| Total | | 517,933,927 | 162,838,412 | 3,664,354 | 35,633,205 | 565,442 | 12,471,429 | 12,102,647 | - | 290,526,429 | | |
| General Plant | | | | | | | | | | | | |
| (389) Land and Land Rights | | | | | | | | | | | | |
| - Demand | | 437,025 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 230,451 | 139,245 | 1,896 | 64,360 | 3,142 | 8,948 | 10,329 | - | 1,354 | | 53% |
| - Commodity | NRG-ALL | 206,573 | 99,220 | 1,894 | 67,406 | 4,313 | 15,234 | 15,310 | - | 1,165 | | 0% |
| Total | | 437,025 | 238,464 | 3,790 | 131,765 | 7,455 | 24,182 | 25,639 | - | 2,519 | | 47% |
| (390) Structures and Improvements | | | | | | | | | | | | |
| - Demand | | 30,337,187 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 15,997,360 | 9,666,032 | 131,588 | 4,467,702 | 218,124 | 621,147 | 717,010 | - | 94,004 | | 53% |
| - Commodity | NRG-ALL | 14,339,826 | 6,887,587 | 131,508 | 4,679,139 | 299,386 | 1,057,489 | 1,062,769 | - | 80,872 | | 0% |
| Total | | 30,337,187 | 16,553,619 | 263,096 | 9,146,841 | 517,511 | 1,678,635 | 1,779,779 | - | 174,876 | | 47% |
| (391) Office Furniture & Equipment | | | | | | | | | | | | |
| - Demand | | 9,616,019 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 5,070,705 | 3,063,855 | 41,709 | 1,416,134 | 69,139 | 196,886 | 227,272 | - | 29,797 | | 53% |
| - Commodity | NRG-ALL | 4,545,314 | 2,183,168 | 41,684 | 1,483,153 | 94,897 | 335,194 | 336,867 | - | 25,634 | | 0% |
| Total | | 9,616,019 | 5,247,023 | 83,394 | 2,899,286 | 164,036 | 532,079 | 564,139 | - | 55,431 | | 47% |
| (392) Transportation Equipment | | | | | | | | | | | | |
| - Demand | | 5,223,800 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 2,754,607 | 1,664,407 | 22,658 | 769,300 | 37,559 | 106,956 | 123,463 | - | 16,187 | | 53% |
| - Commodity | NRG-ALL | 2,469,194 | 1,185,983 | 22,645 | 805,707 | 51,552 | 182,090 | 183,000 | - | 13,925 | | 0% |
| Total | | 5,223,800 | 2,850,389 | 45,303 | 1,575,007 | 89,111 | 289,046 | 306,463 | - | 30,112 | | 47% |
| (393) Stores Equipment | | | | | | | | | | | | |
| - Demand | | 327,210 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 172,544 | 104,256 | 1,419 | 48,188 | 2,353 | 6,700 | 7,734 | - | 1,014 | | 53% |
| - Commodity | NRG-ALL | 154,666 | 74,288 | 1,418 | 50,468 | 3,229 | 11,406 | 11,463 | - | 872 | | 0% |
| Total | | 327,210 | 178,544 | 2,838 | 98,656 | 5,582 | 18,105 | 19,196 | - | 1,886 | | 47% |
| (394) Tools, Shop & Garage Equipment | | | | | | | | | | | | |
| - Demand | | 7,288,356 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 3,843,285 | 2,322,215 | 31,613 | 1,073,343 | 52,403 | 149,227 | 172,258 | - | 22,584 | | 53% |
| - Commodity | NRG-ALL | 3,445,071 | 1,654,708 | 31,594 | 1,124,140 | 71,926 | 254,056 | 255,325 | - | 19,429 | | 0% |
| Total | | 7,288,356 | 3,976,923 | 63,207 | 2,197,482 | 124,329 | 403,284 | 427,583 | - | 42,013 | | 47% |
| (395) Laboratory Equipment | | | | | | | | | | | | |
| - Demand | | 124,723 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 65,769 | 39,739 | 541 | 18,368 | 897 | 2,554 | 2,948 | - | 386 | | 53% |
| - Commodity | NRG-ALL | 58,954 | 28,316 | 541 | 19,237 | 1,231 | 4,348 | 4,369 | - | 332 | | 0% |
| Total | | 124,723 | 68,056 | 1,082 | 37,605 | 2,128 | 6,901 | 7,317 | - | 719 | | 47% |
| (396) Power Operated Equipment | | | | | | | | | | | | |
| - Demand | | 597,931 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 315,300 | 190,513 | 2,594 | 88,056 | 4,299 | 12,243 | 14,132 | - | 1,853 | | 53% |
| - Commodity | NRG-ALL | 282,631 | 135,751 | 2,592 | 92,224 | 5,901 | 20,843 | 20,947 | - | 1,594 | | 0% |
| Total | | 597,931 | 326,264 | 5,185 | 180,280 | 10,200 | 33,085 | 35,079 | - | 3,447 | | 47% |
| (397) Communication Equipment | | | | | | | | | | | | |
| - Demand | | 19,770,437 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 10,425,317 | 6,299,255 | 85,754 | 2,911,556 | 142,149 | 404,795 | 467,268 | - | 61,262 | | 53% |
| - Commodity | NRG-ALL | 9,345,119 | 4,488,570 | 85,703 | 3,049,347 | 195,107 | 689,155 | 692,596 | - | 52,703 | | 0% |
| Total | | 19,770,437 | 10,787,825 | 171,457 | 5,960,904 | 337,256 | 1,093,950 | 1,159,864 | - | 113,965 | | 47% |
| (398) Misc. Equipment | | | | | | | | | | | | |
| - Demand | | 51,266 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 27,033 | 16,334 | 222 | 7,550 | 369 | 1,050 | 1,212 | - | 159 | | 53% |
| - Commodity | NRG-ALL | 24,232 | 11,639 | 222 | 7,907 | 506 | 1,787 | 1,796 | - | 137 | | 0% |
| Total | | 51,266 | 27,973 | 445 | 15,457 | 875 | 2,837 | 3,008 | - | 296 | | 47% |
| (399) Other Tangible Property | | | | | | | | | | | | |
| - Demand | | 426,431 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 224,865 | 135,870 | 1,850 | 62,800 | 3,066 | 8,731 | 10,079 | - | 1,321 | | 53% |
| - Commodity | NRG-ALL | 201,566 | 96,815 | 1,849 | 65,772 | 4,208 | 14,864 | 14,939 | - | 1,137 | | 0% |
| Total | | 426,431 | 232,684 | 3,698 | 128,572 | 7,274 | 23,596 | 25,017 | - | 2,458 | | 47% |
| (SRVCO-PIS) Service Company PIS | | | | | | | | | | | | |
| - Demand | | 41,420,817 | - | - | - | - | - | - | - | - | | AE-ALL |
| - Customer | DMD-ALL | 21,841,964 | 13,197,498 | 179,663 | 6,099,968 | 297,816 | 848,082 | 978,969 | - | 128,349 | | 53% |
| - Commodity | NRG-ALL | 19,578,853 | 9,403,953 | 179,555 | 6,388,653 | 408,766 | 1,443,840 | 1,451,049 | - | 110,418 | | 0% |
| Total | | 41,420,817 | 22,601,450 | 359,218 | 12,488,621 | 706,582 | 2,291,922 | 2,430,018 | - | 238,767 | | 47% |
| Total General Plant | | | | | | | | | | | | |
| - Demand | | 115,621,201 | - | - | - | - | - | - | - | - | | |
| - Customer | | 60,969,200 | 36,839,218 | 501,507 | 17,027,323 | 831,316 | 2,367,318 | 2,732,673 | - | 358,270 | | |
| - Commodity | | 54,652,001 | 26,249,997 | 501,205 | 17,833,152 | 1,141,022 | 4,030,304 | 4,050,428 | - | 308,219 | | |
| Total | | 115,621,201 | 63,089,215 | 1,002,712 | 34,860,476 | 1,972,338 | 6,397,622 | 6,783,101 | - | 666,489 | | |
| Total Utility Plant | | | | | | | | | | | | |
| - Demand | | 650,939,761 | - | - | - | - | - | - | - | - | | |
| - Customer | | 395,532,560 | 58,235,832 | 2,266,262 | 36,752,278 | 1,114,379 | 2,723,264 | 3,143,554 | - | 290,938,568 | | |
| - Commodity | | 192,537,805 | 146,980,889 | 1,975,004 | 18,468,454 | 407,374 | 12,471,429 | 12,102,647 | - | - | | |
| Total | | 62,869,395 | 30,196,907 | 576,566 | 20,514,519 | 1,312,584 | 4,636,295 | 4,659,445 | - | 354,563 | | |
| Total | | 650,939,761 | 235,413,628 | 4,817,832 | 75,735,251 | 2,834,338 | 19,830,988 | 19,905,646 | - | 291,293,131 | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|--------------|----------------|
| Allocation to Customer Classes | 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 | | LTG | 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 | | | | | | | | | | | |
| | | 650,939,761 | | | | | | | | | |
| - Demand | | 395,532,560 | 58,235,832 | 2,266,262 | 36,752,278 | 1,114,379 | 2,723,264 | 3,143,554 | | 290,938,568 | |
| - Customer | | 192,537,805 | 146,980,889 | 1,975,004 | 18,468,454 | 407,374 | 12,471,429 | 12,102,647 | | - | |
| - Commodity | | 62,869,395 | 30,196,907 | 576,566 | 20,514,519 | 1,312,584 | 4,636,295 | 4,659,445 | | 354,563 | |
| Total | | 650,939,761 | 235,413,628 | 4,817,832 | 75,735,251 | 2,834,338 | 19,830,988 | 19,905,646 | | 291,293,131 | |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| Accumulated Depreciation | | | | | | | | | | | |
| (108-303) Misc Intangible Plant | | | | | | | | | | | |
| - Demand | DMD-ALL | (6,462,477) | (3,904,801) | (53,158) | (1,804,824) | (88,116) | (250,926) | (289,652) | | (37,975) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (5,792,881) | (2,782,289) | (53,126) | (1,890,239) | (120,944) | (427,195) | (429,328) | | (32,670) | 47% |
| Total | | (12,255,359) | (6,687,190) | (106,283) | (3,695,063) | (209,060) | (678,121) | (718,980) | | (70,645) | |
| (108-360) Land & Land Rights | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-361) Struct & Impmnts | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-362) Station Equip | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-364) Poles, Towers & Fxt | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-365) OH Cond & Dev | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-366) UG Conduit | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-367) UG Cond & Dev | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-368) Line Transformers | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-369) Services | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | | - | N/A |
| Total | | - | - | - | - | - | - | - | | - | N/A |
| (108-370) Meters | | | | | | | | | | | |
| - Demand | DMD-MTR | (15,314,666) | (6,964,578) | (741,957) | (7,538,709) | (69,423) | - | - | | - | MTR |
| - Customer | CUST-MTR | (84,562,040) | (64,553,575) | (867,416) | (8,111,291) | (178,918) | (5,477,415) | (5,315,447) | | - | 15% |
| - Commodity | | - | - | - | - | - | - | - | | - | 85% |
| Total | | (99,876,706) | (71,518,153) | (1,609,373) | (15,649,999) | (248,340) | (5,477,415) | (5,315,447) | | - | 0% |
| (108-371) Install on Cust Premise | | | | | | | | | | | |
| - Demand | DMD-LTG | (9,763,817) | - | - | - | - | - | - | | (9,763,817) | DEM |
| - Customer | | - | - | - | - | - | - | - | | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | | - | 0% |
| Total | | (9,763,817) | - | - | - | - | - | - | | (9,763,817) | 0% |
| (108-373) St Lt & Signal Sys | | | | | | | | | | | |
| - Demand | DMD-LTG | (98,378,621) | - | - | - | - | - | - | | (98,378,621) | DEM |
| - Customer | | - | - | - | - | - | - | - | | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | | - | 0% |
| Total | | (98,378,621) | - | - | - | - | - | - | | (98,378,621) | 0% |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|--|----------------------|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---|-----------------|--------------------------|
| 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 | | | |
| (108-374) Asset Ret Costs | | - | - | - | - | - | - | - | - | | #N/A |
| - Demand | | - | - | - | - | - | - | - | - | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 47% |
| Total | | - | - | - | - | - | - | - | - | - | |
| (108-389) Land & Land Rights | | (674) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (356) | (215) | (3) | (99) | (5) | (14) | (16) | | (2) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (319) | (153) | (3) | (104) | (7) | (24) | (24) | | (2) | 47% |
| Total | | (674) | (368) | (6) | (203) | (12) | (37) | (40) | | (4) | |
| (108-390) Struct & Impmnts - | | (5,533,535) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (2,917,935) | (1,763,095) | (24,002) | (814,914) | (39,786) | (113,298) | (130,783) | | (17,146) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (2,615,600) | (1,256,303) | (23,987) | (853,480) | (54,608) | (192,887) | (193,850) | | (14,751) | 47% |
| Total | | (5,533,535) | (3,019,398) | (47,989) | (1,668,394) | (94,394) | (306,185) | (324,634) | | (31,898) | |
| (108-391) Office Furn & Equip | | (708,384) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (373,544) | (225,705) | (3,073) | (104,322) | (5,093) | (14,504) | (16,742) | | (2,195) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (334,840) | (160,828) | (3,071) | (109,260) | (6,991) | (24,693) | (24,816) | | (1,888) | 47% |
| Total | | (708,384) | (386,533) | (6,143) | (213,582) | (12,084) | (39,197) | (41,558) | | (4,083) | |
| (108-392) Transportation Equip | | (501,798) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (264,608) | (159,883) | (2,177) | (73,899) | (3,608) | (10,274) | (11,860) | | (1,555) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (237,191) | (113,925) | (2,175) | (77,396) | (4,952) | (17,492) | (17,579) | | (1,338) | 47% |
| Total | | (501,798) | (273,808) | (4,352) | (151,295) | (8,560) | (27,766) | (29,439) | | (2,893) | |
| (108-393) Stores Equip | | (93,461) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (49,284) | (29,778) | (405) | (13,764) | (672) | (1,914) | (2,209) | | (290) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (44,177) | (21,219) | (405) | (14,415) | (922) | (3,258) | (3,274) | | (249) | 47% |
| Total | | (93,461) | (50,997) | (811) | (28,179) | (1,594) | (5,171) | (5,483) | | (539) | |
| (108-394) Tools, Shop & Garage Equip | | (1,050,595) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (553,998) | (334,741) | (4,557) | (154,719) | (7,554) | (21,511) | (24,831) | | (3,255) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (496,597) | (238,521) | (4,554) | (162,041) | (10,368) | (36,621) | (36,804) | | (2,801) | 47% |
| Total | | (1,050,595) | (573,262) | (9,111) | (316,761) | (17,922) | (58,132) | (61,635) | | (6,056) | |
| (108-395) Laboratory Equip | | (39,885) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (21,032) | (12,708) | (173) | (5,874) | (287) | (817) | (943) | | (124) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (18,853) | (9,055) | (173) | (6,152) | (394) | (1,390) | (1,397) | | (106) | 47% |
| Total | | (39,885) | (21,763) | (346) | (12,025) | (680) | (2,207) | (2,340) | | (230) | |
| (108-396) Power Operated Equip | | (114,883) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (60,580) | (36,604) | (498) | (16,919) | (826) | (2,352) | (2,715) | | (356) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (54,303) | (26,082) | (498) | (17,719) | (1,134) | (4,005) | (4,025) | | (306) | 47% |
| Total | | (114,883) | (62,687) | (996) | (34,638) | (1,960) | (6,357) | (6,740) | | (662) | |
| (108-397) Communication Equip | | (1,313,226) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (692,488) | (418,420) | (5,696) | (193,396) | (9,442) | (26,888) | (31,038) | | (4,069) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (620,737) | (298,147) | (5,693) | (202,549) | (12,960) | (45,776) | (46,005) | | (3,501) | 47% |
| Total | | (1,313,226) | (716,567) | (11,389) | (395,945) | (22,402) | (72,664) | (77,042) | | (7,570) | |
| (108-398) MISC Equip | | (94,711) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (49,943) | (30,177) | (411) | (13,948) | (681) | (1,939) | (2,238) | | (293) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (44,768) | (21,503) | (411) | (14,608) | (935) | (3,301) | (3,318) | | (252) | 47% |
| Total | | (94,711) | (51,680) | (821) | (28,556) | (1,616) | (5,241) | (5,556) | | (546) | |
| (108-399) Other Tangible Property | | - | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | - | - | - | - | - | - | - | | - | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | - | - | - | - | - | - | - | | - | 47% |
| Total | | - | - | - | - | - | - | - | | - | |
| Service Company PIS | | (9,495,078) | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | (5,006,930) | (3,025,321) | (41,185) | (1,398,323) | (68,270) | (194,410) | (224,413) | | (29,422) | 53% |
| - Customer | | - | - | - | - | - | - | - | | - | 0% |
| - Commodity | NRG-ALL | (4,488,147) | (2,155,710) | (41,160) | (1,464,499) | (93,709) | (330,978) | (332,630) | | (25,312) | 47% |
| Total | | (9,495,078) | (5,181,031) | (82,345) | (2,862,822) | (161,973) | (525,387) | (557,044) | | (54,734) | |
| Total Accumulated Depreciation | | (239,220,733) | | | | | | | | | |
| - Demand | | (139,910,280) | (16,906,026) | (877,294) | (12,133,710) | (293,762) | (638,845) | (737,440) | | (108,239,121) | |
| - Customer | | (84,562,040) | (64,553,575) | (867,416) | (8,111,291) | (178,918) | (5,477,415) | (5,315,447) | | - | |
| - Commodity | | (14,748,414) | (7,083,836) | (135,255) | (4,812,463) | (307,917) | (1,087,620) | (1,093,050) | | (83,176) | |
| Total Accumulated Depreciation | | (239,220,733) | (88,543,437) | (1,879,966) | (25,057,463) | (780,596) | (7,203,880) | (7,145,938) | | (108,322,297) | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | Lighting | Classification |
|---|-------------------|----------------------|---------------------|------------------|--------------------|------------------|--------------------|---------------------|-----------|----------------|
| Allocation to Customer Classes | | Residential | Residential | General | General | General | General | LTG | Factor | |
| Customer Service | Allocation Factor | Service RS | Time of Day RT | Service GS | Time of Day GST | Service GP | Service Trans GT | | | |
| Total Company | | | | | | | | | | |
| OTHER RATE BASE ITEMS | | | | | | | | | | |
| Other Rate Base Items | | | | | | | | | | |
| Materials and Supplies | | 3,076,745 | | | | | | | | |
| - Demand | DISTPLT-CS-D | 1,932,989 | 94,200 | 10,035 | 101,966 | 939 | - | 1,725,849 | 63% | |
| - Customer | DISTPLT-CS-C | 1,143,755 | 873,128 | 11,732 | 109,710 | 2,420 | 74,086 | - | 37% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | 3,076,745 | 967,328 | 21,768 | 211,676 | 3,359 | 74,086 | 1,725,849 | | |
| Cash Working Capital | | 34,772,242 | | | | | | | | |
| - Demand | CWC-CS-D | 5,236,334 | 394,433 | 40,951 | 419,813 | 4,077 | 739 | 4,376,321 | 15% | |
| - Customer | CWC-CS-C | 29,337,383 | 25,106,264 | 338,311 | 3,208,191 | 13,689 | 310,184 | 61,607 | 84% | |
| - Commodity | CWC-CS-E | 198,525 | 96,040 | 1,834 | 65,246 | 4,175 | 14,746 | - | 1% | |
| Total | | 34,772,242 | 25,996,737 | 381,096 | 3,693,249 | 21,940 | 325,669 | 4,439,056 | | |
| ADIT | | (123,856,017) | | | | | | | | |
| - Demand | DISTPLT-CS-D | (77,813,531) | (3,792,085) | (403,982) | (4,104,689) | (37,799) | - | (69,474,974) | 63% | |
| - Customer | DISTPLT-CS-C | (46,042,486) | (35,148,243) | (472,292) | (4,416,450) | (97,417) | (2,982,353) | - | 37% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | (123,856,017) | (38,940,328) | (876,274) | (8,521,139) | (135,217) | (2,982,353) | (69,474,974) | | |
| Net /Loss on Reacq Debt | | 84,066 | | | | | | | | |
| - Demand | DISTPLT-CS-D | 52,815 | 2,574 | 274 | 2,786 | 26 | - | 47,155 | 63% | |
| - Customer | DISTPLT-CS-C | 31,251 | 23,856 | 321 | 2,998 | 66 | 2,024 | - | 37% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | 84,066 | 26,430 | 595 | 5,784 | 92 | 2,024 | 47,155 | | |
| DTA for AMT | | 295,933 | | | | | | | | |
| - Demand | DISTPLT-CS-D | 185,922 | 9,061 | 965 | 9,807 | 90 | - | 165,999 | 63% | |
| - Customer | DISTPLT-CS-C | 110,011 | 83,981 | 1,128 | 10,552 | 233 | 7,126 | - | 37% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | 295,933 | 93,041 | 2,094 | 20,360 | 323 | 7,126 | 165,999 | | |
| Net Operating Reserves | | (959,798) | | | | | | | | |
| - Demand | PAY-CS-D | (225,487) | (80,115) | (1,858) | (42,150) | (1,704) | (4,618) | (95,043) | 23% | |
| - Customer | PAY-CS-C | (632,932) | (541,251) | (7,293) | (69,164) | (295) | (6,687) | (1,328) | 66% | |
| - Commodity | PAY-CS-E | (101,380) | (52,983) | (1,012) | (35,994) | (2,303) | (8,135) | (622) | 11% | |
| Total | | (959,798) | (674,349) | (10,163) | (147,308) | (4,302) | (19,440) | (96,993) | | |
| NOL | | 2,427,559 | | | | | | | | |
| - Demand | DISTPLT-CS-D | 1,525,133 | 74,324 | 7,918 | 80,451 | 741 | - | 1,361,699 | 63% | |
| - Customer | DISTPLT-CS-C | 902,426 | 688,900 | 9,257 | 86,562 | 1,909 | 58,454 | - | 37% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | 2,427,559 | 763,224 | 17,175 | 167,013 | 2,650 | 58,454 | 1,361,699 | | |
| CTA | | (102,452) | | | | | | | | |
| - Demand | TOTPLT-CS-D | (62,253) | (9,166) | (357) | (5,784) | (175) | (429) | (45,791) | 60.76333% | |
| - Customer | TOTPLT-CS-C | (30,304) | (23,133) | (311) | (2,907) | (64) | (1,963) | - | 30% | |
| - Commodity | TOTPLT-CS-E | (9,895) | (4,753) | (91) | (3,229) | (207) | (730) | (56) | 10% | |
| Total | | (102,452) | (37,052) | (758) | (11,920) | (446) | (3,121) | (45,847) | | |
| Regulatory Asset A&G Capitalization | | 5,749,576 | | | | | | | | |
| - Demand | DMD-PRI | 3,080,449 | 1,959,110 | 26,670 | 905,513 | 44,209 | 125,894 | 19,053 | 54% | |
| - Customer | CUST-GTA&G | 12,700 | - | - | - | - | - | - | 0% | |
| - Commodity | NRG-PRI | 2,656,427 | 1,392,844 | 26,594 | 946,240 | 60,543 | 213,851 | 16,354 | 46% | |
| Total | | 5,749,576 | 3,351,954 | 53,264 | 1,851,753 | 104,753 | 339,745 | 35,407 | | |
| Customer Deposits | | (37,044,448) | | | | | | | | |
| - Demand | CUST-DEP | - | - | - | - | - | - | - | 0% | |
| - Customer | CUST-DEP | (37,044,448) | (32,427,271) | (437,166) | (4,155,087) | (5,794) | (13,573) | - | 100% | |
| - Commodity | CUST-DEP | - | - | - | - | - | - | - | 0% | |
| Total | | (37,044,448) | (32,427,271) | (437,166) | (4,155,087) | (5,794) | (13,573) | (5,526) | | |
| Customer Advances | | (5,868,019) | | | | | | | | |
| - Demand | DISTPLT-CS-D | (3,686,630) | (179,660) | (19,140) | (194,471) | (1,791) | - | (3,291,568) | 63% | |
| - Customer | DISTPLT-CS-C | (2,181,389) | (1,665,244) | (22,376) | (209,241) | (4,615) | (141,297) | - | 37% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | (5,868,019) | (1,844,905) | (41,516) | (403,712) | (6,406) | (141,297) | (3,291,568) | | |
| Customer Refunds | | (28,021) | | | | | | | | |
| - Demand | DISTPLT-CS-D | (17,604) | (858) | (91) | (929) | (9) | - | (15,718) | 63% | |
| - Customer | DISTPLT-CS-C | (10,416) | (7,952) | (107) | (999) | (22) | (675) | - | 37% | |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | 0% | |
| Total | | (28,021) | (8,810) | (198) | (1,928) | (31) | (675) | (15,718) | | |
| Total Other Rate Base Items | | (121,452,634) | | | | | | | | |
| - Demand | | (69,791,861) | (1,528,183) | (338,614) | (2,827,686) | 8,604 | 121,587 | (65,227,018) | | |
| - Customer | | (54,404,449) | (43,036,965) | (578,796) | (5,435,834) | (89,891) | (2,694,674) | 60,278 | | |
| - Commodity | | 2,743,676 | 1,431,148 | 27,326 | 972,262 | 62,208 | 219,732 | 16,804 | | |
| Total | | (121,452,634) | (43,133,999) | (890,084) | (7,291,258) | (19,079) | (2,353,355) | (65,149,935) | | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|--|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|----------|----------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| (591) Maintenance of Structures | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (592) Maintenance of Station Equipment | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (593) Maintenance of Overhead Lines | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (594) Maintenance of underground lines | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (595) Maintenance of line transformers | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (596) Maintenance of street lighting and signal systems | | | | | | | | | | | |
| | | 6,074,397 | - | - | - | - | - | - | - | - | |
| - Demand | DMD-LTG | 6,074,397 | - | - | - | - | - | - | - | - | DEM |
| - Customer | | - | - | - | - | - | - | - | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 6,074,397 | - | - | - | - | - | - | - | - | 0% |
| (597) Maintenance of meters | | | | | | | | | | | |
| | | 4,899,920 | - | - | - | - | - | - | - | - | |
| - Demand | DMD-MTR | 751,333 | 341,680 | 36,400 | 369,847 | 3,406 | - | - | - | - | MTR |
| - Customer | CUST-MTR | 4,148,587 | 3,166,978 | 42,555 | 397,937 | 8,778 | 268,720 | 260,774 | - | - | 15% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 85% |
| Total | | 4,899,920 | 3,508,658 | 78,955 | 767,784 | 12,183 | 268,720 | 260,774 | - | - | 0% |
| (598) Maintenance of miscellaneous distribution plant | | | | | | | | | | | |
| | | 500,945 | - | - | - | - | - | - | - | - | |
| - Demand | DISTPLT-CS-D | 314,723 | 15,337 | 1,634 | 16,602 | 153 | - | - | - | - | DISTPLT-CS |
| - Customer | DISTPLT-CS-C | 186,222 | 142,160 | 1,910 | 17,863 | 394 | 12,062 | 11,706 | - | - | 63% |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | - | - | 37% |
| Total | | 500,945 | 157,497 | 3,544 | 34,464 | 547 | 12,062 | 11,706 | - | - | 0% |
| Total Dist. Maintenance Expenses | | | | | | | | | | | |
| | | 11,475,262 | - | - | - | - | - | - | - | - | |
| - Demand | | 7,140,453 | 357,017 | 38,034 | 386,448 | 3,559 | - | - | - | - | 6,355,394 |
| - Customer | | 4,334,810 | 3,309,138 | 44,465 | 415,800 | 9,172 | 280,783 | 272,480 | - | - | - |
| - Commodity | | - | - | - | - | - | - | - | - | - | - |
| Total | | 11,475,262 | 3,666,155 | 82,500 | 802,248 | 12,730 | 280,783 | 272,480 | - | - | 6,355,394 |
| Total Distribution Expenses | | | | | | | | | | | |
| | | 17,466,613 | - | - | - | - | - | - | - | - | |
| - Demand | | 9,236,746 | 677,817 | 72,210 | 733,693 | 6,756 | - | - | - | - | 7,746,270 |
| - Customer | | 8,229,867 | 6,282,575 | 84,420 | 789,419 | 17,413 | 533,081 | 517,318 | - | - | - |
| - Commodity | | - | - | - | - | - | - | - | - | - | - |
| Total | | 17,466,613 | 6,960,392 | 156,630 | 1,523,112 | 24,169 | 533,081 | 517,318 | - | - | 7,746,270 |
| Customer Account Expense | | | | | | | | | | | |
| (901) Supervision | | | | | | | | | | | |
| | | 90,666 | - | - | - | - | - | - | - | - | |
| - Demand | | - | - | - | - | - | - | - | - | - | CUS |
| - Customer | CUST-ALL | 90,666 | 79,167 | 1,067 | 10,144 | 14 | 33 | 13 | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 100% |
| Total | | 90,666 | 79,167 | 1,067 | 10,144 | 14 | 33 | 13 | - | - | 0% |
| (902) Meter reading expenses | | | | | | | | | | | |
| | | 15,030,024 | - | - | - | - | - | - | - | - | |
| - Demand | | - | - | - | - | - | - | - | - | - | CUS |
| - Customer | CUST-ALL | 15,030,024 | 13,123,868 | 176,928 | 1,681,634 | 2,345 | 5,493 | 2,236 | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 100% |
| Total | | 15,030,024 | 13,123,868 | 176,928 | 1,681,634 | 2,345 | 5,493 | 2,236 | - | - | 0% |
| (903) Customer records and collection expenses | | | | | | | | | | | |
| | | 17,098,649 | - | - | - | - | - | - | - | - | |
| - Demand | | - | - | - | - | - | - | - | - | - | CUS |
| - Customer | CUST-ALL | 17,098,649 | 14,930,143 | 201,279 | 1,913,082 | 2,668 | 6,249 | 2,544 | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 100% |
| Total | | 17,098,649 | 14,930,143 | 201,279 | 1,913,082 | 2,668 | 6,249 | 2,544 | - | - | 0% |
| (904) Uncollectible accounts | | | | | | | | | | | |
| | | 323,794 | - | - | - | - | - | - | - | - | |
| - Demand | | - | - | - | - | - | - | - | - | - | COM |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 323,794 | 155,522 | 2,969 | 105,655 | 6,760 | 23,878 | 23,997 | - | - | 0% |
| Total | | 323,794 | 155,522 | 2,969 | 105,655 | 6,760 | 23,878 | 23,997 | - | - | 100% |
| (905) Miscellaneous customer accounts expenses | | | | | | | | | | | |
| | | 1,182,789 | - | - | - | - | - | - | - | - | |
| - Demand | | - | - | - | - | - | - | - | - | - | CUS |
| - Customer | CUST-ALL | 1,182,789 | 1,032,784 | 13,923 | 132,336 | 185 | 432 | 176 | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 100% |
| Total | | 1,182,789 | 1,032,784 | 13,923 | 132,336 | 185 | 432 | 176 | - | - | 0% |
| Total Customer Account Expenses | | | | | | | | | | | |
| | | 33,725,922 | - | - | - | - | - | - | - | - | |
| - Demand | | - | - | - | - | - | - | - | - | - | - |
| - Customer | | 33,402,128 | 29,165,962 | 393,199 | 3,737,197 | 5,211 | 12,208 | 4,970 | - | - | 83,352 |
| - Commodity | | 323,794 | 155,522 | 2,969 | 105,655 | 6,760 | 23,878 | 23,997 | - | - | 1,826 |
| Total | | 33,725,922 | 29,321,484 | 396,168 | 3,842,852 | 11,971 | 36,086 | 28,967 | - | - | 85,178 |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|--------------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|----------|-----------------|------------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| Customer Service Expenses | | | | | | | | | | | |
| (907) Customer Service Supervision | | | | | | | | | | | |
| - Demand | | 122 | - | - | - | - | - | - | - | - | CUS |
| - Customer | CUST-ALL | 122 | 107 | 1 | 14 | 0 | 0 | 0 | 0 | 0 | 0% 100% 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | |
| Total | | 122 | 107 | 1 | 14 | 0 | 0 | 0 | 0 | 0 | |
| (908) Customer Assistance | | | | | | | | | | | |
| - Demand | | 1,847,690 | - | - | - | - | - | - | - | - | CUS |
| - Customer | CUST-ALL | 1,847,690 | 1,613,360 | 21,750 | 206,729 | 288 | 675 | 275 | - | 4,611 | 0% 100% 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | |
| Total | | 1,847,690 | 1,613,360 | 21,750 | 206,729 | 288 | 675 | 275 | - | 4,611 | |
| (909) Informational and instructional advertising | | | | | | | | | | | |
| - Demand | | 246 | - | - | - | - | - | - | - | - | CUS |
| - Customer | CUST-ALL | 246 | 215 | 3 | 28 | 0 | 0 | 0 | - | 1 | 0% 100% 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | |
| Total | | 246 | 215 | 3 | 28 | 0 | 0 | 0 | - | 1 | |
| (910) Miscellaneous customer service and informational | | | | | | | | | | | |
| - Demand | | 8,449,661 | - | - | - | - | - | - | - | - | CUS |
| - Customer | CUST-ALL | 8,449,661 | 7,378,048 | 99,467 | 945,390 | 1,318 | 3,088 | 1,257 | - | 21,085 | 0% 100% 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | |
| Total | | 8,449,661 | 7,378,048 | 99,467 | 945,390 | 1,318 | 3,088 | 1,257 | - | 21,085 | |
| Total Customer Service Expenses | | | | | | | | | | | |
| - Demand | | 10,297,719 | - | - | - | - | - | - | - | - | |
| - Customer | | 10,297,719 | 8,991,729 | 121,221 | 1,152,160 | 1,607 | 3,764 | 1,532 | - | 25,697 | |
| - Commodity | | - | - | - | - | - | - | - | - | - | |
| Total | | 10,297,719 | 8,991,729 | 121,221 | 1,152,160 | 1,607 | 3,764 | 1,532 | - | 25,697 | |
| Sales Expenses | | | | | | | | | | | |
| (911) Sales Exp | | | | | | | | | | | |
| - Demand | | 59,631 | - | - | - | - | - | - | - | - | AE-PRI |
| - Customer | DMD-PRI | 32,019 | 20,364 | 277 | 9,412 | 460 | 1,309 | - | - | 198 | 54% 0% 46% |
| - Commodity | NRG-PRI | 27,612 | 14,478 | 276 | 9,836 | 629 | 2,223 | - | - | 170 | |
| Total | | 59,631 | 34,841 | 554 | 19,248 | 1,089 | 3,531 | - | - | 368 | |
| Total Sales Expenses | | | | | | | | | | | |
| - Demand | | 59,631 | - | - | - | - | - | - | - | - | |
| - Customer | | 32,019 | 20,364 | 277 | 9,412 | 460 | 1,309 | - | - | 198 | |
| - Commodity | | 27,612 | 14,478 | 276 | 9,836 | 629 | 2,223 | - | - | 170 | |
| Total | | 59,631 | 34,841 | 554 | 19,248 | 1,089 | 3,531 | - | - | 368 | |
| Administrative & General Expense | | | | | | | | | | | |
| Labor Related | | | | | | | | | | | |
| (920) Administrative and general salaries | | | | | | | | | | | |
| - Demand | | 5,914,293 | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | DMD-PRI | 3,168,700 | 2,015,235 | 27,434 | 931,455 | 45,476 | 129,501 | - | - | 19,599 | 54% 0% 46% |
| - Commodity | CUST-GTA&G | 13,064 | - | - | - | - | - | - | - | 13,064 | |
| | NRG-PRI | 2,732,529 | 1,432,747 | 27,356 | 973,348 | 62,278 | 219,977 | - | - | 16,823 | |
| Total | | 5,914,293 | 3,447,982 | 54,790 | 1,904,803 | 107,754 | 349,478 | 13,064 | - | 36,421 | |
| (921) Office supplies and expenses | | | | | | | | | | | |
| - Demand | | 640,329 | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | DMD-PRI | 343,069 | 218,186 | 2,970 | 100,847 | 4,924 | 14,021 | - | - | 2,122 | 54% 0% 46% |
| - Commodity | CUST-GTA&G | 1,414 | - | - | - | - | - | - | - | 1,414 | |
| | NRG-PRI | 295,846 | 155,121 | 2,962 | 105,383 | 6,743 | 23,817 | - | - | 1,821 | |
| Total | | 640,329 | 373,306 | 5,932 | 206,229 | 11,666 | 37,837 | 1,414 | - | 3,943 | |
| (922) Administrative expenses transferred—Credit | | | | | | | | | | | |
| - Demand | | (1,781,783) | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | DMD-PRI | (954,625) | (607,124) | (8,265) | (280,617) | (13,700) | (39,014) | - | - | (5,904) | 54% 0% 46% |
| - Commodity | CUST-GTA&G | (3,936) | - | - | - | - | - | - | - | (3,936) | |
| | NRG-PRI | (823,222) | (431,640) | (8,242) | (293,238) | (18,762) | (66,272) | - | - | (5,068) | |
| Total | | (1,781,783) | (1,038,764) | (16,507) | (573,855) | (32,463) | (105,286) | (3,936) | - | (10,973) | |
| (923) Outside services employed | | | | | | | | | | | |
| - Demand | | 11,397,161 | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | DMD-PRI | 6,106,255 | 3,883,467 | 52,867 | 1,794,963 | 87,635 | 249,555 | - | - | 37,768 | 54% 0% 46% |
| - Commodity | CUST-GTA&G | 25,175 | - | - | - | - | - | - | - | 25,175 | |
| | NRG-PRI | 5,265,731 | 2,760,980 | 52,717 | 1,875,695 | 120,013 | 423,908 | - | - | 32,419 | |
| Total | | 11,397,161 | 6,644,447 | 105,584 | 3,670,658 | 207,648 | 673,463 | 25,175 | - | 70,186 | |
| (926) Employee pensions and benefits | | | | | | | | | | | |
| - Demand | | (2,963,211) | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | DMD-PRI | (1,587,599) | (1,009,684) | (13,745) | (466,683) | (22,785) | (64,883) | - | - | (9,819) | 54% 0% 46% |
| - Commodity | CUST-GTA&G | (6,545) | - | - | - | - | - | - | - | (6,545) | |
| | NRG-PRI | (1,369,067) | (717,843) | (13,706) | (487,672) | (31,203) | (110,214) | - | - | (8,429) | |
| Total | | (2,963,211) | (1,727,527) | (27,451) | (954,355) | (53,987) | (175,097) | (6,545) | - | (18,248) | |
| (426) Pension / OPEB Non-Service Cost | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | | - | - | - | - | - | - | - | - | - | 54% 0% 46% |
| - Commodity | | - | - | - | - | - | - | - | - | - | |
| Total | | - | - | - | - | - | - | - | - | - | |
| (924) Property insurance | | | | | | | | | | | |
| - Demand | | 61,036 | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | DMD-PRI | 32,701 | 20,797 | 283 | 9,613 | 469 | 1,336 | - | - | 202 | 54% 0% 46% |
| - Commodity | CUST-GTA&G | 135 | - | - | - | - | - | - | - | 135 | |
| | NRG-PRI | 28,200 | 14,786 | 282 | 10,045 | 643 | 2,270 | - | - | 174 | |
| Total | | 61,036 | 35,584 | 565 | 19,658 | 1,112 | 3,607 | 135 | - | 376 | |
| (925) Injuries and damages | | | | | | | | | | | |
| - Demand | | 1,220,928 | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | DMD-PRI | 654,136 | 416,019 | 5,663 | 192,287 | 9,388 | 26,734 | - | - | 4,046 | 54% 0% 46% |
| - Commodity | CUST-GTA&G | 2,697 | - | - | - | - | - | - | - | 2,697 | |
| | NRG-PRI | 564,095 | 295,772 | 5,647 | 200,935 | 12,856 | 45,411 | - | - | 3,473 | |
| Total | | 1,220,928 | 711,791 | 11,311 | 393,222 | 22,244 | 72,145 | 2,697 | - | 7,519 | |
| (935) Maintenance of general plant | | | | | | | | | | | |
| - Demand | | 454,681 | - | - | - | - | - | - | - | - | AE-PRI-GTA&G |
| - Customer | DMD-PRI | 243,605 | 154,928 | 2,109 | 71,609 | 3,496 | 9,956 | - | - | 1,507 | 54% 0% 46% |
| - Commodity | CUST-GTA&G | 1,004 | - | - | - | - | - | - | - | 1,004 | |
| | NRG-PRI | 210,073 | 110,147 | 2,103 | 74,829 | 4,788 | 16,912 | - | - | 1,293 | |
| Total | | 454,681 | 265,075 | 4,212 | 146,438 | 8,284 | 26,867 | 1,004 | - | 2,800 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting LTG | Classification Factor |
|--|----------------------|------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---|-----------------|--------------------------|
| 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 | | | |
| (929) Duplicate charges— Credit | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | | - | - | - | - | - | - | - | - | - | 54% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 46% |
| Total | | - | - | - | - | - | - | - | - | - | |
| (928) Regulatory commission expenses | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 665,053 | 422,962 | 5,758 | 195,496 | 9,545 | 27,180 | - | - | 4,113 | 54% |
| - Customer | CUST-GTA&G | 2,742 | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 573,509 | 300,708 | 5,742 | 204,288 | 13,071 | 46,169 | - | - | 3,531 | 46% |
| Total | | 1,241,304 | 723,670 | 11,500 | 399,784 | 22,616 | 73,349 | 2,742 | - | 7,644 | |
| (930.1) Gen Advertising Exp | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 83,363 | 53,017 | 722 | 24,505 | 1,196 | 3,407 | - | - | 516 | 54% |
| - Customer | CUST-GTA&G | 344 | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 71,888 | 37,693 | 720 | 25,607 | 1,638 | 5,787 | - | - | 443 | 46% |
| Total | | 155,594 | 90,710 | 1,441 | 50,112 | 2,835 | 9,194 | 344 | - | 958 | |
| (930.2) Misc Gen Exp | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 79,870 | 50,796 | 692 | 23,478 | 1,146 | 3,264 | - | - | 494 | 54% |
| - Customer | CUST-GTA&G | 329 | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 68,876 | 36,114 | 690 | 24,534 | 1,570 | 5,545 | - | - | 329 | 46% |
| Total | | 149,075 | 86,910 | 1,381 | 48,012 | 2,716 | 8,809 | 329 | - | 918 | |
| (931) Rents | | | | | | | | | | | AE-PRI-GTA&G |
| - Demand | DMD-PRI | 410,630 | 261,153 | 3,555 | 120,707 | 5,893 | 16,782 | - | - | 2,540 | 54% |
| - Customer | CUST-GTA&G | 1,693 | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-PRI | 354,107 | 185,669 | 3,545 | 126,136 | 8,071 | 28,507 | - | - | 2,180 | 46% |
| Total | | 766,429 | 446,822 | 7,100 | 246,842 | 13,964 | 45,289 | 1,693 | - | 4,720 | |
| (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 | | - | - | - | - | - | - | - | - | - | |
| Total A&G Expense | | | | | | | | | | | |
| - Demand | | 9,245,157 | 5,879,752 | 80,043 | 2,717,659 | 132,683 | 377,838 | - | - | 57,182 | |
| - Customer | | 38,116 | - | - | - | - | - | - | - | - | |
| - Commodity | | 7,972,565 | 4,180,254 | 79,816 | 2,839,890 | 181,705 | 641,817 | - | - | 49,083 | |
| Total | | 17,255,838 | 10,060,005 | 159,859 | 5,557,549 | 314,388 | 1,019,655 | 38,116 | - | 106,265 | |
| O&M Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Int on Cust Deposits | | | | | | | | | | | CUS |
| - Demand | | 518,622 | - | - | - | - | - | - | - | - | 0% |
| - Customer | CUST-DEP | 518,622 | 453,982 | 6,120 | 58,171 | 81 | 190 | 77 | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 518,622 | 453,982 | 6,120 | 58,171 | 81 | 190 | 77 | - | - | |
| Annualize Payroll Increase | | | | | | | | | | | PAY-CS |
| - Demand | PAY-CS-D | 364,382 | 129,463 | 3,002 | 68,113 | 2,753 | 7,462 | - | - | 153,587 | 23% |
| - Customer | PAY-CS-C | 1,022,804 | 874,650 | 11,786 | 111,767 | 477 | 10,806 | 11,060 | - | 2,146 | 66% |
| - Commodity | PAY-CS-E | 163,828 | 85,619 | 1,635 | 58,166 | 3,722 | 13,146 | 472 | - | 1,005 | 11% |
| Total | | 1,551,014 | 1,089,733 | 16,423 | 238,046 | 6,952 | 31,414 | 11,532 | - | 156,739 | |
| Svngs PIn Match on Payroll Inc | | | | | | | | | | | PAY-CS |
| - Demand | PAY-CS-D | 10,931 | 3,884 | 90 | 2,043 | 83 | 224 | - | - | 4,608 | 23% |
| - Customer | PAY-CS-C | 30,684 | 26,240 | 354 | 3,353 | 14 | 324 | 332 | - | 64 | 66% |
| - Commodity | PAY-CS-E | 4,915 | 2,569 | 49 | 1,745 | 112 | 394 | 14 | - | 30 | 11% |
| Total | | 46,531 | 32,692 | 493 | 7,141 | 209 | 942 | 346 | - | 4,702 | |
| Reclass Amortization of Net Loss on Reacquired Debt | | | | | | | | | | | DISTPLT-CS |
| - Demand | DISTPLT-CS-D | 36,376 | 1,773 | 189 | 1,919 | 18 | - | - | - | 32,478 | 63% |
| - Customer | DISTPLT-CS-C | 21,524 | 16,431 | 221 | 2,065 | 46 | 1,394 | 1,353 | - | - | 37% |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 57,900 | 18,204 | 410 | 3,983 | 63 | 1,394 | 1,353 | - | 32,478 | |
| BPU & RPA Assessments | | | | | | | | | | | DIST-REV |
| - Demand | DIST-REV-DMD | 16,341 | - | - | 10,874 | 754 | 1,917 | 1,509 | - | 1,261 | 27% |
| - Customer | DIST-REV-CUST | 4,769 | 3,420 | 99 | 1,166 | 10 | 27 | 47 | - | - | 8% |
| - Commodity | DIST-REV-NRG | 38,514 | 28,720 | 490 | 7,806 | 183 | 484 | 349 | - | 482 | 65% |
| Total | | 59,624 | 32,140 | 590 | 19,847 | 946 | 2,428 | 1,905 | - | 1,742 | |
| Injuries and Damages Accrual Reversal | | | | | | | | | | | PAY-CS |
| - Demand | PAY-CS-D | (502,288) | (178,461) | (4,138) | (93,892) | (3,795) | (10,286) | - | - | (211,715) | 23% |
| - Customer | PAY-CS-C | (1,409,902) | (1,205,677) | (16,247) | (154,067) | (657) | (14,896) | (15,245) | - | (2,959) | 66% |
| - Commodity | PAY-CS-E | (225,832) | (118,024) | (2,253) | (80,180) | (5,130) | (18,121) | (651) | - | (1,386) | 11% |
| Total | | (2,138,022) | (1,502,162) | (22,638) | (328,139) | (9,583) | (43,303) | (15,897) | - | (216,060) | |
| Pension Smoothing | | | | | | | | | | | PAY-CS |
| - Demand | PAY-CS-D | 1,325,013 | 470,773 | 10,916 | 247,682 | 10,012 | 27,135 | - | - | 558,495 | 23% |
| - Customer | PAY-CS-C | 3,719,259 | 3,180,522 | 42,858 | 406,421 | 1,734 | 39,295 | 40,217 | - | 7,804 | 66% |
| - Commodity | PAY-CS-E | 595,734 | 311,341 | 5,945 | 211,512 | 13,533 | 47,802 | 1,717 | - | 3,656 | 11% |
| Total | | 5,640,006 | 3,962,636 | 59,719 | 865,615 | 25,280 | 114,232 | 41,934 | - | 569,956 | |
| OPFB Smoothing | | | | | | | | | | | PAY-CS |
| - Demand | PAY-CS-D | 336,390 | 119,518 | 2,771 | 62,881 | 2,542 | 6,889 | - | - | 141,789 | 23% |
| - Customer | PAY-CS-C | 944,233 | 807,460 | 10,881 | 103,181 | 440 | 9,976 | 10,210 | - | 1,981 | 66% |
| - Commodity | PAY-CS-E | 151,243 | 79,042 | 1,509 | 53,698 | 3,436 | 12,136 | 436 | - | 928 | 11% |
| Total | | 1,431,866 | 1,006,021 | 15,161 | 219,759 | 6,418 | 29,001 | 10,646 | - | 144,698 | |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|---|----------|----------------|
| Allocation to Customer Classes | 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 | | LTG | Factor |
| (403-368) Line Transformers | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (403-369) Services | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (403-370) Meters | | | | | | | | | | | |
| - Demand | DMD-MTR | 1,742,100 | 792,246 | 84,400 | 857,556 | 7,897 | - | - | - | - | MTR |
| - Customer | CUST-MTR | 9,619,245 | 7,343,208 | 98,672 | 922,689 | 20,353 | 623,076 | 604,652 | - | - | 15% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 85% |
| Total | | 11,361,345 | 8,135,454 | 183,072 | 1,780,245 | 28,250 | 623,076 | 604,652 | - | - | 0% |
| (403-371) Install on Cust Premise | | | | | | | | | | | |
| - Demand | DMD-LTG | 1,171,364 | - | - | - | - | - | - | - | - | DEM |
| - Customer | | - | - | - | - | - | - | - | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 1,171,364 | - | - | - | - | - | - | - | - | 0% |
| (403-373) St Lt & Signal Sys | | | | | | | | | | | |
| - Demand | DMD-LTG | 7,865,017 | - | - | - | - | - | - | - | - | DEM |
| - Customer | | - | - | - | - | - | - | - | - | - | 100% |
| - Commodity | | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 7,865,017 | - | - | - | - | - | - | - | - | 0% |
| (403-374) Asset Ret Costs | | | | | | | | | | | |
| - Demand | | - | - | - | - | - | - | - | - | - | #N/A |
| - Customer | | - | - | - | - | - | - | - | - | - | N/A |
| - Commodity | | - | - | - | - | - | - | - | - | - | N/A |
| Total | | - | - | - | - | - | - | - | - | - | N/A |
| (403-389) Land & Land Rights | | | | | | | | | | | |
| - Demand | DMD-ALL | 21 | 13 | 0 | 6 | 0 | 1 | 1 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 19 | 9 | 0 | 6 | 0 | 1 | 1 | - | - | 0% |
| Total | | 40 | 22 | 0 | 12 | 1 | 2 | 2 | - | - | 47% |
| (403-390) Struct & Impmnts - | | | | | | | | | | | |
| - Demand | DMD-ALL | 64,219 | 38,803 | 528 | 17,935 | 876 | 2,493 | 2,878 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 57,565 | 27,649 | 528 | 18,784 | 1,202 | 4,245 | 4,266 | - | - | 0% |
| Total | | 121,784 | 66,452 | 1,056 | 36,719 | 2,077 | 6,739 | 7,145 | - | - | 47% |
| (403-391) Office Furn & Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 320,074 | 193,397 | 2,633 | 89,389 | 4,364 | 12,428 | 14,346 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 286,910 | 137,806 | 2,631 | 93,620 | 5,990 | 21,158 | 21,264 | - | - | 0% |
| Total | | 606,984 | 331,203 | 5,264 | 183,009 | 10,354 | 33,586 | 35,610 | - | - | 47% |
| (403-392) Transportation Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 76,145 | 46,009 | 626 | 21,266 | 1,038 | 2,957 | 3,413 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 68,255 | 32,784 | 626 | 22,272 | 1,425 | 5,033 | 5,059 | - | - | 0% |
| Total | | 144,400 | 78,792 | 1,252 | 43,537 | 2,463 | 7,990 | 8,471 | - | - | 47% |
| (403-393) Stores Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 996 | 602 | 8 | 278 | 14 | 39 | 45 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 893 | 429 | 8 | 291 | 19 | 66 | 66 | - | - | 0% |
| Total | | 1,889 | 1,031 | 16 | 570 | 32 | 105 | 111 | - | - | 47% |
| (403-394) Tools, Shop & Garage Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 46,449 | 28,066 | 382 | 12,972 | 633 | 1,804 | 2,082 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 41,636 | 19,998 | 382 | 13,586 | 869 | 3,070 | 3,086 | - | - | 0% |
| Total | | 88,086 | 48,064 | 764 | 26,558 | 1,503 | 4,874 | 5,168 | - | - | 47% |
| (403-395) Laboratory Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 938 | 567 | 8 | 262 | 13 | 36 | 42 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 841 | 404 | 8 | 274 | 18 | 62 | 62 | - | - | 0% |
| Total | | 1,779 | 971 | 15 | 536 | 30 | 98 | 104 | - | - | 47% |
| (403-396) Power Operated Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 2,859 | 1,727 | 24 | 798 | 39 | 111 | 128 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 2,563 | 1,231 | 24 | 836 | 54 | 189 | 190 | - | - | 0% |
| Total | | 5,421 | 2,958 | 47 | 1,635 | 92 | 300 | 318 | - | - | 47% |
| (403-397) Communication Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | 161,845 | 97,791 | 1,331 | 45,200 | 2,207 | 6,284 | 7,254 | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | 145,076 | 69,682 | 1,330 | 47,339 | 3,029 | 10,699 | 10,752 | - | - | 0% |
| Total | | 306,921 | 167,473 | 2,662 | 92,539 | 5,236 | 16,983 | 18,006 | - | - | 47% |
| (403-398) MISC Equip | | | | | | | | | | | |
| - Demand | DMD-ALL | (847) | (512) | (7) | (237) | (12) | (33) | (38) | - | - | AE-ALL |
| - Customer | | - | - | - | - | - | - | - | - | - | 53% |
| - Commodity | NRG-ALL | (760) | (365) | (7) | (248) | (16) | (56) | (56) | - | - | 0% |
| Total | | (1,607) | (877) | (14) | (485) | (27) | (89) | (94) | - | - | 47% |
| Total Depreciation Expense | | | | | | | | | | | |
| - Demand | | 11,451,180 | 1,198,709 | 89,934 | 1,045,426 | 17,069 | 26,120 | 30,151 | - | - | 9,040,334 |
| - Customer | | 9,619,245 | 7,343,208 | 98,672 | 922,689 | 20,353 | 623,076 | 604,652 | - | - | - |
| - Commodity | | 602,998 | 289,627 | 5,530 | 196,761 | 12,589 | 44,468 | 44,690 | - | - | 3,401 |
| Total | | 21,673,423 | 8,831,544 | 194,136 | 2,164,875 | 50,011 | 693,664 | 679,493 | - | - | 9,043,735 |

| Jersey Central Power & Light - First Energy Corp. | | | | | | | | | | Lighting | Classification |
|---|-------------------|---------------|------------------------|----------------------------|--------------------|-------------------------|------------------------|--------------------------|------------|----------|----------------|
| Allocation to Customer Classes | | | | | | | | | | LTG | Factor |
| 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 | | | |
| Depreciation Adjustment | | | | | | | | | | | |
| Adjustment | | | | | | | | | | | |
| Annualize Deprec Exp | | 1,978,025 | | | | | | | | | DPR-TOT-CS |
| - Demand | DPR-TOT-CS-D | 1,045,092 | 109,400 | 8,208 | 95,411 | 1,558 | 2,384 | 2,752 | 825,066 | - | 53% |
| - Customer | DPR-TOT-CS-C | 877,901 | 670,178 | 9,005 | 84,209 | 1,857 | 56,865 | 55,184 | - | - | 44% |
| - Commodity | DPR-TOT-CS-E | 55,033 | 26,433 | 505 | 17,957 | 1,149 | 4,058 | 4,079 | 310 | - | 3% |
| Total | | 1,978,025 | 806,011 | 17,718 | 197,577 | 4,564 | 63,307 | 62,014 | 825,377 | - | |
| Average Net Salvage | | 348,299 | | | | | | | | | DISTPLT-CS |
| - Demand | DISTPLT-CS-D | 218,822 | 10,664 | 1,136 | 11,543 | 106 | - | - | 195,373 | - | 63% |
| - Customer | DISTPLT-CS-C | 129,478 | 98,841 | 1,328 | 12,420 | 274 | 8,387 | 8,139 | - | - | 37% |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 348,299 | 109,505 | 2,464 | 23,963 | 380 | 8,387 | 8,139 | 195,373 | - | |
| Total Depreciation Adjustment | | 2,326,325 | | | | | | | | | |
| - Demand | | 1,263,914 | 120,064 | 9,344 | 106,954 | 1,664 | 2,384 | 2,752 | 1,020,439 | - | |
| - Customer | | 1,007,378 | 769,019 | 10,333 | 96,629 | 2,131 | 65,252 | 63,322 | - | - | |
| - Commodity | | 55,033 | 26,433 | 505 | 17,957 | 1,149 | 4,058 | 4,079 | 310 | - | |
| Total | | 2,326,325 | 915,516 | 20,182 | 221,540 | 4,945 | 71,694 | 70,153 | 1,020,749 | - | |
| Total Depreciation Expense | | | | | | | | | | | |
| - Demand | | 12,715,094 | 1,318,773 | 99,278 | 1,152,379 | 18,733 | 28,503 | 32,902 | 10,060,773 | - | |
| - Customer | | 10,636,623 | 8,112,227 | 109,005 | 1,019,318 | 22,484 | 688,328 | 669,974 | - | - | |
| - Commodity | | 658,031 | 316,060 | 6,025 | 214,718 | 13,738 | 48,526 | 48,769 | 3,711 | - | |
| Total | | 23,999,747 | 9,747,060 | 214,317 | 2,386,415 | 54,956 | 765,358 | 749,645 | 10,064,484 | - | |
| Amortization, Accretion, Regulatory Debits and Credits | | | | | | | | | | | |
| Amort - Ltd Term Elec Prpty | | 1,318,948 | | | | | | | | | DISTPLT-CS |
| - Demand | DISTPLT-CS-D | 828,640 | 40,382 | 4,302 | 43,711 | 403 | - | - | 739,842 | - | 63% |
| - Customer | DISTPLT-CS-C | 490,308 | 374,295 | 5,029 | 47,031 | 1,037 | 31,759 | 30,820 | - | - | 37% |
| - Commodity | DISTPLT-CS-E | - | - | - | - | - | - | - | - | - | 0% |
| Total | | 1,318,948 | 414,677 | 9,331 | 90,742 | 1,440 | 31,759 | 30,820 | 739,842 | - | |
| Accretion Expense | | 42,960 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 22,653 | 13,688 | 186 | 6,327 | 309 | 880 | 1,015 | 133 | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 20,306 | 9,753 | 186 | 6,626 | 424 | 1,497 | 1,505 | 115 | - | 47% |
| Total | | 42,960 | 23,441 | 373 | 12,953 | 733 | 2,377 | 2,520 | 248 | - | |
| Regulatory Debits | | 6,711,834 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 3,539,275 | 2,138,524 | 29,113 | 988,440 | 48,258 | 137,423 | 158,632 | 20,798 | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 3,172,560 | 1,523,818 | 29,095 | 1,035,218 | 66,237 | 233,960 | 235,128 | 17,892 | - | 47% |
| Total | | 6,711,834 | 3,662,342 | 58,208 | 2,023,658 | 114,495 | 371,383 | 393,760 | 38,690 | - | |
| Regulatory Credits | | 3,234 | | | | | | | | | AE-ALL |
| - Demand | DMD-ALL | 1,705 | 1,030 | 14 | 476 | 23 | 66 | 76 | 10 | - | 53% |
| - Customer | | - | - | - | - | - | - | - | - | - | 0% |
| - Commodity | NRG-ALL | 1,529 | 734 | 14 | 499 | 32 | 113 | 113 | 9 | - | 47% |
| Total | | 3,234 | 1,765 | 28 | 975 | 55 | 179 | 190 | 19 | - | |
| Total Depreciation and Amortization | | 32,076,723 | | | | | | | | | |
| - Demand | | 17,107,366 | 3,512,397 | 132,893 | 2,191,333 | 67,726 | 166,872 | 192,626 | 10,821,556 | - | |
| - Customer | | 11,116,931 | 8,486,523 | 114,035 | 1,066,349 | 23,521 | 720,087 | 698,794 | - | - | |
| - Commodity | | 3,852,426 | 1,850,365 | 35,330 | 1,257,061 | 80,431 | 284,097 | 285,515 | 21,726 | - | |
| Total | | 32,076,723 | 13,849,285 | 282,257 | 4,514,743 | 171,678 | 1,171,056 | 1,176,936 | 10,843,282 | - | |
| TAXES | | | | | | | | | | | |
| Taxes Other than Income | | | | | | | | | | | |
| (408) Payroll Taxes | | 903,102 | | | | | | | | | PAY-CS |
| - Demand | PAY-CS-D | 212,167 | 75,382 | 1,748 | 39,660 | 1,603 | 4,345 | - | 89,429 | - | 23% |
| - Customer | PAY-CS-C | 595,544 | 509,279 | 6,863 | 65,078 | 278 | 6,292 | 6,440 | 1,250 | - | 66% |
| - Commodity | PAY-CS-E | 95,392 | 49,853 | 952 | 33,868 | 2,167 | 7,654 | 275 | 585 | - | 11% |
| Total | | 903,102 | 634,515 | 9,562 | 138,606 | 4,048 | 18,291 | 6,715 | 91,264 | - | |
| (408) Property Taxes | | 531,364 | | | | | | | | | RB-CS |
| - Demand | RB-CS-D | 312,228 | 68,949 | 2,226 | 40,459 | 1,361 | 3,541 | 3,952 | 191,269 | - | 59% |
| - Customer | RB-CS-C | 137,404 | 101,372 | 1,361 | 12,671 | 351 | 10,881 | 10,578 | 75 | - | 26% |
| - Commodity | RB-CS-E | 81,732 | 39,366 | 752 | 26,743 | 1,711 | 6,044 | 5,874 | 462 | - | 15% |
| Total | | 531,364 | 209,688 | 4,338 | 79,873 | 3,444 | 20,466 | 20,404 | 191,806 | - | |
| Total Taxes Other than Income | | 1,434,466 | | | | | | | | | |
| - Demand | | 524,394 | 144,332 | 3,974 | 80,119 | 2,985 | 7,886 | 3,952 | 280,697 | - | |
| - Customer | | 732,948 | 610,652 | 8,224 | 77,749 | 629 | 17,173 | 17,017 | 1,325 | - | |
| - Commodity | | 177,123 | 89,219 | 1,704 | 60,612 | 3,878 | 13,698 | 6,149 | 1,048 | - | |
| Total | | 1,434,466 | 844,202 | 13,901 | 218,479 | 7,491 | 38,757 | 27,118 | 283,070 | - | |
| Total Expenses | | 121,596,486 | | | | | | | | | |
| - Demand | | 38,445,980 | 11,132,398 | 308,097 | 6,201,281 | 230,743 | 609,030 | 215,625 | 19,724,366 | - | |
| - Customer | | 69,573,120 | 58,467,025 | 787,580 | 7,453,652 | 50,946 | 1,342,974 | 1,335,567 | 121,307 | - | |
| - Commodity | | 13,577,386 | 6,923,204 | 132,130 | 4,691,631 | 299,869 | 1,059,031 | 344,413 | 81,434 | - | |
| Total | | 121,596,486 | 76,522,628 | 1,227,808 | 18,346,564 | 581,559 | 3,011,035 | 1,895,605 | 19,927,107 | - | |

| Jersey Central Power & Light - First Energy 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 | | 190,059,314 | 41,970,970 | 1,354,754 | 24,628,279 | 840,908 | 2,155,318 | 2,405,619 | 116,429,180 | |
| - Customer | | 83,640,773 | 61,707,473 | 828,445 | 7,712,853 | 213,647 | 6,623,668 | 6,438,821 | 45,700 | |
| - Commodity | | 49,751,849 | 23,962,647 | 457,532 | 16,279,222 | 1,041,597 | 3,679,115 | 3,575,718 | 281,362 | |
| Total | | 323,451,936 | 127,641,090 | 2,640,730 | 48,620,354 | 2,096,152 | 12,458,102 | 12,420,157 | 116,756,242 | |
| Required Net Income | | | | | | | | | | |
| - Demand | | 14,444,508 | 3,189,794 | 102,961 | 1,871,749 | 63,909 | 163,804 | 182,827 | 8,848,618 | |
| - Customer | | 6,356,699 | 4,689,768 | 62,962 | 586,177 | 16,237 | 503,399 | 489,350 | 3,473 | |
| - Commodity | | 3,781,141 | 1,821,161 | 34,772 | 1,237,221 | 79,161 | 279,613 | 271,755 | 21,383 | |
| Total | | 24,582,347 | 9,700,723 | 200,695 | 3,695,147 | 159,308 | 946,816 | 943,932 | 8,873,474 | |
| Interest Synchronization | | | | | | | | | | |
| - Demand | | 4,179,655 | 922,997 | 29,793 | 541,608 | 18,493 | 47,398 | 52,903 | 2,560,431 | |
| - Customer | | 1,839,371 | 1,357,029 | 18,219 | 169,616 | 4,698 | 145,663 | 141,598 | 1,005 | |
| - Commodity | | 1,094,109 | 526,970 | 10,062 | 358,002 | 22,906 | 80,909 | 78,635 | 6,188 | |
| Total | | 7,113,135 | 2,806,996 | 58,073 | 1,069,226 | 46,097 | 273,970 | 273,136 | 2,567,624 | |
| Net Income Before Income Taxes | | | | | | | | | | |
| - Demand | | 10,264,853 | 2,266,797 | 73,168 | 1,330,141 | 45,416 | 116,406 | 129,924 | 6,288,186 | |
| - Customer | | 4,517,328 | 3,332,739 | 44,743 | 416,561 | 11,539 | 357,736 | 347,752 | 2,468 | |
| - Commodity | | 2,687,032 | 1,294,191 | 24,711 | 879,219 | 56,255 | 198,704 | 193,120 | 15,196 | |
| Total | | 17,469,212 | 6,893,727 | 142,622 | 2,625,921 | 113,210 | 672,846 | 670,796 | 6,305,851 | |
| Taxable Income | | | | | | | | | | |
| - Demand | | 14,278,554 | 3,153,146 | 101,778 | 1,850,245 | 63,175 | 161,922 | 180,727 | 8,746,956 | |
| - Customer | | 6,283,666 | 4,635,887 | 62,238 | 579,442 | 16,051 | 497,615 | 483,728 | 3,433 | |
| - Commodity | | 3,737,699 | 1,800,238 | 34,373 | 1,223,006 | 78,252 | 276,400 | 268,632 | 21,138 | |
| Total | | 24,299,919 | 9,589,271 | 198,390 | 3,652,693 | 157,477 | 935,938 | 933,087 | 8,771,527 | |
| NJ State Corporate Business Tax | | | | | | | | | | |
| - Demand | | 1,285,070 | 283,783 | 9,160 | 166,522 | 5,686 | 14,573 | 16,265 | 787,226 | |
| - Customer | | 565,530 | 417,230 | 5,601 | 52,150 | 1,445 | 44,785 | 43,536 | 309 | |
| - Commodity | | 336,393 | 162,021 | 3,094 | 110,071 | 7,043 | 24,876 | 24,177 | 1,902 | |
| Total | | 2,186,993 | 863,034 | 17,855 | 328,742 | 14,173 | 84,234 | 83,978 | 789,437 | |
| Federal Taxable Income | | | | | | | | | | |
| - Demand | | 12,993,484 | 2,869,363 | 92,618 | 1,683,723 | 57,489 | 147,349 | 164,461 | 7,959,730 | |
| - Customer | | 5,718,136 | 4,218,657 | 56,637 | 527,292 | 14,606 | 452,830 | 440,193 | 3,124 | |
| - Commodity | | 3,401,306 | 1,638,216 | 31,279 | 1,112,936 | 71,209 | 251,524 | 244,455 | 19,235 | |
| Total | | 22,112,927 | 8,726,236 | 180,535 | 3,323,951 | 143,304 | 851,703 | 849,109 | 7,982,089 | |
| Federal Income Tax | | | | | | | | | | |
| - Demand | | 2,728,632 | 602,566 | 19,450 | 353,582 | 12,073 | 30,943 | 34,537 | 1,671,543 | |
| - Customer | | 1,200,809 | 885,918 | 11,894 | 110,731 | 3,067 | 95,094 | 92,440 | 656 | |
| - Commodity | | 714,274 | 344,025 | 6,569 | 233,717 | 14,954 | 52,820 | 51,336 | 4,039 | |
| Total | | 4,643,715 | 1,832,510 | 37,912 | 698,030 | 30,094 | 178,858 | 178,313 | 1,676,239 | |
| NJ Federal & State Income Tax | | | | | | | | | | |
| - Demand | | 4,013,702 | 886,349 | 28,610 | 520,104 | 17,758 | 45,516 | 50,802 | 2,458,769 | |
| - Customer | | 1,766,339 | 1,303,148 | 17,495 | 162,881 | 4,512 | 139,880 | 135,976 | 965 | |
| - Commodity | | 1,050,667 | 506,047 | 9,662 | 343,787 | 21,997 | 77,696 | 75,513 | 5,942 | |
| Total | | 6,830,707 | 2,695,544 | 55,767 | 1,026,772 | 44,267 | 263,092 | 262,291 | 2,465,676 | |
| Tax Reform Amortization | | | | | | | | | | |
| | | (788,239) | | | | | | | | |
| - Demand | | (463,167) | (102,282) | (3,301) | (60,018) | (2,049) | (5,252) | (5,862) | (283,733) | RB-CS |
| - Customer | RB-CS-D | (203,829) | (150,379) | (2,019) | (18,796) | (521) | (16,142) | (15,691) | (111) | 59% |
| - Commodity | RB-CS-C | (121,243) | (58,396) | (1,115) | (39,672) | (2,538) | (8,966) | (8,714) | (686) | 26% |
| Total | RB-CS-E | (788,239) | (311,056) | (6,435) | (118,486) | (5,108) | (30,360) | (30,267) | (284,530) | 15% |
| Investment Tax Credit | | | | | | | | | | |
| | | (14,302) | | | | | | | | |
| - Demand | | (8,404) | (1,856) | (60) | (1,089) | (37) | (95) | (106) | (5,148) | RB-CS |
| - Customer | RB-CS-D | (3,698) | (2,728) | (37) | (341) | (9) | (293) | (285) | (2) | 59% |
| - Commodity | RB-CS-C | (2,200) | (1,060) | (20) | (720) | (46) | (163) | (158) | (12) | 26% |
| Total | RB-CS-E | (14,302) | (5,644) | (117) | (2,150) | (93) | (551) | (549) | (5,162) | 15% |
| Federal & State Income Taxes | | | | | | | | | | |
| - Demand | | 3,542,131 | 782,212 | 25,249 | 458,997 | 15,672 | 40,169 | 44,833 | 2,169,888 | |
| - Customer | | 1,558,811 | 1,150,041 | 15,440 | 143,744 | 3,982 | 123,445 | 120,000 | 852 | |
| - Commodity | | 927,224 | 446,591 | 8,527 | 303,395 | 19,412 | 68,568 | 66,641 | 5,244 | |
| Total | | 6,028,166 | 2,378,844 | 49,215 | 906,136 | 39,066 | 232,181 | 231,474 | 2,175,983 | |
| Revenue Requirement | | | | | | | | | | |
| - Demand | | 56,432,619 | 15,104,404 | 436,307 | 8,532,027 | 310,324 | 813,002 | 443,286 | 30,742,871 | |
| - Customer | | 77,488,630 | 64,306,833 | 865,982 | 8,183,573 | 71,165 | 1,969,818 | 1,944,917 | 125,632 | |
| - Commodity | | 18,285,750 | 9,190,957 | 175,430 | 6,232,247 | 398,442 | 1,407,212 | 682,808 | 108,062 | |
| Total | | 152,206,999 | 88,602,194 | 1,477,719 | 22,947,847 | 779,932 | 4,190,032 | 3,071,011 | 30,976,565 | |

| Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors | Primary | Secondary | Customer Service |
|---|---------|-----------|------------------|
| UTILITY PLANT | | | |
| Intangible Plant | | | |
| <u>(301) Organizational Costs</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <u>(302) Franchises & Consents</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <u>(303) Misc. Intangible Plant</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| Distribution Plant | | | |
| <u>(360) Land and Land Rights</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <u>(361) Structures and Improvements</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <u>(362) Station Equipment</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <u>(364) Poles, Towers & Fixtures</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <u>(365) Overhead Conductors & Devices</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <u>(366) Underground Conduit</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |

| Jersey Central Power & Light - First Energy Corp. | | | |
|---|---------|-----------|------------------|
| Summary of | | | |
| Allocation Factors | Primary | Secondary | Customer Service |
| (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 | | | |
| (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 - First Energy 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 |
| (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 |

| Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors | Primary | Secondary | Customer Service |
|---|---------|-----------|------------------|
| Additions to Utility Plant | | | |
| <u>Construction Work in Progress</u> | | | |
| - Demand | | | |
| - Customer | | | |
| - Commodity | | | |
| <hr/> | | | |
| ACCUMULATED DEPRECIATION | | | |
| Accumulated Depreciation | | | |
| <u>(108-303) Misc Intangible Plant</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <hr/> | | | |
| <u>(108-360) Land & Land Rights</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-361) Struct & Impmnts</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-362) Station Equip</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-364) Poles, Towers & Fixt</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-365) OH Cond & Dev</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-366) UG Conduit</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| <u>(108-367) UG Cond & Dev</u> | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |

| Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors | Primary | Secondary | Customer Service |
|---|---------|-----------|------------------|
| <u>(108-368) Line Transformers</u> | | | |
| - Demand | | DMD-SEC | |
| - Customer | | | |
| - Commodity | | NRG-SEC | |
| <u>(108-369) Services</u> | | | |
| - Demand | | DMD-SEC | |
| - Customer | | CUST-SVCS | |
| - Commodity | | | |
| <u>(108-370) Meters</u> | | | |
| - Demand | | | DMD-MTR |
| - Customer | | | CUST-MTR |
| - Commodity | | | |
| <u>(108-371) Install on Cust Premise</u> | | | |
| - Demand | | | DMD-LTG |
| - Customer | | | |
| - Commodity | | | |
| <u>(108-373) St Lt & Signal Sys</u> | | | |
| - Demand | | | DMD-LTG |
| - Customer | | | |
| - Commodity | | | |
| <u>(108-374) Asset Ret Costs</u> | | | |
| - Demand | DMD-PRI | | |
| - Customer | | | |
| - Commodity | NRG-PRI | | |
| <u>(108-389) Land & Land Rights</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <u>(108-390) Struct & Impmnts -</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <u>(108-391) Office Furn & Equip</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| <u>(108-392) Transportation Equip</u> | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |

| Jersey Central Power & Light - First Energy Corp. | | | |
|---|---------------|---------------|------------------|
| Summary of | | | |
| Allocation Factors | Primary | Secondary | Customer Service |
| (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 |
| (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 - First Energy 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 |
| DTA for AMT | | | |
| - 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 |
| Regulatory Asset A&G Capitalization | | | |
| - Demand | DMD-PRI | DMD-PRI | DMD-PRI |
| - Customer | CUST-GTA&G | CUST-GTA&G | CUST-GTA&G |
| - Commodity | NRG-PRI | NRG-PRI | NRG-PRI |
| 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 |

| Jersey Central Power & Light - First Energy Corp. | | | |
|---|---------------|---------------|------------------|
| Summary of | | | |
| Allocation Factors | Primary | Secondary | Customer Service |
| 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 |
| <hr/> | | | |
| OPERATIONS & MAINTENANCE EXPENSES | | | |
| Distribution Expenses | | | |
| Operations Expenses | | | |
| (580) Operation Supervision & Engineering | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (581) Load Dispatching | | | |
| - Demand | DMD-PRI | | |
| - Customer | | | |
| - Commodity | NRG-PRI | | |
| <hr/> | | | |
| (582) Station Expenses | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (583) Overhead line expenses | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (584) Underground line expenses | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (585) Street lighting and signal system expenses | | | |
| - Demand | | | |
| - Customer | | | |
| - Commodity | | | |
| <hr/> | | | |
| (586) Meter expenses | | | |
| - Demand | | | DMD-MTR |
| - Customer | | | CUST-MTR |
| - Commodity | | | |
| <hr/> | | | |
| (587) Customer installations expenses | | | |
| - Demand | | | |
| - Customer | | | |
| - Commodity | | | |
| <hr/> | | | |

| Jersey Central Power & Light - First Energy 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 | |
| (595) Maintenance of line transformers | | | |
| - Demand | | DMD-SEC | |
| - Customer | | | |
| - Commodity | | | |
| (596) Maintenance of street lighting and signal systems | | | |
| - Demand | | | DMD-LTG |
| - Customer | | | |
| - Commodity | | | |

| Jersey Central Power & Light - First Energy Corp. | | | |
|--|---------------|---------------|------------------|
| Summary of | | | |
| Allocation Factors | Primary | Secondary | Customer Service |
| (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 | | | CUST-ALL |
| - Customer | | | |
| - Commodity | | | |
| (902) Meter reading expenses | | | |
| - Demand | | | CUST-ALL |
| - Customer | | | |
| - Commodity | | | |
| (903) Customer records and collection expenses | | | |
| - Demand | | | CUST-ALL |
| - Customer | | | |
| - Commodity | | | |
| (904) Uncollectible accounts | | | |
| - Demand | | | NRG-ALL |
| - Customer | | | |
| - Commodity | | | |
| (905) Miscellaneous customer accounts expenses | | | |
| - Demand | | | CUST-ALL |
| - Customer | | | |
| - Commodity | | | |
| Customer Service Expenses | | | |
| (907) Customer Service Supervision | | | |
| - Demand | | | CUST-ALL |
| - Customer | | | |
| - Commodity | | | |
| (908) Customer Assistance | | | |
| - Demand | | | CUST-ALL |
| - Customer | | | |
| - Commodity | | | |

| Jersey Central Power & Light - First Energy Corp. | Summary of | | |
|---|------------|------------|------------------|
| Allocation Factors | Primary | Secondary | Customer Service |
| (909) Informational and instructional advertising | | | |
| - Demand | | | CUST-ALL |
| - Customer | | | |
| - Commodity | | | |
| (910) Miscellaneous customer service and informational | | | |
| - Demand | | | CUST-ALL |
| - Customer | | | |
| - Commodity | | | |
| 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 |
| (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 - First Energy 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 |
| (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 - First Energy Corp. Summary of Allocation Factors | Primary | Secondary | Customer Service |
|---|---------|-----------|------------------|
| DEPRECIATION EXPENSE | | | |
| Depreciation Expense | | | |
| (403-360) Land & Land Rights | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-361) Struct & Impmnts | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-362) Station Equip | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-364) Poles, Towers & Fixt | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-365) OH Cond & Dev | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-366) UG Conduit | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-367) UG Cond & Dev | | | |
| - Demand | DMD-PRI | DMD-SEC | |
| - Customer | | | |
| - Commodity | NRG-PRI | NRG-SEC | |
| <hr/> | | | |
| (403-368) Line Transformers | | | |
| - Demand | | DMD-SEC | |
| - Customer | | | |
| - Commodity | | NRG-SEC | |
| <hr/> | | | |
| (403-369) Services | | | |
| - Demand | | DMD-SEC | |
| - Customer | | CUST-SVCS | |
| - Commodity | | | |
| <hr/> | | | |

| Jersey Central Power & Light - First Energy 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 |
| (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 |

| Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors | Primary | Secondary | Customer Service |
|---|---------------|---------------|------------------|
| (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 |
| 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 |
| Accretion Expense | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| 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 - First Energy 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 |
| 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 |
| Injuries and Damages Accrual Reversal | | | |
| - 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 - First Energy 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 |
| BGS Administrative Labor included in BGS Deferral | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| Low Income O&M | | | |
| - Demand | DMD-ALL | DMD-ALL | DMD-ALL |
| - Customer | | | |
| - Commodity | NRG-ALL | NRG-ALL | NRG-ALL |
| Advertising removal | | | |
| - Demand | DMD-PRI | | |
| - Customer | CUST-GTA&G | | |
| - Commodity | NRG-PRI | | |
| Contract Labor/Fuel Costs | | | |
| - Demand | DMD-PRI | | |
| - Customer | CUST-GTA&G | | |
| - Commodity | NRG-PRI | | |
| Rate Base | | | |
| AMI | | | |
| - Demand | | | DMD-MTR |
| - Customer | | | CUST-MTR |
| - Commodity | | | |

| Jersey Central Power & Light - First Energy 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 | | | |
| Annualize Deprec Exp | | | |
| - 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 |
| Average Net Salvage | | | |
| - 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 |
| 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 - First Energy 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 | |
| (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 | | | |
| 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 | |
| (108-364) 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 - First Energy 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 |
| DTA for AMT | 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 |
| Regulatory Asset A&G Capitalization | AE-PRI-GTA&G | AE-PRI-GTA&G | AE-PRI-GTA&G |
| Customer Deposits | CUS | CUS | CUS |
| Customer Advances | DISTPLT-PRI | DISTPLT-SEC | DISTPLT-CS |
| Customer Refunds | DISTPLT-PRI | DISTPLT-SEC | DISTPLT-CS |
| 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 | | | |
| (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 p | DISTPLT-PRI | DISTPLT-SEC | DISTPLT-CS |
| Customer Account Expense | | | |
| (901) Supervision | | | CUS |
| (902) Meter reading expenses | | | CUS |
| (903) Customer records and collection expenses | | | CUS |
| (904) Uncollectible accounts | | | COM |
| (905) Miscellaneous customer accounts expenses | | | CUS |

| Jersey Central Power & Light - First Energy Corp. | | | |
|---|--------------|--------------|------------------|
| Summary of Classification Factors | Primary | Secondary | Customer Service |
| Customer Service Expenses | | | |
| (907) Customer Service Supervision | | | CUS |
| (908) Customer Assistance | | | CUS |
| (909) Informational and instructional advertising | | | CUS |
| (910) Miscellaneous customer service and informational | | | CUS |
| 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—Credit | 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 | | | AE-PRI-GTA&G |
| (933) Transportation expenses | | | AE-PRI-GTA&G |
| DEPRECIATION EXPENSE | | | |
| Depreciation Expense | | | |
| (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 |
| 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 - First Energy 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 |
| Injuries and Damages Accrual Reversal | PAY-PRI | PAY-SEC | PAY-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 |
| BGS Administrative Labor included in BGS Deferral | AE-ALL | AE-ALL | AE-ALL |
| Low Income O&M | AE-ALL | AE-ALL | AE-ALL |
| Advertising removal | AE-PRI-GTA&G | | |
| Contract Labor/Fuel Costs | AE-PRI-GTA&G | | |
| - | AE-PRI-GTA&G | | |
| Rate Base | | | |
| AMI | | | MTR |
| Delayed Recognition Pension & OPEB | PAY-PRI | PAY-SEC | PAY-CS |
| Depreciation | | | |
| Annualize Deprec Exp | DPR-TOT-PRI | DPR-TOT-SEC | DPR-TOT-CS |
| Average Net Salvage | DISTPLT-PRI | DISTPLT-SEC | DISTPLT-CS |

| <u>Jersey Central Power & Light - First Energy Corp.</u> | | Residential | Residential | General | General | General | General | | Lighting |
|--|---------|-------------|-------------|---------|-------------|-------------|---------------|--|----------|
| Summary of Allocators | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG |
| Company | Total | RS | RT | GS | GST | GP | GT | | |
| External Allocators | | | | | | | | | |
| External Allocators | | | | | | | | | |
| ALL451 | 100.00% | 81.61% | 0.62% | 16.22% | 0.14% | 0.56% | 0.58% | | 0.26% |
| LATEPAY | 100.00% | -0.23% | 0.00% | 76.13% | 4.75% | 10.39% | 2.76% | | 6.20% |
| ALL901 | 100.00% | 79.49% | 1.34% | 18.44% | 0.22% | 0.15% | 0.12% | | 0.25% |
| ALL905 | 100.00% | 79.49% | 1.34% | 18.44% | 0.22% | 0.15% | 0.12% | | 0.25% |
| CUST-ALL | 100.00% | 87.32% | 1.18% | 11.19% | 0.02% | 0.04% | 0.01% | | 0.25% |
| CUST-PRI | 100.00% | 87.33% | 1.18% | 11.19% | 0.02% | 0.04% | 0.00% | | 0.25% |
| CUST-SEC | 100.00% | 87.36% | 1.18% | 11.19% | 0.02% | 0.00% | 0.00% | | 0.25% |
| CUST-DEP | 100.00% | 87.54% | 1.18% | 11.22% | 0.02% | 0.04% | 0.01% | | 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% | 76.34% | 1.03% | 9.59% | 0.21% | 6.48% | 6.29% | | 0.00% |
| CUST-SVCS | 100.00% | 87.58% | 1.18% | 11.22% | 0.02% | 0.00% | 0.00% | | 0.00% |
| DMD-MTR | 100.00% | 45.48% | 4.84% | 49.23% | 0.45% | 0.00% | 0.00% | | 0.00% |
| DMD-ALL | 100.00% | 60.42% | 0.82% | 27.93% | 1.36% | 3.88% | 4.48% | | 0.59% |
| DMD-PRI | 100.00% | 63.60% | 0.87% | 29.40% | 1.44% | 4.09% | 0.00% | | 0.62% |
| DMD-SEC | 100.00% | 66.31% | 0.90% | 30.65% | 1.50% | 0.00% | 0.00% | | 0.64% |
| 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% | 66.55% | 4.61% | 11.73% | 9.23% | | 7.72% |
| DIST-REV-CUST | 100.00% | 71.70% | 2.08% | 24.45% | 0.20% | 0.57% | 0.99% | | 0.00% |
| DIST-REV-NRG | 100.00% | 74.57% | 1.27% | 20.27% | 0.47% | 1.26% | 0.91% | | 1.25% |
| NRG-ALL | 100.00% | 48.03% | 0.92% | 32.63% | 2.09% | 7.37% | 7.41% | | 0.56% |
| NRG-PRI | 100.00% | 52.43% | 1.00% | 35.62% | 2.28% | 8.05% | 0.00% | | 0.62% |
| NRG-SEC | 100.00% | 57.02% | 1.09% | 38.74% | 2.48% | 0.00% | 0.00% | | 0.67% |
| REV-ALL | 100.00% | 53.90% | 0.99% | 33.29% | 1.59% | 4.07% | 3.20% | | 2.92% |

| Jersey Central Power & Light - First Energy Corp. | | Residential | Residential | General | General | General | General | | Lighting |
|--|--------------|--------------------|--------------------|----------------|--------------------|--------------------|----------------------|--|-----------------|
| Summary of Allocators | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG |
| Company | Total | RS | RT | GS | GST | GP | GT | | |
| Internal Allocators | | | | | | | | | |
| DISTPLT-PRI-D | 100.00% | 63.60% | 0.87% | 29.40% | 1.44% | 4.09% | 0.00% | | 0.62% |
| DISTPLT-PRI-C | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% |
| DISTPLT-PRI-E | 100.00% | 52.43% | 1.00% | 35.62% | 2.28% | 8.05% | 0.00% | | 0.62% |
| DISTPLT-SEC-D | 100.00% | 66.31% | 0.90% | 30.65% | 1.50% | 0.00% | 0.00% | | 0.64% |
| DISTPLT-SEC-C | 100.00% | 87.58% | 1.18% | 11.22% | 0.02% | 0.00% | 0.00% | | 0.00% |
| DISTPLT-SEC-E | 100.00% | 57.02% | 1.09% | 38.74% | 2.48% | 0.00% | 0.00% | | 0.67% |
| DISTPLT-CS-D | 100.00% | 4.87% | 0.52% | 5.28% | 0.05% | 0.00% | 0.00% | | 89.28% |
| DISTPLT-CS-C | 100.00% | 76.34% | 1.03% | 9.59% | 0.21% | 6.48% | 6.29% | | 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% | 63.32% | 0.86% | 29.27% | 1.43% | 4.07% | 0.40% | | 0.62% |
| RB-PRI-C | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | | 0.00% |
| RB-PRI-E | 100.00% | 52.03% | 0.99% | 35.35% | 2.26% | 7.99% | 0.68% | | 0.61% |
| RB-SEC-D | 100.00% | 65.96% | 0.90% | 30.49% | 1.49% | 0.27% | 0.23% | | 0.64% |
| RB-SEC-C | 100.00% | 87.56% | 1.18% | 11.22% | 0.02% | 0.00% | 0.03% | | 0.00% |
| RB-SEC-E | 100.00% | 56.44% | 1.08% | 38.34% | 2.45% | 0.55% | 0.42% | | 0.66% |
| RB-CS-D | 100.00% | 22.08% | 0.71% | 12.96% | 0.44% | 1.13% | 1.27% | | 61.26% |
| RB-CS-C | 100.00% | 73.78% | 0.99% | 9.22% | 0.26% | 7.92% | 7.70% | | 0.05% |
| RB-CS-E | 100.00% | 48.16% | 0.92% | 32.72% | 2.09% | 7.39% | 7.19% | | 0.57% |
| PAY-PRI-D | 100.00% | 63.60% | 0.87% | 29.40% | 1.44% | 4.09% | 0.00% | | 0.62% |
| PAY-PRI-C | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | | 0.00% |
| PAY-PRI-E | 100.00% | 52.43% | 1.00% | 35.62% | 2.28% | 8.05% | 0.00% | | 0.62% |
| PAY-SEC-D | 100.00% | 65.53% | 0.89% | 30.29% | 1.48% | 1.17% | 0.00% | | 0.64% |
| PAY-SEC-C | 100.00% | 84.70% | 1.14% | 10.85% | 0.02% | 0.00% | 3.29% | | 0.00% |
| PAY-SEC-E | 100.00% | 55.65% | 1.06% | 37.81% | 2.42% | 2.41% | 0.00% | | 0.65% |
| PAY-CS-D | 100.00% | 35.53% | 0.82% | 18.69% | 0.76% | 2.05% | 0.00% | | 42.15% |
| PAY-CS-C | 100.00% | 85.51% | 1.15% | 10.93% | 0.05% | 1.06% | 1.08% | | 0.21% |
| PAY-CS-E | 100.00% | 52.26% | 1.00% | 35.50% | 2.27% | 8.02% | 0.29% | | 0.61% |
| TOTPLT-PRI-D | 100.00% | 63.30% | 0.86% | 29.26% | 1.43% | 4.07% | 0.43% | | 0.62% |
| TOTPLT-PRI-C | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% |
| TOTPLT-PRI-E | 100.00% | 52.00% | 0.99% | 35.33% | 2.26% | 7.98% | 0.73% | | 0.61% |
| TOTPLT-SEC-D | 100.00% | 65.82% | 0.90% | 30.42% | 1.49% | 0.32% | 0.37% | | 0.64% |
| TOTPLT-SEC-C | 100.00% | 87.58% | 1.18% | 11.22% | 0.02% | 0.00% | 0.00% | | 0.00% |
| TOTPLT-SEC-E | 100.00% | 56.22% | 1.07% | 38.19% | 2.44% | 0.66% | 0.66% | | 0.66% |

| <u>Jersey Central Power & Light - First Energy Corp.</u> | | Residential | Residential | General | General | General | General | | Lighting |
|--|---------|-------------|-------------|---------|-------------|-------------|---------------|--|----------|
| Summary of Allocators | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | | LTG |
| Company | Total | RS | RT | GS | GST | GP | GT | | |
| TOTPLT-CS-D | 100.00% | 14.72% | 0.57% | 9.29% | 0.28% | 0.69% | 0.79% | | 73.56% |
| TOTPLT-CS-C | 100.00% | 76.34% | 1.03% | 9.59% | 0.21% | 6.48% | 6.29% | | 0.00% |
| TOTPLT-CS-E | 100.00% | 48.03% | 0.92% | 32.63% | 2.09% | 7.37% | 7.41% | | 0.56% |
| DPR-TOT-PRI-D | 100.00% | 63.29% | 0.86% | 29.25% | 1.43% | 4.07% | 0.43% | | 0.62% |
| 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% | 51.99% | 0.99% | 35.32% | 2.26% | 7.98% | 0.74% | | 0.61% |
| DPR-TOT-SEC-D | 100.00% | 65.65% | 0.89% | 30.34% | 1.48% | 0.43% | 0.50% | | 0.64% |
| DPR-TOT-SEC-C | 100.00% | 87.58% | 1.18% | 11.22% | 0.02% | 0.00% | 0.00% | | 0.00% |
| DPR-TOT-SEC-E | 100.00% | 55.94% | 1.07% | 38.00% | 2.43% | 0.89% | 0.89% | | 0.66% |
| DPR-TOT-CS-D | 100.00% | 10.47% | 0.79% | 9.13% | 0.15% | 0.23% | 0.26% | | 78.95% |
| DPR-TOT-CS-C | 100.00% | 76.34% | 1.03% | 9.59% | 0.21% | 6.48% | 6.29% | | 0.00% |
| DPR-TOT-CS-E | 100.00% | 48.03% | 0.92% | 32.63% | 2.09% | 7.37% | 7.41% | | 0.56% |
| OHPLT-PRI-D | 100.00% | 63.60% | 0.87% | 29.40% | 1.44% | 4.09% | 0.00% | | 0.62% |
| OHPLT-PRI-C | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% |
| OHPLT-PRI-E | 100.00% | 52.43% | 1.00% | 35.62% | 2.28% | 8.05% | 0.00% | | 0.62% |
| OHPLT-SEC-D | 100.00% | 66.31% | 0.90% | 30.65% | 1.50% | 0.00% | 0.00% | | 0.64% |
| OHPLT-SEC-C | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% |
| OHPLT-SEC-E | 100.00% | 57.02% | 1.09% | 38.74% | 2.48% | 0.00% | 0.00% | | 0.67% |
| 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% | 63.60% | 0.87% | 29.40% | 1.44% | 4.09% | 0.00% | | 0.62% |
| CWC-PRI-C | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | 0.00% |
| CWC-PRI-E | 100.00% | 52.43% | 1.00% | 35.62% | 2.28% | 8.05% | 0.00% | | 0.62% |
| CWC-SEC-D | 100.00% | 66.31% | 0.90% | 30.65% | 1.50% | 0.00% | 0.00% | | 0.64% |
| CWC-SEC-C | 100.00% | 87.58% | 1.18% | 11.22% | 0.02% | 0.00% | 0.00% | | 0.00% |
| CWC-SEC-E | 100.00% | 57.02% | 1.09% | 38.74% | 2.48% | 0.00% | 0.00% | | 0.67% |
| CWC-CS-D | 100.00% | 7.53% | 0.78% | 8.02% | 0.08% | 0.01% | 0.00% | | 83.58% |
| CWC-CS-C | 100.00% | 85.58% | 1.15% | 10.94% | 0.05% | 1.06% | 1.01% | | 0.21% |
| CWC-CS-E | 100.00% | 48.38% | 0.92% | 32.87% | 2.10% | 7.43% | 6.83% | | 0.57% |

Jersey Central Power & Light - First Energy 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% | 52.73% | 0.00% | 47.27% |
| Avg/Excess Primary | AE-PRI | 100.00% | 53.70% | 0.00% | 46.30% |
| Avg/Exc Secondary | AE-SEC | 100.00% | 54.96% | 0.00% | 45.04% |
| Avg/Exc for GT A&G | AE-PRI-GTA&G | 100.00% | 53.58% | 0.22% | 46.20% |
| Distribution Revs | DIST-REV | 100.00% | 27.41% | 8.00% | 64.59% |
| Meters (Alternative Proposal) | MTR | 100.00% | 15.33% | 84.67% | 0.00% |
| Services (Alternative Proposal) | SRVC | 100.00% | 0.15% | 99.85% | 0.00% |
| Meters (Complied) | | 100.00% | 44.50% | 55.50% | 0.00% |
| Services (Complied) | | 100.00% | 50.00% | 50.00% | 0.00% |
| Meters (Alternative Proposal) | | 100.00% | 15.33% | 84.67% | 0.00% |
| Services (Alternative Proposal) | | 100.00% | 0.15% | 99.85% | 0.00% |

Internal Classifiers

| | | | | | |
|--------------------------------|-------------|---------|--------|--------|--------|
| Distribution Plant Primary | DISTPLT-PRI | 100.00% | 53.70% | 0.00% | 46.30% |
| Distribution Plant Secondary | DISTPLT-SEC | 100.00% | 46.53% | 15.36% | 38.11% |
| Distribution Plant Customer | DISTPLT-CS | 100.00% | 62.83% | 37.17% | 0.00% |
| Rate Base Primary | RB-PRI | 100.00% | 53.61% | 0.00% | 46.39% |
| Rate Base Secondary | RB-SEC | 100.00% | 48.31% | 11.90% | 39.79% |
| Rate Base Customer | RB-CS | 100.00% | 58.76% | 25.86% | 15.38% |
| Payroll Primary | PAY-PRI | 100.00% | 53.67% | 0.06% | 46.28% |
| Payroll Secondary | PAY-SEC | 100.00% | 53.68% | 1.93% | 44.39% |
| Payroll Customer | PAY-CS | 100.00% | 23.49% | 65.94% | 10.56% |
| Total Plant Primary | TOTPLT-PRI | 100.00% | 53.60% | 0.00% | 46.40% |
| Total Plant Secondary | TOTPLT-SEC | 100.00% | 46.98% | 14.24% | 38.78% |
| Total Plant Customer | TOTPLT-CS | 100.00% | 60.76% | 29.58% | 9.66% |
| Total Depreciation Primary | DPR-TOT-PRI | 100.00% | 53.60% | 0.00% | 46.40% |
| Total Depreciation Secondary | DPR-TOT-SEC | 100.00% | 48.96% | 10.52% | 40.52% |
| Total Depreciation Customer | DPR-TOT-CS | 100.00% | 52.84% | 44.38% | 2.78% |
| OH Plant Primary | OHPLT-PRI | 100.00% | 53.70% | 0.00% | 46.30% |
| OH Plant Secondary | OHPLT-SEC | 100.00% | 54.96% | 0.00% | 45.04% |
| OH Plant Customer | OHPLT-CS | 0.00% | 0.00% | 0.00% | 0.00% |
| Cash Working Capital Primary | CWC-PRI | 100.00% | 53.70% | 0.00% | 46.30% |
| Cash Working Capital Secondary | CWC-SEC | 100.00% | 53.72% | 2.62% | 43.66% |
| Cash Working Capital Customer | CWC-CS | 100.00% | 15.06% | 84.37% | 0.57% |

| Jersey Central Power & Light - First Energy 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% | 41.1% | 58.9% | 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% | 33.6% | 57.0% | 9.4% |
| Total Utility Plant Factor | TOTPLT | 100.0% | 33.7% | 55.7% | 10.6% |
| Total General Plant Factor | GENPLT | 100.0% | 34.6% | 36.2% | 29.2% |
| Rate Base | RB | 100.0% | 35.1% | 54.2% | 10.6% |
| Dist. Exp excl. 587, 588, 598 Factor | DISTEXP | 100.0% | 44.4% | 44.5% | 11.1% |
| Total Operating Expenses excl. A&G Factor | OPEXP | 100.0% | 34.6% | 34.7% | 30.7% |
| Total Depreciation | TOTDEPR | 100.0% | 32.6% | 52.3% | 15.1% |
| Payroll Factor | PAYROLL | 100.0% | 34.6% | 36.2% | 29.2% |
| Payroll Factor (excl. A&G Expenses) | PAYROLLxAG | 100.0% | 34.6% | 34.7% | 30.7% |
| Overhead Plant (364, 365) Factor | OHPLT | 100.0% | 50.0% | 50.0% | 0.0% |

INTERNAL FUNCTIONAL FACTORS DERIVATION

| | | | | | |
|---|---------|---------------|---------------|---------------|-------------|
| Total Overhead Plant (364, 365) | | 2,070,054,162 | 1,035,027,081 | 1,035,027,081 | - |
| Overhead Plant (364, 365) Factor | OHPLT | 100.0% | 50.0% | 50.0% | 0.0% |
| Total Distribution Plant | | 5,538,829,505 | 1,862,915,920 | 3,157,979,658 | 517,933,927 |
| Total Distribution Plant Factor | DISTPLT | 100.0% | 33.6% | 57.0% | 9.4% |
| Total General Plant | | 254,180,562 | 87,880,683 | 92,099,494 | 74,200,384 |
| Total General Plant Factor | GENPLT | 100.0% | 34.6% | 36.2% | 29.2% |
| Total Utility Plant | | 6,120,813,809 | 2,062,383,585 | 3,407,490,464 | 650,939,761 |
| Total Utility Plant Factor | TOTPLT | 100.0% | 33.7% | 55.7% | 10.6% |
| Rate Base | | 3,049,777,210 | 1,071,995,271 | 1,654,330,003 | 323,451,936 |
| Rate Base Factor | RB | 100.0% | 35.1% | 54.2% | 10.6% |
| Dist. Exp excl. 587, 588, 598 | | 129,944,645 | 57,683,483 | 57,775,069 | 14,486,093 |
| Dist. Exp excl. 587, 588, 598 Factor | DISTEXP | 100.0% | 44.4% | 44.5% | 11.1% |
| Total Operating Expenses excl. A&G | | 200,764,088 | 69,551,886 | 69,662,317 | 61,549,885 |
| Total Operating Expenses excl. A&G Factor | OPEXP | 100.0% | 34.6% | 34.7% | 30.7% |

| <u>Jersey Central Power & Light - First Energy Corp.</u> | | | Residential | Residential | General | General | General | General | |
|--|-------------------------|-------------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|---------------|-----------------------|
| Proposed Revenue Calculations | Total | | Service | Time of Day | Service | Time of Day | Service Pri | Service Trans | Lighting |
| | Company | | RS | RT | GS | GST | GP | GT | LTG |
| Distribution Revenues | \$ 644,371,252 | \$ 347,340,931 | \$ 6,374,392 | \$ 214,486,842 | \$ 10,223,652 | \$ 26,239,638 | \$ 20,587,761 | | \$ 18,829,218 |
| Other Operating Revenues | 7,592,867 | 2,362,004 | 60,411 | 3,945,259 | 256,011 | 709,244 | 62,901 | | 196,754 |
| Total Operating Revenues | \$ 651,964,119 | \$ 349,702,936 | \$ 6,434,803 | \$ 218,432,101 | \$ 10,479,662 | \$ 26,948,881 | \$ 20,650,662 | | \$ 19,025,972 |
| Total O&M Expenses | \$ 311,200,827 | \$ 195,589,765 | \$ 3,052,403 | \$ 86,715,649 | \$ 4,521,771 | \$ 10,128,594 | \$ 955,743 | | \$ 10,206,020 |
| Depreciation & Amortization | 236,449,122 | 136,151,508 | 2,204,130 | 68,338,825 | 3,719,451 | 8,108,939 | 5,300,220 | | 12,042,327 |
| Total Taxes Other Than Income | 7,942,184 | 4,847,468 | 76,749 | 2,298,912 | 122,971 | 225,380 | 45,071 | | 322,109 |
| Total Expenses | \$ 555,592,133 | \$ 336,588,741 | \$ 5,333,282 | \$ 157,353,386 | \$ 8,364,192 | \$ 18,462,913 | \$ 6,301,035 | | \$ 22,570,456 |
| Income Before Taxes | \$ 96,371,986 | \$ 13,114,195 | \$ 1,101,521 | \$ 61,078,715 | \$ 2,115,470 | \$ 8,485,969 | \$ 14,349,627 | | \$ (3,544,484) |
| State Income Taxes | \$ 2,637,302 | \$ (2,424,436) | \$ 41,486 | \$ 3,694,574 | \$ 92,164 | \$ 602,725 | \$ 1,246,449 | | \$ (581,887) |
| Federal Income Taxes | 159,931 | (8,396,538) | 36,132 | 6,220,347 | 107,168 | 1,134,677 | 2,606,056 | | (1,472,458) |
| Total Income Taxes | \$ 2,797,233 | \$ (10,820,974) | \$ 77,618 | \$ 9,914,920 | \$ 199,332 | \$ 1,737,401 | \$ 3,852,505 | | \$ (2,054,345) |
| Net Operating Income | \$ 93,574,753 | \$ 23,935,169 | \$ 1,023,903 | \$ 51,163,795 | \$ 1,916,138 | \$ 6,748,567 | \$ 10,497,122 | | \$ (1,490,139) |
| Rate Base | \$ 3,049,777,210 | \$ 1,821,281,127 | \$ 29,128,151 | \$ 910,718,323 | \$ 49,630,005 | \$ 81,351,628 | \$ 22,744,992 | | \$ 132,822,026 |
| Rate of Return | 3.07% | 1.31% | 3.52% | 5.62% | 3.86% | 8.30% | 46.15% | | -1.12% |
| Existing Unitized Rate of Return | | 0.43 | 1.15 | 1.83 | 1.26 | 2.70 | 15.04 | | (0.37) |
| Rate Increase with Equal Rates of Return | | | | | | | | | |
| Required Rate of Return | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | 7.60% | | 7.60% |
| Required Net Operating Income | \$ 231,783,068 | \$ 138,417,366 | \$ 2,213,739 | \$ 69,214,593 | \$ 3,771,880 | \$ 6,182,724 | \$ 1,728,619 | | \$ 10,094,474 |
| Change in Net Operating Income | \$ 138,208,315 | \$ 114,482,197 | \$ 1,189,837 | \$ 18,050,798 | \$ 1,855,743 | \$ (565,844) | \$ (8,768,502) | | \$ 11,584,613 |
| Change in Distribution Revenue | \$ 192,249,708 | \$ 159,246,344 | \$ 1,655,080 | \$ 25,108,913 | \$ 2,581,364 | \$ (787,097) | \$ (12,197,110) | | \$ 16,114,359 |
| Rate Increase Using Current Unitized ROR | | | | | | | | | |
| Current Unitized ROR | 1.00 | 0.43 | 1.15 | 1.83 | 1.26 | 2.70 | 15.04 | | (0.37) |
| Required Rate of Return | 7.60% | 3.26% | 8.71% | 13.92% | 9.56% | 20.55% | 114.32% | | -2.78% |
| Required Net Income | \$ 231,783,068 | \$ 59,287,005 | \$ 2,536,190 | \$ 126,731,847 | \$ 4,746,241 | \$ 16,716,086 | \$ 26,001,191 | | \$ (3,691,049) |
| Change in Net Operating Income | \$ 138,208,315 | \$ 35,351,836 | \$ 1,512,287 | \$ 75,568,053 | \$ 2,830,103 | \$ 9,967,519 | \$ 15,504,070 | | \$ (2,200,910) |
| Change in Distribution Revenue | \$ 192,249,708 | \$ 49,174,901 | \$ 2,103,612 | \$ 105,116,223 | \$ 3,936,713 | \$ 13,864,959 | \$ 21,566,379 | | \$ (3,061,496) |
| Rate Change as Requested | | | | | | | | | |
| Change in Distribution Revenue | \$ 192,249,708 | \$ 103,630,000 | \$ 1,901,815 | \$ 66,209,024 | \$ 3,155,895 | \$ 8,099,801 | \$ 6,355,148 | | \$ 2,808,871 |
| Requested Distribution Revenue | \$ 836,620,960 | \$ 450,970,931 | \$ 8,276,208 | \$ 280,695,866 | \$ 13,379,547 | \$ 34,339,439 | \$ 26,942,908 | | \$ 21,638,090 |
| Requested Distribution Revenue Inc/(Dec) | 29.84% | 29.84% | 29.84% | 30.87% | 30.87% | 30.87% | 30.87% | | 14.92% |
| Requested Net Operating Income | \$231,783,068 | \$98,434,775 | \$2,391,118 | \$98,761,462 | \$4,184,911 | \$12,571,514 | \$15,065,837 | | \$529,159 |
| Requested Rate of Return | 7.60% | 5.40% | 8.21% | 10.84% | 8.43% | 15.45% | 66.24% | | 0.40% |
| Requested Unitized ROR | 1.00 | 0.71 | 1.08 | 1.43 | 1.11 | 2.03 | 8.72 | | 0.05 |

| Jersey Central Power & Light - First Energy 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 | 1,563,930,910 | 932,988,127 | 13,484,529 | 436,462,134 | 20,947,663 | 27,679,066 | 6,530,293 | 125,094,523 |
| Required Return on Rate Base | 7.60% | 5.40% | 8.21% | 10.84% | 8.43% | 15.45% | 66.24% | 0.40% |
| Required Net Income | \$ 109,676,029 | \$ 50,425,206 | \$ 1,106,939 | \$ 47,331,472 | \$ 1,766,353 | \$ 4,277,330 | \$ 4,325,538 | \$ 498,373 |
| Total Operating Expenses | 140,456,940 | 84,639,513 | 1,221,694 | 39,687,110 | 1,907,671 | 3,528,531 | 81,343 | 9,383,175 |
| Depreciation & Amortization | 121,715,880 | 69,945,938 | 1,037,279 | 32,897,342 | 1,566,870 | 2,735,699 | 1,853,753 | 11,467,637 |
| Total Other Taxes | 3,866,990 | 2,309,959 | 33,455 | 1,081,086 | 51,854 | 77,031 | 10,634 | 301,759 |
| Total Expenses | \$ 266,039,810 | \$ 156,895,410 | \$ 2,292,428 | \$ 73,665,538 | \$ 3,526,396 | \$ 6,341,262 | \$ 1,945,730 | \$ 21,152,570 |
| Interest Expense | 34,392,905 | 20,517,641 | 296,543 | 9,598,379 | 460,667 | 608,699 | 143,610 | 2,750,994 |
| Income Taxes | 29,436,759 | 11,694,278 | 316,877 | 14,754,170 | 510,542 | 1,434,486 | 1,635,193 | (880,807) |
| Income Tax Amortization | (3,880,388) | (2,314,908) | (33,457) | (1,082,939) | (51,975) | (68,677) | (16,203) | (310,382) |
| Revenue Requirement (Demand) | \$ 401,272,210 | \$ 216,699,986 | \$ 3,682,786 | \$ 134,668,240 | \$ 5,751,316 | \$ 11,984,402 | \$ 7,890,258 | \$ 20,459,755 |
| Less: Other Revenues (Demand) | \$ 3,442,330 | \$ 84,262 | \$ 17,176 | \$ 2,536,064 | \$ 169,950 | \$ 407,065 | \$ 58,641 | \$ 168,889 |
| Base Revenue Requirement (Demand) | \$ 397,829,880 | \$ 216,615,724 | \$ 3,665,610 | \$ 132,132,175 | \$ 5,581,366 | \$ 11,577,337 | \$ 7,831,617 | \$ 20,290,865 |
| Customer | | | | | | | | |
| Rate Base | 280,518,111 | 234,059,555 | 3,151,995 | 29,797,285 | 244,443 | 6,623,668 | 6,525,298 | 45,700 |
| Required Return on Rate Base | 7.60% | 5.40% | 8.21% | 10.84% | 8.43% | 15.45% | 66.24% | 0.40% |
| Required Net Income | \$ 21,501,682 | \$ 12,650,216 | \$ 258,746 | \$ 3,231,321 | \$ 20,612 | \$ 1,023,576 | \$ 4,322,230 | \$ 182 |
| Total Operating Expenses | 59,951,721 | 51,205,665 | 690,521 | 6,550,924 | 27,199 | 605,941 | 745,220 | 119,983 |
| Depreciation & Amortization | 21,135,773 | 17,261,159 | 232,329 | 2,190,692 | 25,089 | 720,087 | 698,794 | - |
| Total Other Taxes | 1,084,273 | 917,150 | 12,356 | 117,022 | 683 | 17,173 | 18,383 | 1,325 |
| Total Expenses | \$ 82,171,767 | \$ 69,383,974 | \$ 935,206 | \$ 8,858,638 | \$ 52,972 | \$ 1,343,202 | \$ 1,462,398 | \$ 121,307 |
| Interest Expense | 6,168,964 | 5,147,279 | 69,317 | 655,282 | 5,376 | 145,663 | 143,500 | 1,005 |
| Income Taxes | 5,995,308 | 2,933,754 | 74,070 | 1,007,268 | 5,958 | 343,276 | 1,633,942 | (322) |
| Income Tax Amortization | (696,015) | (580,743) | (7,821) | (73,932) | (607) | (16,434) | (16,190) | (113) |
| Revenue Requirement (Customer) | \$ 108,972,743 | \$ 84,387,201 | \$ 1,260,201 | \$ 13,023,295 | \$ 78,935 | \$ 2,693,619 | \$ 7,402,379 | \$ 121,054 |
| Less: Other Revenues (Customer) | \$ 51,251 | \$ 36,746 | \$ 1,068 | \$ 12,532 | \$ 102 | \$ 291 | \$ 508 | \$ - |
| Base Revenue Requirement (Customer) | \$ 108,921,492 | \$ 84,350,455 | \$ 1,259,132 | \$ 13,010,763 | \$ 78,833 | \$ 2,693,329 | \$ 7,401,871 | \$ 121,054 |

| Jersey Central Power & Light - First Energy 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 |
|--|-----------------------|------------------------------|----------------------------------|--------------------------|-------------------------------|------------------------------|--------------------------------|---------------------|
| Energy | | | | | | | | |
| Rate Base | 1,205,328,189 | 654,233,445 | 12,491,626 | 444,458,903 | 28,437,900 | 47,048,894 | 9,689,401 | 7,681,802 |
| Required Return on Rate Base | 7.60% | 5.40% | 8.21% | 10.84% | 8.43% | 15.45% | 66.24% | 0.40% |
| Required Net Income | \$ 100,605,357 | \$ 35,359,353 | \$ 1,025,432 | \$ 48,198,669 | \$ 2,397,946 | \$ 7,270,609 | \$ 6,418,069 | \$ 30,604 |
| Total Operating Expenses | 110,792,166 | 59,744,587 | 1,140,189 | 40,477,614 | 2,586,900 | 5,994,121 | 129,181 | 702,863 |
| Depreciation & Amortization | 93,597,469 | 48,944,411 | 934,522 | 33,250,790 | 2,127,492 | 4,653,152 | 2,747,673 | 574,690 |
| Total Other Taxes | 2,990,921 | 1,620,360 | 30,938 | 1,100,805 | 70,433 | 131,175 | 16,053 | 19,026 |
| Total Expenses | \$ 207,380,556 | \$ 110,309,358 | \$ 2,105,649 | \$ 74,829,209 | \$ 4,784,824 | \$ 10,778,448 | \$ 2,892,907 | \$ 1,296,579 |
| Interest Expense | 26,506,758 | 14,387,457 | 274,707 | 9,774,238 | 625,387 | 1,034,667 | 213,083 | 168,933 |
| Income Taxes | 28,973,593 | 8,200,306 | 293,544 | 15,024,492 | 693,096 | 2,438,341 | 2,426,237 | (54,089) |
| Income Tax Amortization | (2,990,632) | (1,623,268) | (30,994) | (1,102,781) | (70,559) | (116,737) | (24,041) | (19,060) |
| Revenue Requirement (Energy) | \$ 333,968,874 | \$ 152,245,748 | \$ 3,393,631 | \$ 136,949,590 | \$ 7,805,307 | \$ 20,370,661 | \$ 11,713,173 | \$ 1,254,034 |
| Less: Other Revenues (Energy) | \$ 4,099,287 | \$ 2,240,996 | \$ 42,166 | \$ 1,396,662 | \$ 85,958 | \$ 301,888 | \$ 3,752 | \$ 27,864 |
| Base Revenue Requirement (Energy) | \$ 329,869,588 | \$ 150,004,752 | \$ 3,351,465 | \$ 135,552,928 | \$ 7,719,348 | \$ 20,068,773 | \$ 11,709,421 | \$ 1,226,170 |

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:

Effective:

**Filed pursuant to Order of Board of Public Utilities
Docket No. dated**

Issued by James V. Fakult, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I

Original Sheet No. 1

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 13 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.

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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.

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I

Original Sheet No. 6

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)

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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

Bloomington 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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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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&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 |
| Hopatcong | 175 Center Street, Landing, NJ 07850 |
| Phillipsburg | 400 Lincoln Street, Phillipsburg, NJ 08865 |

Central Region Business Offices:

| | |
|------------|---|
| Allenhurst | 300 Main Street, Allenhurst, NJ 07711 |
| Toms River | 25 Adafre Avenue, Toms River, NJ 08753 |
| Old Bridge | 1345 Englishtown Road, Old Bridge, NJ 08857 |

**ALL
TELEPHONE
INQUIRIES
PLEASE USE
CUSTOMER
CONTACT
INFORMATION
ABOVE**

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 1

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JERSEY CENTRAL POWER & LIGHT COMPANY

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 5

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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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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 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)

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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.

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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.

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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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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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. 14:4-7.8).. 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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BPU No. 14 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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BPU No. 14 ELECTRIC - PART II

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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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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, LED and Rider CEP 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 Full Service 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 \$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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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.

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.

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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 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. Service Entrance switches, wiring troughs, or cabinets connected ahead of meters or instrument transformers, will be sealed by the Company. 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 as provided in 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)

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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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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.

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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.

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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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**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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BPU No. 14 ELECTRIC - PART II

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**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.

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BPU No. 14 ELECTRIC - PART II

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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

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 kW.

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.

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BPU No. 14 ELECTRIC - PART II

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Section 13 – Community Solar Energy Pilot Program

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.

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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.

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**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

| | <u>Average Front Footage Per Lot</u> | | | |
|--|---|-------------------|-------------------|--------------------|
| 1. Single Family | <u><= 125 Ft</u> | <u>126-225 Ft</u> | <u>226-325 Ft</u> | <u>>= 326Ft</u> |
| 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.

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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**

| <u>Item</u> | <u>Unit</u> | <u>Total Cost</u> |
|---|-------------|-------------------|
| 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 | 3,397.93 |
| 75 kVa – single-phase Dual Voltage | each | 5,437.36 |
| 10. Street light poles | | |
| 16 foot post top fiberglass pole | each | 678.14 |
| 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.

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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**

| <u>Item</u> | <u>Unit</u> | <u>Total Cost</u> |
|--|-------------|-------------------|
| 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.

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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**

| <u>Item</u> | <u>Unit</u> | <u>Total Cost</u> |
|--|-------------|-------------------|
| 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 | 4,943.29 |
| 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.

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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**

| <u>Item</u> | <u>Unit</u> | <u>Total Cost</u> |
|---|-------------|-------------------|
| 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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU NO. 14 ELECTRIC

ORIGINAL TITLE SHEET

TARIFF for SERVICE

Part III

Service Classifications and Riders

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 1

**PART III
SERVICE CLASSIFICATIONS AND RIDERS
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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 2

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| Rider TAA – Tax Act Adjustment | 67 | Original |
| Rider RP – JCP&L Reliability Plus Charge | 68 | Original |
| Rider LRAM – JCP&L Lost Revenue Adjustment Mechanism Charge | 69 | Original |
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| | 71 | Original |
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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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: \$0.010056** 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: \$ 5.60** per month
Supplemental Customer Charge: \$ 2.92 per month Off-Peak/Controlled Water Heating
- 2) **Distribution Charge:**

June through September:

\$0.022372 per KWH for the first 600 KWH (except Water Heating)
\$0.088472 per KWH for all KWH over 600 KWH (except Water Heating)

October through May:

\$0.036649 per KWH for all KWH (except Water Heating)

Water Heating Service:

\$0.024461 per KWH for all KWH for Off-Peak Water Heating
\$0.032218 per KWH for all KWH for Controlled Water Heating

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating
- 7) **Tax Act Adjustment (Rider TAA):**
See Rider TAA for rate per KWH for all KWH including Off-Peak/Controlled Water Heating
- 8) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KWH for all KWH including Off-Peak/Controlled Water Heating
- 9) **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
- 10) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

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)

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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: \$0.010056** 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: \$ 9.15** per month
Solar Water Heating Credit: \$ 2.30 per month
- 2) **Distribution Charge:**
\$0.068114 per KWH for all KWH on-peak for June through September
\$0.050033 per KWH for all KWH on-peak for October through May
\$0.031818 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) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak
- 7) **Tax Act Adjustment (Rider TAA):**
See Rider TAA for rate per KWH for all KWH on-peak and off-peak
- 8) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KWH for all KWH on-peak and off-peak
- 9) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KWH for all KWH on-peak and off-peak
- 10) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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:**
 - \$0.010056 per KWH for all KWH on-peak and off-peak for June through September
 - \$0.010056 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: \$ 9.15 per month**
- 2) **Distribution Charge:**
 - June through September:**
 - \$0.068114 per KWH for all KWH on-peak
 - \$0.031818 per KWH for all KWH off-peak
 - October through May:**
 - \$0.036649 per KWH for all KWH

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14ELECTRIC - 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) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak
- 7) **Tax Act Adjustment (Rider TAA):**
See Rider TAA for rate per KWH for all KWH on-peak and off-peak
- 8) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KWH for all KWH on-peak and off-peak
- 9) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KWH for all KWH on-peak and off-peak
- 10) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

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 **\$35.000** 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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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:**
\$0.010056 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:** \$ 5.36 per month single-phase
\$19.22 per month three-phase

Supplemental Customer Charge: \$ 2.92 per month Off-Peak/Controlled Water Heating
\$ 4.38 per month Day/Night Service
\$19.98 per month Traffic Signal Service
- 2) **Distribution Charge:**
KW Charge: (Demand Charge)
\$ 10.36 per maximum KW during June through September, in excess of 10 KW
\$ 9.66 per maximum KW during October through May, in excess of 10 KW
\$ 4.70 per KW Minimum Charge, in excess of 10 KW

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14ELECTRIC - 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.

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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: \$0.010056 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: \$ 46.55 per month single-phase
\$ 66.42 per month three-phase**
- 2) **Distribution Charge:**
 - KW Charge: (Demand Charge)**
 - \$ 11.56 per maximum KW during June through September
 - \$ 10.81 per maximum KW during October through May
 - \$ 5.04 per KW Minimum Charge
 - KWH Charge:**
 - \$0.005164 per KWH for all KWH on-peak
 - \$0.005164 per KWH for all KWH off-peak

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak
- 8) **Tax Act Adjustment (Rider TAA):**
See Rider TAA for rate per KWH for all KWH on-peak and off-peak
- 9) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KW for all KW
- 10) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KW for all KW
- 11) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

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)

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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.

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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.

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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.

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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: \$0.005376 per KWH for all KWH
\$0.001448 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: \$ 346.76 per month**
- 2) **Distribution Charge:**
 - KW Charge: (Demand Charge)**
 - \$ 5.69 per maximum KW
 - \$ 1.51 per KW High Tension Service Credit
 - \$ 3.79 per KW DOD Service Credit
 - KW Minimum Charge: (Demand Charge)**
 - \$ 1.73 per KW Minimum Charge
 - \$ 1.13 per KW DOD Service Credit
 - \$ 0.73 per KW Minimum Charge Credit
 - KVAR Charge: (Kilovolt-Ampere Reactive Charge)**
 - \$ 0.55 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:**
 - \$0.002839 per KWH for all KWH on-peak and off-peak
 - \$0.001008 per KWH High Tension Service Credit
 - \$0.001846 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

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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 \$0.54 per KW (\$0.58 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.

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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 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 prior to February 6, 1979 shall respectively be **\$0.83, \$3.37** and **\$0.79** until such time as there is a customer change or those facilities are no longer utilized exclusively for service under this Service Classification, or if those facilities require replacement. New or replacement facilities furnished after that date shall be provided, at the Company's option under a 5-year term of contract, based upon payment of: (1) the following per Billing Monthly charges to be added to the Flat Service Charge: 35 foot pole: **\$7.70**; 40 foot pole: **\$8.62** Secondary Span: **\$3.88**; or (2) a single non-refundable contribution determined under Appendix A (See Tariff Part II) charges when applicable; or otherwise (3) upon 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, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism 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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 28

**Service Classification SVL
 Sodium Vapor Street Lighting Service**

RESTRICTION: Service Classification SVL is in the process of being eliminated and is withdrawn as a Tariff service offering except for the SVL installations of Customers already receiving Service hereunder on January 1, 2024, and only for the specific premises and class of service of such Customer served hereunder on such date. Further, the Company shall cease installation of Sodium Vapor Luminaries Street Lights (SVLSSL) on the earliest to occur of January 1, 2026 or on such date as the Company is unable to purchase SVLSSL 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:

| <u>Nominal Ratings</u> | | <u>Billing Month</u> | <u>Company</u> | <u>Contribution</u> | <u>Customer</u> |
|------------------------|---------------------------|----------------------|----------------|---------------------|-----------------|
| <u>Lamp</u> | <u>Lamp & Ballast</u> | | | | |
| <u>Wattage</u> | <u>Wattage</u> | <u>KWH *</u> | <u>Fixture</u> | <u>Fixture</u> | <u>Fixture</u> |
| 50 | 60 | 21 | \$ 7.45 | \$ 2.10 | \$ 1.01 |
| 70 | 85 | 30 | \$ 7.45 | \$ 2.10 | \$ 1.01 |
| 100 | 121 | 42 | \$ 7.45 | \$ 2.10 | \$ 1.01 |
| 150 | 176 | 62 | \$ 7.45 | \$ 2.10 | \$ 1.01 |
| 250 | 293 | 103 | \$ 8.81 | \$ 2.10 | \$ 1.01 |
| 400 | 498 | 174 | \$ 8.81 | \$ 2.10 | \$ 1.01 |

* 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: \$0.057458 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) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate per KWH**
- 6) **Tax Act Adjustment (Rider TAA): See Rider TAA for rate per KWH**
- 7) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate per Fixture**
- 8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate per KWH**

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JERSEY CENTRAL POWER & LIGHT COMPANY

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 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 **\$1.18** 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 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

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 30

**Service Classification SVL
Sodium Vapor Street Lighting Service**

(Continued) 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, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism 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 **\$9.93** 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, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism 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.

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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.

| <u>Contributed Installation Cost:</u> | <u>Lamp Wattage</u> | <u>Lamp Wattage</u> | <u>Lamp Wattage</u> |
|---------------------------------------|---------------------|---------------------|---------------------|
| | 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 **\$0.97** per Billing Month.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original 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, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism 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 **\$9.93** 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.

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**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:

| <u>Nominal Ratings</u> | | | |
|------------------------|----------------------------|------------------------|-------------------------|
| <u>Lamp Wattage</u> | <u>Billing Month KWH *</u> | <u>Company Fixture</u> | <u>Customer Fixture</u> |
| 105 | 37 | \$ 2.20 | \$ 1.00 |
| 205 | 72 | \$ 2.20 | \$ 1.00 |
| 327 | 114 | \$ 2.20 | \$ 1.00 |
| 448 | 157 | \$ 2.20 | \$ 1.00 |
| 690 | 242 | \$ 2.20 | \$ 1.00 |
| 860 | 301 | \$ 2.20 | \$ 1.00 |

* 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: \$0.057458 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) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate per KWH**
- 6) **Tax Act Adjustment (Rider TAA): See Rider TAA for rate per KWH**
- 7) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate per Fixture**
- 8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate per KWH**

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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 **\$1.18** 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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original 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, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism 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 **\$1.29** and **\$0.36** 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, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism 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.

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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

| <u>Lamp</u> | | | <u>Billing Month</u> | <u>Company</u> |
|----------------|-------------|---------------|----------------------|-----------------|
| <u>Wattage</u> | <u>Type</u> | <u>Lumens</u> | <u>KWH*</u> | <u>Fixture</u> |
| 30 | Cobra Head | 2400 | 11 | \$ 7.44 |
| 50 | Cobra Head | 4000 | 18 | \$ 7.39 |
| 90 | Cobra Head | 7000 | 32 | \$ 7.99 |
| 130 | Cobra Head | 11500 | 46 | \$ 9.08 |
| 260 | Cobra Head | 24000 | 91 | \$ 11.55 |
| 50 | Acorn | 2500 | 18 | \$ 18.92 |
| 90 | Acorn | 5000 | 32 | \$ 18.26 |
| 50 | Colonial | 2500 | 18 | \$ 10.62 |
| 90 | Colonial | 5000 | 32 | \$ 12.76 |

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.

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original 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, 2021. 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, 2022 through May 31, 2023)

1) BGS Energy Charge per KWH: (All charges include Sales and Use Tax as provided in Rider SUT.)

| <u>Service Classification</u> | <u>June through September</u> | <u>October through May</u> |
|--|-------------------------------|----------------------------|
| RS - first 600 KWH | \$0.071484 | |
| - all KWH over 600 | \$0.080709 | |
| - all KWH | | \$0.081471 |
| (Excludes off-peak and controlled water heating special provisions) | | |
| RT - all on-peak KWH | \$0.102557 | \$0.103818 |
| - all off-peak KWH | \$0.054151 | \$0.057373 |
| RGT - all on-peak KWH | \$0.102557 | |
| - all off-peak KWH | \$0.054151 | |
| - all KWH | | \$0.081471 |
| RS and GS Water Heating – all KWH | \$0.074607 | \$0.074395 |
| (For separately metered off-peak and controlled water heating usage under applicable special provisions) | | |
| GS - all KWH | \$0.074746 | \$0.074466 |
| (Excludes off-peak and controlled water heating special provisions) | | |
| GST - all on-peak KWH | \$0.094431 | \$0.088547 |
| - all off-peak KWH | \$0.054711 | \$0.056672 |
| OL, SVL, MVL, ISL, LED - all KWH | \$0.057863 | \$0.058494 |

BGS Energy Charges above reflect costs for energy, generation capacity, ancillary services and related cost.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original 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, 2021, 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, 2022 through May 31, 2023)

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: **\$0.25480** 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.

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 | \$0.00000 |
| GT | \$0.00000 |
| GP | \$0.00000 |
| GS and GST | \$0.00000 |

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 47

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| Rider NGC Non-utility Generation Charge |
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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:

| <u>Voltage Adjusted MTC Charges per KWH (renamed NGC Charges per KWH)</u> | | <u>Including SUT</u> |
|---|----------------------------------|----------------------------------|
| 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. 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.

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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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original 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 nuclear plant decommissioning costs (Rider NDC), 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:

| | | |
|-----------|-------------------|---|
| Rider DSF | \$0.003280 | <u>Including SUT</u> \$0.003497 |
| Rider NDC | \$0.000000 | \$0.000000 |
| Rider RAC | \$0.000806 | \$0.000859 |
| Rider UNC | \$0.000352 | \$0.000375 |
| Rider USF | \$0.003940 | \$0.004201 |

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 NDC, Rider RAC, Rider UNC and Rider USF, respectively.

Effective October 1, 2022, the SBC shall be applied to all KWH usage for billing purposes as follows:

| | | |
|------------|-------------------|---|
| Total SBC: | \$0.008378 | <u>Including SUT</u> \$0.008932 |
|------------|-------------------|---|

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.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

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.

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BPU No. 14 ELECTRIC - PART III

Original Sheet No. 52

**Rider NDC
Nuclear Decommissioning Costs**

APPLICABILITY: Rider NDC provides a charge for Nuclear Decommissioning costs. The NDC is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

NDC = \$0.000000 per KWH (\$0.000000 per KWH including SUT)

Nuclear Decommissioning 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.

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BPU No. 14 ELECTRIC - PART III

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:

$$\text{RAC} = \text{Recoverable Cost} / \text{Sales}$$

- 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 September 1, 2022, the RAC computation is as follows (\$ Millions):

$$\text{RAC} = \$15.454 / 19,185,264 \text{ MWH} = \$0.000806 \text{ per KWH} \\ (\$0.000859 \text{ per KWH including SUT})$$

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BPU No. 14 ELECTRIC - PART III

Original. Sheet No. 54

| |
|--|
| <p style="text-align: center;">Rider UNC Uncollectible Accounts Charge</p> |
|--|

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.

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BPU No. 14 ELECTRIC - PART III

Original 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, 2022, the USF provided below consists of an USF rate of \$0.003205 per KWH and a Lifeline rate of \$0.000735 per KWH (\$0.003417 per KWH and \$0.000784 per KWH including SUT, respectively), pursuant to the BPU Order dated September 28, 2022 (Docket No. ER22060374).

USF = \$0.003940 per KWH (\$0.004201 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.

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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.

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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.

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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:

$$\text{SDC} \Rightarrow [(\text{DR} * \text{BD}) + (\text{SR} * \text{MM or AG})] \text{ or } [\text{SR} * \text{CD}]$$

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
= $\max[\text{MM} - \text{AG}, 0]$
Which means that the Billing Demand is equal to $\text{MM} - \text{AG}$, 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 $[\text{on-peak KWH produced} / (\text{260 hours} - \text{SM})]$
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 / $(\text{260 hours} - \text{SM})$
- DR = Demand Rate per KW of applicable service classification

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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)
= **\$4.78** for Service Classifications GS & GST
= **\$3.08** for Service Classifications GP
= **\$1.47** 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

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 60

**Rider CEP
 Consumer Electronics Protection Service**

RESTRICTION: This Rider is closed to new enrollment as of March 3, 1999.

AVAILABILITY: Rider CEP had been available for customers which desire that the Company provide protection from power fluctuations, surges and other power disturbances. Service under this Rider is restricted to service entrance and equipment compatibility.

A single meter socket surge suppression device is necessary on the service entrance supplying power to the premises to protect internal wiring against major power line spikes and surges. Electrical receptacle outlet surge suppressors are available for receptacles within the customer's premise. Such receptacle outlet suppressors provide protection against surges to more sensitive electronics, and are only available when a meter socket surge suppression device is installed. Uninterruptible power supply units are available for use with individual electronic equipment.

| MONTHLY CHARGES: | Including SUT | Excluding SUT |
|---|------------------|------------------|
| Meter socket surge suppression device - single phase: | \$2.93 | \$2.75 |
| Meter socket surge suppression device - three phase: | \$5.33 | \$5.00 |
| Electrical receptacle outlet surge suppressor - 2 outlet: | \$0.64 | \$0.60 |
| Electrical receptacle outlet surge suppressor - 4 outlet: | \$0.80 | \$0.75 |
| Uninterruptible power supply unit - 0.75 KVA: | \$21.33 | \$20.00 |
| Uninterruptible power supply unit - 1.00 KVA: | \$26.66 | \$25.00 |
| Uninterruptible power supply unit - 1.50 KVA: | \$31.99 | \$30.00 |

TERM OF CONTRACT:

A one-year term of contract is required, renewable thereafter on a month-to-month basis.

TERMS OF PAYMENT:

Charges applicable under this Rider will be rendered on the customer's bill for electric service. Such bills are due when rendered and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter may become subject to a late payment charge as described in Section 3.19, Part II.

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BPU No. 14 ELECTRIC - PART III

Original Sheet No. 61

Rider CEP
Consumer Electronics Protection Service

TERMS AND CONDITIONS:

- 1) The Company will install and remove the meter socket surge suppressor device and deliver the electrical receptacle outlet surge suppressors and/or Uninterruptible power supply equipment to the customer.
- 2) Customers utilizing CEP service provided under this Rider shall contact the Company in order to arrange the return of such equipment to the Company, upon termination of this Service, in the manner specified by the Company. Customers failing to arrange to return such equipment to the Company, shall be required to pay a charge equivalent to the Company's current replacement cost for such equipment.
- 3) The Company shall not be liable for any damage or injury arising from the improper use of equipment supplied under this Rider or for any costs or damages attributable to the loss of the customer's business, production or facilities resulting from the failure of such equipment.
- 4) The Company will provide the applicable manufacturer's warranty associated with the meter socket surge suppressor device and/or electrical receptacle outlet surge suppressor.
- 5) Disconnection and subsequent reconnection of Consumer Electronics Protection Service at the same location shall be unavailable as of March 3, 1999. However, if a customer transfers service from one location to another location within the Company's service areas, the customer may transfer the CEP service to the new location.

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BPU No. 14 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.

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BPU No. 14 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. 14 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, 2023:

RRC = \$0.001451 per KWH (\$0.001547 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 **\$(0.000152)** per kWh (**\$(0.000162)** per kWh including SUT) in RRC effective January 1, 2023.

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 **\$0.001068** per kWh (**\$0.001139** per kWh including SUT), effective January 1, 2023.

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 **\$0.000079/kWh** (**\$0.000084/kWh** including SUT), effective January 1, 2023.

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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 65

**Rider RRC
RGGI Recovery Charge**

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, 2023, EE&C rate for service classification is as follows:

EE&C = \$0.000456 per KWH (\$0.000486 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. Pursuant to the BPU Order at Docket Nos. QO1901040, QO19060748 & QO17091004, the revenue requirements will include a return of and on EE&C program investments and a reconciliation of actual revenues with actual costs on an annual basis.

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.

Issued:

Effective:

**Filed pursuant to Order of Board of Public Utilities
Docket No. dated**

Issued by James V. Fakult, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 67

**Rider TAA
Tax Act Adjustment**

APPLICABILITY: Rider TAA provides a credit resulting from the amortization and reconciliation of certain Excess Deferred Income Taxes ("EDIT"), including applicable carrying charges related to the impact of the Federal Tax Cuts and Jobs Act of 2017 ("Tax Act") on the Company's rates.

Effective **May 15, 2019**, the following TAA credits, including one time bill credit, (including Sales and Use Tax as provided in Rider SUT) will be applicable to all KWH usage of any Full Service Customer or Delivery Service Customer under Service Classification:

| | |
|-----------------|---------------------------|
| RS | \$0.006389 per KWH |
| RT/RGT | \$0.006103 per KWH |
| GS | \$0.005116 per KWH |
| GST | \$0.003950 per KWH |
| GP | \$0.002782 per KWH |
| GT | \$0.001632 per KWH |
| Lighting | \$0.027344 per KWH |

(includes OL, SVL, MVL, ISL and LED)

Effective **June 15, 2019**, the following TAA credits (including Sales and Use Tax as provided in Rider SUT) will be applicable to all KWH usage of any Full Service Customer or Delivery Service Customer under Service Classification:

| | |
|-----------------|---------------------------|
| RS | \$0.000310 per KWH |
| RT/RGT | \$0.000307 per KWH |
| GS | \$0.000274 per KWH |
| GST | \$0.000213 per KWH |
| GP | \$0.000154 per KWH |
| GT | \$0.000093 per KWH |
| Lighting | \$0.001567 per KWH |

(includes OL, SVL, MVL, ISL and LED)

Carrying Charges: Interest should not accrue on the outstanding net unprotected EDIT liability. No interest charges apply to over or under-recovered balances.

Issued:

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300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 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:

| <u>Service Classification</u> | <u>RP Charge (Including SUT)</u> | |
|---|----------------------------------|-------------|
| 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.*

Issued:

Effective:

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 Docket No. dated**

Issued by James V. Fakult, President
 300 Madison Avenue, Morristown, NJ 07962-1911

Jersey Central Power & Light Company
Summary of Distribution Revenue Requirement Changes and Classified Revenue Requirements

| | <u>TOTAL</u> | <u>RS</u> | <u>RT</u> | <u>GS</u> | <u>GST</u> | <u>GP</u> | <u>GT</u> | <u>LTG</u> |
|----------------------------------|----------------------|----------------------|--------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| RATE CHANGE REQUESTED | | | | | | | | |
| REVENUE CHANGE | \$192,249,708 | \$103,630,000 | \$1,901,815 | \$66,209,024 | \$3,155,895 | \$8,099,801 | \$6,444,302 | \$2,808,871 |
| % REVENUE INCREASE / (DECREASE) | 29.8% | 29.8% | 29.8% | 30.9% | 30.9% | 30.9% | 30.9% | 14.9% |
| REQUESTED RATE OF RETURN | 7.60% | 5.40% | 8.21% | 10.84% | 8.43% | 15.45% | 60.01% | 0.40% |
| PROPOSED UNITIZED RATE OF RETURN | | 0.71 | 1.08 | 1.43 | 1.11 | 2.03 | 7.90 | 0.05 |
| CUSTOMER | | | | | | | | |
| DISTRIBUTION TARIFF REVENUE | \$108,921,492 | \$84,350,455 | \$1,259,132 | \$13,010,763 | \$78,833 | \$2,693,329 | \$7,407,927 | \$121,054 |
| DEMAND | | | | | | | | |
| DISTRIBUTION TARIFF REVENUE | \$397,829,880 | \$216,615,724 | \$3,665,610 | \$132,132,175 | \$5,581,366 | \$11,577,337 | \$7,966,802 | \$20,290,865 |
| ENERGY | | | | | | | | |
| DISTRIBUTION TARIFF REVENUE | \$329,869,588 | \$150,004,752 | \$3,351,465 | \$135,552,928 | \$7,719,348 | \$20,068,773 | \$11,946,152 | \$1,226,170 |
| TOTAL | | | | | | | | |
| DISTRIBUTION TARIFF REVENUE | \$836,620,960 | \$450,970,931 | \$8,276,208 | \$280,695,866 | \$13,379,547 | \$34,339,439 | \$27,320,881 | \$21,638,090 |

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) | Proposed Distribution Revenue Charges | | | | | Revenue Delta (f)=(e)-(a) | Per kWh Delta |
|------------|--------------------------------------|---------------------------------------|---------------------|----------------------|-----------------------|----------------------|---------------------------|---------------|
| | | Customer (b) | kWh Dist. (c) | Demand (d) | Total (e)=(b)+(c)+(d) | | | |
| | | | | | | | | |
| RS | <u>Distribution</u> | | | | | | | |
| | Customer | \$84,350,455 | \$63,614,461 | \$20,733,829 | \$0 | \$84,348,290 | | |
| | Demand | \$216,615,724 | \$0 | \$216,615,724 | \$0 | \$216,615,724 | | |
| | <u>Energy</u> | <u>\$150,004,752</u> | <u>\$0</u> | <u>\$150,004,752</u> | <u>\$0</u> | <u>\$150,004,752</u> | | |
| | Total | \$450,970,931 | \$63,614,461 | \$387,354,305 | \$0 | \$450,968,766 | -\$2,165 | -0.0000002 |
| RT & RGT | <u>Distribution</u> | | | | | | | |
| | Customer | \$1,259,132 | \$1,394,619 | -\$135,502 | \$0 | \$1,259,117 | | |
| | Demand | \$3,665,610 | \$0 | \$3,665,610 | \$0 | \$3,665,610 | | |
| | <u>Energy</u> | <u>\$3,351,465</u> | <u>\$0</u> | <u>\$3,351,465</u> | <u>\$0</u> | <u>\$3,351,465</u> | | |
| | Total | \$8,276,208 | \$1,394,619 | \$6,881,573 | \$0 | \$8,276,192 | -\$16 | -0.0000001 |
| GS | <u>Distribution</u> | | | | | | | |
| | Customer | \$13,010,763 | \$16,502,379 | -\$3,491,616 | \$0 | \$13,010,763 | | |
| | Demand | \$132,132,175 | \$0 | -\$21,789,221 | \$153,921,396 | \$132,132,175 | | |
| | <u>Energy</u> | <u>\$135,552,928</u> | <u>\$0</u> | <u>\$135,552,712</u> | <u>\$0</u> | <u>\$135,552,712</u> | | |
| | Total | \$280,695,866 | \$16,502,379 | \$110,271,875 | \$153,921,396 | \$280,695,650 | -\$216 | 0.0000000 |
| GST | <u>Distribution</u> | | | | | | | |
| | Customer | \$78,833 | \$134,506 | -\$55,673 | \$0 | \$78,833 | | |
| | Demand | \$5,581,366 | \$0 | -\$5,689,658 | \$11,271,024 | \$5,581,366 | | |
| | <u>Energy</u> | <u>\$7,719,348</u> | <u>\$0</u> | <u>\$7,719,561</u> | <u>\$0</u> | <u>\$7,719,561</u> | | |
| | Total | \$13,379,547 | \$134,506 | \$1,974,230 | \$11,271,024 | \$13,379,760 | \$213 | 0.0000005 |
| GP | <u>Distribution</u> | | | | | | | |
| | Customer | \$2,693,329 | \$383,026 | \$2,310,303 | \$0 | \$2,693,329 | | |
| | Demand | \$11,577,337 | \$0 | -\$17,106,467 | \$28,683,804 | \$11,577,337 | | |
| | <u>Energy</u> | <u>\$20,068,773</u> | <u>\$0</u> | <u>\$20,069,107</u> | <u>\$0</u> | <u>\$20,069,107</u> | | |
| | Total | \$34,339,439 | \$383,026 | \$5,272,943 | \$28,683,804 | \$34,339,773 | \$334 | 0.0000002 |
| GT | <u>Distribution</u> | | | | | | | |
| | Customer | \$7,407,927 | \$673,632 | \$6,734,295 | \$0 | \$7,407,927 | | |
| | Demand | \$7,966,802 | \$0 | -\$14,917,630 | \$22,884,432 | \$7,966,802 | | |
| | <u>Energy</u> | <u>\$11,946,152</u> | <u>\$0</u> | <u>\$11,945,883</u> | <u>\$0</u> | <u>\$11,945,883</u> | | |
| | Total | \$27,320,881 | \$673,632 | \$3,762,548 | \$22,884,432 | \$27,320,612 | -\$269 | -0.0000002 |
| Lighting | <u>Distribution</u> | | <u>Fixtures</u> | <u>Misc.</u> | <u>kWh</u> | | | |
| | Total | \$21,638,090 | \$15,205,380 | \$452,535 | \$5,980,195 | \$21,638,110 | \$20 | 0.0000002 |
| Total | Customer | \$108,800,438 | \$82,702,623 | \$26,095,634 | \$0 | \$108,798,257 | | |
| | Demand | \$377,539,015 | \$0 | \$160,778,359 | \$216,760,656 | \$377,539,015 | | |
| | Energy | \$328,643,418 | \$0 | \$328,643,481 | \$0 | \$328,643,481 | | |
| | <u>Lighting Total</u> | <u>\$21,638,090</u> | <u>\$15,205,380</u> | <u>\$452,535</u> | <u>\$5,980,195</u> | <u>\$21,638,110</u> | | |
| | Total | \$836,620,960 | \$97,908,003 | \$515,970,009 | \$222,740,851 | \$836,618,863 | -\$2,097 | -0.0000001 |

(1) Source: Exhibit JC-08

Jersey Central Power & Light Company
Based on 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)
Residential Service (RS)

| Description of Charge | Weather Normalized | Current Rates {1} | Revenue Based on | Description of Charge | Weather Normalized | Proposed Rates {2} | Revenue Based on | Change in Revenue | Percentage Change in Revenue |
|-------------------------------------|--------------------|-------------------|------------------|-------------------------------------|--------------------|--------------------|------------------|-------------------|------------------------------|
| | 2022/2023 12+0 | | Current Rates | | 2022/2023 12+0 | | Proposed Rates | | |
| | Units (a) | (b) | (c) = (a) x (b) | | Units (d) | (e) | (f) = (d) x (e) | | |
| Customer Charges | | | | Customer Charges | | | | | |
| 1 Standard Customer Charge | 12,085,302 | \$3.05 | \$36,860,170 | 1 Standard Customer Charge | 12,085,302 | \$5.25 | \$63,447,833 | \$26,587,663 | 72.1% |
| 2 Supplemental OPWH {3} | 25,839 | \$1.59 | \$41,083 | 2 Supplemental OPWH {3} | 25,839 | \$2.74 | \$70,798 | \$29,715 | 72.3% |
| 3 Supplemental CTWH {3} | 34,974 | \$1.59 | \$55,609 | 3 Supplemental CTWH {3} | 34,974 | \$2.74 | \$95,830 | \$40,221 | 72.3% |
| 4 Total Customer Charges | 12,085,302 | | \$36,956,862 | 4 Total Customer Charges | 12,085,302 | | \$63,614,461 | \$26,657,599 | 72.1% |
| NGC per kWh Charges | | | | NGC per kWh Charges | | | | | |
| 5 Summer kWh 0 - 600 | 2,040,860,852 | -\$0.000219 | -\$446,949 | 5 Summer kWh 0 - 600 | 2,040,860,852 | -\$0.000219 | -\$446,949 | \$0 | 0.0% |
| 6 Summer kWh > 600 | 1,888,449,135 | -\$0.000219 | -\$413,570 | 6 Summer kWh > 600 | 1,888,449,135 | -\$0.000219 | -\$413,570 | \$0 | 0.0% |
| 7 Winter All kWh | 5,460,180,501 | -\$0.000219 | -\$1,195,780 | 7 Winter All kWh | 5,460,180,501 | -\$0.000219 | -\$1,195,780 | \$0 | 0.0% |
| 8 Summer OPWH kWh | 760,745 | -\$0.000219 | -\$167 | 8 Summer OPWH kWh | 760,745 | -\$0.000219 | -\$167 | \$0 | 0.0% |
| 9 Winter OPWH kWh | 1,696,135 | -\$0.000219 | -\$371 | 9 Winter OPWH kWh | 1,696,135 | -\$0.000219 | -\$371 | \$0 | 0.0% |
| 10 Summer CTWH kWh | 1,007,313 | -\$0.000219 | -\$221 | 10 Summer CTWH kWh | 1,007,313 | -\$0.000219 | -\$221 | \$0 | 0.0% |
| 11 Winter CTWH kWh | 2,474,585 | -\$0.000219 | -\$542 | 11 Winter CTWH kWh | 2,474,585 | -\$0.000219 | -\$542 | \$0 | 0.0% |
| 12 Total NGC Charges | 9,395,429,266 | | -\$2,057,600 | 12 Total NGC Charges | 9,395,429,266 | | -\$2,057,600 | \$0 | 0.0% |
| SBC per kWh Charges | | | | SBC per kWh Charges | | | | | |
| 13 All kWh | 9,395,429,266 | \$0.008378 | \$78,714,906 | 13 All kWh | 9,395,429,266 | \$0.008378 | \$78,714,906 | \$0 | 0.0% |
| Distribution per kWh Charges | | | | Distribution per kWh Charges | | | | | |
| 14 Summer kWh 1 to 600 | 2,040,860,852 | \$0.016813 | \$34,312,994 | 14 Summer kWh 1 to 600 | 2,040,860,852 | \$0.020982 | \$42,821,342 | \$8,508,348 | 24.8% |
| 15 Summer kWh > 600 | 1,888,449,135 | \$0.066487 | \$125,557,318 | 15 Summer kWh > 600 | 1,888,449,135 | \$0.082975 | \$156,694,067 | \$31,136,749 | 24.8% |
| 16 Winter kWh - All Non WH kWh | 5,460,180,501 | \$0.027542 | \$150,384,291 | 16 Winter kWh - All Non WH kWh | 5,460,180,501 | \$0.034372 | \$187,677,324 | \$37,293,033 | 24.8% |
| 17 Summer OPWH kWh | 760,745 | \$0.018382 | \$13,984 | 17 Summer OPWH kWh | 760,745 | \$0.022941 | \$17,452 | \$3,468 | 24.8% |
| 18 Winter OPWH kWh | 1,696,135 | \$0.018382 | \$31,178 | 18 Winter OPWH kWh | 1,696,135 | \$0.022941 | \$38,911 | \$7,733 | 24.8% |
| 19 Summer CTWH kWh | 1,007,313 | \$0.024212 | \$24,389 | 19 Summer CTWH kWh | 1,007,313 | \$0.030216 | \$30,437 | \$6,048 | 24.8% |
| 20 Winter CTWH kWh | 2,474,585 | \$0.024212 | \$59,915 | 20 Winter CTWH kWh | 2,474,585 | \$0.030216 | \$74,772 | \$14,857 | 24.8% |
| 21 Total Distribution kWh Charges | 9,395,429,266 | | \$310,384,069 | 21 Total Distribution kWh Charges | 9,395,429,266 | | \$387,354,305 | \$76,970,236 | 24.8% |
| BGS per kWh Charges | | | | BGS per kWh Charges | | | | | |
| 22 Summer - 0 to 600 kWh | 2,040,860,852 | \$0.067042 | \$136,823,393 | 22 Summer - 0 to 600 kWh | 2,040,860,852 | \$0.067042 | \$136,823,393 | \$0 | 0.0% |
| 23 Summer - Over 600 kWh | 1,888,449,135 | \$0.075694 | \$142,944,269 | 23 Summer - Over 600 kWh | 1,888,449,135 | \$0.075694 | \$142,944,269 | \$0 | 0.0% |
| 24 Winter-Non-Water Heating kWh | 5,460,180,501 | \$0.076409 | \$417,206,932 | 24 Winter-Non-Water Heating kWh | 5,460,180,501 | \$0.076409 | \$417,206,932 | \$0 | 0.0% |
| 25 Summer-OPWH & CTWH kWh | 1,768,058 | \$0.069971 | \$123,713 | 25 Summer-OPWH & CTWH kWh | 1,768,058 | \$0.069971 | \$123,713 | \$0 | 0.0% |
| 26 Winter-OPWH & CTWH kWh | 4,170,720 | \$0.069773 | \$291,004 | 26 Winter-OPWH & CTWH kWh | 4,170,720 | \$0.069773 | \$291,004 | \$0 | 0.0% |
| 27 Total BGS Charges | 9,395,429,266 | | \$697,389,311 | 27 Total BGS Charges | 9,395,429,266 | | \$697,389,311 | \$0 | 0.0% |
| Transmission per kWh Charges | | | | Transmission per kWh Charges | | | | | |
| 28 All Non-Water Heating kWh | 9,389,490,488 | \$0.014036 | \$131,790,888 | 28 All Non-Water Heating kWh | 9,389,490,488 | \$0.014036 | \$131,790,888 | \$0 | 0.0% |
| 29 OPWH & CTWH kWh | 5,938,778 | \$0.014036 | \$83,357 | 29 OPWH & CTWH kWh | 5,938,778 | \$0.014036 | \$83,357 | \$0 | 0.0% |
| 30 Total Transmission Charges | 9,395,429,266 | | \$131,874,245 | 30 Total Transmission Charges | 9,395,429,266 | | \$131,874,245 | \$0 | 0.0% |
| ZEC Recovery Charges | | | | ZEC Recovery Charges | | | | | |
| 31 All kWh | 9,395,429,266 | \$0.003911 | \$36,745,524 | 31 All kWh | 9,395,429,266 | \$0.003911 | \$36,745,524 | \$0 | 0.0% |
| RGGI Recovery Charge | | | | RGGI Recovery Charge | | | | | |
| 32 All kWh | 9,395,429,266 | \$0.001451 | \$13,632,768 | 32 All kWh | 9,395,429,266 | \$0.001451 | \$13,632,768 | \$0 | 0.0% |
| Tax Act Adjustment | | | | Tax Act Adjustment | | | | | |
| 33 All kWh | 9,395,429,266 | -\$0.000291 | -\$2,734,070 | 33 All kWh | 9,395,429,266 | -\$0.000291 | -\$2,734,070 | \$0 | 0.0% |
| LRAM | | | | LRAM | | | | | |
| 34 All kWh | 9,395,429,266 | \$0.000000 | \$0 | 34 All kWh | 9,395,429,266 | \$0.000000 | \$0 | \$0 | 0.0% |
| 34 Total Charges | 9,395,429,266 | | \$1,300,906,015 | 34 Total Charges | 9,395,429,266 | | \$1,404,533,850 | \$103,627,835 | 8.0% |

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{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 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Residential Time-of-Day Service (RT)

| Description of Charge | Weather Normalized 2022/2023 12+0 | Current Rates {1} | Revenue Based on Current Rates | Description of Charge | Weather Normalized 2022/2023 12+0 | Proposed Rates {2} | Revenue Based on Proposed Rates | Change in Revenue (g) = (f) - (c) | Percentage Change in Revenue (h) = (g) / (c) |
|-------------------------------------|-----------------------------------|-------------------|--------------------------------|-------------------------------------|-----------------------------------|--------------------|---------------------------------|-----------------------------------|--|
| | Units (a) | | (c) = (a) x (b) | | Units (d) | | (f) = (d) x (e) | | |
| <u>Customer Charges</u> | | | | <u>Customer Charges</u> | | | | | |
| 1 Standard Customer Charge | 156,470 | \$6.61 | \$1,034,268 | 1 Standard Customer Charge | 156,470 | \$8.58 | \$1,342,514 | \$308,246 | 29.8% |
| 2 Solar Water Heating Credit {3} | 1,526 | -\$1.66 | -\$2,533 | 2 Solar Water Heating Credit {3} | 1,526 | -\$2.16 | -\$3,296 | -\$763 | 30.1% |
| 3 Total Customer Charges | 156,470 | | \$1,031,735 | 3 Total Customer Charges | 156,470 | | \$1,339,218 | \$307,483 | 29.8% |
| <u>NGC per kWh Charges</u> | | | | <u>NGC per kWh Charges</u> | | | | | |
| 4 On-Peak kWh - Summer | 22,216,378 | -\$0.000219 | -\$4,865 | 4 On-Peak kWh - Summer | 22,216,378 | -\$0.000219 | -\$4,865 | \$0 | 0.0% |
| 5 On-Peak kWh - Winter | 39,093,032 | -\$0.000219 | -\$8,561 | 5 On-Peak kWh - Winter | 39,093,032 | -\$0.000219 | -\$8,561 | \$0 | 0.0% |
| 6 Off-Peak kWh - Summer | 31,551,079 | -\$0.000219 | -\$6,910 | 6 Off-Peak kWh - Summer | 31,551,079 | -\$0.000219 | -\$6,910 | \$0 | 0.0% |
| 7 Off-Peak kWh - Winter | 72,362,103 | -\$0.000219 | -\$15,847 | 7 Off-Peak kWh - Winter | 72,362,103 | -\$0.000219 | -\$15,847 | \$0 | 0.0% |
| 8 Total NGC Charges | 165,222,592 | | -\$36,183 | 8 Total NGC Charges | 165,222,592 | | -\$36,183 | \$0 | 0.0% |
| <u>SBC per kWh Charges</u> | | | | <u>SBC per kWh Charges</u> | | | | | |
| 9 All kWh | 165,222,592 | \$0.008378 | \$1,384,235 | 9 All kWh | 165,222,592 | \$0.008378 | \$1,384,235 | \$0 | 0.0% |
| <u>Distribution per kWh Charges</u> | | | | <u>Distribution per kWh Charges</u> | | | | | |
| 10 On-Peak kWh - Summer | 22,216,378 | \$0.049096 | \$1,090,735 | 10 On-Peak kWh - Summer | 22,216,378 | \$0.063882 | \$1,419,227 | \$328,492 | 30.1% |
| 11 On-Peak kWh - Winter | 39,093,032 | \$0.036063 | \$1,409,812 | 11 On-Peak kWh - Winter | 39,093,032 | \$0.046924 | \$1,834,401 | \$424,589 | 30.1% |
| 12 Off-Peak kWh - Summer | 31,551,079 | \$0.022934 | \$723,592 | 12 Off-Peak kWh - Summer | 31,551,079 | \$0.029841 | \$941,516 | \$217,924 | 30.1% |
| 13 Off-Peak kWh - Winter | 72,362,103 | \$0.022934 | \$1,659,552 | 13 Off-Peak kWh - Winter | 72,362,103 | \$0.029841 | \$2,159,358 | \$499,806 | 30.1% |
| 14 Total Distribution kWh Charges | 165,222,592 | | \$4,883,691 | 14 Total Distribution kWh Charges | 165,222,592 | | \$6,354,502 | \$1,470,811 | 30.1% |
| <u>BGS per kWh Charges</u> | | | | <u>BGS per kWh Charges</u> | | | | | |
| 15 Summer - On Peak kWh | 22,216,378 | \$0.096185 | \$2,136,882 | 15 Summer - On Peak kWh | 22,216,378 | \$0.096185 | \$2,136,882 | \$0 | 0.0% |
| 16 Winter - On Peak kWh | 39,093,032 | \$0.097367 | \$3,806,371 | 16 Winter - On Peak kWh | 39,093,032 | \$0.097367 | \$3,806,371 | \$0 | 0.0% |
| 17 Summer - Off Peak kWh | 31,551,079 | \$0.050786 | \$1,602,353 | 17 Summer - Off Peak kWh | 31,551,079 | \$0.050786 | \$1,602,353 | \$0 | 0.0% |
| 18 Winter - Off Peak kWh | 72,362,103 | \$0.053808 | \$3,893,660 | 18 Winter - Off Peak kWh | 72,362,103 | \$0.053808 | \$3,893,660 | \$0 | 0.0% |
| 19 Total BGS Charges | 165,222,592 | | \$11,439,266 | 19 Total BGS Charges | 165,222,592 | | \$11,439,266 | \$0 | 0.0% |
| <u>Transmission per kWh Charges</u> | | | | <u>Transmission per kWh Charges</u> | | | | | |
| 20 All kWh | 165,222,592 | \$0.014036 | \$2,319,064 | 20 All kWh | 165,222,592 | \$0.014036 | \$2,319,064 | \$0 | 0.0% |
| <u>ZEC Recovery Charges</u> | | | | <u>ZEC Recovery Charges</u> | | | | | |
| 21 All kWh | 165,222,592 | \$0.003911 | \$646,186 | 21 All kWh | 165,222,592 | \$0.003911 | \$646,186 | \$0 | 0.0% |
| <u>RGGI Recovery Charges</u> | | | | <u>RGGI Recovery Charges</u> | | | | | |
| 22 All kWh | 165,222,592 | \$0.001451 | \$239,738 | 22 All kWh | 165,222,592 | \$0.001451 | \$239,738 | \$0 | 0.0% |
| <u>Tax Act Adjustment</u> | | | | <u>Tax Act Adjustment</u> | | | | | |
| 23 All kWh | 165,222,592 | -\$0.000288 | -\$47,584 | 23 All kWh | 165,222,592 | -\$0.000288 | -\$47,584 | \$0 | 0.0% |
| <u>LRAM</u> | | | | <u>LRAM</u> | | | | | |
| 24 All kWh | 165,222,592 | \$0.000000 | \$0 | 24 All kWh | 165,222,592 | \$0.000000 | \$0 | \$0 | 0.0% |
| 25 Total Charges | 165,222,592 | | \$21,860,148 | 25 Total Charges | 165,222,592 | | \$23,638,442 | \$1,778,294 | 8.1% |

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{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 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Residential Geothermal & Heat Pump Service (RGT)

| Description of Charge | Weather Normalized 2022/2023 12+0 | Current Rates {1} | Revenue Based on Current Rates | Description of Charge | Weather Normalized 2022/2023 12+0 | Proposed Rates {2} | Revenue Based on Proposed Rates | Change in Revenue (g) = (f) - (c) | Percentage Change in Revenue (h) = (g) / (c) |
|-------------------------------------|-----------------------------------|-------------------|--------------------------------|-------------------------------------|-----------------------------------|--------------------|---------------------------------|-----------------------------------|--|
| | Units (a) | | (c) = (a) x (b) | | Units (d) | | (f) = (d) x (e) | | |
| <u>Customer Charges</u> | | | | <u>Customer Charges</u> | | | | | |
| 1 Standard Customer Charge | 6,457 | \$6.61 | \$42,681 | 1 Standard Customer Charge | 6,457 | \$8.58 | \$55,401 | \$12,720 | 29.8% |
| <u>NGC per kWh Charges</u> | | | | <u>NGC per kWh Charges</u> | | | | | |
| 2 On-Peak Summer kWh | 1,736,778 | -\$0.000219 | -\$380 | 2 On-Peak Summer kWh | 1,736,778 | -\$0.000219 | -\$380 | \$0 | 0.0% |
| 3 Off-Peak Summer kWh | 2,473,972 | -\$0.000219 | -\$542 | 3 Off-Peak Summer kWh | 2,473,972 | -\$0.000219 | -\$542 | \$0 | 0.0% |
| 4 All Winter kWh | 9,958,573 | -\$0.000219 | -\$2,181 | 4 All Winter kWh | 9,958,573 | -\$0.000219 | -\$2,181 | \$0 | 0.0% |
| 5 Total NGC Charge | 14,169,323 | | -\$3,103 | 5 Total NGC Charge | 14,169,323 | | -\$3,103 | \$0 | 0.0% |
| <u>SBC per kWh Charges</u> | | | | <u>SBC per kWh Charges</u> | | | | | |
| 6 All kWh | 14,169,323 | \$0.008378 | \$118,711 | 6 All kWh | 14,169,323 | \$0.008378 | \$118,711 | \$0 | 0.0% |
| <u>Distribution per kWh Charges</u> | | | | <u>Distribution per kWh Charges</u> | | | | | |
| 7 On-Peak Summer kWh | 1,736,778 | \$0.049096 | \$85,269 | 7 On-Peak Summer kWh | 1,736,778 | \$0.063882 | \$110,949 | \$25,680 | 30.1% |
| 8 Off-Peak Summer kWh | 2,473,972 | \$0.022934 | \$56,738 | 8 Off-Peak Summer kWh | 2,473,972 | \$0.029841 | \$73,826 | \$17,088 | 30.1% |
| 9 All Winter kWh | 9,958,573 | \$0.027542 | \$274,279 | 9 All Winter kWh | 9,958,573 | \$0.034372 | \$342,296 | \$68,017 | 24.8% |
| 10 Total Distribution kWh Charges | 14,169,323 | | \$416,286 | 10 Total Distribution kWh Charges | 14,169,323 | | \$527,071 | \$110,785 | 26.6% |
| <u>BGS per kWh Charges</u> | | | | <u>BGS per kWh Charges</u> | | | | | |
| 11 Summer - On-Peak kWh | 1,736,778 | \$0.096185 | \$167,052 | 11 Summer - On-Peak kWh | 1,736,778 | \$0.096185 | \$167,052 | \$0 | 0.0% |
| 12 Summer - Off-Peak kWh | 2,473,972 | \$0.050786 | \$125,643 | 12 Summer - Off-Peak kWh | 2,473,972 | \$0.050786 | \$125,643 | \$0 | 0.0% |
| 13 Winter - All kWh | 9,958,573 | \$0.076409 | \$760,925 | 13 Winter - All kWh | 9,958,573 | \$0.076409 | \$760,925 | \$0 | 0.0% |
| 14 Total BGS Charges | 14,169,323 | | \$1,053,620 | 14 Total BGS Charges | 14,169,323 | | \$1,053,620 | \$0 | 0.0% |
| <u>Transmission per kWh Charges</u> | | | | <u>Transmission per kWh Charges</u> | | | | | |
| 15 Summer - All kWh | 4,210,750 | \$0.014036 | \$59,102 | 15 Summer - All kWh | 4,210,750 | \$0.014036 | \$59,102 | \$0 | 0.0% |
| 16 Winter - All kWh | 9,958,573 | \$0.014036 | \$139,779 | 16 Winter - All kWh | 9,958,573 | \$0.014036 | \$139,779 | \$0 | 0.0% |
| 17 Total Transmission Charges | 14,169,323 | | \$198,881 | 17 Total Transmission Charges | 14,169,323 | | \$198,881 | \$0 | 0.0% |
| <u>ZEC Recovery Charges</u> | | | | <u>ZEC Recovery Charges</u> | | | | | |
| 18 All kWh | 14,169,323 | \$0.003911 | \$55,416 | 18 All kWh | 14,169,323 | \$0.003911 | \$55,416 | \$0 | 0.0% |
| <u>RGGI Recovery Charge</u> | | | | <u>RGGI Recovery Charge</u> | | | | | |
| 19 All kWh | 14,169,323 | \$0.001451 | \$20,560 | 19 All kWh | 14,169,323 | \$0.001451 | \$20,560 | \$0 | 0.0% |
| <u>Tax Act Adjustment</u> | | | | <u>Tax Act Adjustment</u> | | | | | |
| 20 All kWh | 14,169,323 | -\$0.000288 | -\$4,081 | 20 All kWh | 14,169,323 | -\$0.000288 | -\$4,081 | \$0 | 0.0% |
| <u>LRAM</u> | | | | <u>LRAM</u> | | | | | |
| 21 All kWh | 14,169,323 | \$0.000000 | \$0 | 21 All kWh | 14,169,323 | \$0.000000 | \$0 | \$0 | 0.0% |
| 22 Total Charges | | | \$1,898,971 | 22 Total Charges | | | \$2,022,476 | \$123,505 | 6.5% |

{1} Rates effective 3/1/2023
{2} Proposed rates effective TBD

Jersey Central Power & Light Company
Based on 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)
General Service Secondary (GS)

| Description of Charge | Weather Normalized | Current Rates (1) | Revenue Based on Current Rates | Description of Charge | Weather Normalized | Proposed Rates (2) | Revenue Based on Proposed Rates | Change in Revenue (g) = (f) - (c) | Percentage Change in Revenue (h) = (g) / (c) |
|--------------------------------------|--------------------|-------------------|--------------------------------|--------------------------------------|--------------------|--------------------|---------------------------------|-----------------------------------|--|
| | 2022/2023 12+0 | | (c) = (a) x (b) | | 2022/2023 12+0 | | (f) = (d) x (e) | | |
| | Units (a) | | | | Units (d) | | | | |
| Customer Charges | | | | | | | | | |
| 1 Single Phase Customer Charge | 919,886 | \$3.84 | \$3,532,363 | 1 Single Phase Customer Charge | 919,886 | \$5.03 | \$4,627,028 | \$1,094,665 | 31.0% |
| 2 Three Phase Customer Charge | 628,671 | \$13.78 | \$8,663,086 | 2 Three Phase Customer Charge | 628,671 | \$18.03 | \$11,334,938 | \$2,671,852 | 30.8% |
| 3 Supplemental OPWH (3) | 163 | \$1.59 | \$259 | 3 Supplemental OPWH (3) | 163 | \$2.74 | \$447 | \$188 | 72.6% |
| 4 Supplemental CTWH (3) | 445 | \$1.59 | \$708 | 4 Supplemental CTWH (3) | 445 | \$2.74 | \$1,219 | \$511 | 72.2% |
| 5 Supplemental Day/Night (3) | 18,879 | \$3.14 | \$59,280 | 5 Supplemental Day/Night (3) | 18,879 | \$4.11 | \$77,593 | \$18,313 | 30.9% |
| 6 Supplemental Traffic Signal (3) | 24,608 | \$14.32 | \$352,387 | 6 Supplemental Traffic Signal (3) | 24,608 | \$18.74 | \$461,154 | \$108,767 | 30.9% |
| 7 Total Customer Charges | 1,548,557 | | \$12,608,083 | 7 Total Customer Charges | 1,548,557 | | \$16,502,379 | \$3,894,296 | 30.9% |
| NGC per kWh Charges | | | | | | | | | |
| 8 First 1,000 kWh Summer | 335,093,777 | -\$0.000219 | -\$73,386 | 8 First 1,000 kWh Summer | 335,093,777 | -\$0.000219 | -\$73,386 | \$0 | 0.0% |
| 9 First 1,000 kWh Winter | 646,415,828 | -\$0.000219 | -\$141,565 | 9 First 1,000 kWh Winter | 646,415,828 | -\$0.000219 | -\$141,565 | \$0 | 0.0% |
| 10 Over 1,000 kWh Summer | 2,001,533,070 | -\$0.000219 | -\$438,336 | 10 Over 1,000 kWh Summer | 2,001,533,070 | -\$0.000219 | -\$438,336 | \$0 | 0.0% |
| 11 Over 1,000 kWh Winter | 3,393,163,317 | -\$0.000219 | -\$743,103 | 11 Over 1,000 kWh Winter | 3,393,163,317 | -\$0.000219 | -\$743,103 | \$0 | 0.0% |
| 12 OPWH-kWh Summer | 8,599 | -\$0.000219 | -\$2 | 12 OPWH-kWh Summer | 8,599 | -\$0.000219 | -\$2 | \$0 | 0.0% |
| 13 OPWH-kWh Winter | 22,228 | -\$0.000219 | -\$5 | 13 OPWH-kWh Winter | 22,228 | -\$0.000219 | -\$5 | \$0 | 0.0% |
| 14 CTWH-kWh Summer | 20,789 | -\$0.000219 | -\$5 | 14 CTWH-kWh Summer | 20,789 | -\$0.000219 | -\$5 | \$0 | 0.0% |
| 15 CTWH-kWh Winter | 67,569 | -\$0.000219 | -\$15 | 15 CTWH-kWh Winter | 67,569 | -\$0.000219 | -\$15 | \$0 | 0.0% |
| 16 Traffic Signal kWh Summer | 2,020,540 | -\$0.000219 | -\$442 | 16 Traffic Signal kWh Summer | 2,020,540 | -\$0.000219 | -\$442 | \$0 | 0.0% |
| 17 Traffic Signal kWh Winter | 4,516,885 | -\$0.000219 | -\$989 | 17 Traffic Signal kWh Winter | 4,516,885 | -\$0.000219 | -\$989 | \$0 | 0.0% |
| 18 Total NGC Charges | 6,382,862,602 | | -\$1,397,848 | 18 Total NGC Charges | 6,382,862,602 | | -\$1,397,848 | \$0 | 0.0% |
| SBC per kWh Charges | | | | | | | | | |
| 19 All kWh | 6,382,862,602 | \$0.008378 | \$53,475,623 | 19 All kWh | 6,382,862,602 | \$0.008378 | \$53,475,623 | \$0 | 0.0% |
| Distribution per kWh Charges | | | | | | | | | |
| 20 First 1,000 kWh Summer | 335,093,777 | \$0.062235 | \$20,854,561 | 20 First 1,000 kWh Summer | 335,093,777 | \$0.081448 | \$27,292,718 | \$6,438,157 | 30.9% |
| 21 First 1,000 kWh Winter | 646,415,828 | \$0.057585 | \$37,223,855 | 21 First 1,000 kWh Winter | 646,415,828 | \$0.075363 | \$48,715,836 | \$11,491,981 | 30.9% |
| 22 Over 1,000 kWh Summer | 2,001,533,070 | \$0.004977 | \$9,961,630 | 22 Over 1,000 kWh Summer | 2,001,533,070 | \$0.006513 | \$13,035,985 | \$3,074,355 | 30.9% |
| 23 Over 1,000 kWh Winter | 3,393,163,317 | \$0.004977 | \$16,887,774 | 23 Over 1,000 kWh Winter | 3,393,163,317 | \$0.006513 | \$22,099,673 | \$5,211,899 | 30.9% |
| 24 OPWH-kWh Summer | 8,599 | \$0.018382 | \$158 | 24 OPWH-kWh Summer | 8,599 | \$0.022941 | \$197 | \$39 | 24.8% |
| 25 OPWH-kWh Winter | 22,228 | \$0.018382 | \$409 | 25 OPWH-kWh Winter | 22,228 | \$0.022941 | \$510 | \$101 | 24.8% |
| 26 CTWH-kWh Summer | 20,789 | \$0.024212 | \$503 | 26 CTWH-kWh Summer | 20,789 | \$0.030216 | \$628 | \$125 | 24.8% |
| 27 CTWH-kWh Winter | 67,569 | \$0.024212 | \$1,636 | 27 CTWH-kWh Winter | 67,569 | \$0.030216 | \$2,042 | \$406 | 24.8% |
| 28 Traffic Signal kWh Summer | 2,020,540 | \$0.013042 | \$26,352 | 28 Traffic Signal kWh Summer | 2,020,540 | \$0.017068 | \$34,487 | \$8,135 | 30.9% |
| 29 Traffic Signal kWh Winter | 4,516,885 | \$0.013042 | \$58,909 | 29 Traffic Signal kWh Winter | 4,516,885 | \$0.017068 | \$77,094 | \$18,185 | 30.9% |
| 30 Religious Hse of Wrshp Credit (4) | 19,052,509 | -\$0.031728 | -\$604,498 | 30 Religious Hse of Wrshp Credit (4) | 19,052,509 | -\$0.041523 | -\$791,117 | -\$186,619 | 30.9% |
| 31 CBT Exemption (5) | | | -\$150,072 | 31 CBT Exemption (5) | | | -\$196,178 | -\$46,106 | N/A |
| 32 Total Distr. kWh Charges | 6,382,862,602 | | \$84,261,217 | 32 Total Distr. kWh Charges | 6,382,862,602 | | \$110,271,875 | \$26,010,658 | 30.9% |
| Distribution Demand Charges | | | | | | | | | |
| 33 Full Rate - Summer | 7,232,827 | \$7.43 | \$53,739,902 | 33 Full Rate - Summer | 7,232,827 | \$9.72 | \$70,303,075 | \$16,563,173 | 30.8% |
| 34 Full Rate - Winter | 6,222,651 | \$6.92 | \$43,060,746 | 34 Full Rate - Winter | 6,222,651 | \$9.06 | \$56,377,219 | \$13,316,473 | 30.9% |
| 35 Minimum Charge | 6,176,356 | \$3.37 | \$20,814,320 | 35 Minimum Charge | 6,176,356 | \$4.41 | \$27,237,730 | \$6,423,410 | 30.9% |
| 36 Standby Demand | 753 | \$3.42 | \$2,574 | 36 Standby Demand | 753 | \$4.48 | \$3,372 | \$798 | 31.0% |
| 37 Total Distr. kW Charges | 19,632,587 | | \$117,617,542 | 37 Total Distr. kW Charges | 19,632,587 | | \$153,921,396 | \$36,303,854 | 30.9% |
| BGS per kWh Charges | | | | | | | | | |
| 38 Summer-Non-Water Heating kWh | 2,338,647,387 | \$0.070102 | \$163,943,859 | 38 Summer-Non-Water Heating kWh | 2,338,647,387 | \$0.070102 | \$163,943,859 | \$0 | 0.0% |
| 39 Winter-Non-Water Heating kWh | 4,044,096,030 | \$0.069839 | \$282,435,623 | 39 Winter-Non-Water Heating kWh | 4,044,096,030 | \$0.069839 | \$282,435,623 | \$0 | 0.0% |
| 40 Summer-OPWH & CTWH kWh | 29,388 | \$0.069971 | \$2,056 | 40 Summer-OPWH & CTWH kWh | 29,388 | \$0.069971 | \$2,056 | \$0 | 0.0% |
| 41 Winter-OPWH & CTWH kWh | 89,797 | \$0.069773 | \$6,265 | 41 Winter-OPWH & CTWH kWh | 89,797 | \$0.069773 | \$6,265 | \$0 | 0.0% |
| 42 Total BGS Charges | 6,382,862,602 | | \$446,387,803 | 42 Total BGS Charges | 6,382,862,602 | | \$446,387,803 | \$0 | 0.0% |
| Transmission per kWh Charges | | | | | | | | | |
| 43 All Non-Water Heating kWh | 6,382,743,417 | \$0.014036 | \$89,588,187 | 43 All Non-Water Heating kWh | 6,382,743,417 | \$0.014036 | \$89,588,187 | \$0 | 0.0% |
| 44 OPWH & CTWH kWh | 119,185 | \$0.014036 | \$1,673 | 44 OPWH & CTWH kWh | 119,185 | \$0.014036 | \$1,673 | \$0 | 0.0% |
| 45 Total Transmission Charges | 6,382,862,602 | | \$89,589,860 | 45 Total Transmission Charges | 6,382,862,602 | | \$89,589,860 | \$0 | 0.0% |
| ZEC Recovery Charges | | | | | | | | | |
| 46 All kWh | 6,382,862,602 | \$0.003911 | \$24,963,376 | 46 All kWh | 6,382,862,602 | \$0.003911 | \$24,963,376 | \$0 | 0.0% |
| RGGI Recovery Charges | | | | | | | | | |
| 47 All kWh | 6,382,862,602 | \$0.001451 | \$9,261,534 | 47 All kWh | 6,382,862,602 | \$0.001451 | \$9,261,534 | \$0 | 0.0% |
| Tax Act Adjustment | | | | | | | | | |
| 48 All kWh | 6,382,862,602 | -\$0.000257 | -\$1,640,396 | 48 All kWh | 6,382,862,602 | -\$0.000257 | -\$1,640,396 | \$0 | 0.0% |
| LRAM | | | | | | | | | |
| 49 All kWh | 6,382,862,602 | \$0.000000 | \$0 | 49 All kWh | 6,382,862,602 | \$0.000000 | \$0 | \$0 | 0.0% |
| 50 Total Charges | 6,382,862,602 | | \$835,126,794 | 50 Total Charges | 6,382,862,602 | | \$901,335,602 | \$66,208,808 | 7.9% |

(1) Rates effective 3/1/2023

(2) Proposed rates effective TBD

(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 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)
General Service Secondary Time-of-Day (GST)

| Description of Charge | Weather Normalized | Current Rates {1} | Revenue Based on | Description of Charge | Weather Normalized | Proposed Rates {2} | Revenue Based on | Change in Revenue | Percentage Change in Revenue |
|-------------------------------------|--------------------------|-------------------|-------------------|-------------------------------------|-------------------------------|--------------------|--------------------------|-------------------|------------------------------|
| | 2022/2023 12+0 Units (a) | | Current Rates (b) | | Current Rates (c) = (a) x (b) | | 2022/2023 12+0 Units (d) | | Proposed Rates (e) |
| Customer Charges | | | | Customer Charges | | | | | |
| 1 Single Phase Customer Charge | 0 | \$33.36 | \$0 | 1 Single Phase Customer Charge | 0 | \$43.66 | \$0 | \$0 | 0.0% |
| 2 Three Phase Customer Charge | 2,159 | \$47.60 | \$102,785 | 2 Three Phase Customer Charge | 2,159 | \$62.29 | \$134,506 | \$31,721 | 30.9% |
| 3 Total Customer Charges | 2,159 | | \$102,785 | 3 Total Customer Charges | 2,159 | | \$134,506 | \$31,721 | 30.9% |
| NGC per kWh Charges | | | | NGC per kWh Charges | | | | | |
| 4 Summer On-Peak kWh | 63,507,047 | -\$0.000219 | -\$13,908 | 4 Summer On-Peak kWh | 63,507,047 | -\$0.000219 | -\$13,908 | \$0 | 0.0% |
| 5 Winter On-Peak kWh | 114,047,628 | -\$0.000219 | -\$24,976 | 5 Winter On-Peak kWh | 114,047,628 | -\$0.000219 | -\$24,976 | \$0 | 0.0% |
| 6 Summer Off-Peak kWh | 76,938,478 | -\$0.000219 | -\$16,850 | 6 Summer Off-Peak kWh | 76,938,478 | -\$0.000219 | -\$16,850 | \$0 | 0.0% |
| 7 Winter Off-Peak kWh | 153,902,775 | -\$0.000219 | -\$33,705 | 7 Winter Off-Peak kWh | 153,902,775 | -\$0.000219 | -\$33,705 | \$0 | 0.0% |
| 8 Total NGC Charges | 408,395,928 | | -\$89,439 | 8 Total NGC Charges | 408,395,928 | | -\$89,439 | \$0 | 0.0% |
| SBC per kWh Charges | | | | SBC per kWh Charges | | | | | |
| 9 All kWh | 408,395,928 | \$0.008378 | \$3,421,541 | 9 All kWh | 408,395,928 | \$0.008378 | \$3,421,541 | \$0 | 0.0% |
| Distribution per kWh Charges | | | | Distribution per kWh Charges | | | | | |
| 10 Summer On-Peak kWh | 63,507,047 | \$0.004835 | \$307,057 | 10 Summer On-Peak kWh | 63,507,047 | \$0.004843 | \$307,565 | \$508 | 0.2% |
| 11 Winter On-Peak kWh | 114,047,628 | \$0.004835 | \$551,420 | 11 Winter On-Peak kWh | 114,047,628 | \$0.004843 | \$552,333 | \$913 | 0.2% |
| 12 Summer Off-Peak kWh | 76,938,478 | \$0.004835 | \$371,998 | 12 Summer Off-Peak kWh | 76,938,478 | \$0.004843 | \$372,613 | \$615 | 0.2% |
| 13 Winter Off-Peak kWh | 153,902,775 | \$0.004835 | \$744,120 | 13 Winter Off-Peak kWh | 153,902,775 | \$0.004843 | \$745,351 | \$1,231 | 0.2% |
| 14 CBT Exemption {3} | | | -\$2,894 | 14 CBT Exemption {3} | | | -\$3,632 | -\$738 | N/A |
| 15 Total Distr. kWh Charges | 408,395,928 | | \$1,971,701 | 15 Total Distr. kWh Charges | 408,395,928 | | \$1,974,230 | \$2,529 | 0.1% |
| Distribution Demand Charges | | | | Distribution Demand Charges | | | | | |
| 16 Full Rate - Summer | 368,931 | \$7.84 | \$2,892,422 | 16 Full Rate - Summer | 368,931 | \$10.84 | \$3,999,216 | \$1,106,794 | 38.3% |
| 17 Full Rate - Winter | 656,324 | \$7.33 | \$4,810,852 | 17 Full Rate - Winter | 656,324 | \$10.14 | \$6,655,121 | \$1,844,269 | 38.3% |
| 18 Minimum Charge | 130,378 | \$3.42 | \$445,892 | 18 Minimum Charge | 130,378 | \$4.73 | \$616,687 | \$170,795 | 38.3% |
| 19 Standby Demand | 0 | \$3.42 | \$0 | 19 Standby Demand | 0 | \$4.48 | \$0 | \$0 | 0.0% |
| 20 Total Distr. kW Charges | 1,155,633 | | \$8,149,166 | 20 Total Distr. kW Charges | 1,155,633 | | \$11,271,024 | \$3,121,858 | 38.3% |
| BGS per kWh Charges {4} | | | | BGS per kWh Charges {4} | | | | | |
| 21 Summer On-Peak kWh | 63,507,047 | \$0.144540 | \$9,179,309 | 21 Summer On-Peak kWh | 63,507,047 | \$0.144540 | \$9,179,309 | \$0 | 0.0% |
| 22 Winter On-Peak kWh | 114,047,628 | \$0.105621 | \$12,045,824 | 22 Winter On-Peak kWh | 114,047,628 | \$0.105621 | \$12,045,824 | \$0 | 0.0% |
| 23 Summer Off-Peak kWh | 76,938,478 | \$0.094345 | \$7,258,761 | 23 Summer Off-Peak kWh | 76,938,478 | \$0.094345 | \$7,258,761 | \$0 | 0.0% |
| 24 Winter Off-Peak kWh | 153,902,775 | \$0.075905 | \$11,681,990 | 24 Winter Off-Peak kWh | 153,902,775 | \$0.075905 | \$11,681,990 | \$0 | 0.0% |
| 25 Total BGS Charges | 408,395,928 | | \$40,165,884 | 25 Total BGS Charges | 408,395,928 | | \$40,165,884 | \$0 | 0.0% |
| Transmission per kWh Charges | | | | Transmission per kWh Charges | | | | | |
| 26 All kWh | 408,395,928 | \$0.014036 | \$5,732,245 | 26 All kWh | 408,395,928 | \$0.014036 | \$5,732,245 | \$0 | 0.0% |
| ZEC Recovery Charges | | | | ZEC Recovery Charges | | | | | |
| 27 All kWh | 408,395,928 | \$0.003911 | \$1,597,236 | 27 All kWh | 408,395,928 | \$0.003911 | \$1,597,236 | \$0 | 0.0% |
| RGGI Recovery Charges | | | | RGGI Recovery Charges | | | | | |
| 28 All kWh | 408,395,928 | \$0.001451 | \$592,582 | 28 All kWh | 408,395,928 | \$0.001451 | \$592,582 | \$0 | 0.0% |
| Tax Act Adjustment | | | | Tax Act Adjustment | | | | | |
| 29 All kWh | 408,395,928 | -\$0.000200 | -\$81,679 | 29 All kWh | 408,395,928 | -\$0.000200 | -\$81,679 | \$0 | 0.0% |
| LRAM | | | | LRAM | | | | | |
| 30 All kW | 1,155,633 | \$0.00 | \$0 | 30 All kW | 1,155,633 | \$0.00 | \$0 | \$0 | 0.0% |
| 30 Total Charges | 408,395,928 | | \$61,562,022 | 30 Total Charges | 408,395,928 | | \$64,718,130 | \$3,156,108 | 5.1% |

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{3} Total distribution reduction attributable to CBT Exempt accounts.

{4} Based on Average BGS cost for RSCP and CIEP eligible accounts from 1/1/2022 to 12/31/2022

Jersey Central Power & Light Company

Based on 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)

General Service Primary (GP)

| Description of Charge | Weather Normalized 2022/2023 12+0 | | Revenue Based on Current Rates | Description of Charge | Weather Normalized 2022/2023 12+0 | | Revenue Based on Proposed Rates | Change in Revenue (g) = (f) - (c) | Percentage Change in Revenue (h) = (g) / (c) |
|-------------------------------------|-----------------------------------|-----------------------|--------------------------------|-------------------------------------|-----------------------------------|------------------------|---------------------------------|-----------------------------------|--|
| | Units (a) | Current Rates {1} (b) | (c) = (a) x (b) | | Units (d) | Proposed Rates {2} (e) | (f) = (d) x (e) | | |
| Customer Charges | | | | Customer Charges | | | | | |
| 1 Customer Charge | 5,058 | \$57.86 | \$292,682 | 1 Customer Charge | 5,058 | \$75.72 | \$383,026 | \$90,344 | 30.9% |
| NGC per kWh Charges | | | | NGC per kWh Charges | | | | | |
| 2 Summer On-Peak kWh | 215,916,689 | -\$0.000208 | -\$44,911 | 2 Summer On-Peak kWh | 215,916,689 | -\$0.000208 | -\$44,911 | \$0 | 0.0% |
| 3 Winter On-Peak kWh | 380,798,194 | -\$0.000208 | -\$79,206 | 3 Winter On-Peak kWh | 380,798,194 | -\$0.000208 | -\$79,206 | \$0 | 0.0% |
| 4 Summer Off-Peak kWh | 333,524,170 | -\$0.000208 | -\$69,373 | 4 Summer Off-Peak kWh | 333,524,170 | -\$0.000208 | -\$69,373 | \$0 | 0.0% |
| 5 Winter Off-Peak kWh | 589,447,589 | -\$0.000208 | -\$122,605 | 5 Winter Off-Peak kWh | 589,447,589 | -\$0.000208 | -\$122,605 | \$0 | 0.0% |
| 6 Total NGC Charges | 1,519,686,642 | | -\$316,095 | 6 Total NGC Charges | 1,519,686,642 | | -\$316,095 | \$0 | 0.0% |
| SBC per kWh Charges | | | | SBC per kWh Charges | | | | | |
| 7 All kWh | 1,519,686,642 | \$0.008378 | \$12,731,935 | 7 All kWh | 1,519,686,642 | \$0.008378 | \$12,731,935 | \$0 | 0.0% |
| Distribution per kWh Charges | | | | Distribution per kWh Charges | | | | | |
| 8 Summer On-Peak kWh | 215,916,689 | \$0.003443 | \$743,401 | 8 Summer On-Peak kWh | 215,916,689 | \$0.003484 | \$752,254 | \$8,853 | 1.2% |
| 9 Winter On-Peak kWh | 380,798,194 | \$0.003443 | \$1,311,088 | 9 Winter On-Peak kWh | 380,798,194 | \$0.003484 | \$1,326,701 | \$15,613 | 1.2% |
| 10 Summer Off-Peak kWh | 333,524,170 | \$0.003443 | \$1,148,324 | 10 Summer Off-Peak kWh | 333,524,170 | \$0.003484 | \$1,161,998 | \$13,674 | 1.2% |
| 11 Winter Off-Peak kWh | 589,447,589 | \$0.003443 | \$2,029,468 | 11 Winter Off-Peak kWh | 589,447,589 | \$0.003484 | \$2,053,635 | \$24,167 | 1.2% |
| 12 CBT Exemption {3} | | | -\$16,523 | 12 CBT Exemption {3} | | | -\$21,645 | -\$5,122 | N/A |
| 13 Total Distr. kWh Charges | 1,519,686,642 | | \$5,215,758 | 13 Total Distr. kWh Charges | 1,519,686,642 | | \$5,272,943 | \$57,185 | 1.1% |
| Distribution Demand Charges | | | | Distribution Demand Charges | | | | | |
| 14 Full Rate - Summer | 1,262,655 | \$6.03 | \$7,613,807 | 14 Full Rate - Summer | 1,262,655 | \$8.34 | \$10,530,539 | \$2,916,732 | 38.3% |
| 15 Full Rate - Winter | 2,142,335 | \$5.60 | \$11,997,077 | 15 Full Rate - Winter | 2,142,335 | \$7.75 | \$16,603,097 | \$4,606,020 | 38.4% |
| 16 Minimum Charge | 224,361 | \$2.04 | \$457,696 | 16 Minimum Charge | 224,361 | \$2.82 | \$632,697 | \$175,001 | 38.2% |
| 17 Standby Demand | 0 | \$2.09 | \$0 | 17 Standby Demand | 0 | \$2.89 | \$0 | \$0 | 0.0% |
| 18 kVar Demand | 1,699,021 | \$0.39 | \$662,618 | 18 kVar Demand | 1,699,021 | \$0.54 | \$917,471 | \$254,853 | 38.5% |
| 19 Total Distr. kW Charges | 5,328,371 | | \$20,731,198 | 19 Total Distr. kW Charges | 5,328,371 | | \$28,683,804 | \$7,952,606 | 38.4% |
| BGS per kWh Charges {4} | | | | BGS per kWh Charges {4} | | | | | |
| 20 Summer kWh | 549,440,859 | \$0.093296 | \$51,260,634 | 20 Summer kWh | 549,440,859 | \$0.093296 | \$51,260,634 | \$0 | 0.0% |
| 21 Winter kWh | 970,245,783 | \$0.061445 | \$59,616,752 | 21 Winter kWh | 970,245,783 | \$0.061445 | \$59,616,752 | \$0 | 0.0% |
| 22 DSSAC - All kWh | 1,519,686,642 | \$0.000150 | \$227,953 | 22 DSSAC - All kWh | 1,519,686,642 | \$0.000150 | \$227,953 | \$0 | 0.0% |
| 23 Capacity Obligation - kW days | 125,829,109 | \$0.254800 | \$32,061,257 | 23 Capacity Obligation - kW days | 125,829,109 | \$0.254800 | \$32,061,257 | \$0 | 0.0% |
| 24 Total BGS Charges | 1,519,686,642 | | \$143,166,596 | 24 Total BGS Charges | 1,519,686,642 | | \$143,166,596 | \$0 | 0.0% |
| Transmission per kWh Charges | | | | Transmission per kWh Charges | | | | | |
| 25 All kWh | 1,519,686,642 | \$0.008523 | \$12,952,289 | 25 All kWh | 1,519,686,642 | \$0.008523 | \$12,952,289 | \$0 | 0.0% |
| ZEC Recovery Charges | | | | ZEC Recovery Charges | | | | | |
| 26 All kWh | 1,519,686,642 | \$0.003911 | \$5,943,494 | 26 All kWh | 1,519,686,642 | \$0.003911 | \$5,943,494 | \$0 | 0.0% |
| RGGI Recovery Charges | | | | RGGI Recovery Charges | | | | | |
| 27 All kWh | 1,519,686,642 | \$0.001451 | \$2,205,065 | 27 All kWh | 1,519,686,642 | \$0.001451 | \$2,205,065 | \$0 | 0.0% |
| Tax Act Adjustment | | | | Tax Act Adjustment | | | | | |
| 28 All kWh | 1,519,686,642 | -\$0.000144 | -\$218,835 | 28 All kWh | 1,519,686,642 | -\$0.000144 | -\$218,835 | \$0 | 0.0% |
| LRAM | | | | LRAM | | | | | |
| 29 All kW | 5,328,371 | \$0.00 | \$0 | 29 All kW | 5,328,371 | \$0.00 | \$0 | \$0 | 0.0% |
| 29 Total Charges | 1,519,686,642 | | \$202,704,087 | 29 Total Charges | 1,519,686,642 | | \$210,804,222 | \$8,100,135 | 4.0% |

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{3} Total distribution reduction attributable to CBT Exempt accounts.

{4} Based on BGS Energy and Capacity Cost from 1/1/2022 to 12/31/2022

Jersey Central Power & Light Company
Based on 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)

| General Service Transmission (GT) | | | | General Service Transmission (GT) | | | | | |
|-------------------------------------|---|-----------------------|--|-------------------------------------|---|------------------------|---|-----------------------------------|--|
| Description of Charge | Weather Normalized 2022/2023 12+0 Units (a) | Current Rates (1) (b) | Revenue Based on Current Rates (c) = (a) x (b) | Description of Charge | Weather Normalized 2022/2023 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 | 2,071 | \$248.50 | \$514,737 | 1 Customer Charges | 2,071 | \$325.21 | \$673,632 | \$158,895 | 30.9% |
| NGC per kWh Charges | | | | NGC per kWh Charges | | | | | |
| 2 Summer kWh (w/o 230 kV) | 435,373,882 | -\$0.000204 | -\$88,816 | 2 Summer kWh (w/o 230 kV) | 435,373,882 | -\$0.000204 | -\$88,816 | \$0 | 0.0% |
| 3 Winter kWh (w/o 230 kV) | 851,116,863 | -\$0.000204 | -\$173,628 | 3 Winter kWh (w/o 230 kV) | 851,116,863 | -\$0.000204 | -\$173,628 | \$0 | 0.0% |
| 4 230 kV Summer kWh | 43,469,030 | -\$0.000200 | -\$8,694 | 4 230 kV Summer kWh | 43,469,030 | -\$0.000200 | -\$8,694 | \$0 | 0.0% |
| 5 230 kV Winter kWh | 86,291,591 | -\$0.000200 | -\$17,258 | 5 230 kV Winter kWh | 86,291,591 | -\$0.000200 | -\$17,258 | \$0 | 0.0% |
| 6 GT Prov (d) Summer | 70,369,316 | \$0.000000 | \$0 | 6 GT Prov (d) Summer | 70,369,316 | \$0.000000 | \$0 | \$0 | 0.0% |
| 7 GT Prov (d) Winter | 140,841,036 | \$0.000000 | \$0 | 7 GT Prov (d) Winter | 140,841,036 | \$0.000000 | \$0 | \$0 | 0.0% |
| 8 DOD Summer kWh | 52,662,254 | -\$0.000204 | -\$10,743 | 8 DOD Summer kWh | 52,662,254 | -\$0.000204 | -\$10,743 | \$0 | 0.0% |
| 9 DOD Winter kWh | 93,272,753 | -\$0.000204 | -\$19,028 | 9 DOD Winter kWh | 93,272,753 | -\$0.000204 | -\$19,028 | \$0 | 0.0% |
| 10 Total NGC Charges | 1,773,396,725 | | -\$318,167 | 10 Total NGC Charges | 1,773,396,725 | | -\$318,167 | \$0 | 0.0% |
| SBC per kWh Charges | | | | SBC per kWh Charges | | | | | |
| 11 All kWh | 1,773,396,725 | \$0.008378 | \$14,857,518 | 11 All kWh | 1,773,396,725 | \$0.008378 | \$14,857,518 | \$0 | 0.0% |
| Distribution per kWh Charges | | | | Distribution per kWh Charges | | | | | |
| 12 Summer On-Peak kWh | 232,447,553 | \$0.002657 | \$617,613 | 12 Summer On-Peak kWh | 232,447,553 | \$0.002663 | \$619,008 | \$1,395 | 0.2% |
| 13 Winter On-Peak kWh | 441,336,421 | \$0.002657 | \$1,172,631 | 13 Winter On-Peak kWh | 441,336,421 | \$0.002663 | \$1,175,279 | \$2,648 | 0.2% |
| 14 Summer Off-Peak kWh | 299,057,613 | \$0.002657 | \$794,596 | 14 Summer Off-Peak kWh | 299,057,613 | \$0.002663 | \$796,390 | \$1,794 | 0.2% |
| 15 Winter Off-Peak kWh | 589,344,786 | \$0.002657 | \$1,565,889 | 15 Winter Off-Peak kWh | 589,344,786 | \$0.002663 | \$1,569,425 | \$3,536 | 0.2% |
| 16 230 kV Discount (3) | 129,760,620 | -\$0.000943 | -\$122,364 | 16 230 kV Discount (3) | 129,760,620 | -\$0.000945 | -\$122,624 | -\$260 | 0.2% |
| 17 DOD Summer Credit (3) | 52,662,254 | -\$0.001727 | -\$90,948 | 17 DOD Summer Credit (3) | 52,662,254 | -\$0.001731 | -\$91,158 | -\$210 | 0.2% |
| 18 DOD Winter Credit (3) | 93,272,753 | -\$0.001727 | -\$161,082 | 18 DOD Winter Credit (3) | 93,272,753 | -\$0.001731 | -\$161,455 | -\$373 | 0.2% |
| 19 GT Prov (d) Summer | 70,369,316 | \$0.000000 | \$0 | 19 GT Prov (d) Summer | 70,369,316 | \$0.000000 | \$0 | \$0 | 0.0% |
| 20 GT Prov (d) Winter | 140,841,036 | \$0.000000 | \$0 | 20 GT Prov (d) Winter | 140,841,036 | \$0.000000 | \$0 | \$0 | 0.0% |
| 20 CBT Exemption (4) | | | -\$16,900 | 20 CBT Exemption (4) | | | -\$22,317 | -\$5,417 | N/A |
| 21 Total Distr. kWh Charges | 1,773,396,725 | | \$3,759,435 | 21 Total Distr. kWh Charges | 1,773,396,725 | | \$3,762,548 | \$3,113 | 0.1% |
| Distribution Demand Charges | | | | Distribution Demand Charges | | | | | |
| 22 Full Rate - Summer | 1,563,673 | \$3.87 | \$6,051,416 | 22 Full Rate - Summer | 1,563,673 | \$5.34 | \$8,350,015 | \$2,298,599 | 38.0% |
| 23 Full Rate - Winter | 2,563,288 | \$3.87 | \$9,919,925 | 23 Full Rate - Winter | 2,563,288 | \$5.34 | \$13,687,959 | \$3,768,034 | 38.0% |
| 24 Minimum Charge | 450,183 | \$1.17 | \$526,714 | 24 Minimum Charge | 450,183 | \$1.62 | \$729,297 | \$202,583 | 38.5% |
| 25 Standby Demand | 253,421 | \$1.00 | \$253,421 | 25 Standby Demand | 253,421 | \$1.38 | \$349,721 | \$96,300 | 38.0% |
| 26 230 kV Discount (5) | 264,817 | -\$1.03 | -\$272,761 | 26 230 kV Discount (5) | 264,817 | -\$1.42 | -\$376,040 | -\$103,279 | 37.9% |
| 27 Minimum Charge Reduction | 0 | -\$0.49 | \$0 | 27 Minimum Charge Reduction | 0 | -\$0.68 | \$0 | \$0 | 0.0% |
| 28 DOD Summer kW Credit (5) | 128,437 | -\$2.57 | -\$330,082 | 28 DOD Summer kW Credit (5) | 128,437 | -\$3.55 | -\$455,950 | -\$125,868 | 38.1% |
| 29 DOD Winter kW Credit (5) | 204,200 | -\$2.57 | -\$524,794 | 29 DOD Winter kW Credit (5) | 204,200 | -\$3.55 | -\$724,910 | -\$200,116 | 38.1% |
| 30 DOD Minimum kW Credit (5) | 11,895 | -\$0.77 | -\$9,159 | 30 DOD Minimum kW Credit (5) | 11,895 | -\$1.06 | -\$12,609 | -\$3,450 | 37.7% |
| 31 GT Prov (d) Summer | 236,261 | \$0.41 | \$96,867 | 31 GT Prov (d) Summer | 236,261 | \$0.54 | \$127,581 | \$30,714 | 31.7% |
| 32 GT Prov (d) Winter | 460,901 | \$0.41 | \$188,969 | 32 GT Prov (d) Winter | 460,901 | \$0.54 | \$248,886 | \$59,917 | 31.7% |
| 33 kVar Demand | 1,847,081 | \$0.38 | \$701,891 | 33 kVar Demand | 1,847,081 | \$0.52 | \$960,482 | \$258,591 | 36.8% |
| 34 Total Distr. kW Charges | 7,374,808 | | \$16,602,407 | 34 Total Distr. kW Charges | 7,374,808 | | \$22,884,432 | \$6,282,025 | 37.8% |
| BGS per kWh Charges (6) | | | | BGS per kWh Charges (6) | | | | | |
| 35 Summer kWh | 601,874,482 | \$0.087762 | \$52,821,708 | 35 Summer kWh | 601,874,482 | \$0.087762 | \$52,821,708 | \$0 | 0.0% |
| 36 Winter kWh | 1,171,522,243 | \$0.064545 | \$75,615,903 | 36 Winter kWh | 1,171,522,243 | \$0.064545 | \$75,615,903 | \$0 | 0.0% |
| 37 DSSAC - All kWh | 1,773,396,725 | \$0.000150 | \$266,010 | 37 DSSAC - All kWh | 1,773,396,725 | \$0.000150 | \$266,010 | \$0 | 0.0% |
| 38 Capacity Obligation - kW days | 105,690,354 | \$0.254800 | \$26,929,902 | 38 Capacity Obligation - kW days | 105,690,354 | \$0.254800 | \$26,929,902 | \$0 | 0.0% |
| 39 Total BGS Charges | 1,773,396,725 | | \$155,633,523 | 39 Total BGS Charges | 1,773,396,725 | | \$155,633,523 | \$0 | 0.0% |
| Transmission per kWh Charges | | | | Transmission per kWh Charges | | | | | |
| 40 All kWh - Excluding 230 kV kWh | 1,432,425,753 | \$0.007512 | \$10,760,382 | 40 All kWh - Excluding 230 kV kWh | 1,432,425,753 | \$0.007512 | \$10,760,382 | \$0 | 0.0% |
| 41 230 kV kWh | 340,970,972 | \$0.002035 | \$693,876 | 41 230 kV kWh | 340,970,972 | \$0.002035 | \$693,876 | \$0 | 0.0% |
| | 1,773,396,725 | | 11,454,258 | | 1,773,396,725 | | 11,454,258 | \$0 | 0.0% |
| ZEC Recovery Charges | | | | ZEC Recovery Charges | | | | | |
| 42 All kWh | 1,773,396,725 | \$0.003911 | \$6,935,755 | 42 All kWh | 1,773,396,725 | \$0.003911 | \$6,935,755 | \$0 | 0.0% |
| RGGI Recovery Charges | | | | RGGI Recovery Charges | | | | | |
| 43 All kWh | 1,773,396,725 | \$0.001451 | \$2,573,199 | 43 All kWh | 1,773,396,725 | \$0.001451 | \$2,573,199 | \$0 | 0.0% |
| Tax Act Adjustment | | | | Tax Act Adjustment | | | | | |
| 44 All kWh | 1,773,396,725 | -\$0.000087 | -\$154,286 | 44 All kWh | 1,773,396,725 | -\$0.000087 | -\$154,286 | \$0 | 0.0% |
| LRAM | | | | LRAM | | | | | |
| 45 All kW | 7,374,808 | \$0.00 | \$0 | 45 All kW | 7,374,808 | \$0.00 | \$0 | \$0 | 0.0% |
| 46 Total Charges | 1,773,396,725 | | \$211,858,379 | 46 Total Charges | 1,773,396,725 | | \$218,302,412 | \$6,444,033 | 3.0% |

(1) Rates effective 3/1/2023
(2) Proposed rates effective TBD
(3) Units are included in lines 12 through 15 and are therefore excluded from the total on line 21.

(4) Total distribution reduction attributable to CBT Exempt accounts.
(5) Units are included in lines 22 to 24 and are therefore excluded from the total on line 34.
(6) Based on BGS Energy and Capacity Cost from 1/1/2022 to 12/31/2022

Jersey Central Power & Light Company

Based on 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)

Lighting Summary

| <u>Description of Charge</u> | Weather Normalized 2022/2023 12+0 <u>Units</u> (a) | Revenue Based on Current Rates {1} (b) | <u>Description of Charge</u> | Weather Normalized 2022/2023 12+0 <u>Units</u> (c) | Revenue Based on Proposed Rates {2} (d) | Change in Revenue (e) = (d) - (b) | Percentage Change in Revenue (f) = (e) / (b) |
|------------------------------|--|--|------------------------------|--|---|---|---|
| <u>Distribution Charges</u> | | | <u>Distribution Charges</u> | | | | |
| 1 Fixture Charges | 2,497,100 | \$13,227,989 | 1 Fixture Charges | 2,497,100 | \$15,205,380 | \$1,977,391 | 14.9% |
| 2 Miscellaneous Charges | 141,356 | \$393,640 | 2 Miscellaneous Charges | 141,356 | \$452,535 | \$58,895 | 15.0% |
| 3 kWh Charges | <u>110,907,859</u> | <u>\$5,207,589</u> | 3 kWh Charges | <u>110,907,859</u> | <u>\$5,980,195</u> | <u>\$772,606</u> | <u>14.8%</u> |
| 4 Total Distribution Charges | 110,907,859 | \$18,829,218 | 4 Total Distribution Charges | 110,907,859 | \$21,638,110 | \$2,808,892 | 14.9% |
| 5 NGC | 110,907,859 | -\$24,288 | 5 NGC | 110,907,859 | -\$24,288 | \$0 | 0.0% |
| 6 SBC | 110,907,859 | \$929,187 | 6 SBC | 110,907,859 | \$929,187 | \$0 | 0.0% |
| 7 BGS | 110,907,859 | \$6,062,475 | 7 BGS | 110,907,859 | \$6,062,475 | \$0 | 0.0% |
| 8 Transmission | 110,907,859 | \$0 | 8 Transmission | 110,907,859 | \$0 | \$0 | 0.0% |
| 9 ZEC Recovery Charges | 110,907,859 | \$433,760 | 9 ZEC Recovery Charges | 110,907,859 | \$433,760 | \$0 | 0.0% |
| 10 RGGI Recovery Charges | 110,907,859 | \$160,926 | 10 RGGI Recovery Charges | 110,907,859 | \$160,926 | \$0 | 0.0% |
| 11 Tax Act Adjustment | <u>110,907,859</u> | <u>-\$163,033</u> | 11 Tax Act Adjustment | <u>110,907,859</u> | <u>-\$163,033</u> | <u>\$0</u> | <u>0.0%</u> |
| 12 Total Charges {3} | 110,907,859 | \$26,228,245 | 12 Total Charges {3} | 110,907,859 | \$29,037,137 | \$2,808,892 | 10.7% |

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{3} Total of lines 4 through 11.

Jersey Central Power & Light Company
Based on 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)
Outdoor Lighting Service (OL)

| Description of Charge | Monthly kWh Per Unit | Weather Normalized | Current Rates {1} | Revenue Based on | Description of Charge | Weather Normalized | Proposed Rates {2} | Revenue Based on | Change in Revenue (g) = (f) - (c) | Percentage Change in Revenue (h) = (g) / (c) |
|---------------------------------------|-------------------------|--------------------------------|----------------------|---------------------|---------------------------------------|--------------------------------|--------------------------|---------------------|---|---|
| | | 2022/2023 12+0 Units (a) | | Current Rates | | 2022/2023 12+0 Units (d) | | Proposed Rates | | |
| <u>Area Lighting Fixture Charges</u> | | | | | <u>Area Lighting Fixture Charges</u> | | | | | |
| 1 100 Watt Lamp (121 Watt Total) | 42 | 24,579 | \$2.51 | \$61,693 | 1 100 Watt Lamp (121 Watt Total) | 24,579 | \$2.88 | \$70,787 | \$9,094 | |
| 2 175 Watt Lamp (211 Watt Total) | 74 | 38,031 | \$2.51 | \$95,458 | 2 175 Watt Lamp (211 Watt Total) | 38,031 | \$2.88 | \$109,529 | \$14,071 | |
| <u>High Pressure Sodium</u> | | | | | <u>High Pressure Sodium</u> | | | | | |
| 3 70 Watt HPS (99 Watt Total) | 35 | 286 | \$10.41 | \$2,977 | 3 70 Watt HPS (99 Watt Total) | 286 | \$11.96 | \$3,420 | \$443 | |
| 4 100 Watt HPS (137 Watt Total) | 48 | 916 | \$10.41 | \$9,539 | 4 100 Watt HPS (137 Watt Total) | 916 | \$11.96 | \$10,959 | \$1,420 | |
| <u>Flood Lighting Fixture Charges</u> | | | | | <u>Flood Lighting Fixture Charges</u> | | | | | |
| 5 150 Watt Lamp (176 Watt Total) | 62 | 61,079 | \$12.23 | \$746,992 | 5 150 Watt Lamp (176 Watt Total) | 61,079 | \$14.05 | \$858,155 | \$111,163 | |
| 6 250 Watt Lamp (293 Watt Total) | 103 | 57,319 | \$12.85 | \$736,550 | 6 250 Watt Lamp (293 Watt Total) | 57,319 | \$14.77 | \$846,603 | \$110,053 | |
| 7 400 Watt Lamp (498 Watt Total) | 174 | 61,189 | \$13.19 | \$807,086 | 7 400 Watt Lamp (498 Watt Total) | 61,189 | \$15.16 | \$927,628 | \$120,542 | |
| 8 Total Fixture Charges | | 243,399 | | \$2,460,295 | 8 Total Fixture Charges | 243,399 | | \$2,827,081 | \$366,786 | 14.9% |
| <u>Miscellaneous Charges</u> | | | | | <u>Miscellaneous Charges</u> | | | | | |
| 9 Spans Furnished Prior to 2/6/79 | | 47,608 | \$0.64 | \$30,469 | 9 Spans Furnished Prior to 2/6/79 | 47,608 | \$0.74 | \$35,230 | \$4,761 | |
| 10 Spans Furnished After 2/6/79 | | 20,984 | \$3.17 | \$66,518 | 10 Spans Furnished After 2/6/79 | 20,984 | \$3.64 | \$76,380 | \$9,862 | |
| 11 Transformers | | 631 | \$2.75 | \$1,734 | 11 Transformers | 631 | \$3.16 | \$1,993 | \$259 | |
| 12 Poles Furnished Prior to 2/6/79 | | 33,638 | \$0.68 | \$22,874 | 12 Poles Furnished Prior to 2/6/79 | 33,638 | \$0.78 | \$26,238 | \$3,364 | |
| 13 35' Poles Furnished After 2/6/79 | | 10,937 | \$6.28 | \$68,686 | 13 35' Poles Furnished After 2/6/79 | 10,937 | \$7.22 | \$78,967 | \$10,281 | |
| 14 40' Poles Furnished After 2/6/79 | | 1,009 | \$7.03 | \$7,093 | 14 40' Poles Furnished After 2/6/79 | 1,009 | \$8.08 | \$8,153 | \$1,060 | |
| 15 Total Miscellaneous Charges | | 114,806 | | \$197,374 | 15 Total Miscellaneous Charges | 114,806 | | \$226,961 | \$29,587 | 15.0% |
| <u>NGC per kWh Charges</u> | | | | | <u>NGC per kWh Charges</u> | | | | | |
| 16 Summer kWh | | 8,106,882 | -\$0.000219 | -\$1,775 | 16 Summer kWh | 8,106,882 | -\$0.000219 | -\$1,775 | \$0 | 0.0% |
| 17 Winter kWh | | 16,055,305 | -\$0.000219 | -\$3,516 | 17 Winter kWh | 16,055,305 | -\$0.000219 | -\$3,516 | \$0 | 0.0% |
| 18 Total NGC Charge | | 24,162,187 | | -\$5,291 | 18 Total NGC Charge | 24,162,187 | | -\$5,291 | \$0 | 0.0% |
| <u>SBC per kWh Charges</u> | | | | | <u>SBC per kWh Charges</u> | | | | | |
| 19 All kWh | | 24,162,187 | \$0.008378 | \$202,431 | 19 All kWh | 24,162,187 | \$0.008378 | \$202,431 | \$0 | 0.0% |
| <u>Distribution per kWh Charges</u> | | | | | <u>Distribution per kWh Charges</u> | | | | | |
| 20 All kWh | | 24,162,187 | \$0.046926 | \$1,133,835 | 20 All kWh | 24,162,187 | \$0.053888 | \$1,302,052 | \$168,217 | 14.8% |
| 21 CBT Exemption {3} | | 0 | | -\$185 | 21 CBT Exemption {3} | 0 | | -\$210 | -\$25 | N/A |
| 22 Total Distribution Charge | | 24,162,187 | | \$1,133,650 | 22 Total Distribution Charge | 24,162,187 | | \$1,301,842 | \$168,192 | 14.8% |
| <u>BGS per kWh Charges</u> | | | | | <u>BGS per kWh Charges</u> | | | | | |
| 23 Summer kWh | | 8,106,882 | \$0.054268 | \$439,944 | 23 Summer kWh | 8,106,882 | \$0.054268 | \$439,944 | \$0 | 0.0% |
| 24 Winter kWh | | 16,055,305 | \$0.054860 | \$880,794 | 24 Winter kWh | 16,055,305 | \$0.054860 | \$880,794 | \$0 | 0.0% |
| 25 Total BGS Charge | | 24,162,187 | | \$1,320,738 | 25 Total BGS Charge | 24,162,187 | | \$1,320,738 | \$0 | 0.0% |
| <u>Transmission per kWh Charges</u> | | | | | <u>Transmission per kWh Charges</u> | | | | | |
| 26 All kWh | | 24,162,187 | \$0.000000 | \$0 | 26 All kWh | 24,162,187 | \$0.000000 | \$0 | \$0 | 0.0% |
| <u>ZEC Recovery Charges</u> | | | | | <u>ZEC Recovery Charges</u> | | | | | |
| 27 All kWh | | 24,162,187 | \$0.003911 | \$94,498 | 27 All kWh | 24,162,187 | \$0.003911 | \$94,498 | \$0 | 0.0% |
| <u>RGGI Recovery Charges</u> | | | | | <u>RGGI Recovery Charges</u> | | | | | |
| 28 All kWh | | 24,162,187 | \$0.001451 | \$35,059 | 28 All kWh | 24,162,187 | \$0.001451 | \$35,059 | \$0 | 0.0% |
| <u>Tax Act Adjustment</u> | | | | | <u>Tax Act Adjustment</u> | | | | | |
| 29 All kWh | | 24,162,187 | -\$0.001470 | -\$35,518 | 29 All kWh | 24,162,187 | -\$0.001470 | -\$35,518 | \$0 | 0.0% |
| <u>LRAM</u> | | | | | <u>LRAM</u> | | | | | |
| 30 All kWh | | 24,162,187 | \$0.000000 | \$0 | 30 All kWh | 24,162,187 | \$0.000000 | \$0 | \$0 | #DIV/0! |
| 30 Total Charges | | 24,162,187 | | \$5,403,236 | 30 Total Charges | 24,162,187 | | \$5,967,801 | \$564,565 | 10.4% |

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{3} Total distribution reduction attributable to CBT Exempt accounts.

Jersey Central Power & Light Company
 Based on 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)
 Sodium Vapor Street Lighting Service (SVL)

| Description of Charge | Monthly kWh Per Unit | Weather Normalized 2022/2023 12+0 Units (a) | Current Rates (1) (b) | Revenue Based on Current Rates (c) = (a) x (b) | Description of Charge | Weather Normalized 2022/2023 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 | 562,960 | \$6.08 | \$3,422,796 | 1 50 Watt Lamp (60 Watt Total) | 562,960 | \$6.99 | \$3,935,089 | \$512,293 | |
| 2 70 Watt Lamp (85 Watt Total) | 30 | 203,411 | \$6.08 | \$1,236,739 | 2 70 Watt Lamp (85 Watt Total) | 203,411 | \$6.99 | \$1,421,843 | \$185,104 | |
| 3 100 Watt Lamp (121 Watt Total) | 42 | 332,426 | \$6.08 | \$2,021,150 | 3 100 Watt Lamp (121 Watt Total) | 332,426 | \$6.99 | \$2,323,658 | \$302,508 | |
| 4 150 Watt Lamp (176 Watt Total) | 62 | 85,488 | \$6.08 | \$519,767 | 4 150 Watt Lamp (176 Watt Total) | 85,488 | \$6.99 | \$597,561 | \$77,794 | |
| 5 250 Watt Lamp (293 Watt Total) | 103 | 68,218 | \$7.19 | \$490,486 | 5 250 Watt Lamp (293 Watt Total) | 68,218 | \$8.26 | \$563,479 | \$72,993 | |
| 6 400 Watt Lamp (498 Watt Total) | 174 | 11,901 | \$7.19 | \$85,568 | 6 400 Watt Lamp (498 Watt Total) | 11,901 | \$8.26 | \$98,302 | \$12,734 | |
| Company Seasonal Fixture Charges | | | | | Company Seasonal Fixture Charges | | | | | |
| 7 50 Watt Lamp (60 Watt Total) | | 156 | \$6.08 | \$948 | 7 50 Watt Lamp (60 Watt Total) | | \$6.99 | \$1,090 | \$142 | |
| 8 70 Watt Lamp (85 Watt Total) | | 216 | \$6.08 | \$1,313 | 8 70 Watt Lamp (85 Watt Total) | | \$6.99 | \$1,510 | \$197 | |
| 9 100 Watt Lamp (121 Watt Total) | | 264 | \$6.08 | \$1,605 | 9 100 Watt Lamp (121 Watt Total) | | \$6.99 | \$1,845 | \$240 | |
| 10 150 Watt Lamp (176 Watt Total) | | 168 | \$6.08 | \$1,021 | 10 150 Watt Lamp (176 Watt Total) | | \$6.99 | \$1,174 | \$153 | |
| 11 250 Watt Lamp (293 Watt Total) | | 0 | \$7.19 | \$0 | 11 250 Watt Lamp (293 Watt Total) | | \$0 | \$0 | \$0 | |
| 12 400 Watt Lamp (498 Watt Total) | | 0 | \$7.19 | \$0 | 12 400 Watt Lamp (498 Watt Total) | | \$0 | \$0 | \$0 | |
| Contribution Lighting Fixture Charges | | | | | Contribution Lighting Fixture Charges | | | | | |
| 13 50 Watt Lamp (60 Watt Total) | 21 | 118,958 | \$1.71 | \$203,418 | 13 50 Watt Lamp (60 Watt Total) | 118,958 | \$1.97 | \$234,347 | \$30,929 | |
| 14 70 Watt Lamp (85 Watt Total) | 30 | 82,873 | \$1.71 | \$141,713 | 14 70 Watt Lamp (85 Watt Total) | 82,873 | \$1.97 | \$163,260 | \$21,547 | |
| 15 100 Watt Lamp (121 Watt Total) | 42 | 133,771 | \$1.71 | \$228,748 | 15 100 Watt Lamp (121 Watt Total) | 133,771 | \$1.97 | \$263,528 | \$34,780 | |
| 16 150 Watt Lamp (176 Watt Total) | 62 | 30,193 | \$1.71 | \$51,630 | 16 150 Watt Lamp (176 Watt Total) | 30,193 | \$1.97 | \$59,481 | \$7,851 | |
| 17 250 Watt Lamp (293 Watt Total) | 103 | 6,352 | \$1.71 | \$10,862 | 17 250 Watt Lamp (293 Watt Total) | 6,352 | \$1.97 | \$12,513 | \$1,651 | |
| 18 400 Watt Lamp (498 Watt Total) | 174 | 1,848 | \$1.71 | \$3,160 | 18 400 Watt Lamp (498 Watt Total) | 1,848 | \$1.97 | \$3,641 | \$481 | |
| Contribution Seasonal Fixture Charges | | | | | Contribution Seasonal Fixture Charges | | | | | |
| 19 50 Watt Lamp (60 Watt Total) | | 192 | \$1.71 | \$328 | 19 50 Watt Lamp (60 Watt Total) | | \$1.97 | \$378 | \$50 | |
| 20 70 Watt Lamp (85 Watt Total) | | 12 | \$1.71 | \$21 | 20 70 Watt Lamp (85 Watt Total) | | \$1.97 | \$24 | \$3 | |
| 21 100 Watt Lamp (121 Watt Total) | | 768 | \$1.71 | \$1,313 | 21 100 Watt Lamp (121 Watt Total) | | \$1.97 | \$1,513 | \$200 | |
| 22 150 Watt Lamp (176 Watt Total) | | 0 | \$1.71 | \$0 | 22 150 Watt Lamp (176 Watt Total) | | \$0 | \$0 | \$0 | |
| 23 250 Watt Lamp (293 Watt Total) | | 0 | \$1.71 | \$0 | 23 250 Watt Lamp (293 Watt Total) | | \$0 | \$0 | \$0 | |
| 24 400 Watt Lamp (498 Watt Total) | | 0 | \$1.71 | \$0 | 24 400 Watt Lamp (498 Watt Total) | | \$0 | \$0 | \$0 | |
| Contribution Reduced Hours Fixture Charges | | | | | Contribution Reduced Hours Fixture Charges | | | | | |
| 25 150 Watt Lamp (176 Watt Total) | 29 | 0 | \$1.71 | \$0 | 25 150 Watt Lamp (176 Watt Total) | 0 | \$1.97 | \$0 | \$0 | |
| Customer Lighting Fixture Charges | | | | | Customer Lighting Fixture Charges | | | | | |
| 26 50 Watt Lamp (60 Watt Total) | 21 | 204 | \$0.83 | \$169 | 26 50 Watt Lamp (60 Watt Total) | 204 | \$0.95 | \$194 | \$25 | |
| 27 70 Watt Lamp (85 Watt Total) | 30 | 168 | \$0.83 | \$139 | 27 70 Watt Lamp (85 Watt Total) | 168 | \$0.95 | \$160 | \$21 | |
| 28 100 Watt Lamp (121 Watt Total) | 42 | 2,628 | \$0.83 | \$2,181 | 28 100 Watt Lamp (121 Watt Total) | 2,628 | \$0.95 | \$2,497 | \$316 | |
| 29 150 Watt Lamp (176 Watt Total) | 62 | 808 | \$0.83 | \$671 | 29 150 Watt Lamp (176 Watt Total) | 808 | \$0.95 | \$768 | \$97 | |
| 30 250 Watt Lamp (293 Watt Total) | 103 | 740 | \$0.83 | \$614 | 30 250 Watt Lamp (293 Watt Total) | 740 | \$0.95 | \$703 | \$89 | |
| 31 400 Watt Lamp (498 Watt Total) | 174 | 432 | \$0.83 | \$359 | 31 400 Watt Lamp (498 Watt Total) | 432 | \$0.95 | \$410 | \$51 | |
| 32 Total Fixture Charges | | 1,645,155 | | \$8,426,719 | 32 Total Fixture Charges | 1,645,155 | | \$9,688,968 | \$1,262,249 | 15.0% |
| Miscellaneous Charges | | | | | Miscellaneous Charges | | | | | |
| 33 Pole Charge | | 20,763 | \$8.10 | \$168,180 | 33 Pole Charge | 20,763 | \$9.31 | \$193,304 | \$25,124 | |
| 34 Fixture Service | | 660 | \$0.97 | \$640 | 34 Fixture Service | 660 | \$1.11 | \$733 | \$93 | |
| 35 Total Miscellaneous Charges | | 21,423 | | \$168,820 | 35 Total Miscellaneous Charges | 21,423 | | \$194,037 | \$25,217 | 14.9% |
| NGC per kWh Charges | | | | | NGC per kWh Charges | | | | | |
| 36 Summer kWh | | 19,878,105 | -\$0.000219 | -\$4,353 | 36 Summer kWh | 19,878,105 | -\$0.000219 | -\$4,353 | \$0 | 0.0% |
| 37 Winter kWh | | 40,130,161 | -\$0.000219 | -\$8,789 | 37 Winter kWh | 40,130,161 | -\$0.000219 | -\$8,789 | \$0 | 0.0% |
| 38 All kWh | | 60,008,266 | | -\$13,142 | 38 All kWh | 60,008,266 | | -\$13,142 | \$0 | 0.0% |
| SBC per kWh Charges | | | | | SBC per kWh Charges | | | | | |
| 39 All kWh | | 60,008,266 | \$0.008378 | \$502,749 | 39 All kWh | 60,008,266 | \$0.008378 | \$502,749 | \$0 | 0.0% |
| Distribution per kWh Charges | | | | | Distribution per kWh Charges | | | | | |
| 40 Seasonal Distr. Charge (3) | | 67,908 | \$0.046926 | \$3,187 | 40 Seasonal Distr. Charge (3) | 67,908 | \$0.053888 | \$3,659 | \$472 | |
| 41 Reduced Lighting Hours Adj (4) | | 0 | \$0.046926 | \$0 | 41 Reduced Lighting Hours Adj (4) | 0 | \$0.053888 | \$0 | \$0 | |
| 42 All kWh | | 60,008,266 | | \$2,815,948 | 42 All kWh | 60,008,266 | | \$3,233,725 | \$417,777 | |
| 43 Total Distribution Charge | | 60,008,266 | | \$2,819,135 | 43 Total Distribution Charge | 60,008,266 | | \$3,237,384 | \$418,249 | 14.8% |
| BGS per kWh Charges | | | | | BGS per kWh Charges | | | | | |
| 44 Summer kWh | | 19,878,105 | \$0.054268 | \$1,078,745 | 44 Summer kWh | 19,878,105 | \$0.054268 | \$1,078,745 | \$0 | 0.0% |
| 45 Winter kWh | | 40,130,161 | \$0.054860 | \$2,201,541 | 45 Winter kWh | 40,130,161 | \$0.054860 | \$2,201,541 | \$0 | 0.0% |
| 46 Total BGS Charge | | 60,008,266 | | \$3,280,286 | 46 Total BGS Charge | 60,008,266 | | \$3,280,286 | \$0 | 0.0% |
| Transmission per kWh Charges | | | | | Transmission per kWh Charges | | | | | |
| 47 All kWh | | 60,008,266 | \$0.000000 | \$0 | 47 All kWh | 60,008,266 | \$0.000000 | \$0 | \$0 | 0.0% |
| ZEC Recovery Charges | | | | | ZEC Recovery Charges | | | | | |
| 48 All kWh | | 60,008,266 | \$0.003911 | \$234,692 | 48 All kWh | 60,008,266 | \$0.003911 | \$234,692 | \$0 | 0.0% |
| RGGI Recovery Charges | | | | | RGGI Recovery Charges | | | | | |
| 49 All kWh | | 60,008,266 | \$0.001451 | \$87,072 | 49 All kWh | 60,008,266 | \$0.001451 | \$87,072 | \$0 | 0.0% |
| Tax Act Adjustment | | | | | Tax Act Adjustment | | | | | |
| 50 All kWh | | 60,008,266 | -\$0.001470 | -\$88,212 | 50 All kWh | 60,008,266 | -\$0.001470 | -\$88,212 | \$0 | 0.0% |
| LRAM | | | | | LRAM | | | | | |
| 51 All kWh | | 60,008,266 | \$0.000000 | \$0 | 51 All kWh | 60,008,266 | \$0.000000 | \$0 | \$0 | 0.0% |
| 52 Total Charges | | 60,008,266 | | \$15,418,119 | 52 Total Charges | 60,008,266 | | \$17,123,834 | \$1,705,715 | 11.1% |

(1) Rates effective 3/1/2023
 (2) Proposed rates effective TBD

(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 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)
Mercury Vapor Street Lighting Service (MVL)

| Description of Charge | Monthly kWh Per Unit | Weather Normalized 2022/2023 12+0 Units (a) | Current Rates {1} (b) | Revenue Based on Current Rates (c) = (a) x (b) | Description of Charge | Weather Normalized 2022/2023 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 | 442,746 | \$4.24 | \$1,877,244 | 1 100 Watt Lamp (121 Watt Total) | 442,746 | \$4.87 | \$2,156,174 | \$278,930 | |
| 2 175 Watt Lamp (211 Watt Total) | 74 | 18,684 | \$4.24 | \$79,220 | 2 175 Watt Lamp (211 Watt Total) | 18,684 | \$4.87 | \$90,991 | \$11,771 | |
| 3 250 Watt Lamp (295 Watt Total) | 103 | 5,736 | \$4.24 | \$24,321 | 3 250 Watt Lamp (295 Watt Total) | 5,736 | \$4.87 | \$27,934 | \$3,613 | |
| 4 400 Watt Lamp (468 Watt Total) | 164 | 1,524 | \$4.60 | \$7,010 | 4 400 Watt Lamp (468 Watt Total) | 1,524 | \$5.29 | \$8,062 | \$1,052 | |
| 5 700 Watt Lamp (803 Watt Total) | 281 | 0 | \$5.57 | \$0 | 5 700 Watt Lamp (803 Watt Total) | 0 | \$6.40 | \$0 | \$0 | |
| 6 1000 Watt Lamp (1135 Watt Total) | 397 | 0 | \$5.57 | \$0 | 6 1000 Watt Lamp (1135 Watt Total) | 0 | \$6.40 | \$0 | \$0 | |
| Company Seasonal Fixture Charges | | | | | Company Seasonal Fixture Charges | | | | | |
| 7 100 Watt Lamp (121 Watt Total) | | 0 | \$4.24 | \$0 | 7 100 Watt Lamp (121 Watt Total) | 0 | \$4.87 | \$0 | \$0 | |
| 8 175 Watt Lamp (211 Watt Total) | | 0 | \$4.24 | \$0 | 8 175 Watt Lamp (211 Watt Total) | 0 | \$4.87 | \$0 | \$0 | |
| 9 250 Watt Lamp (295 Watt Total) | | 0 | \$4.24 | \$0 | 9 250 Watt Lamp (295 Watt Total) | 0 | \$4.87 | \$0 | \$0 | |
| 10 400 Watt Lamp (468 Watt Total) | | 0 | \$4.60 | \$0 | 10 400 Watt Lamp (468 Watt Total) | 0 | \$5.29 | \$0 | \$0 | |
| 11 700 Watt Lamp (803 Watt Total) | | 0 | \$5.57 | \$0 | 11 700 Watt Lamp (803 Watt Total) | 0 | \$6.40 | \$0 | \$0 | |
| 12 1000 Watt Lamp (1135 Watt Total) | | 0 | \$5.57 | \$0 | 12 1000 Watt Lamp (1135 Watt Total) | 0 | \$6.40 | \$0 | \$0 | |
| Contribution Lighting Fixture Charges | | | | | Contribution Lighting Fixture Charges | | | | | |
| 13 100 Watt Lamp (121 Watt Total) | 42 | 11,388 | \$1.61 | \$18,335 | 13 100 Watt Lamp (121 Watt Total) | 11,388 | \$1.85 | \$21,068 | \$2,733 | |
| 14 175 Watt Lamp (211 Watt Total) | 74 | 1,116 | \$1.61 | \$1,797 | 14 175 Watt Lamp (211 Watt Total) | 1,116 | \$1.85 | \$2,065 | \$268 | |
| 15 250 Watt Lamp (295 Watt Total) | 103 | 0 | \$1.61 | \$0 | 15 250 Watt Lamp (295 Watt Total) | 0 | \$1.85 | \$0 | \$0 | |
| 16 400 Watt Lamp (468 Watt Total) | 164 | 0 | \$1.61 | \$0 | 16 400 Watt Lamp (468 Watt Total) | 0 | \$1.85 | \$0 | \$0 | |
| 17 700 Watt Lamp (803 Watt Total) | 281 | 0 | \$1.61 | \$0 | 17 700 Watt Lamp (803 Watt Total) | 0 | \$1.85 | \$0 | \$0 | |
| 18 1000 Watt Lamp (1135 Watt Total) | 397 | 0 | \$1.61 | \$0 | 18 1000 Watt Lamp (1135 Watt Total) | 0 | \$1.85 | \$0 | \$0 | |
| Customer Lighting Fixture Charges | | | | | Customer Lighting Fixture Charges | | | | | |
| 19 100 Watt Lamp (121 Watt Total) | 42 | 492 | \$0.82 | \$403 | 19 100 Watt Lamp (121 Watt Total) | 492 | \$0.94 | \$462 | \$59 | |
| 20 175 Watt Lamp (211 Watt Total) | 74 | 0 | \$0.82 | \$0 | 20 175 Watt Lamp (211 Watt Total) | 0 | \$0.94 | \$0 | \$0 | |
| 21 250 Watt Lamp (295 Watt Total) | 103 | 36 | \$0.82 | \$30 | 21 250 Watt Lamp (295 Watt Total) | 36 | \$0.94 | \$34 | \$4 | |
| 22 400 Watt Lamp (468 Watt Total) | 164 | 60 | \$0.82 | \$49 | 22 400 Watt Lamp (468 Watt Total) | 60 | \$0.94 | \$56 | \$7 | |
| 23 700 Watt Lamp (803 Watt Total) | 281 | 0 | \$0.82 | \$0 | 23 700 Watt Lamp (803 Watt Total) | 0 | \$0.94 | \$0 | \$0 | |
| 24 1000 Watt Lamp (1135 Watt Total) | 397 | 0 | \$0.82 | \$0 | 24 1000 Watt Lamp (1135 Watt Total) | 0 | \$0.94 | \$0 | \$0 | |
| 25 Total Fixture Charges | | 481,782 | | \$2,008,409 | 25 Total Fixture Charges | 481,782 | | \$2,306,846 | \$298,437 | 14.9% |
| Miscellaneous Charges | | | | | Miscellaneous Charges | | | | | |
| 26 Pole Charge | | 3,159 | \$8.10 | \$25,588 | 26 Pole Charge | 3,159 | \$9.31 | \$29,410 | \$3,822 | |
| 27 Fixture Service | | 288 | \$0.79 | \$228 | 27 Fixture Service | 288 | \$0.91 | \$262 | \$34 | |
| 28 Total Miscellaneous Charges | | 3,447 | | \$25,816 | 28 Total Miscellaneous Charges | 3,447 | | \$29,672 | \$3,856 | 14.9% |
| NGC per kWh Charges | | | | | NGC per kWh Charges | | | | | |
| 29 Summer kWh | | 7,276,221 | -\$0.000219 | -\$1,593 | 29 Summer kWh | 7,276,221 | -\$0.000219 | -\$1,593 | \$0 | 0.0% |
| 30 Winter kWh | | 14,137,544 | -\$0.000219 | -\$3,096 | 30 Winter kWh | 14,137,544 | -\$0.000219 | -\$3,096 | \$0 | 0.0% |
| 31 Total NGC Charges | | 21,413,765 | | -\$4,689 | 31 Total NGC Charges | 21,413,765 | | -\$4,689 | \$0 | 0.0% |
| SBC per kWh Charges | | | | | SBC per kWh Charges | | | | | |
| 32 All kWh | | 21,413,765 | \$0.008378 | \$179,405 | 32 All kWh | 21,413,765 | \$0.008378 | \$179,405 | \$0 | 0.0% |
| Distribution per kWh Charges | | | | | Distribution per kWh Charges | | | | | |
| 33 Seasonal Distr. Charge {3} | | 0 | \$0.046926 | \$0 | 33 Seasonal Distr. Charge {3} | 0 | \$0.053888 | \$0 | \$0 | |
| 34 All kWh | | 21,413,765 | \$0.046926 | \$1,004,862 | 34 All kWh | 21,413,765 | \$0.053888 | \$1,153,945 | \$149,083 | |
| 35 Total Distribution kWh Charges | | 21,413,765 | | \$1,004,862 | 35 All kWh | 21,413,765 | | \$1,153,945 | \$149,083 | 14.8% |
| BGS per kWh Charges | | | | | BGS per kWh Charges | | | | | |
| 36 Summer kWh | | 7,276,221 | \$0.054268 | \$394,866 | 36 Summer kWh | 7,276,221 | \$0.054268 | \$394,866 | \$0 | 0.0% |
| 37 Winter kWh | | 14,137,544 | \$0.054860 | \$775,586 | 37 Winter kWh | 14,137,544 | \$0.054860 | \$775,586 | \$0 | 0.0% |
| 38 Total BGS Charges | | 21,413,765 | | \$1,170,452 | 38 Total BGS Charges | 21,413,765 | | \$1,170,452 | \$0 | 0.0% |
| Transmission per kWh Charges | | | | | Transmission per kWh Charges | | | | | |
| 39 All kWh | | 21,413,765 | \$0.000000 | \$0 | 39 All kWh | 21,413,765 | \$0.000000 | \$0 | \$0 | 0.0% |
| ZEC Recovery Charges | | | | | ZEC Recovery Charges | | | | | |
| 40 All kWh | | 21,413,765 | \$0.003911 | \$83,749 | 40 All kWh | 21,413,765 | \$0.003911 | \$83,749 | \$0 | 0.0% |
| RGGI Recovery Charges | | | | | RGGI Recovery Charges | | | | | |
| 41 All kWh | | 21,413,765 | \$0.001451 | \$31,071 | 41 All kWh | 21,413,765 | \$0.001451 | \$31,071 | \$0 | 0.0% |
| Tax Act Adjustment | | | | | Tax Act Adjustment | | | | | |
| 42 All kWh | | 21,413,765 | -\$0.001470 | -\$31,478 | 42 All kWh | 21,413,765 | -\$0.001470 | -\$31,478 | \$0 | 0.0% |
| LRAM | | | | | LRAM | | | | | |
| 43 All kWh | | 21,413,765 | \$0.000000 | \$0 | 43 All kWh | 21,413,765 | \$0.000000 | \$0 | \$0 | 0.0% |
| 44 Total Charges | | 21,413,765 | | \$4,467,597 | 44 Total Charges | 21,413,765 | | \$4,918,973 | \$451,376 | 10.1% |

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{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 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)
Incandescent Street Lighting Service (ISL)

| Description of Charge | Monthly kWh Per Unit | Weather Normalized 2022/2023 12+0 | Current | Revenue Based on Current | Description of Charge | Weather Normalized 2022/2023 12+0 | Proposed | Revenue Based on Proposed | Change in Revenue | Percentage Change in Revenue |
|--|-------------------------|---|------------------|--------------------------------|--|---|---------------------|---------------------------------|----------------------|------------------------------------|
| | | Units (a) | Rates {1} (b) | Rates (c) = (a) x (b) | | Units (d) | Rates {2} (e) | Rates (f) = (d) x (e) | | |
| Company Lighting Fixture Charges | | | | | Company Lighting Fixture Charges | | | | | |
| 1 105 Watt Lamp | 37 | 92,510 | \$1.79 | \$165,593 | 1 105 Watt Lamp | 92,510 | \$2.06 | \$190,571 | \$24,978 | |
| 2 205 Watt Lamp | 72 | 12,786 | \$1.79 | \$22,887 | 2 205 Watt Lamp | 12,786 | \$2.06 | \$26,339 | \$3,452 | |
| 3 327 Watt Lamp | 114 | 2,836 | \$1.79 | \$5,076 | 3 327 Watt Lamp | 2,836 | \$2.06 | \$5,842 | \$766 | |
| 4 448 Watt Lamp | 157 | 204 | \$1.79 | \$365 | 4 448 Watt Lamp | 204 | \$2.06 | \$420 | \$55 | |
| 5 690 Watt Lamp | 242 | 36 | \$1.79 | \$64 | 5 690 Watt Lamp | 36 | \$2.06 | \$74 | \$10 | |
| 6 860 Watt Lamp | 301 | 0 | \$1.79 | \$0 | 6 860 Watt Lamp | 0 | \$2.06 | \$0 | \$0 | |
| 7 Seasonal 105 Watt Lamp | 0 | 72 | \$1.79 | \$129 | 7 Seasonal 105 Watt Lamp | 72 | \$2.06 | \$148 | \$19 | |
| 8 Seasonal 205 Watt Lamp | 0 | 0 | \$1.79 | \$0 | 8 Seasonal 205 Watt Lamp | 0 | \$2.06 | \$0 | \$0 | |
| 9 Seasonal 327 Watt Lamp | 0 | 0 | \$1.79 | \$0 | 9 Seasonal 327 Watt Lamp | 0 | \$2.06 | \$0 | \$0 | |
| 10 Seasonal 448 Watt Lamp | 0 | 0 | \$1.79 | \$0 | 10 Seasonal 448 Watt Lamp | 0 | \$2.06 | \$0 | \$0 | |
| 11 Seasonal 690 Watt Lamp | 0 | 0 | \$1.79 | \$0 | 11 Seasonal 690 Watt Lamp | 0 | \$2.06 | \$0 | \$0 | |
| 12 Seasonal 860 Watt Lamp | 0 | 0 | \$1.79 | \$0 | 12 Seasonal 860 Watt Lamp | 0 | \$2.06 | \$0 | \$0 | |
| 13 Fire Alarm/Police Box Lamp | 9 | 144 | \$1.05 | \$151 | 13 Fire Alarm/Police Box Lamp | 144 | \$1.21 | \$174 | \$23 | |
| 14 Fire Alarm/Police Box Lamp-24 hr. | 18 | 1,020 | \$0.30 | \$306 | 14 Fire Alarm/Police Box Lamp-24 h | 1,020 | \$0.34 | \$347 | \$41 | |
| Customer Lighting Fixture Charges | | | | | Customer Lighting Fixture Charges | | | | | |
| 15 105 Watt Lamp | 37 | 84 | \$0.82 | \$69 | 15 105 Watt Lamp | 84 | \$0.94 | \$79 | \$10 | |
| 16 205 Watt Lamp | 72 | 48 | \$0.82 | \$39 | 16 205 Watt Lamp | 48 | \$0.94 | \$45 | \$6 | |
| 17 327 Watt Lamp | 114 | 0 | \$0.82 | \$0 | 17 327 Watt Lamp | 0 | \$0.94 | \$0 | \$0 | |
| 18 448 Watt Lamp | 157 | 0 | \$0.82 | \$0 | 18 448 Watt Lamp | 0 | \$0.94 | \$0 | \$0 | |
| 19 690 Watt Lamp | 242 | 12 | \$0.82 | \$10 | 19 690 Watt Lamp | 12 | \$0.94 | \$11 | \$1 | |
| 20 860 Watt Lamp | 301 | 0 | \$0.82 | \$0 | 20 860 Watt Lamp | 0 | \$0.94 | \$0 | \$0 | |
| 21 Total Fixture Charges | | 109,752 | | \$194,689 | 21 Total Fixture Charges | 109,752 | | \$224,050 | \$29,361 | 15.1% |
| Miscellaneous Charges | | | | | Miscellaneous Charges | | | | | |
| 22 Fixture Service | | 1,680 | \$0.97 | \$1,630 | 22 Fixture Service | 1,680 | \$1.11 | \$1,865 | \$235 | 14.4% |
| | | 111,432 | | | | | | | | |
| NGC per kWh Charges | | | | | NGC per kWh Charges | | | | | |
| 23 Summer kWh | | 1,581,433 | -\$0.000219 | -\$346 | 23 Summer kWh | 1,581,433 | -\$0.000219 | -\$346 | \$0 | 0.0% |
| 24 Winter kWh | | 3,165,123 | -\$0.000219 | -\$693 | 24 Winter kWh | 3,165,123 | -\$0.000219 | -\$693 | \$0 | 0.0% |
| 25 Total NGC Charges | | 4,746,556 | | -\$1,039 | 25 Total NGC Charges | 4,746,556 | | -\$1,039 | \$0 | 0.0% |
| SBC per kWh Charges | | | | | SBC per kWh Charges | | | | | |
| 26 All kWh | | 4,746,556 | \$0.008378 | \$39,767 | 26 All kWh | 4,746,556 | \$0.008378 | \$39,767 | \$0 | 0.0% |
| Distribution per kWh Charges | | | | | Distribution per kWh Charges | | | | | |
| 27 Seasonal Distr. Charge {3} | | 2,664 | \$0.046926 | \$125 | 27 Seasonal Distr. Charge {3} | 2,664 | \$0.053888 | \$144 | \$19 | |
| 28 All kWh | | 4,746,556 | \$0.046926 | \$222,737 | 28 All kWh | 4,746,556 | \$0.053888 | \$255,782 | \$33,045 | |
| 29 Total Distribution kWh Charges | | 4,746,556 | | \$222,862 | 29 Total Distribution kWh Charges | 4,746,556 | | \$255,926 | \$33,064 | 14.8% |
| BGS per kWh Charges | | | | | BGS per kWh Charges | | | | | |
| 30 Summer kWh | | 1,581,433 | \$0.054268 | \$85,821 | 30 Summer kWh | 1,581,433 | \$0.054268 | \$85,821 | \$0 | 0.0% |
| 31 Winter kWh | | 3,165,123 | \$0.054860 | \$173,639 | 31 Winter kWh | 3,165,123 | \$0.054860 | \$173,639 | \$0 | 0.0% |
| 32 Total BGS Charges | | 4,746,556 | | \$259,460 | 32 Total BGS Charges | 4,746,556 | | \$259,460 | \$0 | 0.0% |
| Transmission per kWh Charges | | | | | Transmission per kWh Charges | | | | | |
| 33 All kWh | | 4,746,556 | \$0.000000 | \$0 | 33 All kWh | 4,746,556 | \$0.000000 | \$0 | \$0 | 0.0% |
| ZEC Recovery Charges | | | | | ZEC Recovery Charges | | | | | |
| 34 All kWh | | 4,746,556 | \$0.003911 | \$18,564 | 34 All kWh | 4,746,556 | \$0.003911 | \$18,564 | \$0 | 0.0% |
| RGGI Recovery Charges | | | | | RGGI Recovery Charges | | | | | |
| 35 All kWh | | 4,746,556 | \$0.001451 | \$6,887 | 35 All kWh | 4,746,556 | \$0.001451 | \$6,887 | \$0 | 0.0% |
| Tax Act Adjustment | | | | | Tax Act Adjustment | | | | | |
| 36 All kWh | | 4,746,556 | -\$0.001470 | -\$6,977 | 36 All kWh | 4,746,556 | -\$0.001470 | -\$6,977 | \$0 | 0.0% |
| LRAM | | | | | LRAM | | | | | |
| 37 All kWh | | 4,746,556 | \$0.000000 | \$0 | 37 All kWh | 4,746,556 | \$0.000000 | \$0 | \$0 | 0.0% |
| 38 Total Charges | | 4,746,556 | | \$735,843 | 38 Total Charges | 4,746,556 | | \$798,503 | \$62,660 | 8.5% |

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{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 2022/2023 12+0 Weather Normalized Billing Determinants (Excludes SUT)
LED Street Lighting Service (LED)

| Description of Charge | Monthly kWh Per Unit | Weather Normalized | Current Rates {1} | Revenue Based on Current Rates | Description of Charge | Weather Normalized | Proposed Rates {2} | Revenue Based on Proposed Rates | Change in Revenue (g) = (f) - (c) | Percentage Change in Revenue (h) = (g) / (c) |
|---|-------------------------|--------------------------------|----------------------|---|---|--------------------------------|--------------------------|--|---|---|
| | | 2022/2023 12+0 Units (a) | | (c) = (a) x (b) | | 2022/2023 12+0 Units (d) | | (f) = (d) x (e) | | |
| <u>Company Lighting Fixture Charges</u> | | | | | <u>Company Lighting Fixture Charges</u> | | | | | |
| 1 30 Watt Cobra Head Lamp | 11 | 0 | \$6.07 | \$0 | 1 30 Watt Cobra Head Lamp | 0 | \$6.98 | \$0 | \$0 | |
| 2 50 Watt Cobra Head Lamp | 18 | 4,561 | \$6.03 | \$27,504 | 2 50 Watt Cobra Head Lamp | 4,561 | \$6.93 | \$31,609 | \$4,105 | |
| 3 90 Watt Cobra Head Lamp | 32 | 2,891 | \$6.52 | \$18,849 | 3 90 Watt Cobra Head Lamp | 2,891 | \$7.49 | \$21,654 | \$2,805 | |
| 4 130 Watt Cobra Head Lamp | 46 | 1,827 | \$7.41 | \$13,538 | 4 130 Watt Cobra Head Lamp | 1,827 | \$8.52 | \$15,566 | \$2,028 | |
| 5 260 Watt Cobra Head Lamp | 91 | 1,892 | \$9.42 | \$17,823 | 5 260 Watt Cobra Head Lamp | 1,892 | \$10.83 | \$20,490 | \$2,667 | |
| 6 50 Watt Colonial Lamp | 18 | 2,424 | \$8.67 | \$21,016 | 6 50 Watt Colonial Lamp | 2,424 | \$9.96 | \$24,143 | \$3,127 | |
| 7 90 Watt Colonial Lamp | 32 | 2,685 | \$10.42 | \$27,979 | 7 90 Watt Colonial Lamp | 2,685 | \$11.97 | \$32,141 | \$4,162 | |
| 8 50 Watt Acorn Lamp | 18 | 480 | \$15.44 | \$7,411 | 8 50 Watt Acorn Lamp | 480 | \$17.74 | \$8,515 | \$1,104 | |
| 9 90 Watt Acorn Lamp | 32 | 252 | \$14.91 | \$3,757 | 9 90 Watt Acorn Lamp | 252 | \$17.13 | \$4,317 | \$560 | |
| | | 17,012 | | \$137,877 | | 17,012 | | \$158,435 | \$20,558 | 14.9% |
| <u>Miscellaneous Charges</u> | | | | | <u>Miscellaneous Charges</u> | | | | | |
| 10 Pole Charge | | 0 | \$7.45 | \$0 | 10 Pole Charge | 0 | \$8.56 | \$0 | \$0 | 0.0% |
| | | 17,012 | | | | | | \$158,435 | | |
| <u>NGC per kWh Charges</u> | | | | | <u>NGC per kWh Charges</u> | | | | | |
| 11 Summer kWh | | 203,372 | -\$0.000219 | -\$45 | 11 Summer kWh | 203,372 | -\$0.000219 | -\$45 | \$0 | 0.0% |
| 12 Winter kWh | | 373,713 | -\$0.000219 | -\$82 | 12 Winter kWh | 373,713 | -\$0.000219 | -\$82 | \$0 | 0.0% |
| 13 Total NGC Charges | | 577,085 | | -\$127 | 13 Total NGC Charges | 577,085 | | -\$127 | \$0 | 0.0% |
| <u>SBC per kWh Charges</u> | | | | | <u>SBC per kWh Charges</u> | | | | | |
| 14 All kWh | | 577,085 | \$0.008378 | \$4,835 | 14 All kWh | 577,085 | \$0.008378 | \$4,835 | \$0 | 0.0% |
| <u>Distribution per kWh Charges</u> | | | | | <u>Distribution per kWh Charges</u> | | | | | |
| 15 All kWh | | 577,085 | \$0.046926 | \$27,080 | 15 All kWh | 577,085 | \$0.053888 | \$31,098 | \$4,018 | 14.8% |
| 16 Total Distribution kWh Charges | | 577,085 | | \$27,080 | 16 Total Distribution kWh Charges | 577,085 | | \$31,098 | \$4,018 | 14.8% |
| <u>BGS per kWh Charges</u> | | | | | <u>BGS per kWh Charges</u> | | | | | |
| 17 Summer kWh | | 203,372 | \$0.054268 | \$11,037 | 17 Summer kWh | 203,372 | \$0.054268 | \$11,037 | \$0 | 0.0% |
| 18 Winter kWh | | 373,713 | \$0.054860 | \$20,502 | 18 Winter kWh | 373,713 | \$0.054860 | \$20,502 | \$0 | 0.0% |
| 19 Total BGS Charges | | 577,085 | | \$31,539 | 19 Total BGS Charges | 577,085 | | \$31,539 | \$0 | 0.0% |
| <u>Transmission per kWh Charges</u> | | | | | <u>Transmission per kWh Charges</u> | | | | | |
| 20 All kWh | | 577,085 | \$0.000000 | \$0 | 20 All kWh | 577,085 | \$0.000000 | \$0 | \$0 | 0.0% |
| <u>ZEC Recovery Charges</u> | | | | | <u>ZEC Recovery Charges</u> | | | | | |
| 21 All kWh | | 577,085 | \$0.003911 | \$2,257 | 21 All kWh | 577,085 | \$0.003911 | \$2,257 | \$0 | 0.0% |
| <u>RGGI Recovery Charges</u> | | | | | <u>RGGI Recovery Charges</u> | | | | | |
| 22 All kWh | | 577,085 | \$0.001451 | \$837 | 22 All kWh | 577,085 | \$0.001451 | \$837 | \$0 | 0.0% |
| <u>Tax Act Adjustment</u> | | | | | <u>Tax Act Adjustment</u> | | | | | |
| 23 All kWh | | 577,085 | -\$0.001470 | -\$848 | 23 All kWh | 577,085 | -\$0.001470 | -\$848 | \$0 | 0.0% |
| <u>LRAM</u> | | | | | <u>LRAM</u> | | | | | |
| 24 All kWh | | 577,085 | \$0.000000 | \$0 | 24 All kWh | 577,085 | \$0.000000 | \$0 | \$0 | 0.0% |
| 25 Total Charges | | 577,085 | | \$203,450 | 25 Total Charges | 577,085 | | \$228,026 | \$24,576 | 12.1% |

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

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) | Current Winter Total Full Service Charges | Proposed Winter Total Full Service Charges | Change in Total Full Service Charges | Percentage Change in Total Full Service Charges | Current Summer Total Full Service Charges | Proposed Summer Total Full Service Charges | Change in Total Full Service Charges | Percentage Change in Total 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 | \$17.24 | \$20.32 | \$3.08 | 17.9% | \$15.10 | \$17.89 | \$2.79 | 18.5% | \$198.32 | \$234.12 | \$35.80 | 18.1% | |
| 200 | \$31.23 | \$35.04 | \$3.81 | 12.2% | \$26.95 | \$30.19 | \$3.24 | 12.0% | \$357.64 | \$401.08 | \$43.44 | 12.1% | |
| 300 | \$45.22 | \$49.76 | \$4.54 | 10.0% | \$38.79 | \$42.48 | \$3.69 | 9.5% | \$516.92 | \$568.00 | \$51.08 | 9.9% | |
| 400 | \$59.21 | \$64.48 | \$5.27 | 8.9% | \$50.64 | \$54.77 | \$4.13 | 8.2% | \$676.24 | \$734.92 | \$58.68 | 8.7% | |
| 500 | \$73.20 | \$79.20 | \$6.00 | 8.2% | \$62.49 | \$67.06 | \$4.57 | 7.3% | \$835.56 | \$901.84 | \$66.28 | 7.9% | |
| 600 | \$87.20 | \$93.91 | \$6.71 | 7.7% | \$74.34 | \$79.36 | \$5.02 | 6.8% | \$994.96 | \$1,068.72 | \$73.76 | 7.4% | |
| 678 | \$98.11 | \$105.40 | \$7.29 | 7.4% | \$88.43 | \$94.82 | \$6.39 | 7.2% | \$1,138.60 | \$1,222.48 | \$83.88 | 7.4% | |
| 700 | \$101.19 | \$108.63 | \$7.44 | 7.4% | \$92.41 | \$99.18 | \$6.77 | 7.3% | \$1,179.16 | \$1,265.76 | \$86.60 | 7.3% | |
| 800 | \$115.18 | \$123.35 | \$8.17 | 7.1% | \$110.47 | \$119.01 | \$8.54 | 7.7% | \$1,363.32 | \$1,462.84 | \$99.52 | 7.3% | |
| 900 | \$129.17 | \$138.07 | \$8.90 | 6.9% | \$128.54 | \$138.83 | \$10.29 | 8.0% | \$1,547.52 | \$1,659.88 | \$112.36 | 7.3% | |
| 976 | \$139.80 | \$149.26 | \$9.46 | 6.8% | \$142.27 | \$153.90 | \$11.63 | 8.2% | \$1,687.48 | \$1,809.68 | \$122.20 | 7.2% | |
| 1,000 | \$143.16 | \$152.79 | \$9.63 | 6.7% | \$146.61 | \$158.66 | \$12.05 | 8.2% | \$1,731.72 | \$1,856.96 | \$125.24 | 7.2% | |
| 1,100 | \$157.15 | \$167.51 | \$10.36 | 6.6% | \$164.68 | \$178.48 | \$13.80 | 8.4% | \$1,915.92 | \$2,054.00 | \$138.08 | 7.2% | |
| 1,200 | \$171.14 | \$182.23 | \$11.09 | 6.5% | \$182.74 | \$198.31 | \$15.57 | 8.5% | \$2,100.08 | \$2,251.08 | \$151.00 | 7.2% | |
| 1,300 | \$185.13 | \$196.95 | \$11.82 | 6.4% | \$200.81 | \$218.13 | \$17.32 | 8.6% | \$2,284.28 | \$2,448.12 | \$163.84 | 7.2% | |
| 1,400 | \$199.12 | \$211.67 | \$12.55 | 6.3% | \$218.88 | \$237.96 | \$19.08 | 8.7% | \$2,468.48 | \$2,645.20 | \$176.72 | 7.2% | |
| 1,500 | \$213.11 | \$226.39 | \$13.28 | 6.2% | \$236.94 | \$257.78 | \$20.84 | 8.8% | \$2,652.64 | \$2,842.24 | \$189.60 | 7.1% | |
| 1,600 | \$227.10 | \$241.11 | \$14.01 | 6.2% | \$255.01 | \$277.61 | \$22.60 | 8.9% | \$2,836.84 | \$3,039.32 | \$202.48 | 7.1% | |
| 1,700 | \$241.10 | \$255.82 | \$14.72 | 6.1% | \$273.08 | \$297.43 | \$24.35 | 8.9% | \$3,021.12 | \$3,236.28 | \$215.16 | 7.1% | |
| 1,800 | \$255.09 | \$270.54 | \$15.45 | 6.1% | \$291.15 | \$317.26 | \$26.11 | 9.0% | \$3,205.32 | \$3,433.36 | \$228.04 | 7.1% | |
| 1,900 | \$269.08 | \$285.26 | \$16.18 | 6.0% | \$309.21 | \$337.08 | \$27.87 | 9.0% | \$3,389.48 | \$3,630.40 | \$240.92 | 7.1% | |
| 2,000 | \$283.07 | \$299.98 | \$16.91 | 6.0% | \$327.28 | \$356.91 | \$29.63 | 9.1% | \$3,573.68 | \$3,827.48 | \$253.80 | 7.1% | |
| 2,100 | \$297.06 | \$314.70 | \$17.64 | 5.9% | \$345.35 | \$376.73 | \$31.38 | 9.1% | \$3,757.88 | \$4,024.52 | \$266.64 | 7.1% | |
| 2,200 | \$311.05 | \$329.42 | \$18.37 | 5.9% | \$363.41 | \$396.56 | \$33.15 | 9.1% | \$3,942.04 | \$4,221.60 | \$279.56 | 7.1% | |
| 2,300 | \$325.04 | \$344.14 | \$19.10 | 5.9% | \$381.48 | \$416.38 | \$34.90 | 9.1% | \$4,126.24 | \$4,418.64 | \$292.40 | 7.1% | |
| 2,400 | \$339.03 | \$358.86 | \$19.83 | 5.8% | \$399.55 | \$436.21 | \$36.66 | 9.2% | \$4,310.44 | \$4,615.72 | \$305.28 | 7.1% | |
| 2,500 | \$353.02 | \$373.58 | \$20.56 | 5.8% | \$417.62 | \$456.04 | \$38.42 | 9.2% | \$4,494.64 | \$4,812.80 | \$318.16 | 7.1% | |
| 2,600 | \$367.01 | \$388.30 | \$21.29 | 5.8% | \$435.68 | \$475.86 | \$40.18 | 9.2% | \$4,678.80 | \$5,009.84 | \$331.04 | 7.1% | |
| 2,700 | \$381.00 | \$403.02 | \$22.02 | 5.8% | \$453.75 | \$495.69 | \$41.94 | 9.2% | \$4,863.00 | \$5,206.92 | \$343.92 | 7.1% | |
| 2,800 | \$395.00 | \$417.73 | \$22.73 | 5.8% | \$471.82 | \$515.51 | \$43.69 | 9.3% | \$5,047.28 | \$5,403.88 | \$356.60 | 7.1% | |
| 2,900 | \$408.99 | \$432.45 | \$23.46 | 5.7% | \$489.88 | \$535.34 | \$45.46 | 9.3% | \$5,231.44 | \$5,600.96 | \$369.52 | 7.1% | |
| 3,000 | \$422.98 | \$447.17 | \$24.19 | 5.7% | \$507.95 | \$555.16 | \$47.21 | 9.3% | \$5,415.64 | \$5,798.00 | \$382.36 | 7.1% | |
| 3,100 | \$436.97 | \$461.89 | \$24.92 | 5.7% | \$526.02 | \$574.99 | \$48.97 | 9.3% | \$5,599.84 | \$5,995.08 | \$395.24 | 7.1% | |
| 3,200 | \$450.96 | \$476.61 | \$25.65 | 5.7% | \$544.09 | \$594.81 | \$50.72 | 9.3% | \$5,784.04 | \$6,192.12 | \$408.08 | 7.1% | |
| 3,300 | \$464.95 | \$491.33 | \$26.38 | 5.7% | \$562.15 | \$614.64 | \$52.49 | 9.3% | \$5,968.20 | \$6,389.20 | \$421.00 | 7.1% | |
| 3,400 | \$478.94 | \$506.05 | \$27.11 | 5.7% | \$580.22 | \$634.46 | \$54.24 | 9.3% | \$6,152.40 | \$6,586.24 | \$433.84 | 7.1% | |
| 3,500 | \$492.93 | \$520.77 | \$27.84 | 5.6% | \$598.29 | \$654.29 | \$56.00 | 9.4% | \$6,336.60 | \$6,783.32 | \$446.72 | 7.0% | |
| 3,600 | \$506.92 | \$535.49 | \$28.57 | 5.6% | \$616.36 | \$674.11 | \$57.75 | 9.4% | \$6,520.80 | \$6,980.36 | \$459.56 | 7.0% | |
| 3,700 | \$520.91 | \$550.21 | \$29.30 | 5.6% | \$634.42 | \$693.94 | \$59.52 | 9.4% | \$6,704.96 | \$7,177.44 | \$472.48 | 7.0% | |
| 3,800 | \$534.90 | \$564.93 | \$30.03 | 5.6% | \$652.49 | \$713.76 | \$61.27 | 9.4% | \$6,889.16 | \$7,374.48 | \$485.32 | 7.0% | |
| 3,900 | \$548.90 | \$579.64 | \$30.74 | 5.6% | \$670.56 | \$733.59 | \$63.03 | 9.4% | \$7,073.34 | \$7,571.48 | \$498.04 | 7.0% | |
| 4,000 | \$562.89 | \$594.36 | \$31.47 | 5.6% | \$688.62 | \$753.41 | \$64.79 | 9.4% | \$7,257.50 | \$7,768.52 | \$510.92 | 7.0% | |
| 4,100 | \$576.88 | \$609.08 | \$32.20 | 5.6% | \$706.69 | \$773.24 | \$66.55 | 9.4% | \$7,441.70 | \$7,965.60 | \$523.80 | 7.0% | |
| 4,200 | \$590.87 | \$623.80 | \$32.93 | 5.6% | \$724.76 | \$793.06 | \$68.30 | 9.4% | \$7,626.00 | \$8,162.64 | \$536.64 | 7.0% | |
| 4,300 | \$604.86 | \$638.52 | \$33.66 | 5.6% | \$742.83 | \$812.89 | \$70.06 | 9.4% | \$7,810.20 | \$8,359.72 | \$549.52 | 7.0% | |
| 4,400 | \$618.85 | \$653.24 | \$34.39 | 5.6% | \$760.89 | \$832.71 | \$71.82 | 9.4% | \$7,994.36 | \$8,556.76 | \$562.40 | 7.0% | |
| 4,500 | \$632.84 | \$667.96 | \$35.12 | 5.5% | \$778.96 | \$852.54 | \$73.58 | 9.4% | \$8,178.56 | \$8,753.84 | \$575.28 | 7.0% | |
| 4,600 | \$646.83 | \$682.68 | \$35.85 | 5.5% | \$797.03 | \$872.36 | \$75.33 | 9.5% | \$8,362.76 | \$8,950.88 | \$588.12 | 7.0% | |
| 4,700 | \$660.82 | \$697.40 | \$36.58 | 5.5% | \$815.09 | \$892.19 | \$77.10 | 9.5% | \$8,546.92 | \$9,147.96 | \$601.04 | 7.0% | |
| 4,800 | \$674.81 | \$712.12 | \$37.31 | 5.5% | \$833.16 | \$912.01 | \$78.85 | 9.5% | \$8,731.12 | \$9,345.00 | \$613.88 | 7.0% | |
| 4,900 | \$688.80 | \$726.84 | \$38.04 | 5.5% | \$851.23 | \$931.84 | \$80.61 | 9.5% | \$8,915.32 | \$9,542.08 | \$626.76 | 7.0% | |
| 5,000 | \$702.80 | \$741.56 | \$38.76 | 5.5% | \$869.30 | \$951.67 | \$82.37 | 9.5% | \$9,099.60 | \$9,739.16 | \$639.56 | 7.0% | |
| 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) | 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 | \$20.26 | \$23.24 | \$2.98 | 14.7% | \$20.97 | \$24.15 | \$3.18 | 15.2% | \$245.96 | \$282.52 | \$36.56 | 14.9% | |
| 200 | \$33.47 | \$37.34 | \$3.87 | 11.6% | \$34.89 | \$39.16 | \$4.27 | 12.2% | \$407.32 | \$455.36 | \$48.04 | 11.8% | |
| 300 | \$46.68 | \$51.43 | \$4.75 | 10.2% | \$48.81 | \$54.16 | \$5.35 | 11.0% | \$568.68 | \$628.08 | \$59.40 | 10.4% | |
| 400 | \$59.89 | \$65.53 | \$5.64 | 9.4% | \$62.73 | \$69.17 | \$6.44 | 10.3% | \$730.04 | \$800.92 | \$70.88 | 9.7% | |
| 500 | \$73.10 | \$79.62 | \$6.52 | 8.9% | \$76.65 | \$84.17 | \$7.52 | 9.8% | \$891.40 | \$973.64 | \$82.24 | 9.2% | |
| 600 | \$86.31 | \$93.72 | \$7.41 | 8.6% | \$90.58 | \$99.18 | \$8.60 | 9.5% | \$1,052.80 | \$1,146.48 | \$93.68 | 8.9% | |
| 700 | \$99.52 | \$107.81 | \$8.29 | 8.3% | \$104.50 | \$114.18 | \$9.68 | 9.3% | \$1,214.16 | \$1,319.20 | \$105.04 | 8.7% | |
| 800 | \$112.73 | \$121.91 | \$9.18 | 8.1% | \$118.42 | \$129.19 | \$10.77 | 9.1% | \$1,375.52 | \$1,492.04 | \$116.52 | 8.5% | |
| 900 | \$125.94 | \$136.00 | \$10.06 | 8.0% | \$132.34 | \$144.19 | \$11.85 | 9.0% | \$1,536.88 | \$1,664.76 | \$127.88 | 8.3% | |
| 1,000 | \$139.15 | \$150.10 | \$10.95 | 7.9% | \$146.26 | \$159.19 | \$12.93 | 8.8% | \$1,698.24 | \$1,837.56 | \$139.32 | 8.2% | |
| 1,031 | \$143.23 | \$154.45 | \$11.22 | 7.8% | \$150.56 | \$163.83 | \$13.27 | 8.8% | \$1,748.08 | \$1,890.92 | \$142.84 | 8.2% | |
| 1,069 | \$148.20 | \$159.75 | \$11.55 | 7.8% | \$155.79 | \$169.47 | \$13.68 | 8.8% | \$1,808.76 | \$1,955.88 | \$147.12 | 8.1% | |
| 1,100 | \$152.36 | \$164.19 | \$11.83 | 7.8% | \$160.18 | \$174.20 | \$14.02 | 8.8% | \$1,859.60 | \$2,010.32 | \$150.72 | 8.1% | |
| 1,200 | \$165.57 | \$178.29 | \$12.72 | 7.7% | \$174.10 | \$189.20 | \$15.10 | 8.7% | \$2,020.96 | \$2,183.12 | \$162.16 | 8.0% | |
| 1,300 | \$178.78 | \$192.38 | \$13.60 | 7.6% | \$188.02 | \$204.21 | \$16.19 | 8.6% | \$2,182.32 | \$2,355.88 | \$173.56 | 8.0% | |
| 1,400 | \$191.99 | \$206.47 | \$14.48 | 7.5% | \$201.94 | \$219.21 | \$17.27 | 8.6% | \$2,343.68 | \$2,528.60 | \$184.92 | 7.9% | |
| 1,500 | \$205.20 | \$220.57 | \$15.37 | 7.5% | \$215.86 | \$234.22 | \$18.36 | 8.5% | \$2,505.04 | \$2,701.44 | \$196.40 | 7.8% | |
| 1,600 | \$218.41 | \$234.66 | \$16.25 | 7.4% | \$229.78 | \$249.22 | \$19.44 | 8.5% | \$2,666.40 | \$2,874.16 | \$207.76 | 7.8% | |
| 1,700 | \$231.62 | \$248.76 | \$17.14 | 7.4% | \$243.70 | \$264.23 | \$20.53 | 8.4% | \$2,827.76 | \$3,047.00 | \$219.24 | 7.8% | |
| 1,800 | \$244.83 | \$262.85 | \$18.02 | 7.4% | \$257.63 | \$279.23 | \$21.60 | 8.4% | \$2,989.16 | \$3,219.72 | \$230.56 | 7.7% | |
| 1,900 | \$258.04 | \$276.95 | \$18.91 | 7.3% | \$271.55 | \$294.23 | \$22.68 | 8.4% | \$3,150.52 | \$3,392.52 | \$242.00 | 7.7% | |
| 2,000 | \$271.25 | \$291.04 | \$19.79 | 7.3% | \$285.47 | \$309.24 | \$23.77 | 8.3% | \$3,311.88 | \$3,565.28 | \$253.40 | 7.7% | |
| 2,100 | \$284.46 | \$305.14 | \$20.68 | 7.3% | \$299.39 | \$324.24 | \$24.85 | 8.3% | \$3,473.24 | \$3,738.08 | \$264.84 | 7.6% | |
| 2,200 | \$297.67 | \$319.23 | \$21.56 | 7.2% | \$313.31 | \$339.25 | \$25.94 | 8.3% | \$3,634.60 | \$3,910.84 | \$276.24 | 7.6% | |
| 2,300 | \$310.88 | \$333.33 | \$22.45 | 7.2% | \$327.23 | \$354.25 | \$27.02 | 8.3% | \$3,795.96 | \$4,083.64 | \$287.68 | 7.6% | |
| 2,400 | \$324.09 | \$347.42 | \$23.33 | 7.2% | \$341.15 | \$369.26 | \$28.11 | 8.2% | \$3,957.32 | \$4,256.40 | \$299.08 | 7.6% | |
| 2,500 | \$337.31 | \$361.51 | \$24.20 | 7.2% | \$355.07 | \$384.26 | \$29.19 | 8.2% | \$4,118.76 | \$4,429.12 | \$310.36 | 7.5% | |
| 2,600 | \$350.52 | \$375.61 | \$25.09 | 7.2% | \$368.99 | \$399.27 | \$30.28 | 8.2% | \$4,280.12 | \$4,601.96 | \$321.84 | 7.5% | |
| 2,700 | \$363.73 | \$389.70 | \$25.97 | 7.1% | \$382.91 | \$414.27 | \$31.36 | 8.2% | \$4,441.48 | \$4,774.68 | \$333.20 | 7.5% | |
| 2,800 | \$376.94 | \$403.80 | \$26.86 | 7.1% | \$396.83 | \$429.27 | \$32.44 | 8.2% | \$4,602.84 | \$4,947.48 | \$344.64 | 7.5% | |
| 2,900 | \$390.15 | \$417.89 | \$27.74 | 7.1% | \$410.75 | \$444.28 | \$33.53 | 8.2% | \$4,764.20 | \$5,120.24 | \$356.04 | 7.5% | |
| 3,000 | \$403.36 | \$431.99 | \$28.63 | 7.1% | \$424.68 | \$459.28 | \$34.60 | 8.1% | \$4,925.60 | \$5,293.04 | \$367.44 | 7.5% | |
| 3,100 | \$416.57 | \$446.08 | \$29.51 | 7.1% | \$438.60 | \$474.29 | \$35.69 | 8.1% | \$5,086.96 | \$5,465.80 | \$378.84 | 7.4% | |
| 3,200 | \$429.78 | \$460.18 | \$30.40 | 7.1% | \$452.52 | \$489.29 | \$36.77 | 8.1% | \$5,248.32 | \$5,638.60 | \$390.28 | 7.4% | |
| 3,300 | \$442.99 | \$474.27 | \$31.28 | 7.1% | \$466.44 | \$504.30 | \$37.86 | 8.1% | \$5,409.68 | \$5,811.36 | \$401.68 | 7.4% | |
| 3,400 | \$456.20 | \$488.37 | \$32.17 | 7.1% | \$480.36 | \$519.30 | \$38.94 | 8.1% | \$5,571.04 | \$5,984.16 | \$413.12 | 7.4% | |
| 3,500 | \$469.41 | \$502.46 | \$33.05 | 7.0% | \$494.28 | \$534.31 | \$40.03 | 8.1% | \$5,732.40 | \$6,156.92 | \$424.52 | 7.4% | |
| 3,600 | \$482.62 | \$516.56 | \$33.94 | 7.0% | \$508.20 | \$549.31 | \$41.11 | 8.1% | \$5,893.76 | \$6,329.72 | \$435.96 | 7.4% | |
| 3,700 | \$495.83 | \$530.65 | \$34.82 | 7.0% | \$522.12 | \$564.31 | \$42.19 | 8.1% | \$6,055.12 | \$6,502.44 | \$447.32 | 7.4% | |
| 3,800 | \$509.04 | \$544.74 | \$35.70 | 7.0% | \$536.04 | \$579.32 | \$43.28 | 8.1% | \$6,216.48 | \$6,675.20 | \$458.72 | 7.4% | |
| 3,900 | \$522.25 | \$558.84 | \$36.59 | 7.0% | \$549.96 | \$594.32 | \$44.36 | 8.1% | \$6,377.84 | \$6,848.00 | \$470.16 | 7.4% | |
| 4,000 | \$535.46 | \$572.93 | \$37.47 | 7.0% | \$563.88 | \$609.33 | \$45.45 | 8.1% | \$6,539.20 | \$7,020.76 | \$481.56 | 7.4% | |
| 4,100 | \$548.67 | \$587.03 | \$38.36 | 7.0% | \$577.80 | \$624.33 | \$46.53 | 8.1% | \$6,700.56 | \$7,193.56 | \$493.00 | 7.4% | |
| 4,200 | \$561.88 | \$601.12 | \$39.24 | 7.0% | \$591.73 | \$639.34 | \$47.61 | 8.0% | \$6,861.96 | \$7,366.32 | \$504.36 | 7.4% | |
| 4,300 | \$575.09 | \$615.22 | \$40.13 | 7.0% | \$605.65 | \$654.34 | \$48.69 | 8.0% | \$7,023.32 | \$7,539.12 | \$515.80 | 7.3% | |
| 4,400 | \$588.30 | \$629.31 | \$41.01 | 7.0% | \$619.57 | \$669.35 | \$49.78 | 8.0% | \$7,184.68 | \$7,711.88 | \$527.20 | 7.3% | |
| 4,500 | \$601.51 | \$643.41 | \$41.90 | 7.0% | \$633.49 | \$684.35 | \$50.86 | 8.0% | \$7,346.04 | \$7,884.68 | \$538.64 | 7.3% | |
| 4,600 | \$614.72 | \$657.50 | \$42.78 | 7.0% | \$647.41 | \$699.35 | \$51.94 | 8.0% | \$7,507.40 | \$8,057.40 | \$550.00 | 7.3% | |
| 4,700 | \$627.93 | \$671.60 | \$43.67 | 7.0% | \$661.33 | \$714.36 | \$53.03 | 8.0% | \$7,668.76 | \$8,230.24 | \$561.48 | 7.3% | |
| 4,800 | \$641.14 | \$685.69 | \$44.55 | 6.9% | \$675.25 | \$729.36 | \$54.11 | 8.0% | \$7,830.12 | \$8,402.96 | \$572.84 | 7.3% | |
| 4,900 | \$654.35 | \$699.79 | \$45.44 | 6.9% | \$689.17 | \$744.37 | \$55.20 | 8.0% | \$7,991.48 | \$8,575.80 | \$584.32 | 7.3% | |
| 5,000 | \$667.56 | \$713.88 | \$46.32 | 6.9% | \$703.09 | \$759.37 | \$56.28 | 8.0% | \$8,152.84 | \$8,748.52 | \$595.68 | 7.3% | |
| 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
 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 | \$21.04 | \$23.87 | \$2.83 | 13.5% | \$20.96 | \$24.15 | \$3.19 | 15.2% | \$252.16 | \$287.56 | \$35.40 | 14.0% | |
| 200 | \$35.03 | \$38.59 | \$3.56 | 10.2% | \$34.88 | \$39.15 | \$4.27 | 12.2% | \$419.76 | \$465.32 | \$45.56 | 10.9% | |
| 300 | \$49.02 | \$53.31 | \$4.29 | 8.8% | \$48.79 | \$54.14 | \$5.35 | 11.0% | \$587.32 | \$643.04 | \$55.72 | 9.5% | |
| 400 | \$63.01 | \$68.03 | \$5.02 | 8.0% | \$62.71 | \$69.14 | \$6.43 | 10.3% | \$754.92 | \$820.80 | \$65.88 | 8.7% | |
| 500 | \$77.01 | \$82.75 | \$5.74 | 7.5% | \$76.62 | \$84.14 | \$7.52 | 9.8% | \$922.56 | \$998.56 | \$76.00 | 8.2% | |
| 600 | \$91.00 | \$97.47 | \$6.47 | 7.1% | \$90.54 | \$99.14 | \$8.60 | 9.5% | \$1,090.16 | \$1,176.32 | \$86.16 | 7.9% | |
| 700 | \$104.99 | \$112.19 | \$7.20 | 6.9% | \$104.45 | \$114.14 | \$9.69 | 9.3% | \$1,257.72 | \$1,354.08 | \$96.36 | 7.7% | |
| 800 | \$118.98 | \$126.91 | \$7.93 | 6.7% | \$118.37 | \$129.13 | \$10.76 | 9.1% | \$1,425.32 | \$1,531.80 | \$106.48 | 7.5% | |
| 900 | \$132.97 | \$141.62 | \$8.65 | 6.5% | \$132.28 | \$144.13 | \$11.85 | 9.0% | \$1,592.88 | \$1,709.48 | \$116.60 | 7.3% | |
| 1,000 | \$146.96 | \$156.34 | \$9.38 | 6.4% | \$146.20 | \$159.13 | \$12.93 | 8.8% | \$1,760.48 | \$1,887.24 | \$126.76 | 7.2% | |
| 1,100 | \$160.95 | \$171.06 | \$10.11 | 6.3% | \$160.11 | \$174.13 | \$14.02 | 8.8% | \$1,928.04 | \$2,065.00 | \$136.96 | 7.1% | |
| 1,200 | \$174.94 | \$185.78 | \$10.84 | 6.2% | \$174.03 | \$189.13 | \$15.10 | 8.7% | \$2,095.64 | \$2,242.76 | \$147.12 | 7.0% | |
| 1,300 | \$188.94 | \$200.50 | \$11.56 | 6.1% | \$187.94 | \$204.12 | \$16.18 | 8.6% | \$2,263.28 | \$2,420.48 | \$157.20 | 6.9% | |
| 1,400 | \$202.93 | \$215.22 | \$12.29 | 6.1% | \$201.86 | \$219.12 | \$17.26 | 8.6% | \$2,430.88 | \$2,598.24 | \$167.36 | 6.9% | |
| 1,500 | \$216.92 | \$229.94 | \$13.02 | 6.0% | \$215.77 | \$234.12 | \$18.35 | 8.5% | \$2,598.44 | \$2,776.00 | \$177.56 | 6.8% | |
| 1,600 | \$230.91 | \$244.66 | \$13.75 | 6.0% | \$229.69 | \$249.12 | \$19.43 | 8.5% | \$2,766.04 | \$2,953.76 | \$187.72 | 6.8% | |
| 1,700 | \$244.90 | \$259.38 | \$14.48 | 5.9% | \$243.60 | \$264.11 | \$20.51 | 8.4% | \$2,933.60 | \$3,131.48 | \$197.88 | 6.7% | |
| 1,800 | \$258.89 | \$274.10 | \$15.21 | 5.9% | \$257.52 | \$279.11 | \$21.59 | 8.4% | \$3,101.20 | \$3,309.24 | \$208.04 | 6.7% | |
| 1,900 | \$272.88 | \$288.82 | \$15.94 | 5.8% | \$271.43 | \$294.11 | \$22.68 | 8.4% | \$3,268.76 | \$3,487.00 | \$218.24 | 6.7% | |
| 1,956 | \$280.76 | \$297.11 | \$16.35 | 5.8% | \$279.27 | \$302.55 | \$23.28 | 8.3% | \$3,363.16 | \$3,587.08 | \$223.92 | 6.7% | |
| 2,000 | \$286.87 | \$303.54 | \$16.67 | 5.8% | \$285.35 | \$309.11 | \$23.76 | 8.3% | \$3,436.36 | \$3,664.76 | \$228.40 | 6.6% | |
| 2,100 | \$300.87 | \$318.26 | \$17.39 | 5.8% | \$299.26 | \$324.11 | \$24.85 | 8.3% | \$3,604.00 | \$3,842.52 | \$238.52 | 6.6% | |
| 2,200 | \$314.86 | \$332.98 | \$18.12 | 5.8% | \$313.18 | \$339.10 | \$25.92 | 8.3% | \$3,771.60 | \$4,020.24 | \$248.64 | 6.6% | |
| 2,313 | \$330.72 | \$349.67 | \$18.95 | 5.7% | \$328.96 | \$356.11 | \$27.15 | 8.3% | \$3,961.60 | \$4,221.80 | \$260.20 | 6.6% | |
| 2,300 | \$328.85 | \$347.70 | \$18.85 | 5.7% | \$327.09 | \$354.10 | \$27.01 | 8.3% | \$3,939.16 | \$4,198.00 | \$258.84 | 6.6% | |
| 2,400 | \$342.84 | \$362.42 | \$19.58 | 5.7% | \$341.01 | \$369.10 | \$28.09 | 8.2% | \$4,106.76 | \$4,375.76 | \$269.00 | 6.6% | |
| 2,500 | \$356.83 | \$377.14 | \$20.31 | 5.7% | \$354.92 | \$384.10 | \$29.18 | 8.2% | \$4,274.32 | \$4,553.52 | \$279.20 | 6.5% | |
| 2,600 | \$370.82 | \$391.85 | \$21.03 | 5.7% | \$368.84 | \$399.10 | \$30.26 | 8.2% | \$4,441.92 | \$4,731.20 | \$289.28 | 6.5% | |
| 2,700 | \$384.81 | \$406.57 | \$21.76 | 5.7% | \$382.75 | \$414.09 | \$31.34 | 8.2% | \$4,609.48 | \$4,908.92 | \$299.44 | 6.5% | |
| 2,800 | \$398.80 | \$421.29 | \$22.49 | 5.6% | \$396.67 | \$429.09 | \$32.42 | 8.2% | \$4,777.08 | \$5,086.68 | \$309.60 | 6.5% | |
| 2,900 | \$412.79 | \$436.01 | \$23.22 | 5.6% | \$410.58 | \$444.09 | \$33.51 | 8.2% | \$4,944.64 | \$5,264.44 | \$319.80 | 6.5% | |
| 3,000 | \$426.79 | \$450.73 | \$23.94 | 5.6% | \$424.50 | \$459.09 | \$34.59 | 8.1% | \$5,112.32 | \$5,442.20 | \$329.88 | 6.5% | |
| 3,100 | \$440.78 | \$465.45 | \$24.67 | 5.6% | \$438.41 | \$474.09 | \$35.68 | 8.1% | \$5,279.88 | \$5,619.96 | \$340.08 | 6.4% | |
| 3,200 | \$454.77 | \$480.17 | \$25.40 | 5.6% | \$452.33 | \$489.08 | \$36.75 | 8.1% | \$5,447.48 | \$5,797.68 | \$350.20 | 6.4% | |
| 3,300 | \$468.76 | \$494.89 | \$26.13 | 5.6% | \$466.24 | \$504.08 | \$37.84 | 8.1% | \$5,615.04 | \$5,975.44 | \$360.40 | 6.4% | |
| 3,400 | \$482.75 | \$509.61 | \$26.86 | 5.6% | \$480.16 | \$519.08 | \$38.92 | 8.1% | \$5,782.64 | \$6,153.20 | \$370.56 | 6.4% | |
| 3,500 | \$496.74 | \$524.33 | \$27.59 | 5.6% | \$494.07 | \$534.08 | \$40.01 | 8.1% | \$5,950.20 | \$6,330.96 | \$380.76 | 6.4% | |
| 3,600 | \$510.73 | \$539.05 | \$28.32 | 5.5% | \$507.99 | \$549.08 | \$41.09 | 8.1% | \$6,117.80 | \$6,508.72 | \$390.92 | 6.4% | |
| 3,700 | \$524.72 | \$553.77 | \$29.05 | 5.5% | \$521.90 | \$564.07 | \$42.17 | 8.1% | \$6,285.36 | \$6,686.44 | \$401.08 | 6.4% | |
| 3,800 | \$538.72 | \$568.49 | \$29.77 | 5.5% | \$535.82 | \$579.07 | \$43.25 | 8.1% | \$6,453.04 | \$6,864.20 | \$411.16 | 6.4% | |
| 3,900 | \$552.71 | \$583.21 | \$30.50 | 5.5% | \$549.73 | \$594.07 | \$44.34 | 8.1% | \$6,620.60 | \$7,041.96 | \$421.36 | 6.4% | |
| 4,000 | \$566.70 | \$597.93 | \$31.23 | 5.5% | \$563.65 | \$609.07 | \$45.42 | 8.1% | \$6,788.20 | \$7,219.72 | \$431.52 | 6.4% | |
| 4,100 | \$580.69 | \$612.65 | \$31.96 | 5.5% | \$577.56 | \$624.07 | \$46.51 | 8.1% | \$6,955.76 | \$7,397.48 | \$441.72 | 6.4% | |
| 4,200 | \$594.68 | \$627.36 | \$32.68 | 5.5% | \$591.48 | \$639.06 | \$47.58 | 8.0% | \$7,123.36 | \$7,575.12 | \$451.76 | 6.3% | |
| 4,300 | \$608.67 | \$642.08 | \$33.41 | 5.5% | \$605.39 | \$654.06 | \$48.67 | 8.0% | \$7,290.92 | \$7,752.88 | \$461.96 | 6.3% | |
| 4,400 | \$622.66 | \$656.80 | \$34.14 | 5.5% | \$619.31 | \$669.06 | \$49.75 | 8.0% | \$7,458.52 | \$7,930.64 | \$472.12 | 6.3% | |
| 4,500 | \$636.65 | \$671.52 | \$34.87 | 5.5% | \$633.22 | \$684.06 | \$50.84 | 8.0% | \$7,626.08 | \$8,108.40 | \$482.32 | 6.3% | |
| 4,600 | \$650.65 | \$686.24 | \$35.59 | 5.5% | \$647.14 | \$699.06 | \$51.92 | 8.0% | \$7,793.76 | \$8,286.16 | \$492.40 | 6.3% | |
| 4,700 | \$664.64 | \$700.96 | \$36.32 | 5.5% | \$661.05 | \$714.05 | \$53.00 | 8.0% | \$7,961.32 | \$8,463.88 | \$502.56 | 6.3% | |
| 4,800 | \$678.63 | \$715.68 | \$37.05 | 5.5% | \$674.97 | \$729.05 | \$54.08 | 8.0% | \$8,128.92 | \$8,641.64 | \$512.72 | 6.3% | |
| 4,900 | \$692.62 | \$730.40 | \$37.78 | 5.5% | \$688.88 | \$744.05 | \$55.17 | 8.0% | \$8,296.48 | \$8,819.40 | \$522.92 | 6.3% | |
| 5,000 | \$706.61 | \$745.12 | \$38.51 | 5.4% | \$702.80 | \$759.05 | \$56.25 | 8.0% | \$8,464.08 | \$8,997.16 | \$533.08 | 6.3% | |
| 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 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 | \$12.34 | \$14.56 | \$2.22 | 18.0% | \$12.60 | \$14.89 | \$2.29 | 18.2% | \$149.12 | \$176.04 | \$26.92 | 18.1% | |
| 100 | \$20.59 | \$23.75 | \$3.16 | 15.3% | \$21.11 | \$24.43 | \$3.32 | 15.7% | \$249.16 | \$287.72 | \$38.56 | 15.5% | |
| 200 | \$37.08 | \$42.15 | \$5.07 | 13.7% | \$38.13 | \$43.50 | \$5.37 | 14.1% | \$449.16 | \$511.20 | \$62.04 | 13.8% | |
| 300 | \$53.58 | \$60.54 | \$6.96 | 13.0% | \$55.15 | \$62.57 | \$7.42 | 13.5% | \$649.24 | \$734.60 | \$85.36 | 13.1% | |
| 400 | \$70.08 | \$78.93 | \$8.85 | 12.6% | \$72.17 | \$81.64 | \$9.47 | 13.1% | \$849.32 | \$958.00 | \$108.68 | 12.8% | |
| 500 | \$86.58 | \$97.32 | \$10.74 | 12.4% | \$89.20 | \$100.71 | \$11.51 | 12.9% | \$1,049.44 | \$1,181.40 | \$131.96 | 12.6% | |
| 600 | \$103.07 | \$115.72 | \$12.65 | 12.3% | \$106.22 | \$119.78 | \$13.56 | 12.8% | \$1,249.44 | \$1,404.88 | \$155.44 | 12.4% | |
| 700 | \$119.57 | \$134.11 | \$14.54 | 12.2% | \$123.24 | \$138.85 | \$15.61 | 12.7% | \$1,449.52 | \$1,628.28 | \$178.76 | 12.3% | |
| 800 | \$136.07 | \$152.50 | \$16.43 | 12.1% | \$140.26 | \$157.92 | \$17.66 | 12.6% | \$1,649.60 | \$1,851.68 | \$202.08 | 12.3% | |
| 900 | \$152.57 | \$170.90 | \$18.33 | 12.0% | \$157.28 | \$176.99 | \$19.71 | 12.5% | \$1,849.68 | \$2,075.16 | \$225.48 | 12.2% | |
| 1,000 | \$169.06 | \$189.29 | \$20.23 | 12.0% | \$174.30 | \$196.06 | \$21.76 | 12.5% | \$2,049.68 | \$2,298.56 | \$248.88 | 12.1% | |
| 1,100 | \$179.95 | \$200.34 | \$20.39 | 11.3% | \$185.22 | \$207.14 | \$21.92 | 11.8% | \$2,180.48 | \$2,431.28 | \$250.80 | 11.5% | |
| 1,200 | \$190.84 | \$211.39 | \$20.55 | 10.8% | \$196.13 | \$218.22 | \$22.09 | 11.3% | \$2,311.24 | \$2,564.00 | \$252.76 | 10.9% | |
| 1,300 | \$201.73 | \$222.44 | \$20.71 | 10.3% | \$207.05 | \$229.30 | \$22.25 | 10.7% | \$2,442.04 | \$2,696.72 | \$254.68 | 10.4% | |
| 1,400 | \$212.62 | \$233.50 | \$20.88 | 9.8% | \$217.97 | \$240.38 | \$22.41 | 10.3% | \$2,572.84 | \$2,829.52 | \$256.68 | 10.0% | |
| 1,500 | \$223.50 | \$244.55 | \$21.05 | 9.4% | \$228.88 | \$251.46 | \$22.58 | 9.9% | \$2,703.52 | \$2,962.24 | \$258.72 | 9.6% | |
| 1,600 | \$234.39 | \$255.60 | \$21.21 | 9.0% | \$239.80 | \$262.54 | \$22.74 | 9.5% | \$2,834.32 | \$3,094.96 | \$260.64 | 9.2% | |
| 1,700 | \$245.28 | \$266.65 | \$21.37 | 8.7% | \$250.71 | \$273.61 | \$22.90 | 9.1% | \$2,965.08 | \$3,227.64 | \$262.56 | 8.9% | |
| 1,800 | \$256.17 | \$277.70 | \$21.53 | 8.4% | \$261.63 | \$284.69 | \$23.06 | 8.8% | \$3,095.88 | \$3,360.36 | \$264.48 | 8.5% | |
| 1,900 | \$267.06 | \$288.75 | \$21.69 | 8.1% | \$272.55 | \$295.77 | \$23.22 | 8.5% | \$3,226.68 | \$3,493.08 | \$266.40 | 8.3% | |
| 2,000 | \$277.94 | \$299.81 | \$21.87 | 7.9% | \$283.46 | \$306.85 | \$23.39 | 8.3% | \$3,357.36 | \$3,625.88 | \$268.52 | 8.0% | |
| 2,100 | \$288.83 | \$310.86 | \$22.03 | 7.6% | \$294.38 | \$317.93 | \$23.55 | 8.0% | \$3,488.16 | \$3,758.60 | \$270.44 | 7.8% | |
| 2,200 | \$299.72 | \$321.91 | \$22.19 | 7.4% | \$305.29 | \$329.01 | \$23.72 | 7.8% | \$3,618.92 | \$3,891.32 | \$272.40 | 7.5% | |
| 2,300 | \$310.61 | \$332.96 | \$22.35 | 7.2% | \$316.21 | \$340.09 | \$23.88 | 7.6% | \$3,749.72 | \$4,024.04 | \$274.32 | 7.3% | |
| 2,400 | \$321.50 | \$344.01 | \$22.51 | 7.0% | \$327.13 | \$351.17 | \$24.04 | 7.3% | \$3,880.52 | \$4,156.76 | \$276.24 | 7.1% | |
| 2,500 | \$332.38 | \$355.06 | \$22.68 | 6.8% | \$338.04 | \$362.25 | \$24.21 | 7.2% | \$4,011.20 | \$4,289.48 | \$278.28 | 6.9% | |
| 2,600 | \$343.27 | \$366.12 | \$22.85 | 6.7% | \$348.96 | \$373.33 | \$24.37 | 7.0% | \$4,142.00 | \$4,422.28 | \$280.28 | 6.8% | |
| 2,700 | \$354.16 | \$377.17 | \$23.01 | 6.5% | \$359.87 | \$384.41 | \$24.54 | 6.8% | \$4,272.76 | \$4,555.00 | \$282.24 | 6.6% | |
| 2,800 | \$365.05 | \$388.22 | \$23.17 | 6.3% | \$370.79 | \$395.49 | \$24.70 | 6.7% | \$4,403.56 | \$4,687.72 | \$284.16 | 6.5% | |
| 2,900 | \$375.94 | \$399.27 | \$23.33 | 6.2% | \$381.71 | \$406.57 | \$24.86 | 6.5% | \$4,534.36 | \$4,820.44 | \$286.08 | 6.3% | |
| 3,000 | \$387.56 | \$411.29 | \$23.73 | 6.1% | \$392.62 | \$417.65 | \$25.03 | 6.4% | \$4,670.96 | \$4,960.92 | \$289.96 | 6.2% | |
| 3,500 | \$454.54 | \$482.97 | \$28.43 | 6.3% | \$459.08 | \$488.59 | \$29.51 | 6.4% | \$5,472.64 | \$5,818.12 | \$345.48 | 6.3% | |
| 4,000 | \$521.53 | \$554.65 | \$33.12 | 6.4% | \$527.12 | \$561.60 | \$34.48 | 6.5% | \$6,280.72 | \$6,683.60 | \$402.88 | 6.4% | |
| 3,913 | \$509.84 | \$542.12 | \$32.28 | 6.3% | \$515.24 | \$548.84 | \$33.60 | 6.5% | \$6,139.68 | \$6,532.32 | \$392.64 | 6.4% | |
| 4,500 | \$587.78 | \$625.37 | \$37.59 | 6.4% | \$594.38 | \$633.58 | \$39.20 | 6.6% | \$7,079.76 | \$7,537.28 | \$457.52 | 6.5% | |
| 4,527 | \$591.43 | \$629.28 | \$37.85 | 6.4% | \$598.09 | \$637.56 | \$39.47 | 6.6% | \$7,123.80 | \$7,584.48 | \$460.68 | 6.5% | |
| 5,000 | \$654.76 | \$697.05 | \$42.29 | 6.5% | \$662.42 | \$706.59 | \$44.17 | 6.7% | \$7,887.76 | \$8,402.76 | \$515.00 | 6.5% | |
| 6,000 | \$788.74 | \$840.40 | \$51.66 | 6.5% | \$796.92 | \$850.53 | \$53.61 | 6.7% | \$9,497.60 | \$10,125.32 | \$627.72 | 6.6% | |
| 7,000 | \$921.97 | \$982.80 | \$60.83 | 6.6% | \$932.22 | \$995.52 | \$63.30 | 6.8% | \$11,104.64 | \$11,844.48 | \$739.84 | 6.7% | |
| 8,000 | \$1,055.94 | \$1,126.16 | \$70.22 | 6.6% | \$1,067.52 | \$1,140.51 | \$72.99 | 6.8% | \$12,717.60 | \$13,571.32 | \$853.72 | 6.7% | |
| 9,000 | \$1,189.91 | \$1,269.53 | \$79.62 | 6.7% | \$1,202.81 | \$1,285.49 | \$82.68 | 6.9% | \$14,330.52 | \$15,298.20 | \$967.68 | 6.8% | |
| 10,000 | \$1,323.15 | \$1,411.92 | \$88.77 | 6.7% | \$1,338.11 | \$1,430.47 | \$92.36 | 6.9% | \$15,937.64 | \$17,017.24 | \$1,079.60 | 6.8% | |
| 15,000 | \$1,992.27 | \$2,127.76 | \$135.49 | 6.8% | \$2,014.59 | \$2,155.40 | \$140.81 | 7.0% | \$23,996.52 | \$25,643.68 | \$1,647.16 | 6.9% | |
| 20,000 | \$2,660.65 | \$2,842.63 | \$181.98 | 6.8% | \$2,690.28 | \$2,879.29 | \$189.01 | 7.0% | \$32,046.32 | \$34,258.20 | \$2,211.88 | 6.9% | |
| 25,000 | \$3,329.04 | \$3,557.51 | \$228.47 | 6.9% | \$3,366.76 | \$3,604.22 | \$237.46 | 7.1% | \$40,099.36 | \$42,876.96 | \$2,777.60 | 6.9% | |
| 30,000 | \$3,997.42 | \$4,272.37 | \$274.95 | 6.9% | \$4,042.44 | \$4,328.10 | \$285.66 | 7.1% | \$48,149.12 | \$51,491.36 | \$3,342.24 | 6.9% | |
| 35,000 | \$4,665.81 | \$4,987.25 | \$321.44 | 6.9% | \$4,718.92 | \$5,053.03 | \$334.11 | 7.1% | \$56,202.16 | \$60,110.12 | \$3,907.96 | 7.0% | |
| 40,000 | \$5,334.19 | \$5,702.12 | \$367.93 | 6.9% | \$5,394.61 | \$5,776.92 | \$382.31 | 7.1% | \$64,251.96 | \$68,724.64 | \$4,472.68 | 7.0% | |
| 45,000 | \$6,003.31 | \$6,417.96 | \$414.65 | 6.9% | \$6,071.09 | \$6,501.85 | \$430.76 | 7.1% | \$72,310.84 | \$77,351.08 | \$5,040.24 | 7.0% | |
| 50,000 | \$6,671.70 | \$7,132.83 | \$461.13 | 6.9% | \$6,746.78 | \$7,225.73 | \$478.95 | 7.1% | \$80,360.72 | \$85,965.56 | \$5,604.84 | 7.0% | |
| 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 | |
|-----------------------------|---|--|---|--|---|--|---|--|---|--|---|--|--|
| | (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 | \$22,235.28 | \$23,350.82 | \$1,115.54 | 5.0% | \$27,212.48 | \$28,490.30 | \$1,277.82 | 4.7% | \$286,732.16 | \$300,767.76 | \$14,035.60 | 4.9% | |
| 160,000 | \$23,714.30 | \$24,903.19 | \$1,188.89 | 5.0% | \$29,023.54 | \$30,385.61 | \$1,362.07 | 4.7% | \$305,808.56 | \$320,767.96 | \$14,959.40 | 4.9% | |
| 170,000 | \$25,193.32 | \$26,455.55 | \$1,262.23 | 5.0% | \$30,834.61 | \$32,280.93 | \$1,446.32 | 4.7% | \$324,885.00 | \$340,768.12 | \$15,883.12 | 4.9% | |
| 180,000 | \$26,672.34 | \$28,007.92 | \$1,335.58 | 5.0% | \$32,644.83 | \$34,175.08 | \$1,530.25 | 4.7% | \$343,958.04 | \$360,763.68 | \$16,805.64 | 4.9% | |
| 190,000 | \$28,151.36 | \$29,560.28 | \$1,408.92 | 5.0% | \$34,455.89 | \$36,070.39 | \$1,614.50 | 4.7% | \$363,034.44 | \$380,763.80 | \$17,729.36 | 4.9% | |
| 200,000 | \$29,630.39 | \$31,112.66 | \$1,482.27 | 5.0% | \$36,266.94 | \$37,965.69 | \$1,698.75 | 4.7% | \$382,110.88 | \$400,764.04 | \$18,653.16 | 4.9% | |
| 210,000 | \$31,109.41 | \$32,665.02 | \$1,555.61 | 5.0% | \$38,077.18 | \$39,859.86 | \$1,782.68 | 4.7% | \$401,184.00 | \$420,759.60 | \$19,575.60 | 4.9% | |
| 220,000 | \$32,588.43 | \$34,217.39 | \$1,628.96 | 5.0% | \$39,888.23 | \$41,755.16 | \$1,866.93 | 4.7% | \$420,260.36 | \$440,759.76 | \$20,499.40 | 4.9% | |
| 230,000 | \$34,067.45 | \$35,769.75 | \$1,702.30 | 5.0% | \$41,699.29 | \$43,650.47 | \$1,951.18 | 4.7% | \$439,336.76 | \$460,759.88 | \$21,423.12 | 4.9% | |
| 186,133 | \$27,579.21 | \$28,959.70 | \$1,380.49 | 5.0% | \$33,755.28 | \$35,337.11 | \$1,581.83 | 4.7% | \$355,654.80 | \$373,026.04 | \$17,371.24 | 4.9% | |
| 240,000 | \$35,546.47 | \$37,322.12 | \$1,775.65 | 5.0% | \$43,509.52 | \$45,544.63 | \$2,035.11 | 4.7% | \$458,409.84 | \$480,755.48 | \$22,345.64 | 4.9% | |
| 250,000 | \$37,025.49 | \$38,874.48 | \$1,848.99 | 5.0% | \$45,320.58 | \$47,439.94 | \$2,119.36 | 4.7% | \$477,486.24 | \$500,755.60 | \$23,269.36 | 4.9% | |
| 260,000 | \$38,503.73 | \$40,425.77 | \$1,922.04 | 5.0% | \$47,131.64 | \$49,335.25 | \$2,203.61 | 4.7% | \$496,556.40 | \$520,747.16 | \$24,190.76 | 4.9% | |
| 195,122 | \$28,908.56 | \$30,354.91 | \$1,446.35 | 5.0% | \$35,383.79 | \$37,041.54 | \$1,657.75 | 4.7% | \$372,803.64 | \$391,005.44 | \$18,201.80 | 4.9% | |
| 270,000 | \$39,982.75 | \$41,978.13 | \$1,995.38 | 5.0% | \$48,942.70 | \$51,230.56 | \$2,287.86 | 4.7% | \$515,632.80 | \$540,747.28 | \$25,114.48 | 4.9% | |
| 280,000 | \$41,461.77 | \$43,530.50 | \$2,068.73 | 5.0% | \$50,752.93 | \$53,124.72 | \$2,371.79 | 4.7% | \$534,705.88 | \$560,742.88 | \$26,037.00 | 4.9% | |
| 290,000 | \$42,940.79 | \$45,082.86 | \$2,142.07 | 5.0% | \$52,563.99 | \$55,020.03 | \$2,456.04 | 4.7% | \$553,782.28 | \$580,743.00 | \$26,960.72 | 4.9% | |
| 300,000 | \$44,419.81 | \$46,635.23 | \$2,215.42 | 5.0% | \$54,375.05 | \$56,915.34 | \$2,540.29 | 4.7% | \$572,858.68 | \$600,743.20 | \$27,884.52 | 4.9% | |
| 310,000 | \$45,898.83 | \$48,187.59 | \$2,288.76 | 5.0% | \$56,185.28 | \$58,809.50 | \$2,624.22 | 4.7% | \$591,931.76 | \$620,738.72 | \$28,806.96 | 4.9% | |
| 320,000 | \$47,377.86 | \$49,739.97 | \$2,362.11 | 5.0% | \$57,996.34 | \$60,704.81 | \$2,708.47 | 4.7% | \$611,008.24 | \$640,739.00 | \$29,730.76 | 4.9% | |
| 330,000 | \$48,856.88 | \$51,292.33 | \$2,435.45 | 5.0% | \$59,807.39 | \$62,600.11 | \$2,792.72 | 4.7% | \$630,084.60 | \$660,739.08 | \$30,654.48 | 4.9% | |
| 340,000 | \$50,335.90 | \$52,844.70 | \$2,508.80 | 5.0% | \$61,617.62 | \$64,494.27 | \$2,876.65 | 4.7% | \$649,157.68 | \$680,734.68 | \$31,577.00 | 4.9% | |
| 350,000 | \$51,814.92 | \$54,397.06 | \$2,582.14 | 5.0% | \$63,428.68 | \$66,389.58 | \$2,960.90 | 4.7% | \$668,234.08 | \$700,734.80 | \$32,500.72 | 4.9% | |
| 360,000 | \$53,293.94 | \$55,949.43 | \$2,655.49 | 5.0% | \$65,239.74 | \$68,284.89 | \$3,045.15 | 4.7% | \$687,310.48 | \$720,735.00 | \$33,424.52 | 4.9% | |
| 370,000 | \$54,772.96 | \$57,501.79 | \$2,728.83 | 5.0% | \$67,049.96 | \$70,179.04 | \$3,129.08 | 4.7% | \$706,383.52 | \$740,730.48 | \$34,346.96 | 4.9% | |
| 380,000 | \$56,251.98 | \$59,054.16 | \$2,802.18 | 5.0% | \$68,861.02 | \$72,074.35 | \$3,213.33 | 4.7% | \$725,459.92 | \$760,730.68 | \$35,270.76 | 4.9% | |
| 390,000 | \$57,731.00 | \$60,606.52 | \$2,875.52 | 5.0% | \$70,672.09 | \$73,969.67 | \$3,297.58 | 4.7% | \$744,536.36 | \$780,730.84 | \$36,194.48 | 4.9% | |
| 400,000 | \$59,210.02 | \$62,158.89 | \$2,948.87 | 5.0% | \$72,482.31 | \$75,863.82 | \$3,381.51 | 4.7% | \$763,609.40 | \$800,726.40 | \$37,117.00 | 4.9% | |
| 410,000 | \$60,689.04 | \$63,711.25 | \$3,022.21 | 5.0% | \$74,293.37 | \$77,759.13 | \$3,465.76 | 4.7% | \$782,685.80 | \$820,726.52 | \$38,040.72 | 4.9% | |
| 420,000 | \$62,168.06 | \$65,263.62 | \$3,095.56 | 5.0% | \$76,104.44 | \$79,654.45 | \$3,550.01 | 4.7% | \$801,762.24 | \$840,726.76 | \$38,964.52 | 4.9% | |
| 430,000 | \$63,647.08 | \$66,815.98 | \$3,168.90 | 5.0% | \$77,915.50 | \$81,549.76 | \$3,634.26 | 4.7% | \$820,838.64 | \$860,726.88 | \$39,888.24 | 4.9% | |
| 440,000 | \$65,125.31 | \$68,367.27 | \$3,241.96 | 5.0% | \$79,725.72 | \$83,443.91 | \$3,718.19 | 4.7% | \$839,905.36 | \$880,713.80 | \$40,808.44 | 4.9% | |
| 450,000 | \$66,604.34 | \$69,919.64 | \$3,315.30 | 5.0% | \$81,536.78 | \$85,339.22 | \$3,802.44 | 4.7% | \$858,981.84 | \$900,714.00 | \$41,732.16 | 4.9% | |
| 460,000 | \$68,083.36 | \$71,472.01 | \$3,388.65 | 5.0% | \$83,347.84 | \$87,234.53 | \$3,886.69 | 4.7% | \$878,058.24 | \$920,714.20 | \$42,655.96 | 4.9% | |
| 470,000 | \$69,562.38 | \$73,024.37 | \$3,461.99 | 5.0% | \$85,158.07 | \$89,128.69 | \$3,970.62 | 4.7% | \$897,131.32 | \$940,709.72 | \$43,578.40 | 4.9% | |
| 480,000 | \$71,041.40 | \$74,576.74 | \$3,535.34 | 5.0% | \$86,969.12 | \$91,023.99 | \$4,054.87 | 4.7% | \$916,207.68 | \$960,709.88 | \$44,502.20 | 4.9% | |
| 490,000 | \$72,520.42 | \$76,129.10 | \$3,608.68 | 5.0% | \$88,780.18 | \$92,919.30 | \$4,139.12 | 4.7% | \$935,284.08 | \$980,710.00 | \$45,425.92 | 4.9% | |
| 500,000 | \$73,999.44 | \$77,681.47 | \$3,682.03 | 5.0% | \$90,590.41 | \$94,813.46 | \$4,223.05 | 4.7% | \$954,357.16 | \$1,000,705.60 | \$46,348.44 | 4.9% | |
| 510,000 | \$75,478.46 | \$79,233.83 | \$3,755.37 | 5.0% | \$92,401.47 | \$96,708.77 | \$4,307.30 | 4.7% | \$973,433.56 | \$1,020,705.72 | \$47,272.16 | 4.9% | |
| 520,000 | \$76,957.48 | \$80,786.20 | \$3,828.72 | 5.0% | \$94,212.53 | \$98,604.08 | \$4,391.55 | 4.7% | \$992,509.96 | \$1,040,705.92 | \$48,195.96 | 4.9% | |
| 530,000 | \$78,436.50 | \$82,338.56 | \$3,902.06 | 5.0% | \$96,022.76 | \$100,498.24 | \$4,475.48 | 4.7% | \$1,011,583.04 | \$1,060,701.44 | \$49,118.40 | 4.9% | |
| 540,000 | \$79,915.52 | \$83,890.93 | \$3,975.41 | 5.0% | \$97,833.82 | \$102,393.55 | \$4,559.73 | 4.7% | \$1,030,659.44 | \$1,080,701.64 | \$50,042.20 | 4.9% | |
| 550,000 | \$81,394.54 | \$85,443.29 | \$4,048.75 | 5.0% | \$99,644.88 | \$104,288.86 | \$4,643.98 | 4.7% | \$1,049,735.84 | \$1,100,701.76 | \$50,965.92 | 4.9% | |
| 560,000 | \$82,873.56 | \$86,995.66 | \$4,122.10 | 5.0% | \$101,455.10 | \$106,183.01 | \$4,727.91 | 4.7% | \$1,068,808.88 | \$1,120,697.32 | \$51,888.44 | 4.9% | |
| 570,000 | \$84,352.58 | \$88,548.02 | \$4,195.44 | 5.0% | \$103,266.17 | \$108,078.33 | \$4,812.16 | 4.7% | \$1,087,885.32 | \$1,140,697.48 | \$52,812.16 | 4.9% | |
| 580,000 | \$85,831.61 | \$90,100.40 | \$4,268.79 | 5.0% | \$105,077.23 | \$109,973.64 | \$4,896.41 | 4.7% | \$1,106,961.80 | \$1,160,697.76 | \$53,735.96 | 4.9% | |
| 590,000 | \$87,310.63 | \$91,652.76 | \$4,342.13 | 5.0% | \$106,888.28 | \$111,868.94 | \$4,980.66 | 4.7% | \$1,126,038.16 | \$1,180,697.84 | \$54,659.68 | 4.9% | |
| 600,000 | \$88,789.65 | \$93,205.13 | \$4,415.48 | 5.0% | \$108,698.51 | \$113,763.10 | \$5,064.59 | 4.7% | \$1,145,111.24 | \$1,200,693.44 | \$55,582.20 | 4.9% | |
| 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 Primary (GP) - 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) | |
| 200,000 | \$25,204.39 | \$26,279.29 | \$1,074.90 | 4.3% | \$32,321.90 | \$33,518.60 | \$1,196.70 | 3.7% | \$330,922.72 | \$344,308.72 | \$13,386.00 | 4.0% | |
| 210,000 | \$26,461.29 | \$27,589.01 | \$1,127.72 | 4.3% | \$33,934.36 | \$35,189.86 | \$1,255.50 | 3.7% | \$347,427.76 | \$361,471.52 | \$14,043.76 | 4.0% | |
| 220,000 | \$27,718.19 | \$28,898.76 | \$1,180.57 | 4.3% | \$35,546.82 | \$36,861.14 | \$1,314.32 | 3.7% | \$363,932.80 | \$378,634.64 | \$14,701.84 | 4.0% | |
| 230,000 | \$28,974.44 | \$30,207.61 | \$1,233.17 | 4.3% | \$37,159.23 | \$38,532.35 | \$1,373.12 | 3.7% | \$380,432.44 | \$395,790.28 | \$15,357.84 | 4.0% | |
| 240,000 | \$30,232.97 | \$31,518.97 | \$1,286.00 | 4.3% | \$38,773.97 | \$40,206.14 | \$1,432.17 | 3.7% | \$396,959.64 | \$412,976.32 | \$16,016.68 | 4.0% | |
| 250,000 | \$31,489.87 | \$32,828.72 | \$1,338.85 | 4.3% | \$40,386.43 | \$41,877.42 | \$1,490.99 | 3.7% | \$413,464.68 | \$430,139.44 | \$16,674.76 | 4.0% | |
| 260,000 | \$32,746.76 | \$34,138.46 | \$1,391.70 | 4.2% | \$41,998.88 | \$43,548.69 | \$1,549.81 | 3.7% | \$429,969.60 | \$447,302.44 | \$17,332.84 | 4.0% | |
| 270,000 | \$34,004.47 | \$35,449.00 | \$1,444.53 | 4.2% | \$43,612.80 | \$45,221.66 | \$1,608.86 | 3.7% | \$446,486.96 | \$464,478.64 | \$17,991.68 | 4.0% | |
| 280,000 | \$35,260.73 | \$36,757.86 | \$1,497.13 | 4.2% | \$45,225.22 | \$46,892.88 | \$1,667.66 | 3.7% | \$462,986.72 | \$481,634.40 | \$18,647.68 | 4.0% | |
| 290,000 | \$36,517.62 | \$38,067.60 | \$1,549.98 | 4.2% | \$46,837.67 | \$48,564.15 | \$1,726.48 | 3.7% | \$479,491.64 | \$498,797.40 | \$19,305.76 | 4.0% | |
| 300,000 | \$37,774.53 | \$39,377.33 | \$1,602.80 | 4.2% | \$48,450.14 | \$50,235.42 | \$1,785.28 | 3.7% | \$495,996.80 | \$515,960.32 | \$19,963.52 | 4.0% | |
| 310,000 | \$39,033.05 | \$40,688.70 | \$1,655.65 | 4.2% | \$50,064.87 | \$51,909.21 | \$1,844.34 | 3.7% | \$512,523.88 | \$533,146.44 | \$20,622.56 | 4.0% | |
| 320,000 | \$40,289.95 | \$41,998.44 | \$1,708.49 | 4.2% | \$51,677.34 | \$53,580.48 | \$1,903.14 | 3.7% | \$529,028.96 | \$550,309.44 | \$21,280.48 | 4.0% | |
| 330,000 | \$41,546.80 | \$43,308.11 | \$1,761.31 | 4.2% | \$53,289.75 | \$55,251.69 | \$1,961.94 | 3.7% | \$545,533.40 | \$567,471.64 | \$21,938.24 | 4.0% | |
| 340,000 | \$42,803.10 | \$44,617.03 | \$1,813.93 | 4.2% | \$54,902.21 | \$56,922.87 | \$2,020.66 | 3.7% | \$562,033.64 | \$584,628.12 | \$22,594.48 | 4.0% | |
| 287,710 | \$36,230.44 | \$37,768.47 | \$1,538.03 | 4.2% | \$46,468.52 | \$48,181.46 | \$1,712.94 | 3.7% | \$475,717.60 | \$494,873.60 | \$19,156.00 | 4.0% | |
| 350,000 | \$44,060.82 | \$45,927.58 | \$1,866.76 | 4.2% | \$56,516.13 | \$58,595.94 | \$2,079.81 | 3.7% | \$578,551.08 | \$601,804.40 | \$23,253.32 | 4.0% | |
| 360,000 | \$45,317.70 | \$47,237.31 | \$1,919.61 | 4.2% | \$58,128.58 | \$60,267.21 | \$2,138.63 | 3.7% | \$595,055.92 | \$618,967.32 | \$23,911.40 | 4.0% | |
| 370,000 | \$46,574.60 | \$48,547.06 | \$1,972.46 | 4.2% | \$59,741.04 | \$61,938.49 | \$2,197.45 | 3.7% | \$611,560.96 | \$636,130.44 | \$24,569.48 | 4.0% | |
| 380,000 | \$47,833.09 | \$49,858.36 | \$2,025.27 | 4.2% | \$61,355.73 | \$63,612.21 | \$2,256.48 | 3.7% | \$628,087.64 | \$653,315.72 | \$25,228.08 | 4.0% | |
| 390,000 | \$49,089.39 | \$51,167.28 | \$2,077.89 | 4.2% | \$62,968.19 | \$65,283.49 | \$2,315.30 | 3.7% | \$644,587.88 | \$670,472.20 | \$25,884.32 | 4.0% | |
| 325,855 | \$41,025.83 | \$42,765.15 | \$1,739.32 | 4.2% | \$52,621.85 | \$54,559.51 | \$1,937.66 | 3.7% | \$538,694.04 | \$560,359.24 | \$21,665.20 | 4.0% | |
| 400,000 | \$50,346.27 | \$52,477.01 | \$2,130.74 | 4.2% | \$64,580.64 | \$66,954.76 | \$2,374.12 | 3.7% | \$661,092.72 | \$687,635.12 | \$26,542.40 | 4.0% | |
| 410,000 | \$51,603.18 | \$53,786.75 | \$2,183.57 | 4.2% | \$66,193.11 | \$68,626.03 | \$2,432.92 | 3.7% | \$677,597.88 | \$704,798.12 | \$27,200.24 | 4.0% | |
| 420,000 | \$52,860.89 | \$55,097.30 | \$2,236.41 | 4.2% | \$67,807.03 | \$70,299.01 | \$2,491.98 | 3.7% | \$694,115.24 | \$721,974.44 | \$27,859.20 | 4.0% | |
| 430,000 | \$54,117.74 | \$56,406.98 | \$2,289.24 | 4.2% | \$69,419.44 | \$71,970.22 | \$2,550.78 | 3.7% | \$710,619.68 | \$739,136.72 | \$28,517.04 | 4.0% | |
| 440,000 | \$55,374.05 | \$57,715.89 | \$2,341.84 | 4.2% | \$71,031.91 | \$73,641.49 | \$2,609.58 | 3.7% | \$727,120.04 | \$756,293.08 | \$29,173.04 | 4.0% | |
| 450,000 | \$56,632.56 | \$59,027.26 | \$2,394.70 | 4.2% | \$72,646.63 | \$75,315.28 | \$2,668.65 | 3.7% | \$743,647.00 | \$773,479.20 | \$29,832.20 | 4.0% | |
| 460,000 | \$57,889.47 | \$60,336.99 | \$2,447.52 | 4.2% | \$74,259.10 | \$76,986.55 | \$2,727.45 | 3.7% | \$760,152.16 | \$790,642.12 | \$30,489.96 | 4.0% | |
| 470,000 | \$59,146.36 | \$61,646.73 | \$2,500.37 | 4.2% | \$75,871.55 | \$78,657.82 | \$2,786.27 | 3.7% | \$776,657.08 | \$807,805.12 | \$31,148.04 | 4.0% | |
| 480,000 | \$60,403.21 | \$62,956.41 | \$2,553.20 | 4.2% | \$77,483.97 | \$80,329.04 | \$2,845.07 | 3.7% | \$793,161.56 | \$824,967.44 | \$31,805.88 | 4.0% | |
| 490,000 | \$61,660.33 | \$64,266.13 | \$2,605.80 | 4.2% | \$79,097.89 | \$82,002.01 | \$2,904.12 | 3.7% | \$809,674.20 | \$842,137.08 | \$32,462.88 | 4.0% | |
| 500,000 | \$62,917.23 | \$65,575.88 | \$2,658.65 | 4.2% | \$80,710.35 | \$83,673.29 | \$2,962.94 | 3.7% | \$826,179.24 | \$859,300.20 | \$33,120.96 | 4.0% | |
| 510,000 | \$64,174.12 | \$66,885.62 | \$2,711.50 | 4.2% | \$82,322.80 | \$85,344.56 | \$3,021.76 | 3.7% | \$842,684.16 | \$876,463.20 | \$33,779.04 | 4.0% | |
| 520,000 | \$65,432.65 | \$68,196.98 | \$2,764.33 | 4.2% | \$83,937.55 | \$87,018.35 | \$3,080.80 | 3.7% | \$859,211.40 | \$893,649.24 | \$34,437.84 | 4.0% | |
| 530,000 | \$66,689.50 | \$69,506.66 | \$2,817.16 | 4.2% | \$85,549.96 | \$88,689.56 | \$3,139.60 | 3.7% | \$875,715.84 | \$910,811.52 | \$35,095.68 | 4.0% | |
| 540,000 | \$67,945.80 | \$70,815.58 | \$2,869.78 | 4.2% | \$87,162.42 | \$90,360.84 | \$3,198.42 | 3.7% | \$892,216.08 | \$927,968.00 | \$35,751.92 | 4.0% | |
| 560,000 | \$70,460.41 | \$73,435.86 | \$2,975.45 | 4.2% | \$90,388.79 | \$93,705.07 | \$3,316.28 | 3.7% | \$925,238.44 | \$962,307.16 | \$37,068.72 | 4.0% | |
| 580,000 | \$72,974.98 | \$76,056.09 | \$3,081.11 | 4.2% | \$93,614.49 | \$97,048.37 | \$3,433.88 | 3.7% | \$958,257.80 | \$996,642.20 | \$38,384.40 | 4.0% | |
| 600,000 | \$75,488.99 | \$78,675.55 | \$3,186.56 | 4.2% | \$96,840.86 | \$100,392.61 | \$3,551.75 | 3.7% | \$991,275.36 | \$1,030,974.84 | \$39,699.48 | 4.0% | |
| 620,000 | \$78,002.77 | \$81,295.03 | \$3,292.26 | 4.2% | \$100,065.77 | \$103,735.16 | \$3,669.39 | 3.7% | \$1,024,285.24 | \$1,065,300.88 | \$41,015.64 | 4.0% | |
| 640,000 | \$80,516.75 | \$83,914.44 | \$3,397.69 | 4.2% | \$103,292.11 | \$107,079.35 | \$3,787.24 | 3.7% | \$1,057,302.44 | \$1,099,632.92 | \$42,330.48 | 4.0% | |
| 660,000 | \$83,031.35 | \$86,534.72 | \$3,503.37 | 4.2% | \$106,517.84 | \$110,422.70 | \$3,904.86 | 3.7% | \$1,090,322.16 | \$1,133,968.56 | \$43,646.40 | 4.0% | |
| 680,000 | \$85,545.92 | \$89,154.96 | \$3,609.04 | 4.2% | \$109,744.18 | \$113,766.90 | \$4,022.72 | 3.7% | \$1,123,344.08 | \$1,168,307.28 | \$44,963.20 | 4.0% | |
| 700,000 | \$88,059.92 | \$91,774.42 | \$3,714.50 | 4.2% | \$112,970.55 | \$117,111.14 | \$4,140.59 | 3.7% | \$1,156,361.56 | \$1,202,639.92 | \$46,278.36 | 4.0% | |
| 720,000 | \$90,574.54 | \$94,394.71 | \$3,820.17 | 4.2% | \$116,196.29 | \$120,454.50 | \$4,258.21 | 3.7% | \$1,189,381.48 | \$1,236,975.68 | \$47,594.20 | 4.0% | |
| 740,000 | \$93,088.51 | \$97,014.11 | \$3,925.60 | 4.2% | \$119,422.63 | \$123,798.69 | \$4,376.06 | 3.7% | \$1,222,398.60 | \$1,271,307.64 | \$48,909.04 | 4.0% | |
| 760,000 | \$95,602.30 | \$99,633.60 | \$4,031.30 | 4.2% | \$122,647.54 | \$127,141.24 | \$4,493.70 | 3.7% | \$1,255,408.56 | \$1,305,633.76 | \$50,225.20 | 4.0% | |
| 780,000 | \$98,116.86 | \$102,253.82 | \$4,136.96 | 4.2% | \$125,873.88 | \$130,485.42 | \$4,611.54 | 3.7% | \$1,288,430.40 | \$1,339,972.24 | \$51,541.84 | 4.0% | |
| 800,000 | \$100,630.88 | \$104,873.28 | \$4,242.40 | 4.2% | \$129,099.62 | \$133,828.78 | \$4,729.16 | 3.7% | \$1,321,445.52 | \$1,374,301.36 | \$52,855.84 | 4.0% | |
| 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

| 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) | |
| 200,000 | \$24,344.12 | \$25,236.18 | \$892.06 | 3.7% | \$29,675.91 | \$30,711.79 | \$1,035.88 | 3.5% | \$313,456.60 | \$324,736.60 | \$11,280.00 | 3.6% | |
| 250,000 | \$30,363.29 | \$31,457.82 | \$1,094.53 | 3.6% | \$37,028.23 | \$38,302.63 | \$1,274.40 | 3.4% | \$391,019.24 | \$404,873.08 | \$13,853.84 | 3.5% | |
| 300,000 | \$36,383.68 | \$37,680.86 | \$1,297.18 | 3.6% | \$44,381.36 | \$45,894.29 | \$1,512.93 | 3.4% | \$468,594.88 | \$485,024.04 | \$16,429.16 | 3.5% | |
| 350,000 | \$42,402.85 | \$43,902.51 | \$1,499.66 | 3.5% | \$51,733.68 | \$53,485.12 | \$1,751.44 | 3.4% | \$546,157.52 | \$565,160.56 | \$19,003.04 | 3.5% | |
| 400,000 | \$48,422.42 | \$50,124.72 | \$1,702.30 | 3.5% | \$59,086.00 | \$61,075.96 | \$1,989.96 | 3.4% | \$623,723.36 | \$645,301.60 | \$21,578.24 | 3.5% | |
| 450,000 | \$54,442.44 | \$56,347.24 | \$1,904.80 | 3.5% | \$66,439.17 | \$68,667.66 | \$2,228.49 | 3.4% | \$701,296.20 | \$725,448.56 | \$24,152.36 | 3.4% | |
| 500,000 | \$60,462.03 | \$62,569.46 | \$2,107.43 | 3.5% | \$73,791.49 | \$76,258.50 | \$2,467.01 | 3.3% | \$778,862.20 | \$805,589.68 | \$26,727.48 | 3.4% | |
| 550,000 | \$66,482.00 | \$68,791.92 | \$2,309.92 | 3.5% | \$81,144.62 | \$83,850.16 | \$2,705.54 | 3.3% | \$856,434.48 | \$885,736.00 | \$29,301.52 | 3.4% | |
| 600,000 | \$72,501.58 | \$75,014.13 | \$2,512.55 | 3.5% | \$88,496.93 | \$91,440.98 | \$2,944.05 | 3.3% | \$934,000.36 | \$965,876.96 | \$31,876.60 | 3.4% | |
| 650,000 | \$78,521.58 | \$81,236.61 | \$2,715.03 | 3.5% | \$95,850.09 | \$99,032.65 | \$3,182.56 | 3.3% | \$1,011,573.00 | \$1,046,023.48 | \$34,450.48 | 3.4% | |
| 700,000 | \$84,541.19 | \$87,458.87 | \$2,917.68 | 3.5% | \$103,202.44 | \$106,623.53 | \$3,421.09 | 3.3% | \$1,089,139.28 | \$1,126,165.08 | \$37,025.80 | 3.4% | |
| 750,000 | \$90,560.36 | \$93,680.52 | \$3,120.16 | 3.4% | \$110,554.76 | \$114,214.37 | \$3,659.61 | 3.3% | \$1,166,701.92 | \$1,206,301.64 | \$39,599.72 | 3.4% | |
| 800,000 | \$96,580.75 | \$99,903.55 | \$3,322.80 | 3.4% | \$117,907.89 | \$121,806.03 | \$3,898.14 | 3.3% | \$1,244,277.56 | \$1,286,452.52 | \$42,174.96 | 3.4% | |
| 850,000 | \$102,599.91 | \$106,125.19 | \$3,525.28 | 3.4% | \$125,260.20 | \$129,396.85 | \$4,136.65 | 3.3% | \$1,321,840.08 | \$1,366,588.92 | \$44,748.84 | 3.4% | |
| 900,000 | \$108,620.30 | \$112,348.23 | \$3,727.93 | 3.4% | \$132,613.34 | \$136,988.51 | \$4,375.17 | 3.3% | \$1,399,415.76 | \$1,446,739.88 | \$47,324.12 | 3.4% | |
| 950,000 | \$114,639.51 | \$118,569.93 | \$3,930.42 | 3.4% | \$139,965.70 | \$144,579.40 | \$4,613.70 | 3.3% | \$1,476,978.88 | \$1,526,877.04 | \$49,898.16 | 3.4% | |
| 1,000,000 | \$120,659.09 | \$124,792.15 | \$4,133.06 | 3.4% | \$147,318.02 | \$152,170.24 | \$4,852.22 | 3.3% | \$1,554,544.80 | \$1,607,018.16 | \$52,473.36 | 3.4% | |
| 848,366 | \$102,403.49 | \$105,922.26 | \$3,518.77 | 3.4% | \$125,020.03 | \$129,148.92 | \$4,128.89 | 3.3% | \$1,319,308.04 | \$1,363,973.76 | \$44,665.72 | 3.4% | |
| 1,050,000 | \$126,679.08 | \$131,014.62 | \$4,335.54 | 3.4% | \$154,671.16 | \$159,761.90 | \$5,090.74 | 3.3% | \$1,632,117.28 | \$1,687,164.56 | \$55,047.28 | 3.4% | |
| 1,100,000 | \$132,698.65 | \$137,236.82 | \$4,538.17 | 3.4% | \$162,023.47 | \$167,352.72 | \$5,329.25 | 3.3% | \$1,709,683.08 | \$1,767,305.44 | \$57,622.36 | 3.4% | |
| 871,703 | \$105,212.87 | \$108,826.12 | \$3,613.25 | 3.4% | \$128,451.72 | \$132,691.94 | \$4,240.22 | 3.3% | \$1,355,509.84 | \$1,401,376.72 | \$45,866.88 | 3.4% | |
| 1,150,000 | \$138,718.63 | \$143,459.29 | \$4,740.66 | 3.4% | \$169,376.61 | \$174,944.38 | \$5,567.77 | 3.3% | \$1,787,255.48 | \$1,847,451.84 | \$60,196.36 | 3.4% | |
| 1,200,000 | \$144,738.21 | \$149,681.51 | \$4,943.30 | 3.4% | \$176,728.93 | \$182,535.21 | \$5,806.28 | 3.3% | \$1,864,821.40 | \$1,927,592.92 | \$62,771.52 | 3.4% | |
| 1,250,000 | \$150,758.23 | \$155,904.02 | \$5,145.79 | 3.4% | \$184,082.10 | \$190,126.92 | \$6,044.82 | 3.3% | \$1,942,394.24 | \$2,007,739.84 | \$65,345.60 | 3.4% | |
| 1,300,000 | \$156,777.81 | \$162,126.25 | \$5,348.44 | 3.4% | \$191,434.42 | \$197,717.77 | \$6,283.35 | 3.3% | \$2,019,960.16 | \$2,087,881.08 | \$67,920.92 | 3.4% | |
| 1,350,000 | \$162,796.97 | \$168,347.89 | \$5,550.92 | 3.4% | \$198,786.73 | \$205,308.59 | \$6,521.86 | 3.3% | \$2,097,522.68 | \$2,168,017.48 | \$70,494.80 | 3.4% | |
| 1,400,000 | \$168,817.36 | \$174,570.92 | \$5,753.56 | 3.4% | \$206,139.87 | \$212,900.25 | \$6,760.38 | 3.3% | \$2,175,098.36 | \$2,248,168.36 | \$73,070.00 | 3.4% | |
| 1,450,000 | \$174,836.53 | \$180,792.57 | \$5,956.04 | 3.4% | \$213,492.19 | \$220,491.08 | \$6,998.89 | 3.3% | \$2,252,661.00 | \$2,328,304.88 | \$75,643.88 | 3.4% | |
| 1,500,000 | \$180,856.98 | \$187,015.66 | \$6,158.68 | 3.4% | \$220,845.37 | \$228,082.79 | \$7,237.42 | 3.3% | \$2,330,237.32 | \$2,408,456.44 | \$78,219.12 | 3.4% | |
| 1,550,000 | \$186,876.14 | \$193,237.31 | \$6,361.17 | 3.4% | \$228,197.69 | \$235,673.64 | \$7,475.95 | 3.3% | \$2,407,799.88 | \$2,488,593.04 | \$80,793.16 | 3.4% | |
| 1,600,000 | \$192,896.54 | \$199,460.34 | \$6,563.80 | 3.4% | \$235,550.82 | \$243,265.28 | \$7,714.46 | 3.3% | \$2,485,375.60 | \$2,568,743.84 | \$83,368.24 | 3.4% | |
| 1,650,000 | \$198,915.70 | \$205,681.99 | \$6,766.29 | 3.4% | \$242,903.14 | \$250,856.12 | \$7,952.98 | 3.3% | \$2,562,938.16 | \$2,648,880.40 | \$85,942.24 | 3.4% | |
| 1,700,000 | \$204,935.28 | \$211,904.20 | \$6,968.92 | 3.4% | \$250,255.46 | \$258,446.95 | \$8,191.49 | 3.3% | \$2,640,504.08 | \$2,729,021.40 | \$88,517.32 | 3.4% | |
| 1,750,000 | \$210,955.26 | \$218,126.67 | \$7,171.41 | 3.4% | \$257,608.59 | \$266,038.61 | \$8,430.02 | 3.3% | \$2,718,076.44 | \$2,809,167.80 | \$91,091.36 | 3.4% | |
| 1,800,000 | \$216,974.87 | \$224,348.93 | \$7,374.06 | 3.4% | \$264,960.94 | \$273,629.50 | \$8,668.56 | 3.3% | \$2,795,642.72 | \$2,889,309.44 | \$93,666.72 | 3.4% | |
| 1,850,000 | \$222,994.86 | \$230,571.40 | \$7,576.54 | 3.4% | \$272,314.08 | \$281,221.15 | \$8,907.07 | 3.3% | \$2,873,215.20 | \$2,969,455.80 | \$96,240.60 | 3.3% | |
| 1,900,000 | \$229,014.44 | \$236,793.62 | \$7,779.18 | 3.4% | \$279,666.41 | \$288,811.99 | \$9,145.58 | 3.3% | \$2,950,781.16 | \$3,049,596.92 | \$98,815.76 | 3.3% | |
| 1,950,000 | \$235,034.42 | \$243,016.07 | \$7,981.65 | 3.4% | \$287,019.54 | \$296,403.63 | \$9,384.09 | 3.3% | \$3,028,353.52 | \$3,129,743.08 | \$101,389.56 | 3.3% | |
| 2,000,000 | \$241,054.00 | \$249,238.30 | \$8,184.30 | 3.4% | \$294,371.86 | \$303,994.48 | \$9,622.62 | 3.3% | \$3,105,919.44 | \$3,209,884.32 | \$103,964.88 | 3.3% | |
| 2,050,000 | \$247,073.20 | \$255,460.00 | \$8,386.80 | 3.4% | \$301,724.21 | \$311,585.37 | \$9,861.16 | 3.3% | \$3,183,482.44 | \$3,290,021.48 | \$106,539.04 | 3.3% | |
| 2,100,000 | \$253,093.59 | \$261,683.02 | \$8,589.43 | 3.4% | \$309,077.34 | \$319,177.01 | \$10,099.67 | 3.3% | \$3,261,058.08 | \$3,370,172.20 | \$109,114.12 | 3.3% | |
| 2,150,000 | \$259,112.76 | \$267,904.68 | \$8,791.92 | 3.4% | \$316,429.67 | \$326,767.86 | \$10,338.19 | 3.3% | \$3,338,620.76 | \$3,450,300.88 | \$111,680.12 | 3.3% | |
| 2,200,000 | \$265,133.15 | \$274,127.71 | \$8,994.56 | 3.4% | \$323,782.80 | \$334,359.50 | \$10,576.70 | 3.3% | \$3,416,196.40 | \$3,530,459.68 | \$114,263.28 | 3.3% | |
| 2,250,000 | \$271,152.32 | \$280,349.36 | \$9,197.04 | 3.4% | \$331,135.12 | \$341,950.35 | \$10,815.23 | 3.3% | \$3,493,759.04 | \$3,610,596.28 | \$116,837.24 | 3.3% | |
| 2,300,000 | \$277,171.89 | \$286,571.57 | \$9,399.68 | 3.4% | \$338,487.43 | \$349,541.18 | \$11,053.75 | 3.3% | \$3,571,324.84 | \$3,690,737.28 | \$119,412.44 | 3.3% | |
| 2,350,000 | \$283,191.92 | \$292,794.09 | \$9,602.17 | 3.4% | \$345,840.61 | \$357,132.88 | \$11,292.27 | 3.3% | \$3,648,897.80 | \$3,770,884.24 | \$121,986.44 | 3.3% | |
| 2,400,000 | \$289,211.50 | \$299,016.31 | \$9,804.81 | 3.4% | \$353,192.94 | \$364,723.73 | \$11,530.79 | 3.3% | \$3,726,463.76 | \$3,851,025.40 | \$124,561.64 | 3.3% | |
| 2,450,000 | \$295,231.48 | \$305,238.77 | \$10,007.29 | 3.4% | \$360,546.07 | \$372,315.37 | \$11,769.30 | 3.3% | \$3,804,036.12 | \$3,931,171.64 | \$127,135.52 | 3.3% | |
| 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
2021 Lead-Lag Study
Working Capital Requirement
Summary

| Line | Description | 12+0 | 12+0 | 12+0 | 12+0 | 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 | | | | | | | | |
| 1 | Operations and Maintenance Expenses | | | | | | | | | | | | |
| 2 | Energy Purchases | \$ 998,783,559 | \$ - | \$ 998,783,559 | \$ - | \$ 998,783,559 | \$ 2,736,393 | 47.26 | A | (34.24) | B | 13.02 | \$ 35,619,112 |
| 3 | BOS/NGC Deferral | \$ (13,508,505) | \$ - | \$ (13,508,505) | \$ - | \$ (13,508,505) | (37,010) | 47.26 | A | 0.00 | B | 47.26 | (1,749,100) |
| 4 | Regular Payroll | \$ 82,497,287 | \$ 6,971,021 | \$ 75,526,266 | \$ 5,382,516 | \$ 80,908,782 | 221,668 | 47.26 | A | (8.28) | C | 38.98 | 8,641,574 |
| 5 | Incentive Compensation | \$ 5,406,517 | \$ 456,851 | \$ 4,949,666 | \$ - | \$ 4,949,666 | 13,561 | 47.26 | A | (233.00) | C | (185.74) | (2,518,760) |
| 6 | Employee Benefits | \$ 26,876,372 | \$ 2,271,053 | \$ 24,605,319 | \$ - | \$ 24,605,319 | 67,412 | 47.26 | A | (34.71) | C | 12.55 | 845,733 |
| 7 | Pension/OPEB | \$ (7,079,338) | \$ (598,204) | \$ (6,481,134) | \$ 28,918,345 | \$ 22,437,211 | 61,472 | 47.26 | A | 0.00 | C | 47.26 | 2,905,202 |
| 8 | Service Company | \$ 102,515,736 | \$ 8,662,580 | \$ 93,853,157 | \$ 416,448 | \$ 94,269,605 | 258,273 | 47.26 | A | (16.71) | C | 30.55 | 7,890,853 |
| 9 | Joint Use Rental | \$ 4,112,260 | \$ - | \$ 4,112,260 | \$ - | \$ 4,112,260 | 11,266 | 47.26 | A | (433.23) | C | (365.97) | (4,348,534) |
| 10 | Uncollectibles | \$ 9,177,656 | \$ - | \$ 9,177,656 | \$ - | \$ 9,177,656 | 25,144 | 47.26 | A | (312.97) | C | (285.71) | (6,681,114) |
| 11 | Universal Service Fund/ Lifeline Payments | \$ 70,174,877 | \$ - | \$ 70,174,877 | \$ - | \$ 70,174,877 | 192,260 | 47.26 | A | (22.26) | C | 25.00 | 4,807,197 |
| 12 | Other O&M Expenses | \$ 246,076,801 | \$ 56,993,272 | \$ 189,083,529 | \$ 5,446,115 | \$ 194,529,644 | 532,958 | 47.26 | A | (54.10) | C | (6.84) | (3,644,969) |
| 13 | Total O&M Expenses | \$ 1,525,033,223 | \$ 74,756,573 | \$ 1,450,276,650 | \$ 40,163,424 | \$ 1,490,440,074 | \$ 4,083,397 | | | | | | \$ 41,767,194 |
| 14 | Income Taxes | | | | | | | | | | | | |
| 15 | Federal | \$ 9,842,013 | \$ (25,430,861) | \$ 35,272,873 | \$ (35,112,943) | \$ 159,931 | \$ 438 | 47.26 | A | (37.00) | D | 10.26 | \$ 4,496 |
| 16 | State | \$ 9,763,451 | \$ (6,848,577) | \$ 16,612,028 | \$ (13,974,726) | \$ 2,637,302 | \$ 7,225 | 47.26 | A | 47.25 | D | 94.51 | \$ 682,886 |
| 17 | Total Income Taxes | \$ 19,605,464 | \$ (32,279,438) | \$ 51,884,902 | \$ (49,087,669) | \$ 2,797,233 | \$ 7,664 | | | | | | \$ 687,382 |
| 18 | Taxes Other Than Income Taxes | \$ 9,437,244 | \$ 1,659,281 | \$ 7,777,963 | \$ 406,456 | \$ 8,184,419 | \$ 22,423 | 47.26 | A | (1.45) | E | 45.81 | \$ 1,027,162 |
| 19 | NJ Sales and Use Tax | \$ 126,936,569 | \$ 7,367,562 | \$ 119,569,006 | \$ - | \$ 119,569,006 | \$ 327,586 | 47.26 | A | 51.53 | F | 98.79 | \$ 32,361,050 |
| 20 | NJPUI/Rate Counsel Annual Assessment | \$ 2,627,458 | \$ - | \$ 2,627,458 | \$ 562,187 | \$ 3,189,645 | \$ 8,739 | 47.26 | A | (117.76) | G | (70.50) | \$ (616,087) |
| 21 | Depreciation and Amortization | \$ 217,986,418 | \$ 36,555,026 | \$ 181,431,392 | \$ 16,836,302 | \$ 198,267,694 | \$ 543,199 | 47.26 | A | 0.00 | | 47.26 | \$ 25,671,982 |
| 22 | Interest Expense | | | | | | | | | | | | |
| 23 | Interest on Long-Term Debt | \$ 96,450,000 | \$ 29,381,373 | \$ 67,068,627 | \$ - | \$ 67,068,627 | \$ 183,750 | 47.26 | A | (90.60) | H | (43.34) | \$ (7,962,893) |
| 24 | Interest on Customer Deposits | \$ - | \$ - | \$ - | \$ 518,622 | \$ 518,622 | \$ 1,421 | 47.26 | A | (260.72) | H | (213.46) | \$ (303,300) |
| 25 | Total Interest Expense | \$ 96,450,000 | \$ 29,381,373 | \$ 67,068,627 | \$ 518,622 | \$ 67,587,249 | \$ 185,171 | | | | | | \$ (8,266,193) |
| 26 | Return | \$ 309,825,414 | \$ 78,042,346 | \$ 231,783,068 | \$ - | \$ 231,783,068 | \$ 635,022 | 47.26 | A | (22.00) | | 25.26 | \$ 16,041,114 |
| 27 | Other Adjustments | | | | | | | | | | | | |
| 28 | Regulatory Debits | \$ 34,789,912 | \$ - | \$ 34,789,912 | \$ 31,042,571 | \$ 65,832,483 | 180,363 | 47.26 | A | 0.00 | | 47.26 | \$ 8,524,083 |
| 29 | Regulatory Credits | \$ (29,943,080) | \$ - | \$ (29,943,080) | \$ 367,396 | \$ (29,575,684) | (81,029) | 47.26 | A | 0.00 | | 47.26 | (3,829,502) |
| 30 | Accretion Expense | \$ 403,951 | \$ - | \$ 403,951 | \$ - | \$ 403,951 | 1,107 | 47.26 | A | 0.00 | | 47.26 | \$ 52,304 |
| 31 | Total Other Adjustments | \$ 5,250,783 | \$ - | \$ 5,250,783 | \$ 31,409,967 | \$ 36,660,750 | \$ 100,440 | | | | | | \$ 4,746,886 |
| 32 | Cash Working Capital Requirement | \$ 2,313,152,572 | \$ 195,482,724 | \$ 2,117,669,849 | \$ 40,809,289 | \$ 2,158,479,138 | \$ 5,913,641 | | | | | | \$ 113,420,478 |

Jersey Central Power & Light Company
2021 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 | \$ 1,908,005,091 | \$ 8,018,588 | \$ 1,916,023,679 | \$ 111,208,487 | \$1,804,815,192 | 47.03 | WP A-1 | \$ 84,875,946,459 |
| 2 | NJ Sales & Use Tax | \$ - | \$ 126,936,569 | 126,936,569 | \$ 7,367,562 | 119,569,006 | 47.03 | WP A-1 | 5,623,031,453 |
| 3 | Other Revenues | \$ 111,833,450 | \$ (6,327,736) | 105,505,714 | \$ 86,568,451 | 18,937,263 | 70.96 | WP A-2 | 1,343,789,591 |
| 4 | Total Operating Revenues | \$ 2,019,838,541 | \$ 128,627,421 | \$ 2,148,465,962 | \$ 205,144,500 | \$1,943,321,462 | 47.26 | | \$ 91,842,767,502 |

[1] NJ Sales & Use Tax Rate of: 6.625%

Jersey Central Power & Light Company
2021 Lead-Lag Study
Energy Purchases

| Line | Description | Payments (\$000) | Expense Lead | (Lead)/ Lag Dollars | Reference |
|------|-----------------------------|-------------------|----------------|------------------------|-----------|
| 1 | Energy Purchases | \$ 849,336 | (37.47) | \$ (31,821,705) | WP (B) |
| 2 | Zero Emission Credits (ZEC) | 79,930 | 0.00 | - | WP (B) |
| 3 | <u>Total</u> | <u>\$ 929,266</u> | <u>(34.24)</u> | <u>\$ (31,821,705)</u> | |

Jersey Central Power & Light Company
2021 Lead-Lag Study
O&M Expenses Summary

| Line | Description | (Lead)/Lag Days | Reference |
|------|---|--------------------|-----------|
| 1 | Regular Payroll | (8.28) | WP C-1 |
| 2 | Incentive Compensation | (233.00) | WP C-2 |
| 3 | Benefits | (34.71) | WP C-3 |
| 4 | Pension | - | WP C-4 |
| 5 | Service Company | (16.71) | WP C-5 |
| 6 | Joint Use Rental Expenses | (433.23) | WP C-6 |
| 7 | Uncollectibles | (312.97) | WP C-7 |
| 8 | Universal Service Fund/ Lifeline Payments | (22.26) | WP C-8 |
| 9 | Other O&M Expenses | (54.10) | WP C-8 |

Jersey Central Power & Light Company
2021 Lead-Lag Study
Income Taxes

| Line | Description | (Lead)/Lag Days |
|------|----------------------|-----------------|
| 1 | Income Taxes | |
| 2 | Federal Income Taxes | (37.00) |
| 3 | State Income Taxes | 47.25 |

Jersey Central Power & Light Company
2021 Lead-Lag Study
Taxes Other Than Income Taxes

| Line | Description | Expense | (Lead)/Lag Days | Reference | Dollar Days |
|------|---------------------------------------|---------------|--------------------|-----------|------------------|
| 1 | Payroll Taxes | | | | |
| 2 | FICA | \$ 12,340,613 | (10.21) | E-1 | \$ (126,032,759) |
| 3 | Federal Unemployment | 61,326 | (30.07) | E-2 | (1,844,101) |
| 4 | State Unemployment | 418,912 | (29.93) | E-3 | (12,536,194) |
| 5 | Total Payroll Taxes - Regular Payroll | \$ 12,820,851 | (10.95) | | \$ (140,413,054) |
| 6 | NJ Property Tax | \$ 6,432,111 | 17.75 | E-4 | \$ 114,141,015 |
| 7 | Other Taxes | (21,490) | 77.26 | E-5 | (1,660,336) |
| 8 | Total | \$ 19,231,471 | (1.45) | | \$ (27,932,375) |

Jersey Central Power & Light Company
2021 Lead-Lag Study
Sales and Use Taxes

| Line | Description | Expense | (Lead)/Lag Days | Reference | Dollar Days |
|------|-----------------|----------------|-----------------|-----------|------------------|
| 1 | Sales Tax | \$ 111,564,524 | 52.49 | F-1 | \$ 5,855,658,179 |
| 2 | Use Tax | 1,353,276 | (27.71) | F-2 | (37,499,368) |
| 3 | Sales & Use Tax | \$ 112,917,801 | 51.53 | | \$ 5,818,158,812 |

Jersey Central Power & Light Company
2021 Lead-Lag Study
Annual Assessment

| Line | Description | Service Period Start | Service Period End | Mid-Point | Payment Date | Payment Amount | Total (Lead)/Lag Days | Dollar Days |
|------|--------------------------------|-------------------------|-----------------------|-----------|--------------|---------------------|--------------------------|-------------------------|
| 1 | NJBPU Annual Assessment | 7/1/2020 | 6/30/2021 | (182.50) | 4/28/2021 | \$ 1,765,359 | (119.50) | \$ (210,960,391) |
| 2 | Rate Counsel Annual Assessment | 7/1/2020 | 6/30/2021 | (182.50) | 4/19/2021 | 422,704 | (110.50) | (46,708,835) |
| 3 | <u>Total</u> | | | | | <u>\$ 2,188,063</u> | <u>(117.76)</u> | <u>\$ (257,669,226)</u> |

Jersey Central Power & Light Company
Lead-Lag Study
Interest Expense

| Line | Description | (Lead)/Lag Days | Ref. |
|------|-------------------------------|--------------------|------|
| 1 | Long-Term Debt | (90.60) | H-1 |
| 2 | Interest on Customer Deposits | (260.72) | H-2 |