

A FirstEnergy Company

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October 1, 2021

VIA ELECTRONIC MAIL ONLY

Aida Camacho-Welch, Secretary New Jersey Board of Public Utilities 44 South Clinton Avenue, 9th Floor Post Office Box 350 Trenton, New Jersey 08625-0350

Re: In the Matter of the Verified Petition of Jersey Central Power & Light Company For the Review and Approval of Costs Incurred For Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation Adjustment Clause of Its Filed Tariff ("2020 RAC Filing") BPU Docket No. _____

Dear Secretary Camacho-Welch:

On behalf of the Petitioner, Jersey Central Power & Light Company ("JCP&L" or the "Company"), attached for filing with the Board of Public Utilities ("Board") is an electronic copy of JCP&L's Verified Petition and supporting Attachments in its above-captioned "2020 RAC Filing", relating to the Company's Remediation Adjustment Clause ("RAC"), which is a component of the Societal Benefits Charge ("SBC") of JCP&L's filed Tariff. Also attached is an electronic version of the voluminous Minimum Filing Requirements ("MFRs") required by the 2004 RAC Filing Stipulation dated as of November 15, 2005, as modified by the 2006-2008 RAC Filing Stipulation dated February 8, 2011. Please note that MFR-10, which contains confidential information, has been omitted from this filing pending execution of an appropriate confidentiality agreement.

As noted in the Verified Petition (at ¶3), the purpose of this filing is to provide the Board, its Staff and the Division of Rate Counsel with the opportunity to conduct a review of all actual costs and expenditures incurred by JCP&L relating to the period from January 1, 2020 through December 31, 2020.

¹ In accordance with the March 19, 2020 Order of the Board in Docket No. EO20030254, which directed that all submissions to the Board or to the Division of Rate Counsel ("Rate Counsel"), this Petition and the attachments hereto are being sent by electronic mail only.

As noted in ¶ 39 of the Verified Petition, the Company proposes to defer costs related to Natural Resource Damage ("NRD") issues and incentive compensation costs for 2020, but not to include such NRD-related and incentive compensation costs for recovery until there is a final resolution regarding the appropriateness of recovering same.

As noted in ¶¶ 38 and 39 of the Verified Petition, the incremental expenses incurred in connection with JC&L's Manufactured Gas Plant ("MGP") remediation program in the 2020 period are \$11.210 million. During 2020, the deferral accrued carrying costs of \$1.168 million, leaving a net balance of unrecovered 2020 MGP costs, as of December 31, 2020, of \$12.378 million. After subtracting the deferred incentive compensation costs of \$14,815, the resulting net incremental MGP costs incurred during calendar year 2020, which represents the total recoverable MGP remediation expense for the 2020 period, is \$12.364 million. When combined with the 2020 over-recovered deferred RAC balance of \$2.292 million and the remaining amortization of prior RAC expenditures previously approved for recovery, the resultant *increase* to JCP&L's Rider RAC charge is \$0.000102 per kilowatt-hour ("kWh") (before sales and use tax ("SUT")), which would increase revenues by \$1.96 million annually. The Company is proposing that the new rate of \$0.000806 per kWh (before SUT) become effective on January 1, 2022.

I hereby confirm that this letter and the attached Verified Petition and supporting Attachments are this day being served by electronic delivery upon the Acting Director, Division of Rate Counsel, and upon the Department of Law & Public Safety, Division of Law, as set forth in ¶42 of the Verified Petition.

If you have any questions, please feel free to contact me.

Very truly yours,

Just R. Guft

Joshua R. Eckert

Attachments

cc: Certificate of Service

SERVICE LIST JERSEY CENTRAL POWER & LIGHT COMPANY 2020 RAC Filing

BPU Docket No.

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JCP&L

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STATE OF NEW JERSEY BOARD OF PUBLIC UTILITIES

y :

BPU Docket No.

In the Matter of the Verified Petition of Jersey Central Power & Light Company for the Review and Approval of Costs Incurred for Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation

Adjustment Clause of Its Filed Tariff

("2020 RAC Filing")

VERIFIED PETITION

TO THE HONORABLE BOARD OF PUBLIC UTILITIES:

Petitioner, Jersey Central Power & Light Company (the "Petitioner", the "Company" or "JCP&L"), an electric public utility company of the State of New Jersey subject to the regulatory jurisdiction of the Board of Public Utilities (the "Board"), and maintaining offices at 300 Madison Avenue, Morristown, New Jersey 07962-1911, and 101 Crawford Corners Road, Building 1, Suite 1-511, Holmdel, New Jersey 07733, in support of its above-captioned Verified Petition, respectfully shows:

1. JCP&L is a New Jersey electric public utility primarily engaged in the purchase, transmission, distribution and sale of electric energy and related utility services to more than 1,000,000 residential, commercial, and industrial customers located within 13 counties and 236 municipalities of the State of New Jersey.

2. Copies of all correspondence and other communications relating to this proceeding should be addressed to:

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- and -

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Purpose of Filing

3. The purpose of this filing is to provide the Board, the Board's Staff ("Staff") and the Division of Rate Counsel ("Rate Counsel"), with the opportunity to conduct a review of all actual costs and expenditures incurred by JCP&L relating to the environmental remediation of its former manufactured gas plant ("MGP") sites for the period from January 1, 2020 through December 31, 2020, pursuant to the Remediation Adjustment Clause ("RAC") of JCP&L's filed Tariff ("2020 RAC Filing"). As explained in detail in this Petition, JCP&L is requesting an increase in its Rider RAC charge that will increase recovery by \$1.96 million annually.

Procedural History

- 4. By Order dated July 30, 1997 in Docket No. ER95120634 (the "1997 RAC Order"), the Board adopted in its entirety a Stipulation of Settlement dated June 24, 1997 among JCP&L, Staff and Rate Counsel. The 1997 RAC Order established Rider RAC in JCP&L's filed tariff, which was intended to allow JCP&L to recover all prudently incurred costs and expenses, including associated transaction and carrying costs, and net of insurance and other third-party recoveries, related to the environmental remediation of various former MGP sites. That Order also approved the scope and reasonableness of all such MGP remediation costs and expenses previously incurred by JCP&L through December 31, 1995.
- 5. The Board's Final Decision and Order dated March 7, 2001, in Docket Nos. EO97070458, EO97070459, EO97070460 (the "Restructuring Order"), which concluded JCP&L's rate unbundling, stranded costs and restructuring filings, established a new Tariff Rider designated as the Societal Benefits Charge ("SBC"). The SBC, as approved by the Board, is designed to include Rider RAC for the recovery of costs related to MGP site remediation.
- 6. On March 13, 2002, JCP&L filed with the Board a Verified Petition, under Docket No. ER02030173 (the "2002 RAC Filing"), in order to provide the Board, its Staff and Rate Counsel with the opportunity to conduct a review of all actual and projected MGP-related costs and expenditures, including related insurance recoveries, incurred by JCP&L for the period from January 1, 1996 through July 31, 2003. Following extensive discovery and both public and evidentiary hearings thereon, the 2002 RAC Filing was resolved by a Stipulation of Settlement of Remediation Adjustment Clause dated June 10, 2003 (the "2002 RAC Filing Stipulation") by and among JCP&L, Staff and Rate Counsel (collectively, the "Parties"). The 2002 RAC Filing Stipulation was approved by the Board at its July 25, 2003 Agenda Meeting, as reflected in both

the Board's Summary Order dated August 1, 2003 (at 3) and its Final Order dated May 17, 2004 (at 14-15), which were issued in several consolidated dockets including Docket No. ER02030173.

- Among other things, the 2002 RAC Filing Stipulation, as approved by the Board, resolved all issues relating to JCP&L's MGP costs and related insurance recoveries for the period from January 1, 1996 through December 31, 2002. The 2002 RAC Filing Stipulation determined that JCP&L had a net unrecovered deferred RAC balance of \$678,396 as of December 31, 2002, which was to be carried forward by JCP&L for future recovery without any immediate adjustment to its RAC factor, but subject to the agreed-upon subsequent write-off by JCP&L of \$2.5 million in principal amount from the deferred RAC account balance. The 2002 RAC Filing Stipulation also prospectively modified the interest rate and changed the method and timing of the interest calculation for deferred RAC balances, including the annual compounding of interest thereon.
- 8. On December 22, 2003, JCP&L filed its 2003 Annual RAC Filing under Docket No. ER03121020, seeking the review and approval of its actual MGP remediation costs and expenditures incurred for the period of January 1 through December 31, 2003. Following extensive discovery and conferences, the 2003 RAC proceeding was resolved by a Stipulation of Settlement of Remediation Adjustment Clause dated September 10, 2004 (the "2003 RAC Filing Stipulation"), by and among JCP&L, Staff and Rate Counsel. In the 2003 RAC Filing Stipulation, the Parties agreed and recommended to the Board that, subject to the application of the previously agreed-upon \$2.5 million write-off, JCP&L's deferred RAC balance of \$5,765,342, at December 31, 2003, be approved by the Board for future recovery through Rider RAC of the Company's Tariff. The Parties also agreed upon certain prospective modifications, namely, to move the effective date for interest compounding and interest rate resetting to January 1 (instead of August

- 1) of each year, commencing January 1, 2005. The 2003 RAC Filing Stipulation was approved by the Board's Decision and Order Approving Stipulation, dated October 5, 2004.
- 9. At its Agenda meeting held on September 13, 2004, under Docket No. EM02060377, the Board approved the proposed transfer of certain MGP-related properties pursuant to a Separation Agreement dated September 22, 2000, by and between JCP&L and New Jersey Natural Gas Company ("NJNG"), in order to achieve certain efficiencies with respect to the remediation of MGP sites for which responsibility had previously been shared by those two companies. Consistent with the Separation Agreement, JCP&L no longer shares in the remediation costs for the Long Branch and Toms River MGP sites, but now has full financial responsibility for the continued remediation of the remaining eight sites previously shared with NJNG.
- Docket No. ER04121758, seeking the review and approval of its actual MGP remediation costs and expenditures incurred for the period of January 1 through December 31, 2004. Following extensive discovery and conferences, the 2004 Annual RAC proceeding was resolved by a Stipulation of Settlement of 2004 Remediation Adjustment Clause Filing dated as of November 15, 2005 (the "2004 RAC Filing Stipulation"), by and among JCP&L, Staff and Rate Counsel. In paragraph 3(b) of the 2004 RAC Filing Stipulation, the Parties agreed and recommended to the Board that JCP&L's deferred RAC net balance of \$6,257,042, at December 31, 2004, be approved by the Board as eligible for future recovery through Rider RAC and/or through current application of other provisions of Rider SBC of the Company's Tariff. The Parties also agreed in the 2004 RAC Filing Stipulation upon various additional record-keeping requirements and information to be provided in future annual RAC filings and to provide specific responses in such annual filings to the agreed-upon minimum filing requirements ("MFRs") as set forth in Exhibit A thereto. The

Parties further agreed to have the Staff's Audit Division perform a RAC audit to review the Company's RAC-related transactions and to verify that the Company has followed all applicable Board-approved RAC procedures and related Board Orders. The 2004 RAC Filing Stipulation was approved by the Board at its March 16, 2006 Agenda Meeting.

11. On March 31, 2006, JCP&L filed its 2005 Annual RAC Filing under Docket No. ER06030258, seeking the review and approval of its actual MGP remediation costs and expenditures incurred for the period of January 1 through December 31, 2005. This filing had been delayed from its anticipated filing in December 2005 pending Board approval of the 2004 RAC Filing Stipulation, which, as noted above, occurred on March 16, 2006. Following extensive discovery and conferences, the 2005 Annual RAC proceeding was resolved by a Stipulation of Settlement of 2005 Remediation Adjustment Clause Filing dated as of April 2, 2009 (the "2005 RAC Filing Stipulation"), by and among JCP&L, Staff and Rate Counsel. In paragraph 3(b) of the 2005 RAC Filing Stipulation, the Parties agreed and recommended to the Board that JCP&L's deferred RAC net balance of \$2,576,903, at December 31, 2005, be approved by the Board as eligible for future recovery through Rider RAC and/or through current application of other provisions of Rider SBC of the Company's Tariff. The 2005 RAC Filing Stipulation also acknowledged that JCP&L had deferred an additional \$62,856 of costs related to Natural Resource Damage ("NRD") issues from 2005. The Parties agreed in the 2005 RAC Filing Stipulation that, while it was appropriate for JCP&L to defer these NRD-related costs, they should not be recovered until there was a final Board determination as to whether NRD-related costs are within the scope of the Board's RAC recovery authorization. The Parties reserved all of their respective rights with respect to the issue of whether it is appropriate for JCP&L to recover these 2005 NRD-related costs, as well as a total of approximately \$76,000 of NRD-related costs from 2003 and 2004. The

2005 RAC Filing Stipulation was approved by Board Order dated April 27, 2009.

- 12. On March 9, 2009, JCP&L filed its 2006-2008 RAC Filing under Docket No. ER09030194, seeking the review and approval of its actual MGP remediation costs and expenditures incurred for the period of January 1, 2006 through December 31, 2008, *i.e.*, covering calendar years 2006, 2007 and 2008. Following extensive discovery and conferences, the 2006-2008 RAC Filing was resolved by a Stipulation of Settlement of 2006-2008 Remediation Adjustment Clause Filing dated as of February 8, 2011 (the "2006-2008 RAC Filing Stipulation"), by and among JCP&L, Staff and Rate Counsel. The 2006-2008 RAC Filing Stipulation was approved by a Board Order dated March 9, 2011.
- 13. On February 19, 2010, JCP&L filed its 2009 SBC/SCC and RAC Filing under Docket No. ER10020130, the RAC portion of which sought the review and approval of its actual MGP remediation costs and expenditures incurred for the period of January 1, 2009 through December 31, 2009 ("2009 RAC Filing"). In the RAC portion of that filing, the Company requested an increase in its Rider RAC charge to recover an additional \$1.8 million annually. Although there was extensive discovery and numerous conferences among JCP&L, Staff and Rate Counsel in connection with the 2009 RAC Filing, the matter remained pending in early March 2011.
- 14. On March 15, 2011, the Company filed its 2010 RAC Petition ("2010 RAC Filing") even though the 2009 RAC Filing remained pending. The 2010 RAC Filing, which was assigned Docket No. ER11030141, sought an increase in JCP&L's Rider RAC charge to recover an additional \$1.1 million annually. On June 15, 2011, the Board issued an order approving a Stipulation of Settlement for the 2009 RAC Filing, and the Company implemented the revised rates effective July 1, 2011.

- 15. On March 12, 2012, the Board issued an order approving a Stipulation of Settlement resolving the Company's 2010 RAC Filing. In that Stipulation of Settlement, the parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2010 was an under-recovered balance of \$20,379,454, after application of over-recoveries of \$7,847,211 from other components of Rider SBC, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. In addition to the deferred RAC net balance of \$20,379,454, at December 31, 2010, referred to above, the parties agreed that JCP&L has deferred (i) \$435,073 of costs related to NRD issues from 2005 through 2010, and (ii) \$103,751 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2010. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in the 2010 RAC Filing as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate. On April 1, 2012, JCP&L implemented the revised Rider RAC rates.
- 16. On August 15, 2012, the Company filed its 2011 RAC Petition ("2011 RAC Filing"). The 2011 RAC Filing, which was assigned Docket No. ER12080751, the Verified Petition demonstrated a calculated increase to JCP&L's Rider RAC charge of 0.000062 /kWh, which would have recovered an additional \$1.32 million annually. However, rather than implementing a small Rider RAC charge increase, JCP&L proposed to leave the current rate (0.000130 /kWh, excluding sales and use tax ("SUT")) in place.

- 17. On November 21, 2014, the Board issued an order approving a Stipulation of Settlement resolving the Company's 2011 RAC Filing. In that Stipulation, the parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2011 was an underrecovered balance of \$28,510,182, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. The parties also agreed that JCP&L's Rider RAC would remain \$0.000130 per kWh (excluding SUT). In addition to the deferred RAC net balance of \$28,510, 182, at December 31, 2011, referred to above, the parties agreed that JCP&L had deferred (i) \$468,477 of costs related to NRD issues from 2005 through 2011, and (ii) \$114,625 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2011. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate.
- 18. On April 30, 2015, JCP&L filed its 2012-2014 RAC Petition with the Board ("2012-2014 RAC Filing"). The 2012-2014 RAC Filing requested a calculated increase to JCP&L's Rider RAC charge of \$0.000306/kWh (excluding SUT), which would recover an additional \$6.457 million annually. The Company proposed that the new rate become effective on October 1, 2015. The matter was transmitted to the Office of Administrative Law and assigned to Administrative Law Judge ("ALJ") Richard McGill.
 - 19. On July 29, 2016, the Board issued an Order approving an Initial Decision-

Settlement, which in turn had recommended approval of a Stipulation of Settlement among the parties to the 2012-2014 RAC Filing. In that Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2014 was an under-recovered balance of \$64,428,766, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. In addition, the Parties also agreed that JCP&L has deferred (i) \$651,070 of costs related to NRD issues from 2005 through 2014, and (ii) \$143,077 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2014. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in that proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate. Pursuant to the Board's July 29, 2016 Order, the Company's Rider RAC was increased by \$0.000306 per kWh (excluding SUT) to \$0.000436 per kWh (excluding SUT), effective for service rendered on and after August 8, 2016. As a result of this rate change, the Company's revenues under its RAC were expected to increase by approximately \$6.457 million annually.

- 20. On September 30, 2016, JCP&L filed its 2015 RAC Petition with the Board ("2015 RAC Filing"). The 2015 RAC Filing requested a calculated increase to JCP&L's Rider RAC charge of \$0.000080/kWh (excluding SUT), which would recover an additional \$1.617 million annually. The Company proposed that the new rate become effective on January 1, 2017.
 - 21. On October 6, 2017, JCP&L filed a fully executed Stipulation of Settlement

with the Board to resolve the 2015 RAC Filing. In that Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2015 was an underrecovered balance of \$73,052,760, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. In addition, the Parties also agreed that JCP&L had deferred (i) \$749,686 of costs related to NRD issues from 2005 through 2015, and (ii) \$156,325 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2015. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate. On November 21, 2017, the Board issued an Order approving the October 6, 2017 Stipulation. Pursuant to the Board's November 21, 2017 Order, the Company's Rider RAC was increased by \$0.000080/kWh (excluding SUT) to \$0.000516 per kWh (excluding SUT), effective for service rendered on and after December 1, 2017. As a result of this rate change, the Company's revenues under its RAC were increased by approximately \$1.617 million annually.

- 22. On November 28, 2017, JCP&L filed its 2016 RAC Petition with the Board ("2016 RAC Filing"). The 2016 RAC Filing requested a calculated increase to JCP&L's Rider RAC charge of \$0.000100 per kWh (excluding SUT), which would recover an additional \$2.031 million annually. The Company proposed that the new rate become effective on March 1, 2018.
- 23. On June 4, 2018, JCP&L filed a fully executed Stipulation of Settlement with the Board to resolve the 2016 RAC Filing. In that Stipulation, the Parties agreed that the

Company's ending recoverable deferred RAC balance at December 31, 2016 was an underrecovered balance of \$87,624,589, subject to the Parties' reservation of their rights to challenge the recovery of expenditures that might be found to have been recorded in error or improperly accounted for in the pending Board Staff audit of RAC expenditures for 2005. In addition, the Parties also agreed that JCP&L had deferred (i) \$801,633 of costs related to NRD issues from 2005 through 2016, and (ii) \$169,876 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2016. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all of their respective rights with respect to the issue of whether such recovery is appropriate. On June 22, 2018, the Board issued an Order approving the June 4, 2018 Stipulation. Pursuant to the Board's June 22, 2018 Order, the Company's Rider RAC was increased by \$0.000100 per kWh (excluding SUT) to \$0.000616 per kWh (excluding SUT), effective for service rendered on and after July 1, 2018. As a result of this rate change, the Company's revenues under its RAC were increased by approximately \$2.031 million annually.

- 24. On August 29, 2018, JCP&L filed its 2017 RAC Petition, assigned Docket No. ER18080965 ("2017 RAC Filing"), with the Board. The 2017 RAC Filing requested a calculated increase to JCP&L's Rider RAC charge of \$0.000195/kWh (excluding SUT), which would recover an additional \$3.95 million annually. The Company proposed that the new rate become effective on December 1, 2018.
- 25. On October 4, 2019, Board Staff and JCP&L executed a Stipulation of Settlement to resolve the 2017 RAC Filing. In that Stipulation, the Parties agreed that the

Company's ending recoverable deferred RAC balance at December 31, 2017 was an underrecovered balance of \$115,039,883, subject to the Parties' reservation of their rights to challenge
the recovery of expenditures that might be found to have been recorded in error or improperly
accounted for in the pending Board Staff audit of RAC expenditures for 2005. In addition, the
Parties also agreed that JCP&L had deferred (i) \$804,850 of costs related to NRD issues from 2005
through 2017, and (ii) \$182,598 of incentive compensation paid to personnel who worked on RAC
matters from 2006 through 2017. The Parties agreed that it is appropriate for such NRD-related
and incentive compensation costs to be deferred. The Parties also agreed that the Board should
make no determination in this proceeding as to the reasonableness, or the recoverability under the
Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts,
if any. The Parties reserved all of their respective rights with respect to the issue of whether such
recovery is appropriate. Furthermore, the Parties agreed that the Company would file its next
annual RAC Filing for the period January 1, 2018 through December 31, 2018 no later than
October 4, 2019.

- 26. On October 4, 2019, JCP&L filed its 2018 RAC Petition, assigned Docket No. ER19101332 ("2018 RAC Filing"). The 2018 RAC Filing supported an increase to JCP&L's Rider RAC charge of \$0.000214/kWh (excluding SUT) to \$0.000830 per kWh (excluding SUT), which was calculated to increase Rider RAC revenues by approximately \$4.285 million annually. However, the Company proposed no change be made to the Rider RAC Tariff Rate beyond the \$3.951 million increase stipulated to in the fully executed Stipulation of Settlement in the 2017 RAC Filing filed October 4, 2019, pending Board approval of same.
- 27. On October 25, 2019, the Board issued an Order in the 2017 Rider RAC Filing adopting the October 4, 2019 Stipulation as its own and ordering that the Company's RAC

rate be set at \$0.000811 per kwh, excluding SUT, for services rendered on or after November 1, 2019. The Board's order increased the Rider RAC Tariff Rate by \$0.000195 per kWh (excluding SUT), a change expected to increase the Company's RAC revenues by approximately \$3.951 million annually.

- On April 2, 2020, JCP&L filed a fully executed Stipulation of Settlement with the Board to resolve the 2018 RAC Filing. In the 2018 Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2018 was an underrecovered balance of \$116,380,196. In addition, the Parties also agreed that JCP&L had deferred (i) \$803,654 of costs related to NRD issues from 2005 through 2018, and (ii) \$192,520 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2018. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all their respective rights with respect to the issue of whether such recovery is appropriate. In addition, JCP&L agreed to file its next annual RAC Filing, for the period January 1, 2019 through December 31, 2019, no later than October 1, 2020.
- 29. On May 5, 2020, the Board issued an Order adopting the 2018 Stipulation, filed April 2, 2020, as its own and ordered that the Company's RAC rate be maintained at \$0.000811 per kwh, excluding SUT, and remain in effect until further Order of the Board. The Board directed the Company to file revised tariff sheets by June 1, 2020.
- 30. On October 1, 2020, JCP&L filed its 2019 RAC Petition, assigned Docket No. ER20100628 ("2019 RAC Filing"). The 2019 RAC Filing supported a decrease to JCP&L's

Rider RAC charge of (\$0.000107)/kWh (excluding SUT) to \$0.000704 per kWh (excluding SUT), which was calculated to decrease Rider RAC revenues by approximately \$2.130 million annually.

- 31. On January 29, 2021, JCP&L filed a fully executed Stipulation of Settlement with the Board to resolve the 2019 RAC Filing. In the 2019 Stipulation, the Parties agreed that the Company's ending recoverable deferred RAC balance at December 31, 2019 was an under-recovered balance of \$98,108,720. In addition, the Parties also agreed that JCP&L had deferred (i) \$803,654 of costs related to NRD issues from 2005 through 2019, and (ii) \$206,582 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2019. The Parties agreed that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Parties also agreed that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any. The Parties reserved all their respective rights with respect to the issue of whether such recovery is appropriate. In addition, JCP&L agreed to file its next annual RAC Filing, for the period January 1, 2020 through December 31, 2020, no later than October 1, 2021.
- 32. On February 17, 2021, the Board issued an Order adopting the 2019 Stipulation, filed January 29, 2021, as its own and ordered that the Company's RAC rate be set at \$0.000704 per kwh, excluding SUT, for services rendered on or after March 1, 2021. The Board's order decreased the Rider RAC Tariff Rate by \$0.000107 per kwh (excluding SUT), a change expected to decrease the Company's RAC revenues by approximately \$2.13 million annually.

2020 RAC Review

33. During calendar year 2020, JCP&L has continued to perform its MGP remediation activities in compliance with the regulatory requirements established pursuant to the

Site Remediation Reform Act ("SRRA") and, Administrative Consent Orders ("ACOs") or Memorandums of Agreement ("MOAs") executed with the New Jersey Department of Environmental Protection ("NJDEP") for these sites. All such activities were conducted in accordance with those controlling NJDEP documents and other governing regulatory and environmental rules, regulations and guidance.

- 34. A summary of some of the remediation activities performed during the 2020 period is presented below:
 - a. Remedial investigation activities were performed at the following sites:
 - Asbury Park, Boonton, Newton I, Phillipsburg, and Wildwood.
 - b. Remedial action selection-related activities were performed at the following sites:
 - Asbury Park, Boonton, Lambertville, Newton I, Phillipsburg, and Red Bank
 - c. Remedial action work plan and design-related activities were performed at the following sites:
 - Asbury Park, Boonton, Lambertville, Newton I, Newton II, Ocean City, and Phillipsburg.
 - d. Remedial implementation activities were performed at the following sites:
 - Belmar, Cape May, Dover, Flemington, Lambertville, Newton II, Ocean City, Phillipsburg, and Wildwood.
- 35. In addition to engineering and environmental services provided by remedial consultants and contractors, other activities directly supporting the MGP remediation program included specialized communication and legal services. Henry & Germann Public Affairs, L.L.C. ("Henry & Germann") provided services such as: direct communications with affected property owners; conducting site visits; attending meetings with key stakeholders (e.g., municipal officials); preparing written work products such as project updates; coordinating community outreach open

house events; and strategic planning assistance. The law firm Schenck, Price, Smith & King ("SPSK") provided legal services such as: negotiation of access and deed notice agreements; acquisition of impacted properties; and preparation of property transfers pursuant to the September 22, 2000 Separation Agreement between JCP&L and NJNG. A by-site listing of charges for the services of Henry & Germann and SPSK are included in Attachment D.

- as 26. The Company has continued to apply various budget development and expenditure tracking mechanisms to all its MGP activities. MGP budgets are developed by the Company project managers and Supervisor Remediation, based on information provided by environmental engineering consultants. All remediation expenses are processed through the Company's formal accounting system of record. Unique orders are established for each MGP site and for general program management. Charges are captured by cost element to distinguish the nature of the charges (e.g., outside contractor, professional). Expenditures are reviewed and tracked on an ongoing basis and, if needed, correcting journal entries are made. Attachment B summarizes the actual expenses from January 1, 2020 through December 31, 2020. Attachment C provides a detailed breakdown of expenses by quarter. A listing of expenditures by vendor, and a description of the services provided, is included in Attachment D. The 2020 budget and the actual expenses through December 31, 2020, together with variances from budget, are presented in Attachment E. A summary of all actual expenses to date for the MGP program and the estimated future expenses are presented in Attachment F.
- 37. The Company requires monthly submittals from the primary consultants, including progress reports, invoices and a budget and expenditure analysis broken down on a pertask basis. These submittals are reviewed by the Company project managers on a regular basis. The Company requires that invoice submittals include detailed supporting documentation,

including (but not limited to) time records, expense records, subcontractor invoices and other relevant and supporting data. The Company has established surcharge rates with the consultants for subcontracted services, and these surcharges are clearly identified in the invoice package. The nature of these projects requires that the Company must be flexible to ensure that contracted services can quickly respond to unforeseeable changes, such as new field conditions. Competitive unit rates are established for repetitive tasks during the bidding process and undergo periodic comparisons with other firms. The invoices identify these unit costs to facilitate comparison to the contract rate structure. Where changes in the work scope are required, the primary consultants are required to promptly bring such matters to the attention of the assigned Company project manager. The consultant then documents the work scope changes and related costs in the monthly progress reports and other written correspondence. Change orders to the contract contain documentation prepared by the Company project manager. The primary consultants and remediation contractors have been pre-qualified via competitive bidding, taking into consideration the relevant technical, cost and commercial factors. Individual projects are also subject to bidding based on consideration of various factors including regulatory deadlines and other emergency considerations, economies of scale that take into account the institutional knowledge of the incumbent contractor and project-specific demands, and the unique requirements of the work scope required. The Company pursues joint procurement of remediation services with other utilities, as with the sites shared between the Company and South Jersey Industries, d/b/a Elizabethtown Gas Company. The Company maintains documentation for all expenses, which is available for review by Staff and Rate Counsel.

Results of 2020 RAC Review

38. As discussed in paragraph 32 above, the BPU Order adopted the Stipulation

in the 2019 RAC Filing that established JCP&L's ending recoverable deferred RAC balance at December 31, 2019 to be an under-recovered balance of \$98,108,720 exclusive of NRD-related and incentive compensation costs. This 2020 RAC Filing includes actual MGP data for the period from January 1, 2020 through December 31, 2020.

- 39. As set forth in greater detail in certain of the Attachments hereto, the incremental expenses incurred in connection with JCP&L's MGP remediation program during calendar year 2020 are \$11.210 million (see Attachment A-1, line 53). As shown in Attachment A-1, line 54 and Attachment G, carrying costs accrued in 2020 are \$1.168 million, leaving a net balance of unrecovered MGP costs including carrying costs at December 31, 2020 of \$12.378 million, which includes a reduction resulting from a 2019 Sales and Use Tax Adjustment of \$21.5 thousand that did not impact the calculated rate increase effective January 1, 2022. The above-identified incremental expense amounts for 2020 does not include any costs related to NRD issues but does include charges of \$14,815 related to incentive compensation. See Attachment A-1, lines 56 and 57, respectively). JCP&L proposes to continue to defer NRD-related and incentive compensation costs, but not to recover such NRD-related and incentive compensation costs until there is a final resolution of the issue concerning the appropriateness of recovery thereof.
- 40. After subtracting the incentive compensation costs, the total MGP remediation expense proposed for recovery for 2020 is \$12.364 million. See Attachment A-1, Line 58. When combined with the 2020 over-recovered deferred RAC balance of \$2.292 million (Attachment A-1, line 62) and the remaining amortization of prior RAC expenditures previously approved for recovery, the result is an increase of \$0.000102 kWh (excluding SUT) in JCP&L's Rider RAC charge to a proposed rate of \$0.000806 kWh (excluding SUT) from the current rate of \$0.000704 kWh (excluding SUT) that would increase revenues by \$1.957 million annually. See

Attachment A-1, lines 69, 67, 68 and 70, respectively. The Company is proposing that the new rate become effective on January 1, 2022.

Attachments

- 41. Attached hereto and made a part of this Verified Petition are the following Attachments:
 - Attachment A-1 Derivation of MGP Remediation Adjustment Charge
 - Attachment A-2 Manufactured Gas Plant Remediation Adjustment Deferred Accounting
 - Attachment B Summary of MGP Incremental Remediation Expenses for 2020
 - Attachment C JCP&L MGP Sites Quarterly Reports for 2020 Summary by Site
 - Attachment D JCP&L MGP Sites Summary of Vendor Charges By Site
 1/1/20 through 12/31/20
 - Attachment E 2020 Remediation Expenditures Summary vs. Budget
 - Attachment F Summary of Actual and Estimated Remediation Expenses Total Project Cost
 - Attachment G Calculation of Interest on Deferred MGP Remediation Expenses Under/(Over) Recovery
 - Attachment H Current and Proposed Tariff Sheets for Rider RAC

Public Notice

42. Public notice of this filing, including a statement of the overall effect thereof on customers of the Company, and which will be combined with notice of the dates, times and places of the public hearings to be scheduled thereon, substantially in the form of the notice set forth in Appendix A annexed hereto, will also be published in daily and weekly newspapers published and/or circulated in the Company's service areas, after the dates, times and places of all such public hearings thereon have been scheduled by the Board in compliance with N.J.A.C. 14:1-5.12(b)3, (c) and (d).

Service of Petition

43. Copies of this Verified Petition, and all supporting Attachments thereto, have been or will be served by electronic mail to the Acting Director, Division of Rate Counsel, and the Department of Public Law and Safety, Division of Law.

Conclusion

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

- (1) approving the reasonableness and prudence of all costs and expenditures incurred by the Petitioner from January 1, 2020 through December 31, 2020, relating to the environmental remediation of its former MGP sites;
- (2) approving an increase in the Rider RAC Charge to \$0.000806 per kWh (excluding SUT), which will result in an increase in annual collections of approximately \$1.957 million:
- (3) authorizing the continued deferral by the Petitioner of the net deferred RAC balance at December 31, 2020, with the continuing accrual of interest on the unamortized balance (net of deferred taxes), all in accordance with and subject to the terms of Petitioner's Rider RAC and related Rider SBC; and
- (4) granting such other and further relief as the Board shall deem just, lawful and proper.

Respectfully submitted,

Joshua R. Eckert

FirstEnergy Service Company

300 Madison Ave.

Morristown, New Jersey 07962

973-401-8838

Dated: October 1, 2021 Counsel for Jersey Central Power & Light Company

AFFIDAVIT
OF
VERIFICATION

Jennifer Spricigo, being duly sworn upon her oath, deposes and says:

1. I am employed by First Energy Service Company as Rates Analyst in Rates &

Regulatory Affairs-New Jersey for Jersey Central Power & Light Company ("JCP&L"), the

Petitioner named in the foregoing Verified Petition, and I am duly authorized to make this

Affidavit of Verification on its behalf.

2. I have read the contents of the foregoing Verified Petition by JCP&L for review

and approval of costs and expenses incurred in 2020 for the environmental remediation of

manufactured gas plant sites, and I hereby verify that the data and calculations set forth in

Attachments A, G and H thereto are true and correct to the best of my knowledge, information

and belief.

ennifer Spricigo

Sworn to and subscribed before me this 1st day of October 2021

Joshua R. Eckert

An Attorney-at-Law licensed to practice in the State of New Jersey

Attorney ID: 250992018

AFFIDAVIT
OF
VEDUCATION

VERIFICATION

Frank D. Lawson, being duly sworn upon his oath, deposes and says:

1. I am employed by FirstEnergy Service Company as Supervisor - Remediation

and Environmental Services in the Environment Department and support Jersey Central Power

& Light Company ("JCP&L"), the Petitioner named in the foregoing Verified Petition, and I

am duly authorized to make this Affidavit of Verification on its behalf.

2. I have read the contents of the foregoing Verified Petition by JCP&L for review

and approval of costs and expenses incurred in 2020 for the environmental remediation of

manufactured gas plant ("MGP") sites, and I hereby verify that the statements of fact and other

information contained therein, other than the data and calculations set forth in Attachments A,

G and H thereto, are true and correct to the best of my knowledge, information and belief.

3. I hereby further attest and verify that all costs and expenses summarized in the

foregoing Verified Petition, and more particularly as set forth in Attachments B, C, D, E and

F thereto, are all related to the remediation of MGP sites.

Frank D. Lawson

Sworn to and subscribed before me this 1^{st} day of October 2021

Oush R. Geld

Joshua R. Eckert

An Attorney-at-Law licensed to practice in the State of New Jersey

Attorney ID: 250992018

JERSEY CENTRAL POWER & LIGHT COMPANY

Derivation of Manufactured Gas Plant (MGP) Remediation Adjustment Charge (RAC) For Tariff Rider Effective January 1, 2022

			Through		Total as of	
Line		1	2/31/2019	Year 2020	12/31/2020	Data Sources
No.			(1)	(2)	(3)	
١.	MGP Remediation Costs					
1	Total MGP remediation costs incurred (a)	\$	50,166,335			
2	Carrying cost on deferred MGP costs accrued		(150,892)			
3	Application of over-recovered SBC	\$	(29,097,165)			Footnote (b)
4 5	Total net MGP costs at 12/31/10 after SBC applications	ф	20,918,278			Line Nos. 1 through 3
6	Less: Natural Resources Damages (NRD) expenses Less: Incentive Compensation Program (ICP) Costs		435,073			Footnote (c)
0	Less. Incentive Compensation Frogram (ICF) Costs		103,751			Footnote (d) ER10020130 (6/15/11) &
7	Total MGP costs approved for recovery	\$	20,379,454			ER11030141 (3/12/12)
	·					
8	Total MGP remediation costs incurred	\$	7,700,028			ER12080751 (11/21/2014)
9	Carrying cost on deferred MGP costs accrued		474,978			ER12080751 (11/21/2014)
10	Total net MGP costs at 12/31/11	\$	8,175,006			Line Nos. 8 + 9
11	Less: Natural Resources Damages (NRD) expenses		33,404			Footnote (c)
12	Less: Incentive Compensation Program (ICP) Costs		10,874			Footnote (d)
13	Total MGP costs approved for recovery	\$	8,130,728			ER12080751 (11/21/2014)
14	Total MGP remediation costs incurred (Year 2012 through Year 2014)	\$	34,539,907			ER15040499
15	Carrying cost on deferred MGP costs accrued		1,589,722			ER15040499
16	Total unrecovered MGP costs at 12/31/14		36,129,629			Line Nos. 14 + 15
17	Less: Natural Resources Damages (NRD) expenses		182,593			Footnote (c)
18	Less: Incentive Compensation Program (ICP) Costs		28,452			Footnote (d)
19	Total MGP costs submitted for recovery	\$	35,918,584			ER15040499 (07/29/2016)
_						
20	Total MGP remediation costs incurred	\$	7,883,897			ER16090922
21	Carrying cost on deferred MGP costs accrued		851,961			ER16090922
22	Total unrecovered MGP costs at 12/31/15	\$	8,735,858			Line Nos. 20 + 21
23	Less: Natural Resources Damages (NRD) expenses		98,616			Footnote (c)
24	Less: Incentive Compensation Program (ICP) Costs		13,248			Footnote (d)
25	Total MGP costs submitted for recovery	\$	8,623,994			ER16090922 (11/21/17)
	T (1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	•	10.001.010			
26	Total MGP remediation costs incurred	\$	13,621,248			ER17111191
27	Carrying cost on deferred MGP costs accrued	_	1,016,079			ER17111191
28	Total unrecovered MGP costs at 12/31/16	\$	14,637,327			Line Nos. 26 + 27
29	Less: Natural Resources Damages (NRD) expenses		51,947			Footnote (c)
30	Less: Incentive Compensation Program (ICP) Costs	_	13,551			Footnote (d)
31	Total MGP costs submitted for recovery	\$	14,571,829			ER17111191 (06/22/18)
22	Total MGP remediation costs incurred	\$	26 062 647			ED4000005 (Attent D Davis and)
32	Carrying cost on deferred MGP costs accrued	Ф	26,063,647 1,367,586			ER18080965 (Attmt B Revised) ER18080965 (Attmt G Revised)
34	Total unrecovered MGP costs at 12/31/17	\$	27,431,233			Line Nos. 32 + 33
35	Less: Natural Resources Damages (NRD) expenses	Ψ	3,217			Footnote (c)
36	Less: Incentive Compensation Program (ICP) Costs		12,722			Footnote (d)
37	Total MGP costs submitted for recovery	\$	27,415,294			ER18080965 (10/25/19)
0,	Total Mor costs submitted for recovery	Ψ	21,410,204			21(10000000 (10/25/10)
38	Total MGP remediation costs incurred	\$	16,629,984			ER19101332
39	Carrying cost on deferred MGP costs accrued	Ψ	1,975,403			ER19101332
40	Application of over-recovered SBC		(17,256,349)			Footnote (b)
41	Total unrecovered MGP costs at 12/31/18	\$	1,349,038			Line Nos. 38 + 39 + 40
42	Less: Natural Resources Damages (NRD) expenses	*	(1,196)			Footnote (c)
43	Less: Incentive Compensation Program (ICP) Costs		9,922			Footnote (d)
44	Total MGP costs submitted for recovery	\$	1,340,313			ER19101332 (05/15/20)
	ĺ		, -,-			, ,
45	Total MGP remediation costs incurred	\$	8,983,474			ER20100628
46	Carrying cost on deferred MGP costs accrued		1,716,401			ER20100628
47	Application of over-recovered SRC		(3,947,992)			Footnote (e)
48	Application of over-recovered SBC		(4,629,843)			Footnote (b)
49	Total unrecovered MGP costs at 12/31/19	\$	2,122,040			Line Nos. 45 + 46 + 47 + 48
50	Less: Natural Resources Damages (NRD) expenses		-			Footnote (c)
51	Less: Incentive Compensation Program (ICP) Costs		14,062			Footnote (d)
52	Total MGP costs submitted for recovery	\$	2,107,978			ER20100628 (02/27/21)
	·					
53	Total MGP remediation costs incurred			\$ 11,210,113		Attachment B / Footnote (f)
54	Carrying cost on deferred MGP costs accrued			1,168,367		Attachment G / Footnote (f)
55	Total unrecovered MGP costs at 12/31/20			\$ 12,378,480		Line Nos. 53 + 54
56	Less: Natural Resources Damages (NRD) expenses			-		Footnote (c)
57	Less: Incentive Compensation Program (ICP) Costs			14,815		Footnote (d)
58	Total MGP costs submitted for recovery			\$ 12,363,665		Line Nos. 55 less 56 & 57
						1
59	Total recoverable MGP remediation expenses	\$	118,488,174	\$ 12,363,665	\$ 130,851,839	Columns (1) through (3)
				· 		

Attachment A-1 Page 2 of 3

JERSEY CENTRAL POWER & LIGHT COMPANY Derivation of Manufactured Gas Plant (MGP) Remediation Adjustment Charge (RAC) For Tariff Rider Effective January 1, 2022

Derivation of Tariff Rider RAC:							
Total recoverable MGP remediation expenses	\$	118,488,174	\$	12,363,665	\$	130,851,839	Line 59
Less: Fully Amortized Layer (Line 7) at 12/31/2019		(20,379,454)				(20,379,454)	
Ending over-recovered deferred RAC balances				(2,291,806)		(2,291,806)	Attachment A-2 p.2 (22)
Total recoverable MGP remediation costs incl.under-recovery	\$	98,108,720	\$	10,071,858	\$	108,180,578	Line Nos. 60 + 61 + 62
RAC recovery period (years)		7		7		7	ER91121820J 12/16/94 Order
Net annual recoverable MGP expenses	\$	14,015,531	\$	1,438,837	\$	15,454,368	Line 63 divided by Line 64
Retail Sales forecasted (MWh)						19,185,264	12 mos. Ended 12/31/22
Calculated RAC factor (\$ per kWh) before SUT					\$	0.000806	Line 65 divided by Line 66
RAC factor currently in effect (\$ per kWh)					\$	0.000704	Rider RAC effective 3/1/21
Calculated increase in RAC Factor (\$ per kWh) before SUT					\$	0.000102	Line 67 - Line 68
Proposed Rider RAC revenue increase effective 1/1/22					\$	1,956,897	Line 66 x Line 69
	Total recoverable MGP remediation expenses Less: Fully Amortized Layer (Line 7) at 12/31/2019 Ending over-recovered deferred RAC balances Total recoverable MGP remediation costs incl.under-recovery RAC recovery period (years) Net annual recoverable MGP expenses Retail Sales forecasted (MWh) Calculated RAC factor (\$ per kWh) before SUT RAC factor currently in effect (\$ per kWh) Calculated increase in RAC Factor (\$ per kWh) before SUT	Total recoverable MGP remediation expenses Less: Fully Amortized Layer (Line 7) at 12/31/2019 Ending over-recovered deferred RAC balances Total recoverable MGP remediation costs incl.under-recovery RAC recovery period (years) Net annual recoverable MGP expenses Retail Sales forecasted (MWh) Calculated RAC factor (\$ per kWh) before SUT RAC factor currently in effect (\$ per kWh) Calculated increase in RAC Factor (\$ per kWh) before SUT	Total recoverable MGP remediation expenses \$ 118,488,174 Less: Fully Amortized Layer (Line 7) at 12/31/2019 (20,379,454) Ending over-recovered deferred RAC balances Total recoverable MGP remediation costs incl.under-recovery RAC recovery period (years) 7 Net annual recoverable MGP expenses 14,015,531 Retail Sales forecasted (MWh) Calculated RAC factor (\$ per kWh) before SUT RAC factor currently in effect (\$ per kWh) before SUT	Total recoverable MGP remediation expenses \$ 118,488,174 \$ Less: Fully Amortized Layer (Line 7) at 12/31/2019 (20,379,454) Ending over-recovered deferred RAC balances Total recoverable MGP remediation costs incl.under-recovery RAC recovery period (years) 7 Net annual recoverable MGP expenses \$ 14,015,531 \$ \$ Retail Sales forecasted (MWh) Calculated RAC factor (\$ per kWh) before SUT RAC factor currently in effect (\$ per kWh) Calculated increase in RAC Factor (\$ per kWh) before SUT	Total recoverable MGP remediation expenses \$ 118,488,174 \$ 12,363,665 Less: Fully Amortized Layer (Line 7) at 12/31/2019 (20,379,454) Ending over-recovered deferred RAC balances (2,291,806) Total recoverable MGP remediation costs incl.under-recovery \$ 98,108,720 \$ 10,071,858 RAC recovery period (years) 7 7 7 Net annual recoverable MGP expenses 14,015,531 \$ 1,438,837 Retail Sales forecasted (MWh) Calculated RAC factor (\$ per kWh) before SUT RAC factor currently in effect (\$ per kWh) before SUT	Total recoverable MGP remediation expenses \$ 118,488,174 \$ 12,363,665 \$ \$ Less: Fully Amortized Layer (Line 7) at 12/31/2019 (20,379,454) (20,37	Total recoverable MGP remediation expenses \$ 118,488,174 \$ 12,363,665 \$ 130,851,839 \$ Less: Fully Amortized Layer (Line 7) at 12/31/2019 (20,379,454) (20,379

JERSEY CENTRAL POWER & LIGHT COMPANY Derivation of Manufactured Gas Plant (MGP) Remediation Adjustment Charge (RAC)

Cumulative

For Tariff Rider Effective January 1, 2022

FOOTNOTES:

- (a) Total cost incurred is net of:
 - (1) Write-off in accordance with RAC Stipulation and BPU Order ER03121020 (\$2,500,000);

(b) Application of over-recovered SBC components at year-end in accordance with Tariff Rider SBC:

- (2) Insurance proceeds received (\$36,100,000);
- (3) MGP revenue previously collected through base rates (\$16,877,403).

		Annual	Cumulative
	2004	\$ (6,424,026)	
	2005	(2,639,759)	
	2006	(2,401,577)	
	2007	(5,621,172)	
	2008	(2,640,262)	
	2009	(1,523,158)	
	2010	(7,847,211)	\$ (29,097,165)
	2011	-	(29,097,165)
	2012	-	(29,097,165)
	2013	-	(29,097,165)
	2014	-	(29,097,165)
	2015	-	(29,097,165)
	2016	-	(29,097,165)
	2017	-	(29,097,165)
	2018	(17,256,349)	(46,353,513)
	2019	(4,629,843)	(50,983,356)
	2020	-	(50,983,356)
(c) NRD Expenses incurred by year:		Annual	Cumulative
	2005		
	2006	157,594	
	2007	53,434	
	2008	18,046	
	2009	89,580	
	2010	53,563	\$ 435,073
	2011	33,404	468,477
	2012	83,412	551,889
	2013	5,116	557,005
	2014	94,065	651,070
	2015	98,616	749,686
	2016	51,947	801,633
	2017	3,217	804,850
	2018	(1,196)	803,654
	2019	-	803,654
	2020	-	803,654
(d) ICP Costs by year:		Annual	Cumulative
	2006 \$	\$ 27,479	
	2007	32,141	
	2008	30,346	

- (e) Per the BPU's Order in Docket No.ER20010089, dated May 20, 2020, that adopted the Stipulation of Settlement ("SOS") in JCP&L's final annual filing with respect to its Storm Recovery Charge Rider ("Final 2019 SRC Filing") in its entirety, and incorporated the terms and conditions of the SOS as though fully set forth in its Order. In the BPU-approved SOS, it was agreed that JCP&L's Final 2019 SRC Filing was the final true-up of the Rider SRC balance and that the ending deferred balance in Rider SRC at December 31, 2019, was an over-recovery of \$3,947,992, including carrying costs of \$302,742. The Parties further agreed that, in accordance with the July 2019 Order, the ending deferred balance in Rider SRC was applied to Rider RAC, which was the largest under-recovered component of the Company's SBC deferred balance at the time of the filing of the Company's January 2020 Petition.
- (f) The 2020 Total MGP remediation costs incurred (Lines 53 and 54 above) have been reduced for 2019 New Jersey Sales & Use Tax adjustments of approximately \$21.5 thousand including interest.

2009 2010

2011

2012 2013

2014

2015 2016

2017 2018

2019 2020 13,785

10,874

11,328

10,259

6,865

13,248

13,551

12,722

9,922

14,062

14,815

103,751

114,625 125,953

136,212

143,077

156,325

169,876 182,598

192,520 206,582

221,397

JERSEY CENTRAL POWER & LIGHT COMPANY Manufactured Gas Plant Remediation Adjustment Clause (MGP RAC) Deferred Accounting

		7 Amortization Yrs 12/31/2009 84 Recoverable Mos Balance (j)	Unamortized 2010 Recoverable Costs (b)	7 Amortization Yrs 2010 84 Recoverable Mos Costs (h)		7 Amortization 2011 Recoverable Costs	2012 to 2014 Yrs Recoverable 84		2015 Yrs	Amortization 2015 Recoverable s Costs	Unamortized 2016 Yi Recoverable Costs (f) Me		2017 Recoverable	7 Amortization Yrs 2017 84 Recoverable Mos Costs	2018 Y Recoverable 8	7 Amortization 7rs 2018 84 Recoverable los Costs		7 Amortization Yrs 2019 84 Recoverable Mos Costs		7 Amortization Yrs 2020 84 Recoverable Mos Costs	Total Unamortized Balance at 12/31/2020	Total Amortization Recorded	RAC Tariff Rider Revenue (I)	Current Month Under/(Over) Deferred
Net Remediation Costs NRD Costs ICP Costs Approved for Recovery	(1) 12,808,809 (381,510) (89,966) 12,337,333	(2)	(3) 8,109,469 (53,563) (13,785) 8,042,121	(4)	(5) 8,175,006 (33,404) (10,874) 8,130,728	(6)	36,129,629 (182,593) (28,452) 35,918,584	(8)	(9) 8,735,858 (98,616) (13,248) 8,623,994	(10)	(11) 14,637,327 (51,947) (13,551) 14,571,829	(12)	\$ 27,431,233 (3,217) (12,722) 27,415,294	(14)	(15) \$ 1,349,038 1,196 (9,922) 1,340,313	(16)	\$ 2,122,040 - (14,062) 2,107,978	(18)	\$ 12,378,480 - (14,815) 12,363,665	(20)	(21) =(1)+(3)+(5)+(7)+ (9)+(11)+(13)+(15) +(17)+(19) 131,876,889 (803,654) (221,397) 130,851,839		(23)	(24) =(22)-(23)
Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Total Through Dec-11	12,287,396 12,143,460 11,996,587 11,849,714 11,702,841 11,555,968	1 49,937 2 143,936 3 146,873 4 146,873 5 146,873 6 146,873 781,365 7 146,873	8,042,121 8,042,121 8,042,121 8,042,121 8,042,121 8,042,121 8,042,121		8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728		35.918.584														28,460,245 28,316,309 28,169,436 28,022,563 27,875,690 27,728,817	49,937 143,936 146,873 146,873 146,873 146,873 781,365 146,873	55,209 191,012 166,100 128,656 122,758 123,349 787,084	(5,272) (47,076) (19,227) 18,217 24,115 23,524 (5,719) 10,062
Jan-12 Feb-12 Mar-12 Apr-12 May-12 Jun-12 Jul-12 Aug-12	11,262,222 11,115,349 10,968,476 10,821,603 10,674,730 10,527,857 10,380,984	8 146,873 9 146,873 10 146,873 11 146,873 12 146,873 13 146,873 14 146,873	8,042,121 8,042,121 8,010,527 7,918,617 7,822,877 7,727,137 7,631,397	1 31,594 2 91,910 3 95,740 4 95,740 5 95,740	8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728		35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584														63,353,655 63,206,782 63,028,315 62,789,532 62,546,919 62,304,306 62,061,693	146,873 146,873 178,467 238,783 242,613 242,613 242,613	134,669 129,137 144,699 195,184 227,032 274,891 303,330	12,204 17,736 33,768 43,599 15,581 (32,278) (60,717)
Sep-12 Oct-12 Nov-12 Dec-12 YTD Through Dec-12 Cumulative through Dec 2012 Jan-13 Feb-13	10,087,238 9,940,365 9,793,492 9,646,619	15 146,873 16 146,873 17 146,873 18 146,873 1,762,476 2,543,841 19 146,873 20 146,873	7,535,657 7,439,917 7,344,177 7,248,437 7,152,697 7,056,957	6 95,740 7 95,740 8 95,740 9 95,740 793,684 10 95,740 11 95,740	8,130,728 8,130,728 8,130,728 8,130,728 	-	35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584														61,819,080 61,576,467 61,333,854 61,091,241 60,848,628 60,606,015	3,337,525 242,613 242,613	265,912 212,922 188,471 178,007 2,391,066 3,178,150 237,579 223,013	(23,299) 29,691 54,142 64,606 165,094 159,375 5,034 19,600
Mar-13 Apr-13 May-13 Jun-13 Jul-13 Aug-13 Sep-13 Oct-13	9,206,000 9,059,127 8,912,254 8,765,381	23 146,873 24 146,873 25 146,873 26 146,873 27 146,873	6,961,217 6,865,477 6,769,737 6,673,997 6,578,257 6,482,517 6,386,777 6,291,037	13 95,740 14 95,740 15 95,740 16 95,740 17 95,740 18 95,740	8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728		35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584														60,363,402 60,120,789 59,878,176 59,635,563 59,392,950 59,150,337 58,907,724 58,665,111	242,613 242,613 242,613 242,613 242,613 242,613 242,613	187,194 223,075 289,351 294,334 243,313	25,497 40,415 55,419 19,538 (46,738) (51,721) (700) 31,507
Nov-13 Dec-13 YTD Through Dec-13 Cumulative through Dec 2013 Jan-14 Feb-14 Mar-14	8,177,889 8,031,016 7,884,143 7,737,270 7,590,397	29 146,873 30 146,873 1,762,476 4,306,317 31 146,873 32 146,873	6,195,297 6,099,557 6,003,817 5,908,077 5,812,337	20 95,740 21 95,740 1,148,880 1,942,564 22 95,740 23 95,740	8,130,728 8,130,728	-	35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584					-		<u> </u>							58,422,498 58,179,885 57,937,272 57,694,659 57,452,046	242,613 242,613 2,911,356	189,690	52,923 30,249 181,021 340,396 3,315 13,429 9,931
Apr-14 May-14 Jun-14 Jul-14 Aug-14 Sep-14 Oct-14 New 14	7,296,651 7,149,778 7,002,905 6,856,032	37 146,873 38 146,873 39 146,873 40 146,873	5,716,597 5,620,857 5,525,117 5,429,377 5,333,637 5,237,897 5,142,157 5,046,417	26 95,740 27 95,740 28 95,740 29 95,740 30 95,740 31 95,740	8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728 8,130,728		35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584 35,918,584		-												57,209,433 56,966,820 56,724,207 56,481,594 56,238,981 55,996,368 55,753,755 55,511,142	242,613 242,613 242,613 242,613 242,613 242,613 242,613	265,547 264,017 246,495 205,693	39,999 51,324 31,356 (22,934) (21,404) (3,882) 36,920 53,327
Nov-14 Dec-14 YTD Through Dec-14 Cumulative through Dec 2014	6,415,413 6,268,540		4,950,677		8,033,934	1 96,794 96,794 96,794	35,918,584 35,918,584		-			-		-		-		-		-	55,511,142 55,171,735	339,407 3,008,150	220,269 2,697,629 8,606,115	119,138 310,521

JERSEY CENTRAL POWER & LIGHT COMPANY Manufactured Gas Plant Remediation Adjustment Clause (MGP RAC) Deferred Accounting

		7 Amortization 12/31/2009	Unamortized 7 2010 Yrs	Amortization s 2010	Unamortized 2011	7 Amortization Yrs 2011		7 Amortization Yrs 2012 to 2014	2015	7 Amortization /rs 2015		7 Amortization Yrs 2016		7 Amortization rs 2017	2018	7 Amortization Yrs 2018	Unamortized 2019	7 Amortization Yrs 2019	2020	7 Amortization Yrs 2020	Total Unamortized	Total Amortization	RAC Tariff	Current Month
		Recoverable los Balance (j)	Recoverable 84 Costs (b) Mo			84 Recoverable Mos Costs		84 Recoverable Mos Costs (h)	Recoverable Costs (e)	84 Recoverable flos Costs		84 Recoverable Mos Costs	Recoverable 8 Costs (g) M	84 Recoverable los Costs		84 Recoverable Mos Costs		84 Recoverable Mos Costs	Recoverable Costs (k)	84 Recoverable Mos Costs	Balance at 12/31/2020	Recorded	Rider Revenue (I)	Under/(Over) Deferred
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
																					=(1)+(3)+(5)+(7)+ (9)+(11)+(13)+(15)	=(2)+(4)+(6)+(8)+(10)+(12)+(14)+		
																					+(17)+(19)	(16)+(18)+(20)	=	=(22)-(23)
Jan-15 Feb-15	6,121,667 5,974,794	43 146,873 44 146,873	4,854,937 34 4,759,197 35		7,937,140 7,840,346	2 96,794 3 96,794	35,918,584 35,918,584		8,623,994 8,623,994												63,456,322 63,116,915	339,407 339,407	230,850 241,397	108,557 98,010
Mar-15	5,827,920		4,663,457 36		7,743,552	4 96,794	35,918,584		8,623,994												62,777,507	339,407	241,152	98,255
Apr-15		46 146,873	4,567,717 3		7,646,758	5 96,794	35,918,584		8,623,994												62,438,100	339,407	205,044	134,363
May-15 Jun-15	5,534,174 5,387,301		4,471,977 38 4,376,237 39		7,549,964 7,453,170	6 96,794 7 96,794	35,918,584 35,918,584		8,623,994 8,623,994												62,098,693 61,759,286	339,407 339,407	185,296 227,327	154,111 112,080
Jul-15	5,240,428	146,873	4,280,497 40	95,740	7,356,376	8 96,794	35,918,584		8,623,994												61,419,879	339,407	267,148	72,259
Aug-15 Sep-15	5,093,555 4,946,682	50 146,873 51 146,873	4,184,757 4° 4,089,017 4°		7,259,582 7,162,788	9 96,794 10 96,794	35,918,584 35,918,584		8,623,994 8,623,994												61,080,472 60,741,065	339,407 339,407	289,018 279,369	50,389 60,038
Oct-15	4,799,809		3,993,277 43		7,065,994		35,918,584		8,623,994												60,401,658	339,407	214,135	125,272
Nov-15	4,652,936		3,897,537 4		6,969,200		35,918,584		8,623,994												60,062,251	339,407 339,407	178,110	161,297
Dec-15 YTD Through Dec-15	4,506,063	1,762,476	3,801,797 45	5 95,740 1.148.880	6,872,406	13 96,794 1.161.528	35,918,584		8,623,994	-					1		-	-	1	-	59,722,844		204,047	135,360
Cumulative through Dec 2015		7,831,270		4,240,324		1,258,322		-							1		1	-	1		1	13,329,916	11,369,008	1,960,907
Jan-16 Feb-16	4,359,190 4,212,317		3,706,057 46 3,610,317 47	95,740 7 95,740	6,775,612 6,678,818		35,918,584 35,918,584	_	8,623,994 8,623,994	· ·	14,571,829 14,571,829										73,955,266 73,615,859	339,407 339,407	220,898 220,485	118,509 118,922
Mar-16		57 146,873	3,514,577 48			16 96,794	35,918,584		8,623,994		14,571,829										73,276,452	339,407	205,645	133,762
Apr-16	3,918,571		3,418,837 49		6,485,230		35,918,584		8,623,994		14,571,829										72,937,045	339,407	187,025	152,382
May-16 Jun-16	3,771,698 3,624,825		3,323,097 50 3,227,357 5		6,388,436 6,291,642		35,918,584 35,918,584		8,623,994 8,623,994		14,571,829 14,571,829										72,597,638 72,258,231	339,407 339,407	176,130 222,787	163,277 116,620
Jul-16	3,477,952	146,873	3,131,617 52	2 95,740	6,194,848	20 96,794	35,918,584		8,623,994		14,571,829										71,918,824	339,407	263,311	76,096
Aug-16 Sep-16	3,331,079 3,184,206		3,035,877 50 2,940,137 54		6,098,054 6,001,260		35,828,788 35,426,842	1 89,796 2 401,946	8,623,994 8,623,994		14,571,829 14,571,829										71,489,621 70,748,268	429,203 741,353	453,402 904,728	(24,199) (163,375)
Oct-16	3,037,333	64 146,873	2,844,397 5	5 95,740	5,904,466	23 96,794	34,999,240	3 427,602	8,623,994		14,571,829										69,981,259	767,009	706,744	60,265
Nov-16 Dec-16	2,890,460 2,743,587		2,748,657 56 2,652,917 57		5,807,672 5,710,878		34,571,638 34,144,036	4 427,602 5 427.602	8,623,994 8,623,994		14,571,829 14,571,829										69,214,250 68,447,241	767,009 767.009	654,586 701.865	112,423 65.144
YTD Through Dec-16	2,743,367	1,762,476	2,052,917 5	1,148,880	5,710,676	1,161,528	34,144,036	1,774,548	6,023,994		14,571,629	-			1		1		1		- 00,447,241		4,917,605	929,827
Cumulative through Dec 2016		9,593,746		5,389,204		2,419,850		1,774,548		-		-										19,177,348	16,286,614	2,890,734
Jan-17 Feb-17	2,596,714 2,449,841		2,557,177 58 2,461,437 59	,	5,614,084 5,517,290		33,716,434 33,288,832	6 427,602 7 427,602	8,623,994 8,623,994		14,571,829 14,571,829		27,415,294 27,415,294								95,095,527 94,328,518	767,009 767,009	791,135 706,752	(24,126) 60,257
Mar-17	2,302,968	69 146,873	2,365,697 60	95,740	5,420,496	28 96,794	32,861,230	8 427,602	8,623,994		14,571,829		27,415,294								93,561,509	767,009	675,391	91,618
Apr-17 May-17	2,156,095 2,009,222	70 146,873 71 146,873	2,269,957 6° 2,174,217 6°		5,323,702 5,226,908		32,433,628 32,006,026	9 427,602 10 427,602	8,623,994 8,623,994		14,571,829 14,571,829		27,415,294 27,415,294								92,794,500 92,027,491	767,009 767,009	642,951 637,124	124,058 129,885
Jun-17		72 146,873	2,078,477 63		5,130,114			11 427,602	8,623,994		14,571,829		27,415,294								91,260,482	767,009	735,521	31,488
Jul-17	1,715,476		1,982,737 64		5,033,320		31,150,822		8,623,994		14,571,829		27,415,294								90,493,473	767,009	923,720	(156,711)
Aug-17 Sep-17	1,568,603 1,421,730		1,886,997 65 1,791,257 66		4,936,526 4,839,732		30,723,220 30,295,618		8,623,994 8,623,994		14,571,829 14,571,829		27,415,294 27,415,294								89,726,464 88,959,455	767,009 767,009	912,072 795,964	(145,063) (28,955)
Oct-17	1,274,857	76 146,873	1,695,517 67	7 95,740	4,742,938	35 96,794	29,868,016	15 427,602	8,623,994		14,571,829		27,415,294								88,192,446	767,009	724,468	42,541
Nov-17 Dec-17	1,127,984 981 111	77 146,873 78 146,873	1,599,777 68 1,504,037 69	95,740 9 95,740	4,646,144 4,549,350		29,440,414 29,012,812		8,623,994 8,521,327	1 102,667	14,571,829 14,571,829		27,415,294 27,415,294								87,425,437 86,555,761	767,009 869.676	634,125 739,703	132,884 129.973
YTD Through Dec-17	001,111	1,762,476	1,001,007	1,148,880	1,010,000	1,161,528	20,012,012	5,131,224	0,021,021	102,667	11,011,020		21,110,201		1		1		1		00,000,707	9,306,775	8,918,925	387,850
Cumulative through Dec 2017	834,238	11,356,222 79 146,873	1,408,297 70	6,538,084 95,740	4,452,556	3,581,378 38 96,794	00 505 040	6,905,772	8,418,660	2 102,667	14,571,829		27,415,294		1.340.313		4		4		87,026,397		25,205,539	
Jan-18 Feb-18	687,365		1,312,557 7		4,452,556		28,585,210 28,157,608		8,315,993	3 102,667	14,571,829		27,415,294		1,340,313						86,156,721	869,676 869,676	985,269 882,717	(115,593) (13,041)
Mar-18	540,492	146,873	1,216,817 72	2 95,740	4,258,968	40 96,794	27,730,006	20 427,602	8,213,326	4 102,667	14,571,829		27,415,294		1,340,313						85,287,045	869,676	781,601	88,075
Apr-18 May-18	393,619 246,746		1,121,077 73 1,025,337 74		4,162,174 4,065,380		27,302,404 26,874,802		8,110,659 8,007,992	5 102,667 6 102,667	14,571,829 14,571,829		27,415,294 27,415,294		1,340,313 1,340,313						84,417,369 83,547,693	869,676 869,676	773,714 744,589	95,962 125,087
Jun-18	99,873		929,597 75		3,968,586		26,447,200		7,905,325	7 102,667	14,571,829		27,415,294		1,340,313						82,678,017	869,676	878,000	(8,324)
Jul-18	-	99,873	833,857 76		3,871,792		26,019,598		7,802,658	8 102,667 9 102,667	14,398,355	1 173,474	27,415,294		1,340,313 1,340,313						81,681,867	996,150	1,185,898	(189,748) (482,447)
Aug-18 Sep-18			738,117 77 642,377 78		3,774,998 3,678,204		25,591,996 25,164,394		7,699,991 7,597,324	10 102,667	14,224,881 14,051,407	2 173,474 3 173,474	27,415,294 27,415,294		1,340,313						80,785,590 79,889,313	896,277 896,277	1,378,724 1,306,162	(482,447)
Oct-18			546,637 79	95,740	3,581,410	47 96,794	24,736,792	27 427,602	7,494,657	11 102,667	13,877,933	4 173,474	27,415,294		1,340,313						78,993,036	896,277	1,008,225	(111,948)
Nov-18 Dec-18			450,897 80 355,157 81		3,484,616 3,387,822		24,309,190 23.881.588		7,391,990 7,289,323		13,704,459 13,530,985	5 173,474 6 173,474	27,415,294 27,415,294		1,340,313 1,340,313						78,096,759 77,200,482	896,277 896,277	877,243 972.587	19,034 (76.310)
YTD Through Dec-18		981,111	555,151	1,148,880	5,557,522	1,161,528	_0,001,000	5,131,224	,,200,020	1,232,004	.0,000,000	1,040,844	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,0.0,070		1		1		7.7,200,402	10,695,591	11,774,729	(1,079,138)
Cumulative through Dec 2018		12,337,333		7,686,964		4,742,906		12,036,996		1,334,671		1,040,844]]		_]		1	39,179,714	36,980,268	2,199,446

JERSEY CENTRAL POWER & LIGHT COMPANY Manufactured Gas Plant Remediation Adjustment Clause (MGP RAC) Deferred Accounting

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	Unamortized	7 Amortization	Unamortized 7	Amortization	Unamortized	7 Amortization	Unamortized	7 Amortization	Unamortized	7 Amortization	Unamortized	7 Amortiz	ization	Unamortized	7 Amortization	Unamortized	7 Amortization	Unamortized	7 Amortization			Total	Total	RAC	Current
	12/31/2009	Yrs 12/31/2009	2010 Yrs	s 2010	2011	Yrs 2011		Yrs 2012 to 2014	2015	Yrs 2015	2016	Yrs 201	16	2017 Y	rs 2017	2018	Yrs 2018	2019	Yrs 2019	2020	Yrs 2020	Unamortized	Amortization	Tariff	Month
		84 Recoverable				84 Recoverable		84 Recoverable		84 Recoverable		84 Recove			4 Recoverable		84 Recoverable	Recoverable				Balance	Recorded	Rider	Under/(Over)
	Balance (a)	Mos Balance (j)	Costs (b) Mo	s Costs (h)	Costs (c)	Mos Costs	Costs (d)	Mos Costs (h)	Costs (e)	Mos Costs	Costs (f)	Mos Cos		Costs (g) M	os Costs	Costs (h)	Mos Costs	Costs (i)	Mos Costs	Costs (k)	Mos Costs	at 12/31/2020		Revenue (I)	Deferred
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12	2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
																							=(2)+(4)+(6)+(8)+(
																						(9)+(11)+(13)+(15)	10)+(12)+(14)+		(00) (00)
l 40			259.417 82	05.740	3.291.028	50 96.794	23.453.986	30 427,602	7,186,656	14 102.667	13,357,511	7 47	3,474	27,415,294		1,340,313		2,107,978				+(17)+(19) 78.412.183	(16)+(18)+(20) 896.277	1,116,572	=(22)-(23) (220,294.70)
Jan-19					., . ,		-,,			. ,												-, ,	,		
Feb-19			163,677 83		3,194,234			31 427,602	7,083,989	15 102,667	13,184,037			27,415,294		1,340,313		2,107,978				77,515,906	896,277	1,035,060	(138,782.58)
Mar-19			67,937 84	95,740	3,097,440		22,598,782		6,981,322	16 102,667	13,010,563			27,415,294		1,340,313		2,107,978				76,619,629	896,277	970,694	(74,416.92)
Apr-19			- 85	67,937	3,000,646		22,171,180		6,878,655	17 102,667	12,837,089			27,415,294		1,340,313		2,107,978				75,751,155	868,474	856,936	11,538.31
May-19					2,903,852 2,807,058		21,743,578 21,315,976		6,775,988 6,673,321	18 102,667 19 102,667	12,663,615 12,490,141			27,415,294 27,415,294		1,340,313 1,340,313		2,107,978 2,107,978				74,950,618 74,150,081	800,537 800,537	835,333 968,148	(34,796.08) (167,610.69)
Jun-19 Jul-19					2,807,058		20.888.374		6,570,654	20 102,667	12,490,141			27,415,294		1,340,313		2,107,978				74,150,081	800,537		
					2,613,470		20,460,772		6.467.987	21 102,667	12,143,193		- /	27,415,294		1,340,313		2,107,978				73,549,044	800,537	, ,	, ,
Aug-19 Sep-19					2,516,676		20,460,772		6,365,320	22 102,667	11,969,719			27,415,294		1,340,313		2,107,978				72,349,007	800,537		
Oct-19					2,419,882			39 427,602	6,262,653	23 102,667	11,796,245			27,415,294		1,340,313		2,107,978				71,746,470	800,537	966.543	
Nov-19					2,323,088		19,177,966		6.159.986		11,622,771			27.088.921	1 326,373	1,340,313		2,107,978				69.821.023	1.126.910	942.554	184,356.40
Dec-19					2,226,294		18,750,364		6,057,319					26,762,548	2 326,373	1,340,313		2,107,978				68.694.113	1,126,910	1.293.582	(166.672)
YTD Through Dec-19				355 157	2,220,234	1,161,528	10,700,004	5,131,224	0,007,010	1.232.004	11,440,207	2,08		20,702,040	652,746	1,040,010		2,107,370		_		00,034,110	10,614,347		
Cumulative through Dec 2019		12,337,333		355,157 8,042,121	1	5.904.434		17.168.220		2,566,675	1	3,122			652,746					-		-	49,794,061		
Jan-20		,,			2,129,500	62 96,794	18,322,762	42 427,602	5,954,652	26 102,667	11,275,823			26,436,175	3 326,373	1,340,313		2,107,978	-	12,363,665		79,930,868	1,126,910	- / / /-	(270,998.50)
Feb-20					2,032,706			43 427,602	5.851.985	27 102,667	11,102,349			26,109,802	4 326,373	1,340,313		2,107,978		12,363,665		78,803,958	1,126,910		(129,564.65)
Mar-20					1,935,912		17.467.558		5.749.318		10,928,875			25,783,429	5 326,373	1,340,313		2,107,978		12,363,665		77,677,048	1,126,910	1.219.681	(92,770.68)
Apr-20					1,839,118		17,039,956		5.646.651	29 102,667	10,755,401			25.457.056	6 326,373	1,340,313		2,107,978		12,363,665		76,550,138	1,126,910	1.127.252	(342.07)
May-20					1,742,324			46 427,602	5.543.984	30 102,667	10,581,927			25,130,683	7 326,373	1,340,313		2,107,978		12,363,665		75,423,228	1.126.910	1.070.561	56,349.45
Jun-20					1.645.530		16,184,752	47 427,602	5,441,317	31 102.667	10,408,453	24 173		24.804.310	8 326,373	1.324.357	1 15,956	2,107,978		12,363,665		74,280,362	1.142.866	1.272.918	
Jul-20					1,548,736	68 96,794	15,757,150	48 427,602	5,338,650	32 102,667	10,234,979	25 173	3,474	24,477,937	9 326,373	1,308,401	2 15,956	2,107,978		12,363,665	i	73,137,496	1,142,866	1,624,124	(481,257.79)
Aug-20					1,451,942	69 96,794	15,329,548	49 427,602	5,235,983	33 102,667	10,061,505	26 173	3,474	24,151,564 1	0 326,373	1,292,445	3 15,956	2,107,978		12,363,665	5	71,994,630	1,142,866	1,839,664	(696,797.87)
Sep-20					1,355,148	70 96,794	14,901,946	50 427,602	5,133,316	34 102,667	9,888,031	27 173	3,474	23,825,191 1	1 326,373	1,276,489	4 15,956	2,107,978		12,363,665		70,851,764	1,142,866	1,636,315	(493,449.20)
Oct-20					1,258,354			51 427,602	5,030,649	35 102,667	9,714,557			23,498,818 1	2 326,373	1,260,533	5 15,956	2,107,978		12,363,665		69,708,898	1,142,866	1,196,049	(53,183.42)
Nov-20					1,161,560		14,046,742		4,927,982		9,541,083			23,172,445 1	3 326,373	1,244,577	6 15,956	2,107,978		12,363,665		68,566,032	1,142,866	1,077,324	65,542.08
Dec-20					1,064,766		13,619,140		4,825,315		9,367,609			22,846,072 1	4 326,373	1,228,621	7 15,956	2,107,978		12,363,665	<u></u>	67,423,166	1,142,866	1,208,148	
YTD Through Dec-20					1	1,161,528 7,065,962	I	5,131,224		1,232,004	1	2,08			3,916,476	1	111,692	1							(2,291,806)
Cumulative through Dec 2020		12,337,333		8,042,121	J	7,065,962	J	22,299,444	l	3,798,679	J	5,204	14,220		4,569,222]	111,692			_		<u> </u>	63,428,673	65,751,776	(2,323,103)

FOOTNOTES:

- (a) Approved for recovery effective July 1, 2011, BPU Docket No. ER10020130 dated 6/15/2011. \$ 12,337,333 8,042,121
- (b) Approved for recovery effective April 1, 2012, BPU Docket No. ER11030141 dated 03/12/2012. (c) Approved for recovery effective December 1, 2014, BPU Docket No. ER12080751 dated 11/21/2014.
- (d) Approved for recovery effective August 8, 2016, BPU Docket No. ER15040499 dated 07/29/2016 35,918,584 (e) Approved for recovery effective December 1, 2017, BPU Docket No. ER16090922 dated 11/21/17. 8,623,994
- (f) Approved for recovery effective July 1, 2018, BPU Docket No. ER17111191 dated 06/22/18. 14,571,829 (g) Approved for recovery effective November 1, 2019, BPU Docket No. ER18080965 dated 10/25/19. 27,415,294
- (h) Approved for recovery effective June 1, 2020, BPU Docket No. ER19101332 dated May 5, 2020. 1,340,313 2,107,978 (i) Approved for recovery effective March 1, 2021, BPU Docket No. ER20100628 Dated February 17, 2021.

Total approved for recovery \$ 118,488,174

8,130,728

(j) July 2011, August 2011, April 2012, May 2012, August 2016 and September 2016 amortization prorated based on billing cycle revenues.

(k) Attachment A-1, Columns 2, Lines 58, respectively.
(l) Sales volumes (billed units) that recovered the RAC factor provided pursuant to paragraph 12, Stipulation of Settlement, Docket ER11030141:

Jan-20 1,669,602,545 Feb-20 1,557,209,538 Mar-20 1,518,304,556 Apr-20 1,407,171,163 May-20 1,332,403,448 Jun-20 1,585,502,538 Jul-20 2,021,173,236 Aug-20 2,291,191,739 Sep-20 2,036,814,792 Oct-20 1,490,435,312 Nov-20 1,349,387,879 Dec-20 1,506,903,378

Jersey Central Power & Light Company Summary of Manufactured Gas Plant Incremental Remediation Expenses

Incremental Expenses for the Period 2020

Site Name	<u>Actual</u> 01/2020-12/2020
Asbury Park	190,747
Belmar	398,317
Boonton	699,986
Cape May	1,160,094
Dover	847,978
Flemington	266,647
Lakewood	323,594
Lambertville/LaRochere	342,576
Long Branch	-
Newton I	129,599
Newton II	4,543,963
Ocean City	675,060
Phillipsburg	99,657
Red Bank	22,645
Sea Isle City	641,175
Toms River	-
Tuckerton	2,737
Washington	242,782
Wildwood	477,453
General	145,102

Total Incremental Expense (Excluding NRD): 11,210,113

2020 NRD: 0

Total Incremental Expense (Including NRD): 11,210,113

JCP&L Manufactured Gas Plant Sites Quarterly Report Summary by Site

January 1 through December 31

Asbury Park	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	752	484	-	54	1,290
Professional Services	-	-	=	=	0
Remediation	16,065	34,996	14,004	114,231	179,296
Legal	(1,619)	6,024	127	1,784	6,316
NJDEP Fees	2,385	· <u>-</u>	-	-	2,385
RI/RA Financial Trust Fund	_	_	-	-	0
Miscellaneous Other	-	728	-	732	1,460
Total	17,584	42,232	14,131	116,801	190,747
Dalman	01	01	02	04	Total
Belmar	Q1	Q2	Q3	Q4	Total
Payroll/Salaries Professional Services	1,182 -	1,182 -	1,021	322	3,708 0
Remediation	106,865	117,609	179,868	(16,184)	388,158
Legal	(2,543)	470	-	-	(2,073)
NJDEP Fees	2,385	-	2,300	835	5,520
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	33	1,486	-	1,486	3,004
Total	107,922	120,747	183,189	(13,541)	398,317
Boonton	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	-	1,612	967	2,042	4,621
Professional Services	_	-	-	8,186	8,186
Remediation	24,812	113,775	45,402	450,077	634,065
Legal	10,000	13,505	26,205	981	50,690
NJDEP Fees	2,385	-	-	-	2,385
RI/RA Financial Trust Fund	-	_	_	_	0
Miscellaneous Other	_	_	_	39	39
Total	37,197	128,891	72,574	461,324	699,986
Cono Moy	Q1	Q2	03	04	Total
Cape May Payroll/Salaries	5,965	7,577	Q3 2,848	Q4 6,932	23,321
Professional Services	3,963 -	1,377	2,848	6,932	23,321
Remediation	189,694	307,457	67,255	433,532	997,938
			27,202	14,039	134,632
Legal	44,598	48,792	27,202	17,037	131,032
Legal NJDEP Fees	44,598 3,260	48,792	-	550	3,810
		48,792 - -	27,202 - -		
NJDEP Fees		48,792 - - 2	- - 179		3,810

JCP&L Manufactured Gas Plant Sites Quarterly Report Summary by Site

January 1 through December 31

Dover	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	215	967	107	107	1,397
Professional Services	-	-	3,979	-	3,979
Remediation	127,029	151,884	316,212	185,952	781,077
Legal	(2,700)	157	10,000	(3,802)	3,655
NJDEP Fees	2,385	_	_	-	2,385
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	173	27,333	355	27,624	55,485
Total	127,102	180,341	330,653	209,881	847,978
Flemington	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	Ų	322	107	161	591
Professional Services	_	522	107	-	0
Remediation	- -	(61,807)	38,735	255,423	232,351
Legal	_	(01,007)	J0,7JJ -	233, 1 23	232,331
NJDEP Fees	4,770	_	_	-	4,770
RI/RA Financial Trust Fund	4,770	_	_	-	4,770
Miscellaneous Other	66,388	_	(37,453)	-	28,935
Total	71,158	(61,485)	1,390	255,584	266,647
	71,150	(01,105)	1,550	200,001	200,017
Lakewood	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	107	537	54	54	752
Professional Services	-	-	20,886	=	20,886
Remediation	50,594	114,263	39,389	69,302	273,549
Legal	-	4,912	3,500	(888)	7,524
NJDEP Fees	3,895	-	-	=	3,895
RI/RA Financial Trust Fund	-	-	-	=	0
Miscellaneous Other	16	8,165	-	8,807	16,988
Total	54,613	127.076	63,829	77,276	323,594
Total	34,013	127,876	03,629	77,270	323,397
	,				
Lambertville/LaRochere	Q1	Q2	Q3	Q4	Total
Lambertville/LaRochere Payroll/Salaries	,				Total 967
Lambertville/LaRochere Payroll/Salaries Professional Services	Q1 161	Q2 376	Q3 269	Q4 161	Total 967 0
Lambertville/LaRochere Payroll/Salaries Professional Services Remediation	Q1	Q2	Q3	Q4	Total 967 0 336,614
Lambertville/LaRochere Payroll/Salaries Professional Services Remediation Legal	Q1 161 - 84,949 -	Q2 376	Q3 269	Q4 161 - 190,629 -	Total 967 0 336,614
Lambertville/LaRochere Payroll/Salaries Professional Services Remediation Legal NJDEP Fees	Q1 161	Q2 376	Q3 269	Q4 161	Total 967 0 336,614 0 4,995
Lambertville/LaRochere Payroll/Salaries Professional Services Remediation Legal	Q1 161 - 84,949 -	Q2 376	Q3 269	Q4 161 - 190,629 -	Total 967 0 336,614

JCP&L Manufactured Gas Plant Sites Quarterly Report Summary by Site

January 1 through December 31

Newton I	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	914	1,505	215	2,955	5,588
Professional Services	53,596	35,421	72,211	11,615	172,843
Remediation	_	1,240	-	-	1,240
Legal	(1,700)	1,127	1,803	5,604	6,833
NJDEP Fees	4,770	-	-	-	4,770
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	(5,152)	(18,222)	(23,606)	(14,695)	(61,675)
Total	52,427	21,070	50,622	5,479	129,599
Newton II	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	3,009	4,782	914	3,493	12,198
Professional Services	20,313	14,262	3,810	5,493 6,208	12,198 44,594
Remediation	2,986,465	1,794,821	(291,075)	(46,734)	44,394
	2,980,403 3,241	7,906	15,189	3,927	30,262
Legal NJDEP Fees	3,241	7,900	13,109	3,741	30,262
RI/RA Financial Trust Fund	3,200	-	-	-	3,200 0
Miscellaneous Other	121	4,876	-	5,176	10,172
Total	3,016,409	1,826,648	(271,162)	(27,932)	4,543,963
Total	3,010,409	1,020,040	(271,102)	(27,932)	4,545,905
Ocean City	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	537	1,988	430	161	3,117
Professional Services	-	-	-	88	88
Remediation	221,880	169,324	96,067	166,493	653,764
Legal	(1,284)	1,667	(184)	4,458	4,657
NJDEP Fees	11,135	-	2,300	-	13,435
RI/RA Financial Trust Fund	, -	=	-	=	0
Miscellaneous Other	-	-	-	-	0
Total	232,269	172,979	98,613	171,200	675,060
Phillipsburg	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	3,547	6,126	3,547	-	
Professional Services	(48,997)	27,362	3,347 11,398	2,096 10,151	15,315 (85
Remediation	(48,997)	27,362 31,457	4,452	(6,734)	(83 81,167
	31,393	31,43/	4,432	(0,/34)	81,107
Legal	2 260	-	-	-	
NJDEP Fees	3,260	-	-	-	3,260
RI/RA Financial Trust Fund	-	_	-	-	0
Miscellaneous Other	0.002	-	10.207	- E E 1 2	00.657
Total	9,802	64,945	19,397	5,513	99,657

JCP&L Manufactured Gas Plant Sites Quarterly Report Summary by Site

D ID I	0.1	0.0	0.2	0.4	7 5 4 1
Red Bank	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	161	430	54	1,881	2,526
Professional Services	-	-	-	-	0
Remediation	440	12,009	5,041	244	17,735
Legal	-	-	-	-	0
NJDEP Fees	2,385	-	-	-	2,385
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	-			-	0
Total	2,986	12,439	5,095	2,125	22,645
Sea Isle City	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	1,290	699	1,612	3,798	7,398
Professional Services	(118,303)	- -	-	5,770	(118,303)
Remediation	63,358	117,499	195,191	230,511	606,559
Legal	(479)	13,059	29,843	39,096	81,519
NJDEP Fees	(477)	13,037	27,043	3,260	3,260
RI/RA Financial Trust Fund	_	_	_	3,200	0
Miscellaneous Other	_	29,671	_	31,071	60,743
Total	(54,135)	160,927	226,645	307,737	641,175
	(6 1,150)	100,527			0.13,170
Tuckerton	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	-	215	-	-	215
D C : 1C :					210
Professional Services	-	-	-	-	0
	-	- 827	710	200	
Remediation	- - -	827 -	- 710 -	200	0
Remediation Legal	- - -	827 - -	- 710 - -	200 - -	0 1,737
Remediation Legal NJDEP Fees	- - - -	827 - -	- 710 - -	- 200 - - -	0 1,737 0
Remediation Legal NJDEP Fees RI/RA Financial Trust Fund	- - - - -	- 827 - - - 292	710 - - -	- 200 - - - - 494	0 1,737 0 0
Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total	- - - - - - 0	- - -	710 - - - - 710	- - -	0 1,737 0 0 0
Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total		292 1,334	710	- - - 494 694	0 1,737 0 0 0 786 2,737
Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington	- - - - - 0	292 1,334	710 Q3	- - - 494 694	0 1,737 0 0 0 786 2,737
Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries	Q1	292 1,334 Q2 537	710 Q3	494 694 Q4 537	0 1,737 0 0 0 786 2,737 Total 1,182
Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries Professional Services	Q1 - 50,741	292 1,334 Q2 537 71,283	710 Q3	- 494 694 Q4 537 53,214	0 1,737 0 0 0 786 2,737 Total 1,182 206,192
Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries Professional Services Remediation	Q1 - 50,741 (3,024)	292 1,334 Q2 537 71,283 2,841	710 Q3	494 694 Q4 537	0 1,737 0 0 786 2,737 Total 1,182 206,192 9,322
Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries Professional Services Remediation Legal	Q1 - 50,741 (3,024) 52	292 1,334 Q2 537 71,283	710 Q3	- 494 694 Q4 537 53,214	0 1,737 0 0 786 2,737 Total 1,182 206,192 9,322 8,406
Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries Professional Services Remediation Legal NJDEP Fees	Q1 - 50,741 (3,024)	292 1,334 Q2 537 71,283 2,841	710 Q3	- 494 694 Q4 537 53,214	0 1,737 0 0 786 2,737 Total 1,182 206,192 9,322 8,406 3,260
Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other Total Washington Payroll/Salaries Professional Services Remediation Legal NJDEP Fees RI/RA Financial Trust Fund	Q1 50,741 (3,024) 52 3,260	292 1,334 Q2 537 71,283 2,841 8,354	710 Q3	- 494 694 Q4 537 53,214 9,505	0 1,737 0 0 0 786 2,737 Total 1,182 206,192 9,322 8,406 3,260 0
Remediation Legal NJDEP Fees RI/RA Financial Trust Fund Miscellaneous Other	Q1 - 50,741 (3,024) 52	292 1,334 Q2 537 71,283 2,841	710 Q3	- 494 694 Q4 537 53,214	0 1,737 0 0 786 2,737 Total 1,182 206,192 9,322 8,406 3,260

JCP&L Manufactured Gas Plant Sites Quarterly Report Summary by Site

Wildwood	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	107	699	1,397	54	2,257
Professional Services	-	-	-	(88)	(88)
Remediation	119,479	157,059	75,934	101,323	453,795
Legal	393	209	5,052	538	6,192
NJDEP Fees	2,385	-	-	-	2,385
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	-	6,226	-	6,686	12,912
Total	122,364	164,192	82,383	108,514	477,453

General	Q1	Q2	Q3	Q4	Total
Payroll/Salaries	22,300	24,020	10,801	22,031	79,152
Professional Services	3,000	-	383	-	3,383
Remediation	-	-	5,988	1,360	7,348
Legal	3,200	(1,552)	-	418	2,067
NJDEP Fees	-	-	-	-	0
RI/RA Financial Trust Fund	-	-	-	-	0
Miscellaneous Other	13,883	12,267	13,472	13,531	53,153
Total	42,383	34,735	30,644	37,340	145,102

Notes:

Figures in parentheses are negative amounts resulting from credits or corrections.

Professional Services includes outside engineering, environmental and other supporting consultants.

Remediation includes remedial construction and waste removal, transportation and disposal, engineering and property controls, and remediation O&M.

Legal includes outside counsel fees and expenses.

NJDEP Fees include oversight costs, permit fees, LSRP annual fees, and any other fees billed by the NJDEP.

RI/RA Financial Trust Fund includes charges associated with financial assurance trust funds for RI extensions and RA permits.

Miscellaneous Other includes minor expenses not included in one of the above categories.

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Asbury Po	ark		
CITY	OF ASBURY PARK	1,460	Property tax payments
GEI C	ONSULTANTS, INC.	28,556	Project management services
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	488	Community relations and communications services
	AN ENGINEERING & RONMENTAL	179,362	Environmental and engineering consulting services
SCHE	NCK, PRICE, SMITH & KING	12,676	Legal services
TREAS	SURER - STATE OF NEW JERSEY	2,385	LSRP Annual Fee and other permitting costs
VEOL	IA ENVIRONMENTAL SERVICES	726	Waste handling, transport, disposal and treatment services
Belmar			
ARCA	DIS US INCORPORATED	128,634	Environmental and engineering consulting services
BORO	UGH OF BELMAR	4,056	Property tax payments
BROW	'N AND CALDWELL	194,442	O&M services for the ground water remediation system
EVOQ	UA WATER TECHNOLOGIES, LLC	13,340	O&M services for the ground water remediation system
GEI C	ONSULTANTS, INC.	(44,919)	Environmental and engineering consulting services
HALE	Y & ALDRICH INCORPORATED	26,474	Project management services
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	504	Community relations and communications services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Belmar (d	cont'd)		
SCHE	NCK, PRICE, SMITH & KING	627	Legal services
TREA	SURER - STATE OF NEW JERSEY	5,520	LSRP Annual Fee and other permitting costs
VEOL	IA ENVIRONMENTAL SERVICES	55,960	Waste handling, transport, disposal and treatment services
Boonton			
ARCA	DIS US INCORPORATED	352,712	Environmental and engineering consulting services
H2M A	ASSOCIATES INCORPORATED	66,860	Project management services
HAND	EX OF NEW JERSEY, INC.	17,733	O&M services for the ground water remediation system
PARSI	PPANY TROY HILLS	359,692	Sewer Connection Fee payment
SCHE	NCK, PRICE, SMITH & KING	48,190	Legal services
TREA	SURER - STATE OF NEW JERSEY	2,385	LSRP Annual Fee
VEOL	IA ENVIRONMENTAL SERVICES	449	Waste handling, transport, disposal and treatment services
Саре Ма	V		
ARCA	DIS US INCORPORATED	662,210	Environmental and engineering consulting services
ATLA	NTIC CITY ELECTRIC	5,602	Utilities - Electric (groundwater treatment system)
CAPE	MAY HOUSING AUTHORITY	20,322	Reimbursement for legal and environmental services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Саре Ма	y (cont'd)		
CITY	OF CAPE MAY	48	Utilities - Water/sewer & property tax payments
GEI C	ONSULTANTS, INC.	134,093	Project management and engineering consulting services
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	58,388	Community relations and communications services
SCHE	NCK, PRICE, SMITH & KING	119,810	Legal services
	NCK, PRICE, SMITH & KING - RNEY TRUST ACCOUNT	195,000	Escrow account for CMHA Deed Notice
TREA	SURER - STATE OF NEW JERSEY	3,810	LSRP Annual Fee and other permitting costs
VEOL	IA ENVIRONMENTAL SERVICES	16,555	Waste handling, transport, disposal and treatment services
WEST	ERLAND LANDSCAPING, INC.	1,363	Landscaping and property maintenance services
Dover			
DOVE	ER & ROCKAWAY RIVER RAILROAD	915	Annual occupancy usage fee related to subsurface containment wall intersecting footprint of rail line
DOVE	ER WATER COMMISSION	1,672	Utilities - Water
HALE	Y & ALDRICH INCORPORATED	38,325	Project management services
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	80	Community relations and communications services
K&M	CONTRACTING INCORPORATED	3,971	Construction and property maintenance services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Dover (co	ont'd)		
ROCK	AWAY TOWNSHIP	25,154	Utilities - Sewer & property tax payments
SCHE	NCK, PRICE, SMITH & KING	4,755	Legal services
TOWN	OF DOVER	29,360	Utilities - Water & property tax payments
TREAS	SURER - STATE OF NEW JERSEY	2,385	LSRP Annual Fee and other permitting costs
URS C	ORPORATION	724,889	Environmental and engineering consulting services
VEOL	A ENVIRONMENTAL SERVICES	3,625	Waste handling, transport, disposal and treatment services
VERIZ	ON NEW JERSEY INCORPORATED	971	Building fire suppression system upgrade at Neptune Products
Flemingto	on		
	BETHTOWN GAS COMPANY SOUTHERN COMPANY/S. JERSEY INDUSTRIES)	(37,453)	Cost sharing agreement reimbursement for remedial costs
GEI CO	ONSULTANTS, INC.	176,771	Environmental and engineering consulting services
HALE	Y & ALDRICH INCORPORATED	11,544	Project management services
REVE	NEW INTERNATIONAL, LLC	1,810	Contractor services/AP recovery audit
TREAS	SURER - STATE OF NEW JERSEY	4,770	LSRP Annual Fee and other permitting costs
General			
СНЕМ	ISTRY COUNCIL OF NEW JERSEY	4,360	Membership dues & expenses

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendor Name	Total	Services Provided
General (cont'd)		
NEW JERSEY NATURAL GAS	51,093	Property tax payments - Toms River
SCHENCK, PRICE, SMITH & KING	4,250	Legal services
TRC ENVIRONMENTAL CORPORATION	5,988	Store & maintain air monitoring equipment
Lakewood		
ARCADIS US INCORPORATED	301,823	Environmental and engineering consulting services
H2M ASSOCIATES INCORPORATED	27,412	Project management services
HENRY & GERMANN PUBLIC AFFAIRS, LLC	160	Community relations and communications services
SCHENCK, PRICE, SMITH & KING	7,524	Legal services
TOWNSHIP OF LAKEWOOD	16,972	Property tax payments
TREASURER - STATE OF NEW JERSEY	3,895	LSRP Annual Fee and other permitting costs
VEOLIA ENVIRONMENTAL SERVICES	1,026	Waste handling, transport, disposal and treatment services
Lambertville/LaRochere		
H2M ASSOCIATES INCORPORATED	31,203	Project management services
HENRY & GERMANN PUBLIC AFFAIRS, LLC	3,921	Community relations and communications services
HIBERNIA APARTMENTS	432	Water Usage Reimbursement

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Lambertv	ille/LaRochere (cont'd)		
THE E	LM GROUP, INC.	423,609	Environmental and engineering consulting services
TREAS	SURER - STATE OF NEW JERSEY	4,995	LSRP Annual Fee and other permitting costs
Newton I			
VEOL	A ENVIRONMENTAL SERVICES	2,369	Waste handling, transport, disposal and treatment services
	BETHTOWN GAS COMPANY SOUTHERN COMPANY/S. JERSEY INDUSTRIES)	(61,686)	Cost sharing agreement reimbursement for remedial costs
H2M A	SSOCIATES INCORPORATED	41,258	Project management services
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	2,807	Community relations and communications services
	AN ENGINEERING & ONMENTAL	131,809	Environmental and engineering consulting services
SCHE	NCK, PRICE, SMITH & KING	9,033	Legal services
TREAS	SURER - STATE OF NEW JERSEY	4,770	LSRP Annual Fee and other permitting costs
VEOL	A ENVIRONMENTAL SERVICES	1,240	Waste handling, transport, disposal and treatment services
Newton II	r		
ADR E	NVIRONMENTAL	3,855	Reimbursement of third party environmental oversight costs
BROW	N AND CALDWELL	595,754	Environmental and engineering consulting services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendo	or Name	Total	Services Provided
Newton II (cont'd)			
HALEY & ALDRI	CH INCORPORATED	92,732	Project management services
HENRY & GERM	ANN PUBLIC AFFAIRS, LLC	48,830	Community relations and communications services
K&M CONTRACT	TING INCORPORATED	662	Construction services and property maintenance
LAND REMEDIA	ΓΙΟΝ INCORPORATED	5,016,011	Remediation services
SCHENCK, PRICE	E, SMITH & KING	30,462	Legal services
SUSSEXPRESS, L	LC	28,512	Shuttle service for Davita Renal Center
TOWN OF NEWT	ON	10,040	Property tax payments & permit review fees
TRC ENVIRONM	ENTAL CORPORATION	165,396	Perimeter air monitoring services
TREASURER - ST	ATE OF NEW JERSEY	3,260	LSRP Annual Fee and other permitting costs
Ocean City			
ATLANTIC CITY	ELECTRIC	624	Utilities - Electric (groundwater treatment system) & Settlement Payments
CLEANLAND OC	EAN CITY, INC.	42,000	Settlement agreement
EMILCOTT ASSO	CIATES INCORPORATED	30,617	Perimeter air monitoring services
GEI CONSULTAN	ITS, INC.	45,237	Project management services
HENRY & GERM	ANN PUBLIC AFFAIRS, LLC	10,124	Community relations and communications services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Ocean Ci	ty (cont'd)		
HYLA	ND DESIGN GROUP, INC.	(4,661)	Residential reconstruction support
MID-A	TLANTIC ENVIRONMENTAL	4,434	Groundwater treatment system services
PANTI	HER TECHNOLOGIES INCORPORATED	117,787	Remediation services
SCHEN	NCK, PRICE, SMITH & KING	5,957	Legal services
TETRA	A TECH INCORPORATED	405,449	Environmental and engineering consulting services
TREAS	SURER - STATE OF NEW JERSEY	13,435	LSRP Annual Fee and other permitting costs
VEOLI	A ENVIRONMENTAL SERVICES	9,156	Waste handling, transport, disposal and treatment services
Phillipsbi	urg		
BLESS	ED HOPE CHURCH OF THE NAZARENE	500	License agreement payment
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	36	Community relations and communications services
THE E	LM GROUP, INC.	149,724	Environmental and engineering consulting services
TREAS	SURER - STATE OF NEW JERSEY	3,260	LSRP Annual Fee and other permitting costs
Red Bank			
BORO	UGH OF RED BANK	2,500	Escrow Deposit for Engineering Oversight
BROW	'N AND CALDWELL	(32,574)	Environmental and engineering consulting services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendor Name		Total	Services Provided
Red Bank (cont'd)			
HALEY & ALDRICH INCORPO	ORATED	9,352	Project management services
HENRY & GERMANN PUBLIC	C AFFAIRS, LLC	4,495	Community relations and communications services
LANGAN ENGINEERING & ENVIRONMENTAL		24,680	Environmental and engineering consulting services
TREASURER - STATE OF NEV	W JERSEY	2,385	LSRP Annual Fee
Sea Isle City			
ANTHONY ARECHAVALA		3,500	Reimburse legal fees for 3820 Central Ave Deed Notice negotiations
ARCADIS US INCORPORATE	D	2,244	Environmental and engineering consulting services
ATLANTIC CITY ELECTRIC		4,430	Utilities - Electric
CAPE ISLAND APPRAISALS,	INC.	3,000	Appraisals of JCP&L-owned properties to support future sale
CITY OF SEA ISLE CITY		70,150	Utilities - Water/sewer & property tax payments
DONALD HATTON		158,750	Deed Notice Settlement - 3820 Central Ave
FOR-SHORE WEED CONTROL	L, INC.	886	Landscaping and property maintenance services
GEI CONSULTANTS, INC.		215,144	Project management services & environmental and engineering consulting services
GERRY'S LAWN CARE		1,716	Landscaping and property maintenance services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendor Name	Total	Services Provided
Sea Isle City (cont'd)		
GLENN R. WATTS	(25,000)	Settlement agreement
HENRY & GERMANN PUBLIC AFFAIRS, LLC	13,546	Community relations and communications services
HYLAND DESIGN GROUP, INC.	40,008	Residential reconstruction support
SCHENCK, PRICE, SMITH & KING	82,019	Legal services
SOUTH JERSEY GAS COMPANY	3,897	Utilities - Gas
T.O.P.S. CONSTRUCTION INCORPORATED	199,241	Residential construction services
THOMAS H. HEIST INSURANCE AGENCY	3,828	Property insurance (218 39th Street)
TREASURER - STATE OF NEW JERSEY	3,260	LSRP Annual Fee
UNITED FIRE GROUP	(118,303)	Insurance Settlement Recovery (against prior builder duplex construction at 207 40th St)
VEOLIA ENVIRONMENTAL SERVICES	554	Waste handling, transport, disposal and treatment services
Tuckerton		
BOROUGH OF TUCKERTON	786	Property tax payments
HOME TURF YARD & HOME MAINT., LLC	1,737	Landscaping and property maintenance services
Washington		
BOROUGH OF WASHINGTON	15,013	Utilities - Sewer & Property tax payments

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project	Vendor Name	Total	Services Provided
Washingto	on (cont'd)		
ELIZA	BETHTOWN GAS COMPANY	629	Utilities - Gas
GEI CO	ONSULTANTS, INC.	161,592	Environmental and engineering consulting services
Н2М А	SSOCIATES INCORPORATED	54,060	Project management services
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	2,625	Community relations and communications services
JONY'S	SLANDSCAPING	1,721	Landscaping and property maintenance services
NEW J	ERSEY AMERICAN WATER COMPANY	261	Utilities - Water
SCHEN	ICK, PRICE, SMITH & KING	8,406	Legal services
TREAS	SURER - STATE OF NEW JERSEY	3,810	LSRP Annual Fee & Remediation Cost Review Fee
VEOLI	A ENVIRONMENTAL SERVICES	2,123	Waste handling, transport, disposal and treatment services
Wildwood	!		
ATLAN	NTIC CITY ELECTRIC	9,991	Utilities - Electric
CITY (DF WILDWOOD	12,912	Property tax payments
EMILO	OTT ASSOCIATES INCORPORATED	19,028	Perimeter air monitoring services
ENVIR	O-AIR TECHNOLOGIES, INC.	310,183	Remediation services
GEI CO	ONSULTANTS, INC.	30,353	Project management services
HENR	Y & GERMANN PUBLIC AFFAIRS, LLC	16,977	Community relations and communications services

JCP&L Manufactured Gas Plant Sites Summary of Vendor Charges by Site

Project Vendor Name	Total	Services Provided
Wildwood (cont'd)		
LANGAN ENGINEERING & ENVIRONMENTAL	435,298	Environmental and engineering consulting services
ONE CALL CONCEPTS INCORPORATED	79	Underground utility mark-out request
SCHENCK, PRICE, SMITH & KING	3,292	Legal services
TETRA TECH INCORPORATED	(88)	Environmental and engineering consulting services
TREASURER - STATE OF NEW JERSEY	2,385	LSRP Annual Fee and other permitting costs
VEOLIA ENVIRONMENTAL SERVICES	7,609	Waste handling, transport, disposal and treatment services
WESTERLAND LANDSCAPING, INC.	2,207	Landscaping and property maintenance services

JCP&L Manufactured Gas Plant Financial Report

2020 Remediation Expenditures - Summary

SITE NAME	2020 INCREMENTAL	2020 BUDGET ESTIMATE	VARIANCE
0112101012	THORIEN ENTITIES	<u> </u>	V/ II (I) II (OL
Asbury Park	\$190,747	\$459,000	(\$268,253)
Belmar	398,317	641,000	(242,683)
Boonton	699,986	587,000	112,986
Cape May	1,160,094	695,000	465,094
Dover	847,978	1,018,000	(170,022)
Flemington	266,647	229,000	37,647
Lakewood	323,594	237,000	86,594
Lambertville/LaRochere	342,576	335,000	7,576
Long Branch	-	-	-
Newton I	129,599	2,345,000	(2,215,401)
Newton II	4,543,963	1,063,000	3,480,963
Ocean City	675,060	410,000	265,060
Phillipsburg	99,657	115,000	(15,343)
Red Bank	22,645	533,000	(510,355)
Sea Isle City	641,175	335,000	306,175
Toms River	-	-	-
Tuckerton	2,737	5,000	(2,263)
Washington	242,782	250,000	(7,218)
Wildwood	477,453	262,000	215,453
General Program	145,102	-	145,102
Total	\$11,210,113	\$9,519,000	\$1,691,113

Summary of Actual and Estimated Remediation Expenses

	PROJECT EXPENSE	ADDITIONAL TO	TOTAL
SITE NAME	TO DATE	COMPLETE PROJECT	PROJECT COST
Asbury Park	\$ 7,398,182	\$ 4,393,000	\$ 11,791,182
Belmar	16,130,737	9,172,000	25,302,737
Boonton	6,643,116	4,810,000	11,453,116
Cape May	32,038,271	6,155,000	38,193,271
Dover	27,660,762	9,551,000	37,211,762
Flemington	8,399,586	961,000	9,360,586
Lakewood	18,146,324	960,000	19,106,324
Lambertville/LaRochere	4,260,347	1,336,000	5,596,347
Long Branch	4,162,580	-	4,162,580
Newton I	2,902,362	6,832,000	9,734,362
Newton II	12,493,241	5,548,000	18,041,241
Ocean City	5,859,422	8,855,000	14,714,422
Phillipsburg	3,075,856	825,000	3,900,856
Red Bank	1,886,763	1,870,000	3,756,763
Sea Isle City	40,053,738	790,000	40,843,738
Toms River	2,245,527	-	2,245,527
Tuckerton	5,913,583	75,000	5,988,583
Washington	9,720,504	1,160,000	10,880,504
Wildwood	9,857,816	2,445,000	12,302,816
General Program	7,465,329	-	7,465,329
Total	\$ 226,314,043	\$ 65,738,000	\$ 292,052,043

Notes to Attachment F:

Project expenses include only incremental costs.

- Future cost estimates are revised at the mid-year and end-of-year periods.

In general, the future costs are projected using the following assumptions:

- Unimpeded access to sites.
- No litigation.
- Third party property purchased where feasible or institutional controls are granted at reasonable cost.
- Generally, the remedial technology to be deployed is limited excavation, capping, and pumping and treating the ground water.
- Operational period of treatment system, where deployed, is 15 years.
- In general, only limited soil "hot-spot" removal is necessary except where determined on a case-by-case basis that more significant soil removal may preclude the need for ground water treatment system, significantly reduce operational period of treatment and/or reduce long-term liability.
- Projections are generally not "engineering estimates" derived through a rigorous, dedicated application of established engineering precepts and cost factors, but rather are current "reasonable estimates" for the activity scenario. However, depending upon the status of the project, individual activities may have progressed to the point where such "engineering estimates" have been prepared by the Company's consultants. In such instances these "engineering estimates" would be used as part of the overall project cost projection.
- No future expenses have been established for General Program expenses. These expenses will be variable and dependent upon factors such as regulatory initiatives and other issues which could have a programmatic impact.
- In general, the projected costs are in current dollars and are not adjusted for inflation or present value.
- Remedial Investigation and Remedial Action implementation activities for the Red Bank site are "To Be Determined".

Attachment G

Calculation of Interest on Deferred Manufactured Gas Plant (MGP) Remediation Expenses Under/(Over) Recovery

		Beginning	End	ing															
		January	Janu	ary	February	March	April	May	June		July		August	September	October	November		December	YTD
Account #		2020	20:	20	2020	2020	2020	2020	2020		2020		2020	2020	2020	2020		2020	2020
182199	\$	(2,922,030.40)	\$ (3,193	,028.90)	\$ (3,322,593.55)	\$ (3,415,364.23) \$	(3,415,706.30) \$	(3,359,356.85) \$ (3,489,408.62) \$	(3,970,666.41)	((4,667,464.28)	(5,160,913.48)	(5,214,096.90)	(5,148,554.82)		(5,213,836.54)	
182318		6,014,602.37	7,88	,045.67	8,411,309.55	10,202,876.19	11,983,212.06	13,072,553.82	13,710,044.96		13,815,909.13	1	14,217,387.38	14,767,458.76	15,130,895.87	16,402,281.26		17,236,201.86	
182319		1,720,088.00	1,720	,088.00	1,720,088.00	1,720,088.00	1,720,088.00	1,720,088.00	1,720,088.00		1,720,088.00		1,720,088.00	1,720,088.00	1,720,088.00	1,720,088.00		1,720,088.00	
182336		64,873,911.44	63,74	,001.44	62,620,091.44	61,493,181.44	60,366,271.44	59,239,361.44	58,096,495.44		56,953,629.44	5	55,810,763.44	54,667,897.44	53,525,031.44	52,382,165.44		51,239,299.44	
Total Dfd. Balances	\$	69,686,571.41	\$ 70,16	,106.21	\$ 69,428,895.44	\$ 70,000,781.40 \$	70,653,865.20 \$	70,672,646.41	\$ 70,037,219.78	\$	68,518,960.16	\$ 6	67,080,774.54 \$	65,994,530.72	\$ 65,161,918.41	\$ 65,355,979.88 \$	3	64,981,752.76	
Tax Rate		28.11%		28.11%	28.11%	28.11%	28.11%	28.119	6 28.119	6	28.11%		28.11%	28.11%	28.11%	28.11%		28.11%	
Dfd Taxes	\$	19,588,895.22	\$ 19,722	2,286.96	\$ 19,516,462.51	\$ 19,677,219.65 \$	19,860,801.51 \$	19,866,080.91	\$ 19,687,462.48	\$	19,260,679.70	\$ 1	18,856,405.72 \$	18,551,062.59	\$ 18,317,015.27	\$ 18,371,565.94 \$	3	18,266,370.70	
Dfd Bal Excl Tax	\$	50,097,676.19	\$ 50,43	3,819.25	\$ 49,912,432.93	\$ 50,323,561.75 \$	50,793,063.69 \$	50,806,565.50	\$ 50,349,757.30	\$	49,258,280.46	\$ 4	48,224,368.82 \$	47,443,468.13	\$ 46,844,903.14	\$ 46,984,413.94 \$	3	46,715,382.06	
Avg.Dfd.Bal Excl Tax			\$ 50,268	3,247.72	\$ 50,175,626.09	\$ 50,117,997.34 \$	50,558,312.72 \$	50,799,814.60	\$ 50,578,161.40	\$	49,804,018.88	\$ 4	48,741,324.64 \$	47,833,918.48	\$ 47,144,185.64	\$ 46,914,658.54 \$	3	46,849,898.00	
Interest Rate				2.39%	2.39%	2.39%	2.39%	2.399	6 2.399	6	2.39%		2.39%	2.39%	2.39%	2.39%		2.39%	
Interest Income			\$ 100	,118.00	\$ 99,933.00	\$ 99,818.00 \$	100,695.00 \$	101,176.00	\$ 100,735.00	\$	99,193.00	\$	97,076.00 \$	95,269.00	\$ 93,896.00	\$ 93,438.00 \$	3	93,309.00 \$	1,174,656.00
Prior Period Interest A	Adjus	stment	·															S	(6,289.00)
Net Interest Income																		S	1,168,367.00

Attachment H Current and Proposed Tariff Sheets

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 13 ELECTRIC - PART III

1st Rev. Sheet No. 53 Superseding Original Sheet No. 53

Rider RAC **Remediation Adjustment Clause**

APPLICABILITY: Rider RAC determines a Remediation Adjustment in accordance with the formula set forth below. The factor is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

The calculated RAC rate shall be prepared by the Company and filed with the BPU annually by the end of December with a requested effective date of June 1 of the subsequent year. Rider RAC provides for the recovery of manufactured gas plant remediation costs (net of insurance and other recoveries) over rolling seven year periods, including carrying costs on the unamortized balance. Carrying cost is calculated on a monthly basis at an interest rate equal to the rate on seven-year constant maturity Treasuries, as shown in the Federal Reserve Statistical Release on or closest to January 1 of each year, plus sixty basis points, compounded annually as of January 1 of each year.

CALCULATION OF THE REMEDIATION ADJUSTMENT CLAUSE FACTOR:

1) By using the following formula:

RAC = Recoverable Cost / Sales

2) Where the terms are defined as follows:

> RAC = The Remediation Adjustment Clause factor in cents per KWH to be applied to all applicable retail KWH sales.

> Recoverable Cost = Manufactured Gas Plant remediation expenses (net of insurance and other recoveries) amortized over rolling seven year periods. The cost includes carrying costs on any unamortized balance of remediation costs, net of associated deferred tax balance, at an annual interest rate stated above.

Sales = The Company's forecasted retail KWH sales.

3) Effective March 1, 2021, the RAC computation is as follows (\$ Millions):

> $RAC = \frac{14.016}{19,906,396} MWH = \frac{0.000704}{19,906,396} MWH = \frac{0.0000704}{19,906,396} MWH = \frac{0.0000704}{19,906} MWH = \frac{0.00000704}{19,906} MWH = \frac{0.0000704}{19,906} MWH = \frac{0.0000704}{19,906} MWH = \frac{0.0000704}{19,906} MWH = \frac{0.0000704}{10,9000} MWH$ (\$0.000751 per KWH including SUT)

Issued: February 27, 2021 Effective: March 1, 2021

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 13 ELECTRIC - PART III

XX Rev. Sheet No. 53 Superseding XX Rev. 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.

Rider RAC provides for the recovery of manufactured gas plant remediation costs (net of insurance and other recoveries) over rolling seven year periods, including carrying costs on the unamortized balance. Carrying cost is calculated on a monthly basis at an interest rate equal to the rate on seven-year constant maturity Treasuries, as shown in the Federal Reserve Statistical Release on or closest to January 1 of each year, plus sixty basis points, compounded annually as of January 1 of each year.

CALCULATION OF THE REMEDIATION ADJUSTMENT CLAUSE FACTOR:

1) By using the following formula:

RAC = Recoverable Cost / Sales

2) Where the terms are defined as follows:

RAC = The Remediation Adjustment Clause factor in cents per KWH to be applied to all applicable retail KWH sales.

Recoverable Cost = Manufactured Gas Plant remediation expenses (net of insurance and other recoveries) amortized over rolling seven year periods. The cost includes carrying costs on any unamortized balance of remediation costs, net of associated deferred tax balance, at an annual interest rate stated above.

Sales = The Company's forecasted retail KWH sales.

3) Effective January 1, 2022, the RAC computation is as follows (\$ Millions):

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

lssued:	Effective:

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 13 ELECTRIC - PART III

XX Rev. Sheet No. 53
Superseding XX Rev. Sheet No. 53

Rider RAC Remediation Adjustment Clause

APPLICABILITY: Rider RAC determines a Remediation Adjustment in accordance with the formula set forth below. The factor is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

The calculated RAC rate shall be prepared by the Company and filed with the BPU annually by the end of December with a requested effective date of June 1 of the subsequent year. Rider RAC provides for the recovery of manufactured gas plant remediation costs (net of insurance and other recoveries) over rolling seven year periods, including carrying costs on the unamortized balance. Carrying cost is calculated on a monthly basis at an interest rate equal to the rate on seven-year constant maturity Treasuries, as shown in the Federal Reserve Statistical Release on or closest to January 1 of each year, plus sixty basis points, compounded annually as of January 1 of each year.

CALCULATION OF THE REMEDIATION ADJUSTMENT CLAUSE FACTOR:

1) By using the following formula:

RAC = Recoverable Cost / Sales

2) Where the terms are defined as follows:

RAC = The Remediation Adjustment Clause factor in cents per KWH to be applied to all applicable retail KWH sales.

Recoverable Cost = Manufactured Gas Plant remediation expenses (net of insurance and other recoveries) amortized over rolling seven year periods. The cost includes carrying costs on any unamortized balance of remediation costs, net of associated deferred tax balance, at an annual interest rate stated above.

Sales = The Company's forecasted retail KWH sales.

3) Effective March 1, 2021 January 1, 2022, the RAC computation is as follows (\$ Millions):

RAC = $\frac{14.016\$15.454}{19,906,39619,185,264}$ MWH = $\frac{0.000704\$0.000806}{0.000754\$0.000859}$ per KWH including SUT)

leenad.		Effective	

PUBLIC NOTICE JERSEY CENTRAL POWER & LIGHT COMPANY

In the Matter of the Verified Petition of Jersey Central Power & Light Company for the Review and Approval of Costs Incurred for Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation Adjustment Clause of Its Filed Tariff ("2020 RAC Filing")

BPU Docket No. ER

NOTICE OF PROPOSED INCREASE IN REMEDIATION ADJUSTMENT CLAUSE AND

NOTICE OF PUBLIC HEARINGS THEREON

TO OUR CUSTOMERS:

On October 1, 2021, Jersey Central Power & Light Company ("JCP&L" or the "Company") filed a Verified Petition for the Review and Approval of Costs Incurred for Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation Adjustment Clause of Its Filed Tariff with the New Jersey Board of Public Utilities (the "Board"), under BPU Docket No. ER_____, together with supporting attachments.

The Verified Petition provides for a reconciliation of the actual costs and collections during 2020 under the Remediation Adjustment Clause ("RAC"), which is a component of the Societal Benefits Charge of JCP&L's filed Tariff. The Verified Petition also provides for an assessment of the need for changes in the level of collections under the RAC. JCP&L is requesting to increase collections under Rider RAC, which funds the remediation of former manufactured gas plant sites, by approximately \$1.957 million annually. The Company proposed that the change in rates would become effective on January 1, 2022 or on such date as the Board may determine.

The annual percentage change in rates, if any, applicable to specific customers will vary according to the applicable rate schedule and the level of the customer's usage. Copies of the Verified Petition, together with supporting attachments, are available for inspection at the Company's regional headquarters at 300 Madison Avenue, Morristown, New Jersey 07962, and 101 Crawfords Corner Road, Building #1, Suite 1-511, Holmdel, New Jersey 07733, or on the Company's website at https://www.firstenergycorp.com/jersey_central_power_light/regulatory.html. The Verified Petition, together with supporting documents, is also available for inspection at the Board located at 44 South Clinton Avenue, 2nd Floor, Suite 314, P.O. Box 350, Trenton, New Jersey 08625-0350.

The following comparisons of present and proposed rates will permit customers to determine the approximate net effect upon them of the proposed increase in charges of \$1.957 million annually. Any assistance required by customers in this regard will be furnished by the Company upon request.

STATEMENT OF THE MONTHLY EFFECT OF PROPOSED INCREASE IN RIDER RAC CHARGES AS COMPARED TO THE RATES IN EFFECT AS OF October 1, 2021

	Summary of Customer Impact						
	R	Residential Average Bill					
	(Includes 6.625% Sales and Use Tax)						
	Current	Proposed					
	Monthly	Proposed Monthly	Monthly				
	Bill (1)	Bill (2)	Increase				
Residential (RS)							
500 kWh average monthly usage	\$67.48	\$67.53	\$0.05				
1000 kWh average monthly usage	\$139.36	\$139.47	\$0.11				
1500 kWh average monthly usage	\$213.04	\$213.20	\$0.16				
Residential Time of Day (RT)							
500 kWh average monthly usage	\$70.39	\$70.44	\$0.05				
1000 kWh average monthly usage	\$135.60	\$135.71	\$0.11				
1500 kWh average monthly usage	\$200.80	\$200.96	\$0.16				
	Overall	Class Average Per Custo	omer				
	(Includes 6.625% Sales and Use Tax)						
	Current	Proposed	1 4.1.1)				
	Monthly	Monthly	Proposed				
	Bill {1}	Bill {2}	% Increase				
Rate Class							
Residential (RS)	\$109.02	\$109.10	0.1%				
Residential Time of Day (RT/RGT)	\$147.30	\$147.41	0.1%				
General Service – Secondary (GS)	\$587.08	\$587.56	0.1%				
General Service - Secondary Time of Day (GST)	\$28,004.20	\$28,030.82	0.1%				
General Service – Primary (GP)	\$32,636.48	\$32,675.52	0.1%				
General Service – Transmission (GT)	\$84,579.01	\$84,694.30	0.1%				
Lighting (Average Per Fixture)	\$10.60	\$10.61	0.1%				
{1} Rates effective 10/1/2021							
{2} Proposed rates effective TBD							

Please note that the Board, in its discretion, may apply all or any portion of a rate adjustment to other rate schedules or in a different manner than what JCP&L has proposed in its filing. Accordingly, the final rates and charges will be determined by the Board in these proceedings and may be different from what JCP&L described and provided in its Verified Petition.

Notice of this filing, together with a statement of the effect thereof on customers, is being served upon the clerk, executive, and/or administrator of each municipality and county within the Company's service areas. Such notice has also been served, together with the supporting attachments, upon the office of the New Jersey Division of Rate Counsel, who will represent the interests of ratepayers in these proceedings.

PLEASE TAKE NOTICE that the Board has scheduled telephonic public hearings on the Verified Petition under BPU Docket No. ER______, at the following date and times:

Date:

Time: 1:00 PM

Conference Line: 877-332-6631

Access Code: 2853961#

Date:

Time: 4:00 PM

Conference Line: 877-332-6631

Access Code: 2853961#

Representatives from the Company, Board Staff, and the New Jersey Division of Rate Counsel will participate in the telephonic public hearings. Members of the public are invited to participate by utilizing the Dial-In number and passcode set forth above and may express their views on these filings. All comments will be made a part of the final records of these proceedings and will be considered by the Board. In order to encourage full participation in these opportunities for public comment, please submit any requests for needed accommodations, such as interpreters, listening assistance, 48 hours prior to the above hearings to the Board Secretary at board.secretary@bpu.nj.gov. The Board will also accept written and/or electronic comments. While all comments will be

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given equal consideration and will be made part of the final records of these proceedings,

the preferred method of transmittal is via the Board's External Access Portal after

obtaining a MyNewJersey Portal ID. Detailed instructions for e-Filing can be found on

the Board's homepage at https://www.nj.gov/bpu/agenda/efiling. Emailed comments may

be filed with the Secretary of the Board, in pdf or Word format, to

board.secretary@bpu.nj.gov. Written comments may also be submitted to the Board

Secretary, Aida Camacho-Welch, at the Board of Public Utilities, 44 South Clinton

Avenue, 9th Floor, P.O. Box 350, Trenton, NJ 08625-0350. All comments should include

the name of the Petition and the docket number. All comments are considered "public

documents" for purposes of the State's Open Public Records Act. Commenters may

identify information that they seek to keep confidential by submitting them in accordance

with the confidentiality procedures set forth in N.J.A.C. 14:1-12.3.

JERSEY CENTRAL POWER & LIGHT COMPANY

Dated: _____, 2021

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