

EXHIBIT JC-2 Supplemental No. 1

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

JERSEY CENTRAL POWER & LIGHT COMPANY

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

Re: Update to Amortization of Deferred Storm Expense

1 **I. INTRODUCTION AND BACKGROUND**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8 A. Yes.

JERSEY CENTRAL POWER & LIGHT

Consolidated Tax Adjustment

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

Adjustment for Contract Labor & Fuel Costs

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

EXHIBIT JC-3 Supplemental No. 1

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

JERSEY CENTRAL POWER & LIGHT COMPANY

Supplemental Direct Testimony No. 1

of

Carol A. Pittavino

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

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

1 **I. INTRODUCTION AND BACKGROUND**

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

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

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

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

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

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

15 **II. REVENUE REQUIREMENTS**

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

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

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

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

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

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

1

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

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

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

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

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

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

11 A. Yes.

12

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

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

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

(b) Consists of revenues and expenses related to transmission operations and reconciling revenue and expense items.

JERSEY CENTRAL POWER & LIGHT COMPANY
Summary of Test Year Normalization/Annualization Adjustments

Adjmt. No.		Revenue (1)	O&M (2)	Depreciation (3)	Amortization (4)	Taxes (5)	Total (6)
1	Revenue Normalization Adjustment	1,470,223					
2	Tariff Fee Adjustments	220,629					
3	Interest on Customer Deposits		518,622				
4	Annualize Salary and Wage Rate Increases		5,313,147				
4(a)	Savings Plan - Company Contribution for S&W Increase		159,395				
4(b)	FICA Tax on annualized S&W Increases					406,456	
5	Reclass Amortization of Net Loss on Reacquired Debt		619,186				
6	BPU & Rate Counsel Assessments		562,187				
7	Management Audit Fee Amortization				367,396		
8	Rate Case Expenses				25,056		
9	EV Recovery				375,076		
10(a)	Pension		19,320,384				
10(b)	OPEB		4,904,994				
11	AMI Regulatory Asset Recovery				2,084,804		
12	Normalize Vegetation Management Expense		10,162,195				
13	Annualize Depreciation Expense			13,111,559			
14	Average Net Salvage			3,724,743			
15	Storm Damage Cost Amortization				27,500,000		
16	Service Company Depreciation Expense at JCP&L Rates		1,002,929				
17	SERP/EDCP/CBRP		4,692,967				
18	Advertising & Other Expenses		(586,481)				
19	ARAM Amortization				(317,470)		
20	BGS Administrative Labor included in BGS Deferral		(90,026)				
21	VOSA						
22	Low Income O&M & Senior Citizen Discount		1,926,945				
23	Contract Labor and Fuel Costs		61,789.00				
24	A&G Capitalization Regulatory Asset Amortization				1,375,105		
25	Investment Tax Credit Amortization					(96,943)	
26	Interest Synchronization - Tax on Long Term Debt					(18,852,991)	
27	Income Taxes on Adjustments					(24,794,737)	
28	Tax Reform Amortization					(5,342,998)	
29	Injuries and Damages Accrual Reversal		(7,324,000)				
	Total Adjustments	1,690,852	41,244,233	16,836,302	31,409,967	(48,681,213)	39,118,437

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 1

Adjustment to retail distribution revenue for weather normalization.

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

(a) Reference schedule CAP-1, column 3, line 1.

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 2

Adjustment to other operating income to reflect proposed fee changes in Tariff Part III - Service Classifications.

	Test Year Other Oper Rev (1)	Current Fee (2)	No. of Occurrences (1)/(2)=(3)	Proposed Fee (4)	Estimated Annual Revenue (3)x(4)=(5)	Adjmt to Other Revenue (5)-(1)
Reconnection Charge	\$ 207,161	\$ 45.00	4,604	\$ 35.00	\$ 161,140	\$ (46,021)
Field Collection Charge	\$ 666,660	\$ 25.00	26,666	\$ 35.00	\$ 933,310	\$ 266,650
Total Adjustment to Other Operating Revenue						<u>\$ 220,629</u>

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 3

Adjustment to reclassify and annualize interest on customer deposits.

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 4, 4(a) and 4(b)

Adjustment (4) reflects annualized salary and wage ("S&W") rate increases (WRI) effective November 1 and May 1 for bargaining and March 1 for non-bargaining employees, respectively. Additional adjustments for the impact of the S&W increase was applied to the savings plan 4(a) and FICA tax 4(b).

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

* Company contributes 50 cents per dollar up to 6%.

** Federal Insurance Contribution Act "FICA"-Social Security rate of 6.2% plus 1.45% Medicare.

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 5

Adjustment to reclassify the amortization of net loss on reacquired debt from interest charges to operation expense.

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 6

Adjustment to NJBPU and Rate Counsel Assessments based on weather-normalized test year revenues.

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

(a) Amount will be adjusted to reflect the revenue requirement approved by the BPU.

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 7

Adjustment to include amortization of mandated operations and management audit consultant fees.

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 8

Adjustment to reflect amortization of expense associated with various rate and regulatory proceedings

Estimated rate case expense for 2023 case:

Legal fees and expenses	\$ 1,000,000
Consultant fees and expenses	378,758
Court reporter fees	3,000
Public notices	65,000
Postage/messenger service	2,000
Total	<u>\$ 1,448,758</u>
50/50 Sharing	\$ 724,379
Amortization period in years	4
2023 base rate case annual amortization expense	<u>\$ 181,095</u>
Less Test Year Amortization	\$ 156,039
Total annual base rate case amortization	<u>\$ 25,056</u>

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 9

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 10

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

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

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

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 11

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY
 Normalization Adjustment No. 12

Adjustment to address the ongoing increased expense associated with new BPU vegetation management standards, the test year level of spending above the amount the BPU approved in the Company's last base rate case, along with increased labor expenses for vegetation management activity and increased expenses for removal of danger and hazard trees

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 13

Adjustment to annualize depreciation expense net of cost of removal.

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 14

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 15

Adjust amortization of deferred storm damage costs.

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 16

Adjustment to recalculate First Energy Service Company depreciation using JCP&L's depreciation rates.

FIRSTENERGY SERVICE COMPANY

12 Months Ended June 30, 2023

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 17

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 18

Adjustment to remove advertising expenses relating to promotional, institutional or civic memberships and other O&M expenses.

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 19

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

ARAM over recovery concerning TCJA:

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

NOTE: ARAM over recovery per BPU order.

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 20

BGS Administrative Labor to be included in BGS Reconciliation Filing

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 21

Adjustment relating to VOSA regulatory asset

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 22

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 23

Adjustment for Contract Labor & Fuel Costs

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 24

Adjustment for the A&G Capitalization Regulatory Asset Amortization

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 25

Adjustment to include investment tax credit amortization.

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 26

Income taxes associated with synchronized interest on outstanding debt

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 27

Effect of Applicable Adjustments on Income Taxes.

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 28

Base Rate ARAM Amortization

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Normalization Adjustment No. 29

Adjustment to remove injuries and damages.

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

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

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Actual and Pro Forma Rates of Return for Test Year
Adjusted to Reflect the annualized Effect of Proposed Rates
and of Known Major Changes

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

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

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

(a) Pension & OPEB Delayed Recognition

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY
Pension Normalization

Adjustment to Test Year pension expense to reflect actuarial gains/losses under the delayed recognition accounting methodology.

Line No.	Description	12 ME June 30 2023 Amount
1	Pension credit per books ^(a)	\$ (1,440,349)
2	Remove test year pension M-t-M expense for actuarial gains/losses ^(a)	<u>\$ (31,138,038)</u>
3	Test year pension credit excluding M-t-M for actuarial gains/losses ^(a)	\$ (32,578,387)
4	Add test year pension expense for actuarial gains/losses using delayed recognition accounting methodology ^(a)	<u>\$ 36,159,712</u>
5	Total test year pension expense (Line 3 + Line 4) ^(a)	\$ 3,581,325
6	Distribution allocation percentage based on 2022 distribution S&W	91.55%
7	Total requested distribution pension expense (Line 5 x Line 6)	<u><u>\$ 3,278,703</u></u>
8	Total distribution pension credit without M-t-M adjustment (Line 1 x Line 6)	\$ (1,318,640)
9	Increase in requested distribution pension expense due to M-t-M adjustment (Line 7 - Line 8)	\$ 4,597,343

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

JERSEY CENTRAL POWER & LIGHT COMPANY
OPEB Normalization

Adjustment to Test Year OPEB expense to reflect actuarial gains/losses under the delayed recognition accounting methodology.

Line No.	Description	12 ME June 30 2023 Amount
1	OPEB credit per books ^(a)	\$ (14,792,611)
2	Remove test year OPEB M-t-M credit for actuarial gains/losses ^(a)	<u>\$ 8,297,689</u>
3	Test year OPEB credit excluding M-t-M for actuarial gains/losses ^(a)	\$ (6,494,922)
4	Add test year OPEB expense for actuarial gains/losses using delayed recognition accounting methodology ^(a)	<u>\$ 1,415,824</u>
5	Total test year OPEB credit (Line 3 + Line 4) ^(a)	<u><u>\$ (5,079,098)</u></u>
6	Distribution allocation percentage based on 2022 distribution S&W	91.55%
7	Total requested distribution OPEB credit (Line 5 x Line 6)	<u><u>\$ (4,649,914)</u></u>
8	Total distribution OPEB credit without M-t-M adjustment (Line 1 x Line 6)	\$ (13,542,635)
9	Reduction in requested distribution OPEB credit due to M-t-M adjustment (Line 8 - Line 7)	\$ (8,892,721)

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

Table 3¹⁹

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

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

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

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

Table TMA-6(\$)

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

Table TMA-7⁷

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

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

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

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

Table 1

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

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

Table 3¹⁹

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

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

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

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

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

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

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

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

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

Jersey Central Power & Light - First Energy Corp.								
Allocation to Customer Classes								
Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Additions to Utility Plant								
Construction Work in Progress								
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total Additional to Utility Plant								
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total Utility Plant	6,120,813,809							
- Demand	3,410,504,273	2,153,666,462	35,170,161	792,534,115	48,362,117	70,332,227	17,764,612	290,526,429
- Customer	369,131,134	309,099,341	4,162,832	39,367,320	305,075	8,175,895	7,934,132	-
- Commodity	2,341,178,402	1,270,687,000	24,261,901	863,251,726	55,233,602	89,729,762	20,389,005	14,920,005
Total	6,120,813,809	3,733,452,802	63,594,894	1,695,153,160	103,900,793	168,237,884	46,086,749	305,446,435
ACCUMULATED DEPRECIATION								
Accumulated Depreciation								
(108-303) Misc Intangible Plant								
- Demand	(60,766,946)	(38,661,402)	(555,216)	(13,624,076)	(878,710)	(3,104,652)	(3,517,538)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(54,470,703)	(26,162,917)	(499,542)	(17,773,994)	(1,137,237)	(4,016,935)	(4,036,992)	(307,197)
Total	(115,237,649)	(64,824,319)	(1,054,759)	(31,398,070)	(2,015,947)	(7,121,586)	(7,554,530)	(307,197)
(108-360) Land & Land Rights								
- Demand	(9,951,815)	(6,968,860)	(100,080)	(2,455,790)	(158,391)	(268,695)	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(8,365,844)	(4,575,819)	(87,369)	(3,108,620)	(198,899)	(341,409)	-	(53,728)
Total	(18,317,659)	(11,544,678)	(187,448)	(5,564,410)	(357,290)	(610,104)	-	(53,728)
(108-361) Struct & Impmnts								
- Demand	(9,392,125)	(6,576,931)	(94,451)	(2,317,676)	(149,483)	(253,583)	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(7,895,349)	(4,318,475)	(82,455)	(2,933,791)	(187,713)	(322,209)	-	(50,706)
Total	(17,287,474)	(10,895,406)	(176,906)	(5,251,468)	(337,196)	(575,792)	-	(50,706)
(108-362) Station Equip								
- Demand	(110,388,081)	(77,300,378)	(1,110,111)	(27,240,249)	(1,756,910)	(2,980,431)	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(92,796,084)	(50,756,151)	(969,114)	(34,481,611)	(2,206,244)	(3,787,001)	-	(595,963)
Total	(203,184,164)	(128,056,530)	(2,079,225)	(61,721,861)	(3,963,154)	(6,767,432)	-	(595,963)
(108-364) Poles, Towers & Fxt								
- Demand	(162,391,589)	(113,716,365)	(1,633,081)	(40,073,053)	(2,584,586)	(4,384,504)	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(136,512,052)	(74,667,228)	(1,425,661)	(50,725,799)	(3,245,599)	(5,571,046)	-	(876,719)
Total	(298,903,641)	(188,383,593)	(3,058,742)	(90,798,852)	(5,830,184)	(9,955,550)	-	(876,719)
(108-365) OH Cond & Dev								
- Demand	(103,039,071)	(72,154,160)	(1,036,206)	(25,426,749)	(1,639,945)	(2,782,011)	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(86,618,249)	(47,377,096)	(904,596)	(32,186,022)	(2,059,364)	(3,534,884)	-	(556,287)
Total	(189,657,321)	(119,531,256)	(1,940,802)	(57,612,771)	(3,699,310)	(6,316,895)	-	(556,287)
(108-366) UG Conduit								
- Demand	(33,153,474)	(22,689,766)	(325,848)	(7,995,755)	(515,701)	(1,626,405)	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(28,444,568)	(15,041,689)	(287,199)	(10,218,696)	(653,825)	(2,066,545)	-	(176,615)
Total	(61,598,042)	(37,731,454)	(613,047)	(18,214,451)	(1,169,526)	(3,692,950)	-	(176,615)
(108-367) UG Cond & Dev								
- Demand	(127,762,842)	(89,467,232)	(1,284,839)	(31,527,785)	(2,033,443)	(3,449,543)	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(107,401,916)	(58,745,021)	(1,121,650)	(39,908,916)	(2,553,500)	(4,383,064)	-	(689,765)
Total	(235,164,758)	(148,212,253)	(2,406,489)	(71,436,701)	(4,586,943)	(7,832,606)	-	(689,765)
(108-368) Line Transformers								
- Demand	(168,772,586)	(121,464,206)	(1,744,348)	(42,803,351)	(2,760,682)	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(138,295,658)	(78,861,133)	(1,505,737)	(53,574,949)	(3,427,896)	-	-	(925,962)
Total	(307,068,244)	(200,325,339)	(3,250,085)	(96,378,301)	(6,188,578)	-	-	(925,962)
(108-369) Services								
- Demand	(94,796,523)	(68,224,258)	(979,769)	(24,041,872)	(1,550,625)	-	-	-
- Customer	(94,796,523)	(83,024,070)	(1,119,282)	(10,638,337)	(14,835)	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	(189,593,047)	(151,248,328)	(2,099,051)	(34,680,208)	(1,565,460)	-	-	-
(108-370) Meters								
- Demand	(44,440,372)	(20,209,936)	(2,153,025)	(21,875,959)	(201,452)	-	-	-
- Customer	(55,436,334)	(42,319,385)	(568,652)	(5,317,519)	(117,293)	(3,590,829)	(3,484,648)	-
- Commodity	-	-	-	-	-	-	-	-
Total	(99,876,706)	(62,529,322)	(2,721,677)	(27,193,478)	(318,745)	(3,590,829)	(3,484,648)	-
(108-371) Install on Cust Premise								
- Demand	(9,763,817)	-	-	-	-	-	-	(9,763,817)
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	(9,763,817)	-	-	-	-	-	-	(9,763,817)
(108-373) St Lt & Signal Sys								
- Demand	(98,378,621)	-	-	-	-	-	-	(98,378,621)
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	(98,378,621)	-	-	-	-	-	-	(98,378,621)

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

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

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

Jersey Central Power & Light - First Energy Corp.								
Allocation to Customer Classes								
Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
(929) Duplicate charges—Credit	-	-	-	-	-	-	-	-
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(928) Regulatory commission expenses	4,048,900	-	-	-	-	-	-	-
- Demand	2,170,932	1,477,038	21,212	520,500	33,571	118,612	-	-
- Customer	5,863	-	-	-	-	-	5,863	-
- Commodity	1,872,104	981,600	18,742	666,858	42,668	150,710	-	11,526
Total	4,048,900	2,458,638	39,954	1,187,359	76,238	269,322	5,863	11,526
(930.1) Gen Advertising Exp	507,519	-	-	-	-	-	-	-
- Demand	272,121	185,143	2,659	65,243	4,208	14,868	-	-
- Customer	735	-	-	-	-	-	735	-
- Commodity	234,663	123,041	2,349	83,589	5,348	18,891	-	1,445
Total	507,519	308,184	5,008	148,832	9,556	33,759	735	1,445
(930.2) Misc Gen Exp	486,256	-	-	-	-	-	-	-
- Demand	260,720	177,386	2,547	62,510	4,032	14,245	-	-
- Customer	704	-	-	-	-	-	704	-
- Commodity	224,832	117,886	2,251	80,087	5,124	18,100	-	1,384
Total	486,256	295,272	4,798	142,597	9,156	32,344	704	1,384
(931) Rents	2,499,947	-	-	-	-	-	-	-
- Demand	1,340,417	911,980	13,097	321,377	20,728	73,235	-	-
- Customer	3,620	-	-	-	-	-	3,620	-
- Commodity	1,155,909	606,078	11,572	411,744	26,345	93,054	-	7,116
Total	2,499,947	1,518,058	24,669	733,121	47,073	166,290	3,620	7,116
(932) Institutional Ad - Newspaper	-	-	-	-	-	-	-	-
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(933) Transportation expenses	-	-	-	-	-	-	-	-
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Total A&G Expense	69,192,506	-	-	-	-	-	-	-
- Demand	37,099,522	25,241,414	362,492	8,894,942	573,696	2,026,978	-	-
- Customer	100,196	-	-	-	-	-	100,196	-
- Commodity	31,992,788	16,774,773	320,290	11,396,081	729,158	2,575,522	-	196,964
Total	69,192,506	42,016,187	682,782	20,291,023	1,302,853	4,602,500	100,196	196,964
O&M Adjustment	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-
Int on Cust Deposits	518,622	-	-	-	-	-	-	-
- Demand	-	-	-	-	-	-	-	-
- Customer	518,622	453,982	6,120	58,171	81	190	77	-
- Commodity	-	-	-	-	-	-	-	-
Total	518,622	453,982	6,120	58,171	81	190	77	-
Annualize Payroll Increase	5,313,147	-	-	-	-	-	-	-
- Demand	2,848,100	1,781,022	40,939	749,295	38,353	86,034	-	152,458
- Customer	477,133	364,755	4,902	45,871	970	29,612	30,709	-
- Commodity	1,987,913	1,076,301	20,505	722,280	45,974	109,823	502	12,467
Total	5,313,147	3,222,078	66,346	1,517,446	85,297	225,469	31,211	164,925
Svngs Pln Match on Payroll Inc	159,395	-	-	-	-	-	-	-
- Demand	85,443	53,431	1,228	22,479	1,151	2,581	-	4,574
- Customer	14,314	10,943	147	1,376	29	888	921	-
- Commodity	59,638	32,289	615	21,668	1,379	3,295	15	374
Total	159,395	96,663	1,990	45,524	2,559	6,764	936	4,948
Reclass Amortization of Net Loss on Recquired Debt	619,186	-	-	-	-	-	-	-
- Demand	346,953	218,931	3,618	80,906	4,910	6,110	-	32,478
- Customer	41,265	34,554	465	4,401	34	914	887	-
- Commodity	230,968	127,279	2,430	86,468	5,533	7,763	-	1,494
Total	619,186	380,765	6,514	171,775	10,477	14,787	887	33,972
BPU & RPA Assessments	562,187	-	-	-	-	-	-	-
- Demand	154,076	-	-	102,531	7,108	18,076	14,224	11,887
- Customer	44,971	32,243	937	10,997	90	255	446	-
- Commodity	363,140	270,797	4,624	73,603	1,722	4,562	3,292	4,541
Total	562,187	303,040	5,561	187,131	8,920	22,893	17,962	16,428
Injuries and Damages Accrual Reversal	(7,324,000)	-	-	-	-	-	-	-
- Demand	(3,926,013)	(2,455,080)	(56,433)	(1,032,879)	(52,868)	(118,594)	-	(210,159)
- Customer	(657,713)	(502,803)	(6,757)	(63,232)	(1,337)	(40,820)	(42,331)	-
- Commodity	(2,740,274)	(1,483,645)	(28,266)	(995,639)	(63,373)	(151,387)	(692)	(17,185)
Total	(7,324,000)	(4,441,529)	(91,456)	(2,091,750)	(117,579)	(310,801)	(43,023)	(227,343)
Pension Smoothing	19,320,384	-	-	-	-	-	-	-
- Demand	10,356,647	6,476,392	148,868	2,724,687	139,464	312,847	-	554,389
- Customer	1,735,017	1,326,373	17,825	166,804	3,528	107,681	111,667	-
- Commodity	7,228,720	3,913,790	74,564	2,626,451	167,176	399,352	1,825	45,333
Total	19,320,384	11,716,555	241,258	5,517,942	310,168	819,879	113,492	599,722
OP&B Smoothing	4,904,994	-	-	-	-	-	-	-
- Demand	2,629,311	1,644,204	37,794	691,734	35,407	79,425	-	140,746
- Customer	440,480	336,735	4,525	42,348	896	27,338	28,350	-
- Commodity	1,835,203	993,620	18,930	666,795	42,442	101,386	463	11,509
Total	4,904,994	2,974,559	61,250	1,400,877	78,744	208,148	28,813	152,255

Jersey Central Power & Light - First Energy Corp.								
Allocation to Customer Classes								
Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
(403-368) Line Transformers	18,188,940							
- Demand	9,997,108	7,194,835	103,325	2,535,422	163,527	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	8,191,832	4,671,275	89,191	3,173,469	203,049	-	-	54,849
Total	18,188,940	11,866,109	192,516	5,708,891	366,575	-	-	54,849
(403-369) Services	7,922,321							
- Demand	3,961,160	2,850,814	40,941	1,004,612	64,794	-	-	-
- Customer	3,961,160	3,469,238	46,770	444,533	620	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	7,922,321	6,320,051	87,711	1,449,145	65,414	-	-	-
(403-370) Meters	11,361,345							
- Demand	5,055,257	2,298,955	244,915	2,488,471	22,916	-	-	-
- Customer	6,306,088	4,813,987	64,686	604,887	13,343	408,470	396,392	-
- Commodity	-	-	-	-	-	-	-	-
Total	11,361,345	7,112,942	309,601	3,093,359	36,258	408,470	396,392	-
(403-371) Install on Cust Premise	1,171,364							
- Demand	1,171,364	-	-	-	-	-	-	1,171,364
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	1,171,364	-	-	-	-	-	-	1,171,364
(403-373) St Lt & Signal Sys	7,865,017							
- Demand	7,865,017	-	-	-	-	-	-	7,865,017
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	7,865,017	-	-	-	-	-	-	7,865,017
(403-374) Asset Ret Costs	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(403-389) Land & Land Rights	424							
- Demand	224	142	2	50	3	11	13	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	200	96	2	65	4	15	15	1
Total	424	239	4	116	7	26	28	1
(403-390) Struct & Impmnts -	1,302,368							
- Demand	686,763	436,935	6,275	153,974	9,931	35,087	39,754	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	615,605	295,682	5,646	200,874	12,853	45,398	45,624	3,472
Total	1,302,368	732,617	11,920	354,848	22,783	80,485	85,378	3,472
(403-391) Office Furn & Equip	6,491,137							
- Demand	3,422,897	2,177,730	31,274	767,421	49,496	174,880	198,137	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	3,068,240	1,473,712	28,138	1,001,178	64,059	226,267	227,397	17,304
Total	6,491,137	3,651,442	59,413	1,768,599	113,555	401,147	425,534	17,304
(403-392) Transportation Equip	1,544,225							
- Demand	814,298	518,076	7,440	182,567	11,775	41,603	47,136	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	729,926	350,592	6,694	238,178	15,239	53,828	54,097	4,117
Total	1,544,225	868,668	14,134	420,745	27,014	95,432	101,233	4,117
(403-393) Stores Equip	20,202							
- Demand	10,653	6,778	97	2,388	154	544	617	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	9,549	4,587	88	3,116	199	704	708	54
Total	20,202	11,364	185	5,504	353	1,248	1,324	54
(403-394) Tools, Shop & Garage Equip	941,995							
- Demand	496,731	316,032	4,539	111,368	7,183	25,379	28,754	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	445,263	213,865	4,083	145,291	9,296	32,836	33,000	2,511
Total	941,995	529,898	8,622	256,659	16,479	58,214	61,753	2,511
(403-395) Laboratory Equip	19,028							
- Demand	10,034	6,384	92	2,250	145	513	581	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	8,994	4,320	82	2,935	188	663	667	51
Total	19,028	10,704	174	5,184	333	1,176	1,247	51
(403-396) Power Operated Equip	57,977							
- Demand	30,573	19,451	279	6,854	442	1,562	1,770	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	27,405	13,163	251	8,942	572	2,021	2,031	155
Total	57,977	32,614	531	15,797	1,014	3,583	3,801	155
(403-397) Communication Equip	3,282,241							
- Demand	1,730,786	1,101,168	15,814	388,046	25,028	88,428	100,188	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	1,551,455	745,182	14,228	506,245	32,391	114,412	114,983	8,750
Total	3,282,241	1,846,350	30,042	894,291	57,419	202,840	215,171	8,750
(403-398) MISC Equip	(17,187)							
- Demand	(9,063)	(5,766)	(83)	(2,032)	(131)	(463)	(525)	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	(8,124)	(3,902)	(75)	(2,651)	(170)	(599)	(602)	(46)
Total	(17,187)	(9,668)	(157)	(4,683)	(301)	(1,062)	(1,127)	(46)
Total Depreciation Expense	143,664,677							
- Demand	80,610,172	48,680,315	910,997	18,833,020	1,077,088	1,605,592	416,424	9,036,381
- Customer	10,267,248	8,283,224	111,457	1,049,420	13,962	408,470	396,392	-
- Commodity	52,787,257	28,624,267	546,538	19,446,133	1,244,226	2,048,635	477,919	336,097
Total	143,664,677	85,587,806	1,568,992	39,328,573	2,335,276	4,062,697	1,290,735	9,372,478

Jersey Central Power & Light - First Energy Corp.	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Depreciation Adjustment								
Adjustment								
Annualize Deprec Exp	13,111,559							
- Demand	7,356,889	4,442,810	83,142	1,718,796	98,300	146,534	38,005	824,705
- Customer	937,041	755,969	10,172	95,775	1,274	37,279	36,177	-
- Commodity	4,817,630	2,612,394	49,880	1,774,752	113,554	186,969	43,617	30,674
Total	13,111,559	7,811,172	143,194	3,589,323	213,129	370,782	117,799	855,379
Average Net Salvage								
- Demand	2,087,113	1,316,992	21,766	486,692	29,538	36,753	-	195,373
- Customer	248,233	207,863	2,799	26,474	205	5,498	5,336	-
- Commodity	1,389,398	765,655	14,619	520,154	33,281	46,699	-	8,990
Total	3,724,743	2,290,509	39,184	1,033,319	63,024	88,950	5,336	204,363
Total Depreciation Adjustment								
- Demand	9,444,001	5,759,801	104,908	2,205,488	127,839	183,287	38,005	1,020,078
- Customer	1,185,273	963,831	12,971	122,249	1,479	42,777	41,512	-
- Commodity	6,207,027	3,378,049	64,499	2,294,905	146,835	233,668	43,617	39,664
Total	16,836,302	10,101,681	182,378	4,622,642	276,153	459,732	123,134	1,059,742
Total Depreciation Expense								
- Demand	90,054,173	54,440,116	1,015,905	21,038,508	1,204,927	1,788,879	454,429	10,056,459
- Customer	11,452,522	9,247,055	124,428	1,171,669	15,442	451,247	437,904	-
- Commodity	58,994,284	32,002,316	611,037	21,741,028	1,391,061	2,282,303	521,537	375,761
Total	160,500,979	95,689,487	1,751,370	43,951,215	2,611,429	4,522,429	1,413,869	10,432,220
Amortization, Accretion, Regulatory Debits and Credits								
Amort - Ltd Term Elec Prpty								
- Demand	6,983,458	4,336,982	73,084	1,613,877	97,077	122,596	-	739,842
- Customer	852,507	710,499	9,568	90,431	763	20,820	20,205	-
- Commodity	4,566,157	2,514,958	48,019	1,708,558	109,319	155,773	-	29,530
Total	12,402,122	7,562,440	130,671	3,412,866	207,159	299,189	20,205	769,372
Accretion Expense								
- Demand	213,011	135,523	1,946	47,757	3,080	10,883	12,330	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	190,940	91,711	1,751	62,304	3,986	14,081	14,151	1,077
Total	403,951	227,233	3,697	110,062	7,067	24,964	26,481	1,077
Regulatory Debits								
- Demand	33,279,946	21,173,507	304,073	7,461,433	481,239	1,700,310	1,926,434	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	29,831,713	14,328,521	273,582	9,734,199	622,825	2,199,936	2,210,920	168,241
Total	63,111,659	35,502,029	577,655	17,195,633	1,104,064	3,900,246	4,137,354	168,241
Regulatory Credits								
- Demand	16,036	10,203	147	3,595	232	819	928	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	14,375	6,904	132	4,691	300	1,060	1,065	81
Total	30,411	17,107	278	8,286	532	1,879	1,994	81
Total Depreciation and Amortization								
- Demand	130,546,625	80,096,331	1,395,155	30,165,171	1,786,555	3,623,487	2,394,121	10,796,301
- Customer	12,305,028	9,957,555	133,996	1,262,100	16,205	472,068	458,108	-
- Commodity	93,597,469	48,944,411	934,522	33,250,790	2,127,492	4,653,152	2,747,673	574,690
Total	236,449,122	138,998,296	2,463,672	64,678,061	3,930,252	8,748,707	5,599,903	11,370,991
TAXES								
Taxes Other than Income								
(408) Payroll Taxes								
- Demand	1,578,020	980,850	23,031	416,492	21,055	47,821	-	88,771
- Customer	276,835	211,576	2,843	26,606	565	17,242	17,821	-
- Commodity	1,090,893	590,362	11,246	395,877	25,190	61,058	292	6,832
Total	2,945,749	1,782,788	37,120	838,975	46,809	126,122	18,114	95,603
(408) Property Taxes								
- Demand	2,795,263	1,795,146	29,897	665,208	40,231	58,654	13,734	190,733
- Customer	227,457	185,375	2,495	23,521	276	7,914	7,793	-
- Commodity	1,973,714	1,072,819	20,482	728,517	46,604	74,826	15,780	12,591
Total	4,996,435	3,053,340	52,874	1,417,246	87,111	141,394	37,306	203,324
Total Taxes Other than Income								
- Demand	4,373,284	2,775,996	52,928	1,081,700	61,286	106,475	13,734	279,504
- Customer	504,293	396,951	5,338	50,127	840	25,156	25,614	-
- Commodity	3,064,607	1,663,181	31,728	1,124,394	71,794	135,884	16,072	19,423
Total Taxes Other than Income	7,942,184	4,836,128	89,994	2,256,220	133,920	267,516	55,420	298,927
Total Expenses								
- Demand	301,376,890	187,284,083	3,806,794	74,949,213	4,109,100	8,773,929	2,508,763	19,643,112
- Customer	40,086,843	31,266,381	420,894	3,950,167	71,482	2,154,020	2,201,101	-
- Commodity	214,128,400	114,230,732	2,177,974	76,989,397	4,909,473	11,209,694	2,894,578	1,332,960
Total	555,592,133	332,781,197	6,405,662	155,888,777	9,090,055	22,137,643	7,604,442	20,976,071

Jersey Central Power & Light - First Energy Corp.										Lighting LTG	Classification Factor
Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT			
(108-374) Asset Ret Costs											
- Demand	DMD-PRI	-	-	-	-	-	-	-	-	-	AE-PRI
- Customer	-	-	-	-	-	-	-	-	-	-	53%
- Commodity	NRG-PRI	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	46%
(108-389) Land & Land Rights											
- Demand	DMD-ALL	(2,426)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(1,279)	(814)	(12)	(287)	(18)	(65)	(74)	-	-	53%
- Commodity	NRG-ALL	(1,147)	(551)	(11)	(374)	(24)	(85)	(85)	(6)	(6)	0%
Total		(2,426)	(1,364)	(22)	(661)	(42)	(150)	(159)	(6)	(6)	47%
(108-390) Struct & Impmnts -											
- Demand	DMD-ALL	(19,903,138)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(10,495,293)	(6,677,360)	(95,894)	(2,353,067)	(151,765)	(536,216)	(607,528)	-	-	53%
- Commodity	NRG-ALL	(9,407,845)	(4,518,698)	(86,278)	(3,069,815)	(196,417)	(693,780)	(697,244)	(53,057)	(53,057)	0%
Total		(19,903,138)	(11,196,058)	(182,171)	(5,422,882)	(348,182)	(1,229,997)	(1,304,772)	(53,057)	(53,057)	47%
(108-391) Office Furn & Equip											
- Demand	DMD-ALL	(2,547,931)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(1,343,571)	(854,813)	(12,276)	(301,231)	(19,428)	(68,645)	(77,774)	-	-	53%
- Commodity	NRG-ALL	(1,204,360)	(578,468)	(11,045)	(392,987)	(25,145)	(88,815)	(89,259)	(6,792)	(6,792)	0%
Total		(2,547,931)	(1,433,281)	(23,321)	(694,219)	(44,573)	(157,460)	(167,032)	(6,792)	(6,792)	47%
(108-392) Transportation Equip											
- Demand	DMD-ALL	(1,804,879)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(951,746)	(605,524)	(8,696)	(213,383)	(13,763)	(48,626)	(55,093)	-	-	53%
- Commodity	NRG-ALL	(853,133)	(409,770)	(7,824)	(278,380)	(17,812)	(62,914)	(63,228)	(4,811)	(4,811)	0%
Total		(1,804,879)	(1,015,294)	(16,520)	(491,764)	(31,574)	(111,540)	(118,321)	(4,811)	(4,811)	47%
(108-393) Stores Equip											
- Demand	DMD-ALL	(336,162)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(177,264)	(112,780)	(1,620)	(39,743)	(2,563)	(9,057)	(10,261)	-	-	53%
- Commodity	NRG-ALL	(158,898)	(76,320)	(1,457)	(51,849)	(3,317)	(11,718)	(11,776)	(896)	(896)	0%
Total		(336,162)	(189,100)	(3,077)	(91,592)	(5,881)	(20,775)	(22,037)	(896)	(896)	47%
(108-394) Tools, Shop & Garage Equip											
- Demand	DMD-ALL	(3,778,804)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(1,992,634)	(1,267,762)	(18,206)	(446,753)	(28,814)	(101,806)	(115,345)	-	-	53%
- Commodity	NRG-ALL	(1,786,171)	(857,919)	(16,381)	(582,834)	(37,292)	(131,721)	(132,379)	(10,073)	(10,073)	0%
Total		(3,778,804)	(2,125,680)	(34,587)	(1,029,587)	(66,106)	(233,527)	(247,724)	(10,073)	(10,073)	47%
(108-395) Laboratory Equip											
- Demand	DMD-ALL	(143,458)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(75,648)	(48,129)	(691)	(16,960)	(1,094)	(3,865)	(4,379)	-	-	53%
- Commodity	NRG-ALL	(67,810)	(32,570)	(622)	(22,127)	(1,416)	(5,001)	(5,026)	(382)	(382)	0%
Total		(143,458)	(80,699)	(1,313)	(39,087)	(2,510)	(8,866)	(9,405)	(382)	(382)	47%
(108-396) Power Operated Equip											
- Demand	DMD-ALL	(413,215)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(217,896)	(138,631)	(1,991)	(48,853)	(3,151)	(11,133)	(12,613)	-	-	53%
- Commodity	NRG-ALL	(195,319)	(93,814)	(1,791)	(63,733)	(4,078)	(14,404)	(14,476)	(1,102)	(1,102)	0%
Total		(413,215)	(232,445)	(3,782)	(112,586)	(7,229)	(25,536)	(27,089)	(1,102)	(1,102)	47%
(108-397) Communication Equip											
- Demand	DMD-ALL	(4,723,438)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(2,490,757)	(1,584,680)	(22,758)	(558,433)	(36,017)	(127,256)	(144,179)	-	-	53%
- Commodity	NRG-ALL	(2,232,682)	(1,072,383)	(20,476)	(728,532)	(46,614)	(164,649)	(165,471)	(12,592)	(12,592)	0%
Total		(4,723,438)	(2,657,063)	(43,233)	(1,286,965)	(82,631)	(291,904)	(309,650)	(12,592)	(12,592)	47%
(108-398) MISC Equip											
- Demand	DMD-ALL	(340,659)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(179,636)	(114,289)	(1,641)	(40,275)	(2,598)	(9,178)	(10,398)	-	-	53%
- Commodity	NRG-ALL	(161,023)	(77,341)	(1,477)	(52,542)	(3,362)	(11,875)	(11,934)	(908)	(908)	0%
Total		(340,659)	(191,630)	(3,118)	(92,817)	(5,959)	(21,052)	(22,332)	(908)	(908)	47%
(108-399) Other Tangible Property											
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	-	-	-	-	-	-	-	-	-	53%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	47%
Service Company PIS											
- Demand	DMD-ALL	(30,083,418)	-	-	-	-	-	-	-	-	AE-ALL
- Customer	-	(15,863,543)	(10,092,770)	(144,942)	(3,556,639)	(229,392)	(810,486)	(918,273)	-	-	53%
- Commodity	NRG-ALL	(14,219,875)	(6,829,972)	(130,408)	(4,639,998)	(296,882)	(1,048,643)	(1,053,879)	(80,195)	(80,195)	0%
Total		(30,083,418)	(16,922,742)	(275,351)	(8,196,638)	(526,274)	(1,859,129)	(1,972,151)	(80,195)	(80,195)	47%
Total Accumulated Depreciation											
- Demand		(639,602,137)	-	-	-	-	-	-	-	-	AE-ALL
- Customer		(342,446,380)	(230,594,792)	(3,311,572)	(81,260,399)	(5,241,040)	(18,517,605)	(3,141,136)	-	-	53%
- Commodity		(297,155,257)	(153,666,504)	(2,934,036)	(104,394,611)	(6,679,501)	(23,593,252)	(3,605,004)	(1,804,304)	(1,804,304)	0%
Total Accumulated Depreciation		(639,602,137)	(384,261,296)	(6,245,608)	(185,655,010)	(11,920,541)	(42,110,856)	(6,746,141)	(1,804,304)	(1,804,304)	47%

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

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

Jersey Central Power & Light - First Energy Corp.										Lighting LTG	Classification Factor
Allocation Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT			
Customer Service Expenses											
(907) Customer Service Supervision											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(908) Customer Assistance											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(909) Informational and instructional advertising											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(910) Miscellaneous customer service and informational											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
Total Customer Service Expenses											
- Demand		-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	
Sales Expenses											
(911) Sales Exp											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
Total Sales Expenses											
- Demand		-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	
Administrative & General Expense											
Labor Related											
(920) Administrative and general salaries											AE-PRI-GTA&G
- Demand	DMD-PRI	3,583,387	2,438,030	35,013	859,149	55,412	195,783	-	-	-	54%
- Customer	CUST-GTA&G	9,678	-	-	-	-	-	9,678	-	-	0%
- Commodity	NRG-PRI	3,090,135	1,620,250	30,936	1,100,730	70,428	248,766	-	-	-	46%
Total		6,683,200	4,058,281	65,949	1,959,880	125,841	444,549	9,678	-	-	19,024
(921) Office supplies and expenses											AE-PRI-GTA&G
- Demand	DMD-PRI	387,966	263,961	3,791	93,018	5,999	21,197	-	-	-	54%
- Customer	CUST-GTA&G	1,048	-	-	-	-	-	1,048	-	-	0%
- Commodity	NRG-PRI	334,563	175,421	3,349	119,174	7,625	26,933	-	-	-	46%
Total		723,577	439,382	7,140	212,192	13,625	48,130	1,048	-	-	2,060
(922) Administrative expenses transferred—Credit											AE-PRI-GTA&G
- Demand	DMD-PRI	(1,079,557)	(734,499)	(10,548)	(258,833)	(16,694)	(58,983)	-	-	-	54%
- Customer	CUST-GTA&G	(2,916)	-	-	-	-	-	(2,916)	-	-	0%
- Commodity	NRG-PRI	(930,957)	(488,128)	(9,320)	(331,614)	(21,218)	(74,945)	-	-	-	46%
Total		(2,013,429)	(1,222,627)	(19,868)	(590,447)	(37,912)	(133,928)	(2,916)	-	-	(5,731)
(923) Outside services employed											AE-PRI-GTA&G
- Demand	DMD-PRI	6,905,380	4,698,216	67,471	1,655,627	106,783	377,284	-	-	-	54%
- Customer	CUST-GTA&G	18,650	-	-	-	-	-	18,650	-	-	0%
- Commodity	NRG-PRI	5,954,857	3,122,309	59,616	2,121,167	135,719	479,385	-	-	-	46%
Total		12,878,887	7,820,525	127,087	3,776,793	242,502	856,669	18,650	-	-	36,661
(926) Employee pensions and benefits											AE-PRI-GTA&G
- Demand	DMD-PRI	(1,795,368)	(1,221,515)	(17,542)	(430,456)	(27,763)	(98,092)	-	-	-	54%
- Customer	CUST-GTA&G	(4,849)	-	-	-	-	-	(4,849)	-	-	0%
- Commodity	NRG-PRI	(1,548,237)	(811,787)	(15,500)	(551,494)	(35,286)	(124,638)	-	-	-	46%
Total		(3,348,454)	(2,033,302)	(33,042)	(981,950)	(63,049)	(222,730)	(4,849)	-	-	(9,532)
(426) Pension / OPEB Non-Service Cost											AE-PRI-GTA&G
- Demand		-	-	-	-	-	-	-	-	-	54%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	46%
Total		-	-	-	-	-	-	-	-	-	
(924) Property insurance											AE-PRI-GTA&G
- Demand	DMD-PRI	117,710	80,087	1,150	28,222	1,820	6,431	-	-	-	54%
- Customer	CUST-GTA&G	318	-	-	-	-	-	318	-	-	0%
- Commodity	NRG-PRI	101,508	53,223	1,016	36,158	2,313	8,172	-	-	-	46%
Total		219,536	133,310	2,166	64,380	4,134	14,603	318	-	-	625
(925) Injuries and damages											AE-PRI-GTA&G
- Demand	DMD-PRI	2,354,606	1,602,004	23,006	564,538	36,411	128,647	-	-	-	54%
- Customer	CUST-GTA&G	6,359	-	-	-	-	-	6,359	-	-	0%
- Commodity	NRG-PRI	2,030,495	1,064,649	20,328	723,278	46,278	163,461	-	-	-	46%
Total		4,391,461	2,666,653	43,334	1,287,816	82,689	292,108	6,359	-	-	12,501
(935) Maintenance of general plant											AE-PRI-GTA&G
- Demand	DMD-PRI	876,870	596,597	8,568	210,238	13,560	47,909	-	-	-	54%
- Customer	CUST-GTA&G	2,368	-	-	-	-	-	2,368	-	-	0%
- Commodity	NRG-PRI	756,169	396,482	7,570	269,353	17,234	60,874	-	-	-	46%
Total		1,635,408	993,079	16,138	479,591	30,794	108,783	2,368	-	-	4,655

Jersey Central Power & Light - First Energy Corp.										Lighting	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		LTG	Factor
(929) Duplicate charges— Credit											
- Demand		-	-	-	-	-	-	-	-	-	AE-PRI-GTA&G
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	46%
Total		-	-	-	-	-	-	-	-	-	
(928) Regulatory commission expenses											
- Demand	DMD-PRI	1,402,684	511,699	7,349	180,320	11,630	41,091	-	-	-	AE-PRI-GTA&G
- Customer	CUST-GTA&G	2,031	-	-	-	-	-	-	-	2,031	54%
- Commodity	NRG-PRI	648,564	340,062	6,493	231,024	14,782	52,211	-	-	-	0%
Total		1,402,684	851,761	13,841	411,344	26,412	93,303	2,031	-	-	46%
(930.1) Gen Advertising Exp											
- Demand	DMD-PRI	175,823	64,140	921	22,603	1,458	5,151	-	-	-	AE-PRI-GTA&G
- Customer	CUST-GTA&G	94,272	-	-	-	-	-	-	-	255	54%
- Commodity	NRG-PRI	81,296	42,626	814	28,958	1,853	6,545	-	-	-	0%
Total		175,823	106,766	1,735	51,561	3,311	11,695	255	-	-	46%
(930.2) Misc Gen Exp											
- Demand	DMD-PRI	168,457	61,453	883	21,656	1,397	4,935	-	-	-	AE-PRI-GTA&G
- Customer	CUST-GTA&G	90,323	-	-	-	-	-	-	-	244	54%
- Commodity	NRG-PRI	77,890	40,840	780	27,745	1,775	6,270	-	-	-	0%
Total		168,457	102,293	1,662	49,401	3,172	11,205	244	-	-	46%
(931) Rents											
- Demand	DMD-PRI	866,071	315,943	4,537	111,337	7,181	25,371	-	-	-	AE-PRI-GTA&G
- Customer	CUST-GTA&G	464,369	-	-	-	-	-	-	-	1,254	54%
- Commodity	NRG-PRI	1,254	209,967	4,009	142,643	9,127	32,237	-	-	-	0%
Total		866,071	525,910	8,546	253,979	16,308	57,609	1,254	-	-	46%
(932) Institutional Ad - Newspaper											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(933) Transportation expenses											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
Total A&G Expense											
- Demand		23,783,221	8,676,115	124,598	3,057,418	197,194	696,724	-	-	-	
- Customer		12,752,048	-	-	-	-	-	-	-	34,440	
- Commodity		34,440	5,765,916	110,092	3,917,122	250,630	885,272	-	-	-	
Total		10,996,734	14,442,031	234,689	6,974,540	447,824	1,581,996	34,440	-	-	67,702
O&M Adjustment											
Adjustment											
Int on Cust Deposits											
- Demand	CUST-DEP	-	-	-	-	-	-	-	-	-	CUS
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	-	0%
Annualize Payroll Increase											
- Demand	PAY-PRI-D	1,836,974	670,852	9,634	236,405	15,247	53,872	-	-	-	PAY-PRI
- Customer	PAY-PRI-C	986,010	-	-	-	-	-	-	-	678	54%
- Commodity	PAY-PRI-E	678	445,830	8,512	302,879	19,379	68,451	-	-	-	0%
Total		850,286	1,116,682	18,147	539,283	34,626	122,323	678	-	-	46%
Svngs Pln Match on Payroll Inc											
- Demand	PAY-PRI-D	55,109	20,126	289	7,092	457	1,616	-	-	-	PAY-PRI
- Customer	PAY-PRI-C	29,580	-	-	-	-	-	-	-	20	54%
- Commodity	PAY-PRI-E	20	13,375	255	9,086	581	2,054	-	-	-	0%
Total		25,509	33,501	544	16,179	1,039	3,670	20	-	-	46%
Reclass Amortization of Net Loss on Reacquired Debt											
- Demand	DISTPLT-PRI-D	208,255	76,082	1,093	26,811	1,729	6,110	-	-	-	DISTPLT-PRI
- Customer	DISTPLT-PRI-C	111,824	-	-	-	-	-	-	-	-	54%
- Commodity	DISTPLT-PRI-E	96,431	50,562	965	34,350	2,198	7,763	-	-	-	0%
Total		208,255	126,644	2,058	61,160	3,927	13,873	-	-	-	46%
BPU & RPA Assessments											
- Demand	DIST-REV-DMD	197,608	54,158	-	36,040	2,498	6,354	5,000	-	-	DIST-REV
- Customer	DIST-REV-CUST	54,158	-	-	-	-	-	-	-	-	27%
- Commodity	DIST-REV-NRG	15,807	11,334	329	3,865	32	90	-	-	-	8%
Total		127,644	95,185	1,625	25,871	605	1,603	1,157	-	-	65%
Injuries and Damages Accrual Reversal											
- Demand	PAY-PRI-D	(2,532,208)	(924,747)	(13,280)	(325,876)	(21,018)	(74,261)	-	-	-	PAY-PRI
- Customer	PAY-PRI-C	(1,359,182)	-	-	-	-	-	-	-	(934)	54%
- Commodity	PAY-PRI-E	(934)	(614,563)	(11,734)	(417,508)	(26,714)	(94,357)	-	-	-	0%
Total		(1,172,092)	(1,539,310)	(25,014)	(743,384)	(47,731)	(168,618)	(934)	-	-	46%
Pension Smoothing											
- Demand	PAY-PRI-D	6,679,852	2,439,442	35,033	859,647	55,445	195,896	-	-	-	PAY-PRI
- Customer	PAY-PRI-C	3,585,462	-	-	-	-	-	-	-	2,465	54%
- Commodity	PAY-PRI-E	2,465	1,621,189	30,954	1,101,368	70,469	248,910	-	-	-	0%
Total		3,091,925	4,060,631	65,987	1,961,015	125,914	444,806	2,465	-	-	46%
OPFB Smoothing											
- Demand	PAY-PRI-D	1,695,858	619,317	8,894	218,244	14,076	49,733	-	-	-	PAY-PRI
- Customer	PAY-PRI-C	910,265	-	-	-	-	-	-	-	626	54%
- Commodity	PAY-PRI-E	626	411,582	7,859	279,612	17,890	63,192	-	-	-	0%
Total		784,967	1,030,899	16,753	497,856	31,967	112,926	626	-	-	46%

Jersey Central Power & Light - First Energy Corp.										Lighting LTG	Classification Factor
Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT			
(403-368) Line Transformers											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(403-369) Services											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(403-370) Meters											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(403-371) Install on Cust Premise											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(403-373) St Lt & Signal Sys											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(403-374) Asset Ret Costs											AE-PRI
- Demand	DMD-PRI	-	-	-	-	-	-	-	-	-	54%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-PRI	-	-	-	-	-	-	-	-	-	46%
Total		-	-	-	-	-	-	-	-	-	
(403-389) Land & Land Rights											AE-ALL
- Demand	DMD-ALL	75	48	1	17	1	4	4	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	67	32	1	22	1	5	5	0	-	47%
Total		143	80	1	39	2	9	9	0	-	
(403-390) Struct & Impmnts -											AE-ALL
- Demand	DMD-ALL	230,984	146,958	2,110	51,787	3,340	11,801	13,371	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	207,051	99,449	1,899	67,562	4,323	15,269	15,345	1,168	-	47%
Total		438,035	246,407	4,009	119,349	7,663	27,070	28,716	1,168	-	
(403-391) Office Furn & Equip											AE-ALL
- Demand	DMD-ALL	1,151,248	732,452	10,519	258,112	16,647	58,819	66,641	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	1,031,964	495,665	9,464	336,734	21,545	76,102	76,482	5,820	-	47%
Total		2,183,213	1,228,117	19,983	594,846	38,193	134,921	143,123	5,820	-	
(403-392) Transportation Equip											AE-ALL
- Demand	DMD-ALL	273,879	174,248	2,502	61,404	3,960	13,993	15,854	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	245,502	117,917	2,251	80,108	5,126	18,104	18,195	1,385	-	47%
Total		519,381	292,166	4,754	141,512	9,086	32,097	34,049	1,385	-	
(403-393) Stores Equip											AE-ALL
- Demand	DMD-ALL	3,583	2,280	33	803	52	183	207	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	3,212	1,543	29	1,048	67	237	238	18	-	47%
Total		6,795	3,822	62	1,851	119	420	445	18	-	
(403-394) Tools, Shop & Garage Equip											AE-ALL
- Demand	DMD-ALL	167,069	106,294	1,526	37,457	2,416	8,536	9,671	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	149,759	71,931	1,373	48,867	3,127	11,044	11,099	845	-	47%
Total		316,828	178,224	2,900	86,324	5,543	19,580	20,770	845	-	
(403-395) Laboratory Equip											AE-ALL
- Demand	DMD-ALL	3,375	2,147	31	757	49	172	195	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	3,025	1,453	28	987	63	223	224	17	-	47%
Total		6,400	3,600	59	1,744	112	396	420	17	-	
(403-396) Power Operated Equip											AE-ALL
- Demand	DMD-ALL	10,283	6,542	94	2,305	149	525	595	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	9,217	4,427	85	3,008	192	680	683	52	-	47%
Total		19,500	10,969	178	5,313	341	1,205	1,278	52	-	
(403-397) Communication Equip											AE-ALL
- Demand	DMD-ALL	582,128	370,364	5,319	130,514	8,418	29,742	33,697	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	521,812	250,633	4,785	170,269	10,894	38,481	38,673	2,943	-	47%
Total		1,103,941	620,997	10,104	300,784	19,312	68,223	72,370	2,943	-	
(403-398) MISC Equip											AE-ALL
- Demand	DMD-ALL	(3,048)	(1,939)	(28)	(683)	(44)	(156)	(176)	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	(2,732)	(1,312)	(25)	(892)	(57)	(201)	(203)	(15)	-	47%
Total		(5,781)	(3,252)	(53)	(1,575)	(101)	(357)	(379)	(15)	-	
Total Depreciation Expense											
- Demand		25,079,407	16,956,470	243,512	5,975,371	385,393	1,361,666	140,059	-	-	
- Customer		-	-	-	-	-	-	-	-	-	
- Commodity		21,709,591	11,287,517	215,519	7,668,268	490,640	1,733,034	160,742	132,534	-	
Total		46,788,998	28,243,986	459,030	13,643,639	876,033	3,094,700	300,801	132,534	-	

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

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

Jersey Central Power & Light - First Energy Corp.										Lighting LTG	Classification Factor
Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT			
(108-374) Asset Ret Costs											#N/A
- Demand		-	-	-	-	-	-	-	-	-	53%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	47%
Total		-	-	-	-	-	-	-	-	-	
(108-389) Land & Land Rights											AE-ALL
- Demand	DMD-ALL	(4,112)	(1,379)	(20)	(486)	(31)	(111)	(126)			53%
- Customer		(2,168)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(1,944)	(934)	(18)	(634)	(41)	(143)	(144)	(11)	(11)	47%
Total		(4,112)	(2,313)	(38)	(1,120)	(72)	(254)	(270)			
(108-390) Struct & Impmnts -											AE-ALL
- Demand	DMD-ALL	(33,739,422)	(11,319,333)	(162,557)	(3,988,874)	(257,270)	(908,984)	(1,029,869)			53%
- Customer		(17,791,422)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(15,948,000)	(7,660,011)	(146,257)	(5,203,892)	(332,962)	(1,176,083)	(1,181,955)	(89,941)	(89,941)	47%
Total		(33,739,422)	(18,979,344)	(308,814)	(9,192,766)	(590,231)	(2,085,067)	(2,211,825)			
(108-391) Office Furn & Equip											AE-ALL
- Demand	DMD-ALL	(4,319,205)	(1,449,062)	(20,810)	(510,642)	(32,935)	(116,365)	(131,840)			53%
- Customer		(2,277,597)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(2,041,608)	(980,608)	(18,723)	(666,184)	(42,625)	(150,558)	(151,310)	(11,514)	(11,514)	47%
Total		(4,319,205)	(2,429,670)	(39,533)	(1,176,826)	(75,559)	(266,923)	(283,150)			
(108-392) Transportation Equip											AE-ALL
- Demand	DMD-ALL	(3,059,596)	(1,026,473)	(14,741)	(361,724)	(23,330)	(82,429)	(93,392)			53%
- Customer		(1,613,382)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(1,446,215)	(694,634)	(13,263)	(471,905)	(30,194)	(106,651)	(107,183)	(8,156)	(8,156)	47%
Total		(3,059,596)	(1,721,106)	(28,004)	(833,629)	(53,524)	(189,080)	(200,575)			
(108-393) Stores Equip											AE-ALL
- Demand	DMD-ALL	(569,855)	(191,182)	(2,746)	(67,372)	(4,345)	(15,353)	(17,394)			53%
- Customer		(300,495)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(269,360)	(129,377)	(2,470)	(87,893)	(5,624)	(19,864)	(19,963)	(1,519)	(1,519)	47%
Total		(569,855)	(320,559)	(5,216)	(155,265)	(9,969)	(35,217)	(37,357)			
(108-394) Tools, Shop & Garage Equip											AE-ALL
- Demand	DMD-ALL	(6,405,757)	(2,149,085)	(30,863)	(757,326)	(48,845)	(172,579)	(195,531)			53%
- Customer		(3,377,874)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(3,027,883)	(1,454,328)	(27,768)	(988,010)	(63,216)	(223,291)	(224,406)	(17,076)	(17,076)	47%
Total		(6,405,757)	(3,603,413)	(58,631)	(1,745,336)	(112,061)	(395,870)	(419,936)			
(108-395) Laboratory Equip											AE-ALL
- Demand	DMD-ALL	(243,187)	(81,588)	(1,172)	(28,751)	(1,854)	(6,552)	(7,423)			53%
- Customer		(128,237)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(114,950)	(55,212)	(1,054)	(37,509)	(2,400)	(8,477)	(8,519)	(648)	(648)	47%
Total		(243,187)	(136,799)	(2,226)	(66,260)	(4,254)	(15,029)	(15,942)			
(108-396) Power Operated Equip											AE-ALL
- Demand	DMD-ALL	(700,474)	(235,004)	(3,375)	(82,814)	(5,341)	(18,872)	(21,381)			53%
- Customer		(369,373)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(331,101)	(159,032)	(3,036)	(108,039)	(6,913)	(24,417)	(24,539)	(1,867)	(1,867)	47%
Total		(700,474)	(394,036)	(6,411)	(190,854)	(12,254)	(43,289)	(45,920)			
(108-397) Communication Equip											AE-ALL
- Demand	DMD-ALL	(8,007,083)	(2,686,319)	(38,578)	(946,645)	(61,056)	(215,721)	(244,410)			53%
- Customer		(4,222,283)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(3,784,800)	(1,817,884)	(34,710)	(1,234,994)	(79,019)	(279,110)	(280,503)	(21,345)	(21,345)	47%
Total		(8,007,083)	(4,504,203)	(73,288)	(2,181,639)	(140,074)	(494,831)	(524,913)			
(108-398) MISC Equip											AE-ALL
- Demand	DMD-ALL	(577,478)	(193,740)	(2,782)	(68,273)	(4,403)	(15,558)	(17,627)			53%
- Customer		(304,515)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(272,963)	(131,107)	(2,503)	(89,069)	(5,699)	(20,130)	(20,230)	(1,539)	(1,539)	47%
Total		(577,478)	(324,847)	(5,286)	(157,342)	(10,102)	(35,688)	(37,857)			
(108-399) Other Tangible Property											AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-			53%
- Customer		-	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-			47%
Total		-	-	-	-	-	-	-			
Service Company PIS											AE-ALL
- Demand	DMD-ALL	(49,704,119)	(16,675,374)	(239,475)	(5,876,315)	(379,004)	(1,339,093)	(1,517,179)			53%
- Customer		(26,209,902)	-	-	-	-	-	-			0%
- Commodity	NRG-ALL	(23,494,217)	(11,284,548)	(215,462)	(7,666,251)	(490,511)	(1,732,578)	(1,741,229)	(132,500)	(132,500)	47%
Total		(49,704,119)	(27,959,922)	(454,937)	(13,542,565)	(869,515)	(3,071,671)	(3,258,408)			
Total Accumulated Depreciation											
- Demand		(1,155,562,320)	(440,023,270)	(6,319,175)	(155,061,901)	(10,001,005)	(4,619,994)	(5,234,405)			
- Customer		(94,796,523)	(83,024,070)	(1,119,282)	(10,638,337)	(14,835)	-	-			
- Commodity		(438,873,087)	(242,972,096)	(4,639,195)	(165,065,104)	(10,561,392)	(5,977,550)	(6,007,397)	(2,852,902)	(2,852,902)	
Total Accumulated Depreciation		(1,155,562,320)	(766,019,437)	(12,077,652)	(330,765,341)	(20,577,232)	(10,597,544)	(11,241,802)			

Jersey Central Power & Light - First Energy Corp.			Residential	Residential	General	General	General	General		Lighting	Classification
Allocation to Customer Classes		Allocation	Service	Time of Day	Service	Time of Day	Service Pri	Service Trans		LTG	Factor
Secondary	Factor	Total	RS	RT	GS	GST	GP	GT			
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Materials and Supplies		16,105,911									DISTPLT-SEC
- Demand	DISTPLT-SEC-D	8,729,264	6,282,378	90,221	2,213,877	142,788	-	-	-	-	54%
- Customer	DISTPLT-SEC-C	1,238,853	1,085,004	14,627	139,028	194	-	-	-	-	8%
- Commodity	DISTPLT-SEC-E	6,137,794	3,499,989	66,827	2,377,746	152,136	-	-	-	-	38%
Total		16,105,911	10,867,371	171,676	4,730,651	295,118	-	-	-	41,096	38%
Cash Working Capital		39,355,312									CWC-SEC
- Demand	CWC-SEC-D	21,657,280	15,586,562	223,839	5,492,623	354,257	-	-	-	-	55%
- Customer	CWC-SEC-C	516,561	452,411	6,099	57,970	81	-	-	-	-	1%
- Commodity	CWC-SEC-E	17,181,471	9,797,487	187,069	6,656,004	425,872	-	-	-	-	44%
Total		39,355,312	25,836,459	417,006	12,206,597	780,210	-	-	-	115,039	44%
ADIT		(648,352,154)									DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(351,401,247)	(252,900,511)	(3,631,905)	(89,120,818)	(5,748,012)	-	-	-	-	54%
- Customer	DISTPLT-SEC-C	(49,870,701)	(43,677,430)	(588,834)	(5,596,632)	(7,804)	-	-	-	-	8%
- Commodity	DISTPLT-SEC-E	(247,080,206)	(140,893,939)	(2,690,163)	(95,717,463)	(6,124,309)	-	-	-	-	38%
Total		(648,352,154)	(437,471,881)	(6,910,901)	(190,434,914)	(11,880,126)	-	-	-	(1,654,332)	38%
Net /Loss on Reacq Debt		440,062									DISTPLT-SEC
- Demand	DISTPLT-SEC-D	238,510	171,653	2,465	60,490	3,901	-	-	-	-	54%
- Customer	DISTPLT-SEC-C	33,849	29,646	400	3,799	5	-	-	-	-	8%
- Commodity	DISTPLT-SEC-E	167,703	95,630	1,826	64,967	4,157	-	-	-	-	38%
Total		440,062	296,929	4,691	129,256	8,064	-	-	-	1,123	38%
DTA for AMT		1,549,129									DISTPLT-SEC
- Demand	DISTPLT-SEC-D	839,614	604,263	8,678	212,939	13,734	-	-	-	-	54%
- Customer	DISTPLT-SEC-C	119,158	104,360	1,407	13,372	19	-	-	-	-	8%
- Commodity	DISTPLT-SEC-E	590,357	336,642	6,428	228,701	14,633	-	-	-	-	38%
Total		1,549,129	1,045,266	16,512	455,012	28,386	-	-	-	3,953	38%
Net Operating Reserves		(5,024,281)									PAY-SEC
- Demand	PAY-SEC-D	(2,744,445)	(1,944,666)	(27,927)	(685,290)	(44,199)	(42,363)	-	-	-	55%
- Customer	PAY-SEC-C	(49,060)	(41,133)	(555)	(5,271)	(7)	-	(2,094)	-	-	1%
- Commodity	PAY-SEC-E	(2,230,776)	(1,241,374)	(23,702)	(843,337)	(53,959)	(53,827)	-	-	-	44%
Total		(5,024,281)	(3,227,173)	(52,184)	(1,533,898)	(98,166)	(96,190)	(2,094)	-	(14,576)	44%
NOL		12,707,603									DISTPLT-SEC
- Demand	DISTPLT-SEC-D	6,887,410	4,956,811	71,185	1,746,754	112,660	-	-	-	-	54%
- Customer	DISTPLT-SEC-C	977,458	856,071	11,541	109,693	153	-	-	-	-	8%
- Commodity	DISTPLT-SEC-E	4,842,734	2,761,500	52,727	1,876,048	120,036	-	-	-	-	38%
Total		12,707,603	8,574,382	135,453	3,732,495	232,849	-	-	-	32,425	38%
CTA		(536,309)									TOTPLT-SEC
- Demand	TOTPLT-SEC-D	(290,099)	(207,053)	(2,973)	(72,964)	(4,706)	(1,058)	(1,199)	-	-	54.091693%
- Customer	TOTPLT-SEC-C	(38,232)	(33,484)	(451)	(4,290)	(6)	-	-	-	-	7.328681%
- Commodity	TOTPLT-SEC-E	(207,979)	(116,928)	(2,233)	(79,436)	(5,083)	(1,369)	(1,376)	-	-	38.779626%
Total		(536,309)	(357,464)	(5,657)	(156,691)	(9,795)	(2,427)	(2,574)	-	(1,373)	
Regulatory Asset A&G Capitalization		30,097,448									AE-PRI-GT&G
- Demand	DMD-PRI	16,137,599	10,979,544	157,677	3,869,134	249,547	881,697	-	-	-	54%
- Customer	CUST-GT&G	43,584	-	-	-	-	-	43,584	-	-	0%
- Commodity	NRG-PRI	13,916,265	7,296,713	139,320	4,957,083	317,170	1,120,304	-	-	-	46%
Total		30,097,448	18,276,257	296,997	8,826,216	566,717	2,002,001	43,584	-	85,676	46%
Customer Deposits		-									CUS
- Demand		-	-	-	-	-	-	-	-	-	0%
- Customer		-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	0%
Customer Advances		(30,717,463)									DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(16,648,599)	(11,981,856)	(172,071)	(4,222,343)	(272,328)	-	-	-	-	54%
- Customer	DISTPLT-SEC-C	(2,362,761)	(2,069,338)	(27,898)	(265,156)	(370)	-	-	-	-	8%
- Commodity	DISTPLT-SEC-E	(11,706,103)	(6,675,237)	(127,454)	(4,534,878)	(290,156)	-	-	-	-	38%
Total		(30,717,463)	(20,726,431)	(327,423)	(9,022,377)	(562,854)	-	-	-	(78,379)	38%
Customer Refunds		(146,680)									DISTPLT-SEC
- Demand	DISTPLT-SEC-D	(79,499)	(57,215)	(822)	(20,162)	(1,300)	-	-	-	-	54%
- Customer	DISTPLT-SEC-C	(11,282)	(9,881)	(133)	(1,266)	(2)	-	-	-	-	8%
- Commodity	DISTPLT-SEC-E	(55,899)	(31,875)	(609)	(21,655)	(1,386)	-	-	-	-	38%
Total		(146,680)	(98,971)	(1,563)	(43,083)	(2,688)	-	-	-	(374)	38%
Total Other Rate Base Items		(584,521,422)									
- Demand		(316,674,211)	(228,510,090)	(3,281,634)	(80,525,761)	(5,193,658)	838,277	(1,199)	-	-	
- Customer		(49,402,574)	(43,303,776)	(583,796)	(5,548,754)	(7,737)	-	41,489	-	-	
- Commodity		(218,444,637)	(125,171,391)	(2,389,964)	(85,036,220)	(5,440,889)	1,065,108	(1,376)	-	-	
Total		(584,521,422)	(396,985,257)	(6,255,394)	(171,110,735)	(10,642,285)	1,903,384	38,915	-	(1,469,723)	

Jersey Central Power & Light - First Energy Corp.										Lighting	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		LTG	Factor
Rate Base Adjustment											
Adjustment											
AMI											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
Delayed Recognition Pension & OPEB											
- Demand	PAY-SEC-D	(7,142,980)	(5,061,390)	(72,687)	(1,783,608)	(115,037)	(110,258)	-	-	-	PAY-SEC
- Customer	PAY-SEC-C	(127,688)	(107,058)	(1,443)	(13,718)	(19)	-	(5,450)	-	-	55%
- Commodity	PAY-SEC-E	(5,806,051)	(3,230,929)	(61,690)	(2,194,958)	(140,440)	(140,097)	-	-	-	1%
Total		(13,076,719)	(8,399,377)	(135,820)	(3,992,284)	(255,497)	(250,355)	(5,450)	-	-	44%
Total Rate Base Adjustment											
- Demand		(7,142,980)	(5,061,390)	(72,687)	(1,783,608)	(115,037)	(110,258)	-	-	-	
- Customer		(127,688)	(107,058)	(1,443)	(13,718)	(19)	-	(5,450)	-	-	
- Commodity		(5,806,051)	(3,230,929)	(61,690)	(2,194,958)	(140,440)	(140,097)	-	-	-	
Total		(13,076,719)	(8,399,377)	(135,820)	(3,992,284)	(255,497)	(250,355)	(5,450)	-	-	
Total Rate Base											
- Demand		897,459,366	641,936,674	9,218,854	226,215,129	14,590,164	2,830,169	2,380,517	-	-	
- Customer		98,582,346	86,308,180	1,163,557	11,059,148	15,421	-	36,038	-	-	
- Commodity		658,288,291	371,536,288	7,093,940	252,406,251	16,149,758	3,644,866	2,732,060	-	-	
Total		1,654,330,003	1,099,781,143	17,476,350	489,680,528	30,755,343	6,475,035	5,148,616	-	-	
OPERATIONS & MAINTENANCE EXPENSES											
Distribution Expenses											
Operations Expenses											
(580) Operation Supervision & Engineering											
- Demand	DMD-SEC	241,022	173,461	2,491	61,127	3,942	-	-	-	-	AE-SEC
- Customer		-	-	-	-	-	-	-	-	-	55%
- Commodity	NRG-SEC	197,498	112,620	2,150	76,510	4,895	-	-	-	-	0%
Total		438,520	286,082	4,641	137,636	8,838	-	-	-	-	45%
(581) Load Dispatching											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(582) Station Expenses											
- Demand	DMD-SEC	222,762	160,320	2,302	56,496	3,644	-	-	-	-	AE-SEC
- Customer		-	-	-	-	-	-	-	-	-	55%
- Commodity	NRG-SEC	182,536	104,088	1,987	70,713	4,524	-	-	-	-	0%
Total		405,298	264,408	4,290	127,209	8,168	-	-	-	-	45%
(583) Overhead line expenses											
- Demand	DMD-SEC	229,709	165,319	2,374	58,258	3,757	-	-	-	-	AE-SEC
- Customer		-	-	-	-	-	-	-	-	-	55%
- Commodity	NRG-SEC	188,228	107,334	2,049	72,918	4,666	-	-	-	-	0%
Total		417,937	272,654	4,424	131,176	8,423	-	-	-	-	45%
(584) Underground line expenses											
- Demand	DMD-SEC	1,324,907	953,524	13,694	336,017	21,672	-	-	-	-	AE-SEC
- Customer		-	-	-	-	-	-	-	-	-	55%
- Commodity	NRG-SEC	1,085,655	619,079	11,820	420,577	26,910	-	-	-	-	0%
Total		2,410,563	1,572,604	25,514	756,594	48,582	-	-	-	-	45%
(585) Street lighting and signal system expenses											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(586) Meter expenses											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(587) Customer installations expenses											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses											
- Demand	DISTPLT-SEC-D	5,359,926	3,857,494	55,397	1,359,361	87,674	-	-	-	-	DISTPLT-SEC
- Customer	DISTPLT-SEC-C	760,678	666,212	8,981	85,365	119	-	-	-	-	54%
- Commodity	DISTPLT-SEC-E	3,768,716	2,149,056	41,033	1,459,979	93,414	-	-	-	-	8%
Total		9,889,321	6,672,762	105,412	2,904,705	181,208	-	-	-	-	38%
(589) Rents											
- Demand	DMD-SEC	1,331,772	958,465	13,765	337,758	21,784	-	-	-	-	AE-SEC
- Customer		-	-	-	-	-	-	-	-	-	55%
- Commodity	NRG-SEC	1,091,281	622,287	11,882	422,756	27,049	-	-	-	-	0%
Total		2,423,053	1,580,752	25,646	760,514	48,834	-	-	-	-	45%
Total Dist. Operations Expenses											
- Demand		8,710,098	6,268,584	90,023	2,209,016	142,475	-	-	-	-	
- Customer		760,678	666,212	8,981	85,365	119	-	-	-	-	
- Commodity		6,513,915	3,714,466	70,922	2,523,453	161,459	-	-	-	-	
Total		15,984,691	10,649,262	169,927	4,817,835	304,052	-	-	-	-	
Maintenance Expense											
(590) Maintenance Supervision and Engineering											
- Demand	DMD-SEC	841,636	605,718	8,699	213,452	13,767	-	-	-	-	AE-SEC
- Customer		-	-	-	-	-	-	-	-	-	55%
- Commodity	NRG-SEC	689,654	393,265	7,509	267,168	17,094	-	-	-	-	0%
Total		1,531,290	998,984	16,208	480,620	30,861	-	-	-	-	45%

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

Jersey Central Power & Light - First Energy Corp.										Lighting LTG	Classification Factor
Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT			
(929) Duplicate charges— Credit											AE-PRI-GTA&G
- Demand		-	-	-	-	-	-	-	-	-	54%
- Customer		-	-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	-	46%
Total		-	-	-	-	-	-	-	-	-	
(928) Regulatory commission expenses											AE-PRI-GTA&G
- Demand	DMD-PRI	753,283	512,511	7,360	180,606	11,649	41,157	-	-	-	54%
- Customer	CUST-GTA&G	2,034	-	-	-	-	-	-	2,034	-	0%
- Commodity	NRG-PRI	649,594	340,601	6,503	231,390	14,805	52,294	-	-	-	46%
Total		1,404,911	853,113	13,863	411,997	26,454	93,451	2,034	-	-	3,999
(930.1) Gen Advertising Exp											AE-PRI-GTA&G
- Demand	DMD-PRI	94,422	64,242	923	22,639	1,460	5,159	-	-	-	54%
- Customer	CUST-GTA&G	255	-	-	-	-	-	-	255	-	0%
- Commodity	NRG-PRI	81,425	42,694	815	29,004	1,856	6,555	-	-	-	46%
Total		176,102	106,935	1,738	51,643	3,316	11,714	255	-	-	501
(930.2) Misc Gen Exp											AE-PRI-GTA&G
- Demand	DMD-PRI	90,466	61,550	884	21,690	1,399	4,943	-	-	-	54%
- Customer	CUST-GTA&G	244	-	-	-	-	-	-	244	-	0%
- Commodity	NRG-PRI	78,014	40,905	781	27,789	1,778	6,280	-	-	-	46%
Total		168,724	102,455	1,665	49,479	3,177	11,223	244	-	-	480
(931) Rents											AE-PRI-GTA&G
- Demand	DMD-PRI	465,106	316,444	4,544	111,513	7,192	25,412	-	-	-	54%
- Customer	CUST-GTA&G	1,256	-	-	-	-	-	-	1,256	-	0%
- Commodity	NRG-PRI	401,084	210,300	4,015	142,869	9,141	32,289	-	-	-	46%
Total		867,446	526,745	8,560	254,383	16,333	57,700	1,256	-	-	2,469
(932) Institutional Ad - Newspaper											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-
(933) Transportation expenses											#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-
Total A&G Expense											
- Demand		28,153,447									
- Customer		15,095,268	10,270,372	147,493	3,619,226	233,429	824,748	-	-	-	
- Commodity		40,768	-	-	-	-	-	-	40,768	-	
Total		13,017,411	6,825,417	130,321	4,636,903	296,684	1,047,943	-	-	-	80,142
Total		28,153,447	17,095,789	277,814	8,256,129	530,113	1,872,692	40,768	-	-	80,142
O&M Adjustment											
Adjustment											
Int on Cust Deposits											CUS
- Demand		-	-	-	-	-	-	-	-	-	0%
- Customer	CUST-DEP	-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	-
Annualize Payroll Increase											PAY-SEC
- Demand	PAY-SEC-D	1,051,592	745,140	10,701	262,583	16,936	16,232	-	-	-	55%
- Customer	PAY-SEC-C	18,798	15,761	212	2,020	3	-	802	-	-	1%
- Commodity	PAY-SEC-E	854,769	475,659	9,082	323,143	20,676	20,625	-	-	-	44%
Total		1,925,160	1,236,560	19,995	587,746	37,614	36,857	802	-	-	5,585
Svngs PIn Match on Payroll Inc											PAY-SEC
- Demand	PAY-SEC-D	31,548	22,354	321	7,878	508	487	-	-	-	55%
- Customer	PAY-SEC-C	564	473	6	61	0	-	24	-	-	1%
- Commodity	PAY-SEC-E	25,643	14,270	272	9,694	620	619	-	-	-	44%
Total		57,755	37,097	600	17,632	1,128	1,106	24	-	-	168
Reclass Amortization of Net Loss on Reacquired Debt											DISTPLT-SEC
- Demand	DISTPLT-SEC-D	191,340	137,705	1,978	48,527	3,130	-	-	-	-	54%
- Customer	DISTPLT-SEC-C	27,155	23,783	321	3,047	4	-	-	-	-	8%
- Commodity	DISTPLT-SEC-E	134,536	76,717	1,465	52,119	3,335	-	-	-	-	38%
Total		353,031	238,205	3,763	103,693	6,469	-	-	-	-	901
BPU & RPA Assessments											DIST-REV
- Demand	DIST-REV-DMD	83,577	-	-	55,617	3,856	9,805	7,716	-	-	27%
- Customer	DIST-REV-CUST	24,394	17,490	508	5,965	49	138	242	-	-	8%
- Commodity	DIST-REV-NRG	196,983	146,892	2,508	39,925	934	2,475	1,786	-	-	65%
Total		304,954	164,382	3,017	101,508	4,838	12,418	9,743	-	-	8,911
Injuries and Damages Accrual Reversal											PAY-SEC
- Demand	PAY-SEC-D	(1,449,586)	(1,027,151)	(14,751)	(361,963)	(23,345)	(22,376)	-	-	-	55%
- Customer	PAY-SEC-C	(25,913)	(21,726)	(293)	(2,784)	(4)	-	(1,106)	-	-	1%
- Commodity	PAY-SEC-E	(1,178,271)	(655,680)	(12,519)	(445,442)	(28,501)	(28,431)	-	-	-	44%
Total		(2,653,770)	(1,704,557)	(27,563)	(810,188)	(51,850)	(50,807)	(1,106)	-	-	(7,699)
Pension Smoothing											PAY-SEC
- Demand	PAY-SEC-D	3,823,942	2,709,578	38,912	954,841	61,584	59,026	-	-	-	55%
- Customer	PAY-SEC-C	68,357	57,312	773	7,344	10	-	2,918	-	-	1%
- Commodity	PAY-SEC-E	3,108,227	1,729,654	33,025	1,175,055	75,184	75,000	-	-	-	44%
Total		7,000,526	4,496,545	72,710	2,137,240	136,778	134,026	2,918	-	-	20,309
OPFB Smoothing											PAY-SEC
- Demand	PAY-SEC-D	970,810	687,899	9,879	242,412	15,635	14,985	-	-	-	55%
- Customer	PAY-SEC-C	17,354	14,550	196	1,864	3	-	741	-	-	1%
- Commodity	PAY-SEC-E	789,106	439,119	8,384	298,319	19,087	19,041	-	-	-	44%
Total		1,777,270	1,141,568	18,459	542,595	34,725	34,026	741	-	-	5,156

Jersey Central Power & Light - First Energy Corp.										Lighting	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		LTG	Factor
Normalize Vegetation Management Expense											
- Demand	DHPLT-SEC-D	5,081,098									DHPLT-SEC
- Customer	DHPLT-SEC-C	2,792,702	2,009,884	28,864	708,273	45,681	-	-	-	-	55%
- Commodity	DHPLT-SEC-E	-	-	-	-	-	-	-	-	-	0%
Total		2,288,396	1,304,925	24,916	886,512	56,722	-	-	-	15,322	45%
ServCo Depr @ JCP&L Rates											
- Demand	DMD-ALL	524,990									AE-ALL
- Customer		276,837	176,130	2,529	62,067	4,003	14,144	16,025	-	-	53%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	-	0%
Total		248,153	119,191	2,276	80,973	5,181	18,300	18,391	-	1,400	47%
SERP/EDCP											
- Demand	PAY-SEC-D	1,700,444									PAY-SEC
- Customer	PAY-SEC-C	928,845	658,163	9,452	231,933	14,959	14,338	-	-	-	55%
- Commodity	PAY-SEC-E	16,604	13,921	188	1,784	2	-	709	-	-	1%
Total		754,996	420,137	8,022	285,424	18,262	18,218	-	-	4,933	44%
Advertising removal											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
BGS Administrative Labor included in BGS Deferral											
- Demand	DMD-ALL	-	-	-	-	-	-	-	-	-	AE-ALL
- Customer		-	-	-	-	-	-	-	-	-	53%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	47%
Low Income O&M											
- Demand	DMD-ALL	668,623									AE-ALL
- Customer		352,577	224,318	3,221	79,049	5,098	18,014	20,409	-	-	53%
- Commodity	NRG-ALL	-	-	-	-	-	-	-	-	-	0%
Total		316,046	151,800	2,898	103,127	6,598	23,307	23,423	-	1,782	47%
Contract Labor/Fuel Costs											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
Total O&M Adjustment											
- Demand		16,740,080									
- Customer		9,054,184	6,344,021	91,106	2,291,217	148,045	124,655	44,150	-	6,448	
- Commodity		147,313	121,565	1,912	19,301	67	138	4,330	-	-	
Total		7,538,583	4,222,684	80,330	2,808,848	178,099	149,152	43,600	-	50,320	
Total O&M Expenses											
- Demand		114,555,844									
- Customer		62,484,716	44,203,960	634,813	15,632,862	1,008,539	949,404	44,150	-	6,448	
- Commodity		1,102,439	922,371	12,708	121,912	210	138	45,098	-	-	
Total		50,968,689	28,390,504	541,779	19,227,457	1,228,614	1,197,095	43,600	-	334,091	
Total		114,555,844	78,516,834	1,189,299	34,982,231	2,237,363	2,146,637	132,848	-	340,539	
DEPRECIATION EXPENSE											
Depreciation Expense											
(403-360) Land & Land Rights											
- Demand	DMD-SEC	66,467									AE-SEC
- Customer		36,532	26,292	378	9,265	598	-	-	-	-	55%
- Commodity	NRG-SEC	-	-	-	-	-	-	-	-	-	0%
Total		29,935	17,070	326	11,597	742	-	-	-	200	45%
(403-361) Struct & Impmnts											
- Demand	DMD-SEC	516,642									AE-SEC
- Customer		283,960	204,363	2,935	72,017	4,645	-	-	-	-	55%
- Commodity	NRG-SEC	-	-	-	-	-	-	-	-	-	0%
Total		232,682	132,684	2,533	90,140	5,767	-	-	-	1,558	45%
(403-362) Station Equip											
- Demand	DMD-SEC	4,455,351									AE-SEC
- Customer		2,448,775	1,762,363	25,309	621,047	40,056	-	-	-	-	55%
- Commodity	NRG-SEC	-	-	-	-	-	-	-	-	-	0%
Total		2,006,576	1,144,221	21,847	777,336	49,736	-	-	-	13,435	45%
(403-364) Poles, Towers & Fixt											
- Demand	DMD-SEC	9,202,984									AE-SEC
- Customer		5,058,196	3,640,341	52,779	1,282,837	82,739	-	-	-	-	55%
- Commodity	NRG-SEC	-	-	-	-	-	-	-	-	-	0%
Total		4,144,788	2,363,506	45,128	1,605,667	102,736	-	-	-	27,752	45%
(403-365) OH Cond & Dev											
- Demand	DMD-SEC	20,627,525									AE-SEC
- Customer		11,337,417	8,159,443	117,178	2,875,345	185,451	-	-	-	-	55%
- Commodity	NRG-SEC	-	-	-	-	-	-	-	-	-	0%
Total		9,290,108	5,297,551	101,149	3,598,935	230,271	-	-	-	62,202	45%
(403-366) UG Conduit											
- Demand	DMD-SEC	110,976									AE-SEC
- Customer		60,995	43,898	630	15,469	998	-	-	-	-	55%
- Commodity	NRG-SEC	-	-	-	-	-	-	-	-	-	0%
Total		49,981	28,501	544	19,362	1,239	-	-	-	335	45%
(403-367) UG Cond & Dev											
- Demand	DMD-SEC	6,332,791									AE-SEC
- Customer		3,480,664	2,505,005	35,974	882,751	56,935	-	-	-	-	55%
- Commodity	NRG-SEC	-	-	-	-	-	-	-	-	-	0%
Total		2,852,126	1,626,384	31,053	1,104,898	70,695	-	-	-	19,096	45%
Total		6,332,791	4,131,389	67,028	1,987,648	127,630	-	-	-	19,096	

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

Jersey Central Power & Light - First Energy Corp.										Lighting LTG	Classification Factor
Allocation Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT			
REVENUE REQUIREMENT CALCULATION											
Total Rate Base											
- Demand		897,459,366	641,936,674	9,218,854	226,215,129	14,590,164	2,830,169	2,380,517		-	
- Customer		98,582,346	86,308,180	1,163,557	11,059,148	15,421	-	36,039		-	
- Commodity		658,288,291	371,536,288	7,093,940	252,406,251	16,149,758	3,644,866	2,732,060		4,362,462	
Total		1,654,330,003	1,099,781,143	17,476,350	489,680,528	30,755,343	6,475,035	5,148,616		4,362,462	
Required Net Income											
- Demand		68,206,912	48,787,187	700,633	17,192,350	1,108,852	215,093	180,919		-	
- Customer		7,492,258	6,559,422	88,430	840,495	1,172	-	2,739		-	
- Commodity		50,029,910	28,236,758	539,139	19,182,875	1,227,382	277,010	207,637		331,547	
Total		125,729,080	83,583,367	1,328,203	37,215,720	2,337,406	492,103	391,295		331,547	
Interest Synchronization											
- Demand		19,736,316	14,117,035	202,735	4,974,769	320,857	62,239	52,351		-	
- Customer		2,167,956	1,898,031	25,588	243,205	339	-	793		-	
- Commodity		14,476,629	8,170,573	156,005	5,550,747	355,154	80,155	60,082		95,936	
Total		36,380,901	24,185,639	384,328	10,768,721	676,351	142,395	113,225		95,936	
Net Income Before Income Taxes											
- Demand		48,470,596	34,700,152	497,898	12,217,580	787,996	152,854	128,569		-	
- Customer		5,324,302	4,661,391	62,842	597,290	833	-	1,946		-	
- Commodity		35,553,282	20,066,184	383,134	13,632,128	872,227	196,854	147,555		235,611	
Total		89,348,179	59,397,728	943,875	26,446,999	1,661,055	349,708	278,070		235,611	
Taxable Income											
- Demand		67,423,279	48,226,669	692,583	16,994,826	1,096,113	212,622	178,841		-	
- Customer		7,406,179	6,484,060	87,414	830,839	1,159	-	2,708		-	
- Commodity		49,455,114	27,912,344	532,945	18,962,482	1,213,280	273,827	205,251		327,738	
Total		124,284,573	82,623,074	1,312,943	36,788,147	2,310,552	486,449	386,799		327,738	
NJ State Corporate Business Tax											
- Demand		6,068,095	4,340,400	62,332	1,529,534	98,650	19,136	16,096		-	
- Customer		666,556	583,565	7,867	74,775	1,054	-	244		-	
- Commodity		4,450,960	2,512,111	47,965	1,706,623	109,195	24,644	18,473		29,496	
Total		11,185,612	7,436,077	118,165	3,310,933	207,950	43,780	34,812		29,496	
Federal Taxable Income											
- Demand		61,355,184	43,886,269	630,251	15,465,292	997,463	193,486	162,745		-	
- Customer		6,739,623	5,900,495	79,547	756,063	1,054	-	2,464		-	
- Commodity		45,004,154	25,400,233	484,980	17,255,859	1,104,085	249,183	186,778		298,242	
Total		113,098,961	75,186,997	1,194,778	33,477,214	2,102,602	442,669	351,987		298,242	
Federal Income Tax											
- Demand		12,884,589	9,216,116	132,353	3,247,713	209,467	40,632	34,176		-	
- Customer		1,415,321	1,239,104	16,705	158,773	221	-	517		-	
- Commodity		9,450,872	5,334,049	101,846	3,623,730	231,858	52,328	39,223		62,631	
Total		23,750,782	15,789,269	250,903	7,030,215	441,546	92,960	73,917		62,631	
NJ Federal & State Income Tax											
		34,936,393									
- Demand		18,952,684	13,556,517	194,685	4,777,246	308,117	59,768	50,272		-	
- Customer		2,081,877	1,822,669	24,572	233,549	326	-	761		-	
- Commodity		13,901,833	7,846,160	149,811	5,330,354	341,053	76,973	57,696		92,127	
Total		34,936,393	23,225,346	369,068	10,341,148	649,496	136,741	108,729		92,127	
Tax Reform Amortization											
		(4,031,536)									
- Demand		(2,187,073)	(1,564,374)	(22,466)	(551,277)	(35,556)	(6,897)	(5,801)		-	
- Customer	RB-SEC-D	(240,241)	(210,330)	(2,836)	(26,951)	(38)	-	(88)		54%	
- Commodity	RB-SEC-E	(1,604,222)	(905,419)	(17,288)	(615,104)	(39,356)	(8,882)	(6,658)		40%	
Total		(4,031,536)	(2,680,123)	(42,589)	(1,193,332)	(74,950)	(15,779)	(12,547)		(10,631)	
Investment Tax Credit											
		(73,148)									
- Demand		(39,682)	(28,384)	(408)	(10,002)	(645)	(125)	(105)		-	
- Customer	RB-SEC-D	(4,359)	(3,816)	(51)	(489)	(1)	-	(2)		54%	
- Commodity	RB-SEC-E	(29,107)	(16,428)	(314)	(11,160)	(714)	(161)	(121)		40%	
Total		(73,148)	(48,628)	(773)	(21,652)	(1,360)	(286)	(228)		(193)	
Federal & State Income Taxes											
- Demand		16,725,929	11,963,759	171,812	4,215,966	271,917	52,746	44,366		-	
- Customer		1,837,277	1,608,524	21,685	206,109	287	-	672		-	
- Commodity		12,268,503	6,924,213	132,210	4,704,089	300,983	67,929	50,917		81,303	
Total		30,831,709	20,496,595	325,706	9,126,164	573,187	120,675	95,955		81,303	
Revenue Requirement											
- Demand		217,519,561	153,463,221	2,203,886	54,135,254	3,491,822	2,412,387	1,612,368		6,448	
- Customer		15,624,810	13,637,846	184,130	1,751,217	2,482	138	48,995		-	
- Commodity		168,245,948	93,025,286	1,775,885	63,137,631	4,038,127	3,088,137	1,843,406		1,093,012	
Total		401,390,319	260,126,353	4,163,901	119,024,102	7,532,431	5,500,663	3,504,769		1,099,460	

Jersey Central Power & Light - First Energy Corp.										Lighting	Classification
Allocation to Customer Classes										LTG	Factor
Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT			
UTILITY PLANT											
Intangible Plant											
(301) Organizational Costs											
- Demand	DMD-ALL	4,828									AE-ALL
- Customer		2,546	1,620	23	571	37	130	147			53%
- Commodity	NRG-ALL	-	-	-	-	-	-	-			0%
Total		2,282	1,096	21	745	48	168	169	13		47%
(302) Franchises & Consents											
- Demand	DMD-ALL	256									AE-ALL
- Customer		135	86	1	30	2	7	8			53%
- Commodity	NRG-ALL	-	-	-	-	-	-	-			0%
Total		121	58	1	40	3	9	9	1		47%
(303) Misc. Intangible Plant											
- Demand	DMD-ALL	17,379,548									AE-ALL
- Customer		9,164,558	5,830,713	83,735	2,054,713	132,523	468,228	530,497			53%
- Commodity	NRG-ALL	-	-	-	-	-	-	-			0%
Total		8,214,991	3,945,756	75,338	2,680,582	171,512	605,813	608,838	46,330		47%
Total Intangible Plant		17,379,548	9,776,470	159,073	4,735,295	304,035	1,074,041	1,139,335	46,330		
- Demand		17,384,633									
- Customer		9,167,239	5,832,419	83,759	2,055,314	132,561	468,365	530,652			
- Commodity		-	-	-	-	-	-	-			
Total		8,217,394	3,946,911	75,360	2,681,366	171,562	605,991	609,016	46,343		
Total		17,384,633	9,779,330	159,120	4,736,680	304,124	1,074,355	1,139,669	46,343		
Distribution Plant											
(360) Land and Land Rights											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(361) Structures and Improvements											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(362) Station Equipment											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(364) Poles, Towers & Fixtures											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(365) Overhead Conductors & Devices											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(366) Underground Conduit											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(367) Underground Conductors & Device											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(368) Line Transformers											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(369) Services											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(370) Meters											
- Demand	DMD-MTR	227,407,497									MTR
- Customer	CUST-MTR	101,185,494	46,015,645	4,902,184	49,808,983	458,682	8,175,895	7,934,132			44%
- Commodity		126,222,003	96,356,257	1,294,753	12,107,364	267,062	-	-			56%
Total		-	-	-	-	-	-	-			0%
Total		227,407,497	142,371,902	6,196,937	61,916,347	725,745	8,175,895	7,934,132			
(371) Installation on Customers' Premises											
- Demand	DMD-LTG	27,295,504									DEM
- Customer		27,295,504	-	-	-	-	-	-	27,295,504		100%
- Commodity		-	-	-	-	-	-	-			0%
Total		-	-	-	-	-	-	-			0%
Total		27,295,504	-	-	-	-	-	-	27,295,504		
(373) Street Lighting & Signal Systems											
- Demand	DMD-LTG	263,230,925									DEM
- Customer		263,230,925	-	-	-	-	-	-	263,230,925		100%
- Commodity		-	-	-	-	-	-	-			0%
Total		-	-	-	-	-	-	-			0%
Total		263,230,925	-	-	-	-	-	-	263,230,925		

Jersey Central Power & Light - First Energy Corp.										Lighting	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		LTG	Factor
Additions to Utility Plant											
Construction Work in Progress											
- Demand		-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	
Total Additional to Utility Plant											
- Demand		-	-	-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-	
Total Utility Plant		650,939,761									
- Demand		461,848,362	90,638,145	5,543,008	65,533,719	1,472,878	3,583,350	4,059,898		290,526,429	
- Customer		126,222,003	96,356,257	1,294,753	12,107,364	267,062	8,175,895	7,934,132			
- Commodity		62,869,395	30,196,907	576,566	20,514,519	1,312,584	4,636,295	4,659,445		354,563	
Total		650,939,761	217,191,309	7,414,327	98,155,601	3,052,525	16,395,539	16,653,475		290,880,992	
ACCUMULATED DEPRECIATION											
Accumulated Depreciation											
(108-303) Misc Intangible Plant											
- Demand	DMD-ALL	(6,462,477)	(4,111,585)	(59,046)	(1,448,901)	(93,450)	(330,175)	(374,085)		-	AE-ALL
- Customer		-	-	-	-	-	-	-		-	53%
- Commodity	NRG-ALL	(5,792,881)	(2,782,289)	(53,126)	(1,890,229)	(120,944)	(427,195)	(429,328)		(32,670)	0%
Total		(12,255,359)	(6,893,873)	(112,172)	(3,339,140)	(214,393)	(757,370)	(803,413)		(32,670)	47%
(108-360) Land & Land Rights											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	N/A
(108-361) Struct & Impmnts											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	N/A
(108-362) Station Equip											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	N/A
(108-364) Poles, Towers & Fxt											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	N/A
(108-365) OH Cond & Dev											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	N/A
(108-366) UG Conduit											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	N/A
(108-367) UG Cond & Dev											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	N/A
(108-368) Line Transformers											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	N/A
(108-369) Services											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	N/A
(108-370) Meters											
- Demand	DMD-MTR	(44,440,372)	(20,209,936)	(2,153,025)	(21,875,959)	(201,452)	-	-		-	MTR
- Customer	CUST-MTR	(55,436,334)	(42,319,385)	(568,652)	(5,317,519)	(117,293)	(3,590,829)	(3,484,648)		-	44%
- Commodity		-	-	-	-	-	-	-		-	56%
Total		(99,876,706)	(62,529,322)	(2,721,677)	(27,193,478)	(318,745)	(3,590,829)	(3,484,648)		-	0%
(108-371) Install on Cust Premise											
- Demand	DMD-LTG	(9,763,817)	-	-	-	-	-	-		(9,763,817)	DEM
- Customer		-	-	-	-	-	-	-		-	100%
- Commodity		-	-	-	-	-	-	-		-	0%
Total		(9,763,817)	-	-	-	-	-	-		(9,763,817)	0%
(108-373) St Lt & Signal Sys											
- Demand	DMD-LTG	(98,378,621)	-	-	-	-	-	-		(98,378,621)	DEM
- Customer		-	-	-	-	-	-	-		-	100%
- Commodity		-	-	-	-	-	-	-		-	0%
Total		(98,378,621)	-	-	-	-	-	-		(98,378,621)	0%

Jersey Central Power & Light - First Energy Corp.										Lighting LTG	Classification Factor
Allocation to Customer Classes Customer Service	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT			
(108-374) Asset Ret Costs		-	-	-	-	-	-	-	-		#N/A
- Demand		-	-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	-
(108-389) Land & Land Rights		(674)									AE-ALL
- Demand	DMD-ALL	(356)	(226)	(3)	(80)	(5)	(18)	(21)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(319)	(153)	(3)	(104)	(7)	(24)	(24)		(2)	47%
Total		(674)	(379)	(6)	(184)	(12)	(42)	(44)		(2)	
(108-390) Struct & Impmnts -		(5,533,535)									AE-ALL
- Demand	DMD-ALL	(2,917,935)	(1,856,461)	(26,661)	(654,207)	(42,194)	(149,081)	(168,907)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(2,615,600)	(1,256,303)	(23,987)	(853,480)	(54,608)	(192,887)	(193,850)		(14,751)	47%
Total		(5,533,535)	(3,112,764)	(50,648)	(1,507,687)	(96,803)	(341,968)	(362,757)		(14,751)	
(108-391) Office Furn & Equip		(708,384)									AE-ALL
- Demand	DMD-ALL	(373,544)	(237,658)	(3,413)	(83,749)	(5,402)	(19,085)	(21,623)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(334,840)	(160,828)	(3,071)	(109,260)	(6,991)	(24,693)	(24,816)		(1,888)	47%
Total		(708,384)	(398,485)	(6,484)	(193,009)	(12,392)	(43,778)	(46,439)		(1,888)	
(108-392) Transportation Equip		(501,798)									AE-ALL
- Demand	DMD-ALL	(264,608)	(168,350)	(2,418)	(59,326)	(3,826)	(13,519)	(15,317)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(237,191)	(113,925)	(2,175)	(77,396)	(4,952)	(17,492)	(17,579)		(1,338)	47%
Total		(501,798)	(282,275)	(4,593)	(136,722)	(8,778)	(31,011)	(32,896)		(1,338)	
(108-393) Stores Equip		(93,461)									AE-ALL
- Demand	DMD-ALL	(49,284)	(31,355)	(450)	(11,049)	(713)	(2,518)	(2,853)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(44,177)	(21,219)	(405)	(14,415)	(922)	(3,258)	(3,274)		(249)	47%
Total		(93,461)	(52,574)	(855)	(25,465)	(1,635)	(5,776)	(6,127)		(249)	
(108-394) Tools, Shop & Garage Equip		(1,050,595)									AE-ALL
- Demand	DMD-ALL	(553,998)	(352,467)	(5,062)	(124,208)	(8,011)	(28,304)	(32,069)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(496,597)	(238,521)	(4,554)	(162,041)	(10,368)	(36,621)	(36,804)		(2,801)	47%
Total		(1,050,595)	(590,989)	(9,616)	(286,249)	(18,379)	(64,926)	(68,873)		(2,801)	
(108-395) Laboratory Equip		(39,885)									AE-ALL
- Demand	DMD-ALL	(21,032)	(13,381)	(192)	(4,715)	(304)	(1,075)	(1,217)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(18,853)	(9,055)	(173)	(6,152)	(394)	(1,390)	(1,397)		(106)	47%
Total		(39,885)	(22,436)	(365)	(10,867)	(698)	(2,465)	(2,615)		(106)	
(108-396) Power Operated Equip		(114,883)									AE-ALL
- Demand	DMD-ALL	(60,580)	(38,543)	(554)	(13,582)	(876)	(3,095)	(3,507)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(54,303)	(26,082)	(498)	(17,719)	(1,134)	(4,005)	(4,025)		(306)	47%
Total		(114,883)	(64,625)	(1,052)	(31,302)	(2,010)	(7,100)	(7,531)		(306)	
(108-397) Communication Equip		(1,313,226)									AE-ALL
- Demand	DMD-ALL	(692,488)	(440,578)	(6,327)	(155,257)	(10,014)	(35,380)	(40,085)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(620,737)	(298,147)	(5,693)	(202,549)	(12,960)	(45,776)	(46,005)		(3,501)	47%
Total		(1,313,226)	(738,725)	(12,020)	(357,806)	(22,973)	(81,156)	(86,090)		(3,501)	
(108-398) MISC Equip		(94,711)									AE-ALL
- Demand	DMD-ALL	(49,943)	(31,775)	(456)	(11,197)	(722)	(2,552)	(2,891)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(44,768)	(21,503)	(411)	(14,608)	(935)	(3,301)	(3,318)		(252)	47%
Total		(94,711)	(53,278)	(867)	(25,805)	(1,657)	(5,853)	(6,209)		(252)	
(108-399) Other Tangible Property		-									AE-ALL
- Demand	DMD-ALL	-	-	-	-	-	-	-		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	-	-	-	-	-	-	-		-	47%
Total		-	-	-	-	-	-	-		-	
Service Company PIS		(9,495,078)									AE-ALL
- Demand	DMD-ALL	(5,006,930)	(3,185,530)	(45,747)	(1,122,564)	(72,402)	(255,810)	(289,830)		-	53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	(4,488,147)	(2,155,710)	(41,160)	(1,464,499)	(93,709)	(330,978)	(332,630)		(25,312)	47%
Total		(9,495,078)	(5,341,240)	(86,908)	(2,587,064)	(166,105)	(586,788)	(622,460)		(25,312)	
Total Accumulated Depreciation		(239,220,733)									
- Demand		(169,035,986)	(30,677,845)	(2,303,354)	(25,564,796)	(439,370)	(840,611)	(952,404)		(108,142,438)	
- Customer		(55,436,334)	(42,319,385)	(568,652)	(5,317,519)	(117,293)	(3,590,829)	(3,484,648)		-	
- Commodity		(14,748,414)	(7,083,836)	(135,255)	(4,812,463)	(307,917)	(1,087,620)	(1,093,050)		(83,176)	
Total Accumulated Depreciation		(239,220,733)	(80,081,066)	(3,007,262)	(35,694,777)	(864,580)	(5,519,060)	(5,530,102)		(108,225,614)	

Jersey Central Power & Light - First Energy Corp.			Residential	Residential	General	General	General	General		Lighting	Classification
Allocation to Customer Classes		Allocation	Service	Time of Day	Service	Time of Day	Service	Service		LTG	Factor
Customer Service		Factor	RS	RT	GS	GST	GP	GT			
OTHER RATE BASE ITEMS											
Other Rate Base Items											
Materials and Supplies			3,076,745								
- Demand	DISTPLT-CS-D		2,326,933	273,352	29,121	295,886	2,725	-		1,725,849	DISTPLT-CS
- Customer	DISTPLT-CS-C		749,812	572,397	7,691	71,923	1,586	48,568	47,132	-	76%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	24%
Total			3,076,745	845,749	36,812	367,809	4,311	48,568	47,132	1,725,849	0%
Cash Working Capital			34,772,242								
- Demand	CWC-CS-D		18,037,832	6,921,660	540,353	5,931,675	96,272	171,662	-	4,376,209	CWC-CS
- Customer	DISTPLT-CS-C		13,122,633	10,017,650	134,609	1,258,738	27,765	850,004	824,870	-	52%
- Commodity	CWC-CS-E		3,611,777	2,080,360	38,428	1,157,437	67,166	232,655	14,406	-	38%
Total			34,772,242	19,019,670	713,389	8,347,851	191,204	1,254,321	839,275	4,395,729	10%
ADIT			(123,856,017)								
- Demand	DISTPLT-CS-D		(93,671,945)	(11,003,941)	(1,172,283)	(11,911,060)	(109,687)	-	-	(69,474,974)	DISTPLT-CS
- Customer	DISTPLT-CS-C		(30,184,071)	(23,042,132)	(309,621)	(2,895,292)	(63,864)	(1,955,141)	(1,897,327)	-	76%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	24%
Total			(123,856,017)	(34,046,074)	(1,481,903)	(14,806,352)	(173,551)	(1,955,141)	(1,897,327)	(69,474,974)	0%
Net /Loss on Reacq Debt			84,066								
- Demand	DISTPLT-CS-D		63,579	7,469	796	8,084	74	-	-	47,155	DISTPLT-CS
- Customer	DISTPLT-CS-C		20,487	15,640	210	1,965	43	1,327	1,288	-	76%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	24%
Total			84,066	23,108	1,006	10,050	118	1,327	1,288	47,155	0%
DTA for AMT			295,933								
- Demand	DISTPLT-CS-D		223,813	26,292	2,801	28,459	262	-	-	165,999	DISTPLT-CS
- Customer	DISTPLT-CS-C		72,120	55,055	740	6,918	153	4,671	4,533	-	76%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	24%
Total			295,933	81,347	3,541	35,377	415	4,671	4,533	165,999	0%
Net Operating Reserves			(959,798)								
- Demand	PAY-CS-D		(501,552)	(225,888)	(12,750)	(154,895)	(3,818)	(9,857)	-	(94,344)	PAY-CS
- Customer	PAY-CS-C		(283,208)	(215,965)	(2,902)	(27,136)	(599)	(18,325)	(18,087)	-	52%
- Commodity	PAY-CS-E		(175,038)	(95,801)	(1,801)	(59,529)	(3,663)	(12,839)	(311)	-	30%
Total			(959,798)	(537,653)	(17,453)	(241,598)	(8,079)	(41,021)	(18,398)	(95,363)	18%
NOL			2,427,559								
- Demand	DISTPLT-CS-D		1,835,956	215,676	22,977	233,455	2,150	-	-	1,361,699	DISTPLT-CS
- Customer	DISTPLT-CS-C		591,603	451,622	6,069	56,747	1,252	38,320	37,187	-	76%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	24%
Total			2,427,559	667,298	29,045	290,202	3,402	38,320	37,187	1,361,699	0%
CTA			(102,452)								
- Demand	TOTPLT-CS-D		(72,691)	(14,266)	(872)	(10,314)	(232)	(564)	(639)	(45,726)	TOTPLT-CS
- Customer	TOTPLT-CS-C		(19,866)	(15,166)	(204)	(1,906)	(42)	(1,287)	(1,249)	-	70.9510%
- Commodity	TOTPLT-CS-E		(9,895)	(4,753)	(91)	(3,229)	(207)	(730)	(733)	(56)	19%
Total			(102,452)	(34,184)	(1,167)	(15,449)	(480)	(2,581)	(2,621)	(45,782)	10%
Regulatory Asset A&G Capitalization			5,749,576								
- Demand	DMD-PRI		3,082,798	2,097,444	30,121	739,128	47,671	168,432	-	-	AE-PRI-GTA&G
- Customer	CUST-GTA&G		8,326	-	-	-	-	-	8,326	-	54%
- Commodity	NRG-PRI		2,658,452	1,393,906	26,615	946,961	60,590	214,014	-	16,367	0%
Total			5,749,576	3,491,350	56,736	1,686,090	108,261	382,446	8,326	16,367	46%
Customer Deposits			(37,044,448)								
- Demand	CUST-DEP		-	-	-	-	-	-	-	-	CUS
- Customer	CUST-DEP		(37,044,448)	(32,427,271)	(437,166)	(4,155,087)	(5,794)	(13,573)	(5,526)	-	100%
- Commodity	CUST-DEP		-	-	-	-	-	-	-	-	0%
Total			(37,044,448)	(32,427,271)	(437,166)	(4,155,087)	(5,794)	(13,573)	(5,526)	-	0%
Customer Advances			(5,868,019)								
- Demand	DISTPLT-CS-D		(4,437,966)	(521,342)	(55,540)	(564,319)	(5,197)	-	-	(3,291,568)	DISTPLT-CS
- Customer	DISTPLT-CS-C		(1,430,053)	(1,091,684)	(14,669)	(137,172)	(3,026)	(92,630)	(89,891)	-	76%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	24%
Total			(5,868,019)	(1,613,026)	(70,209)	(701,492)	(8,222)	(92,630)	(89,891)	(3,291,568)	0%
Customer Refunds			(28,021)								
- Demand	DISTPLT-CS-D		(21,192)	(2,489)	(265)	(2,695)	(25)	-	-	(15,718)	DISTPLT-CS
- Customer	DISTPLT-CS-C		(6,829)	(5,213)	(70)	(655)	(14)	(442)	(429)	-	76%
- Commodity	DISTPLT-CS-E		-	-	-	-	-	-	-	-	24%
Total			(28,021)	(7,702)	(335)	(3,350)	(39)	(442)	(429)	(15,718)	0%
Total Other Rate Base Items			(121,452,634)								
- Demand			(73,134,436)	(2,226,033)	(615,542)	(5,406,595)	30,197	329,673	(639)	(65,245,419)	
- Customer			(54,403,494)	(45,685,068)	(615,313)	(5,820,956)	(42,540)	(1,138,506)	(1,089,173)	-	
- Commodity			6,085,296	3,373,713	63,150	2,041,603	123,887	433,101	13,362	34,812	
Total			(121,452,634)	(44,937,388)	(1,167,704)	(9,185,948)	111,544	(375,732)	(1,076,450)	(65,210,607)	

Jersey Central Power & Light - First Energy Corp.										Lighting	Classification
Allocation to Customer Classes	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		LTG	Factor
(591) Maintenance of Structures											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(592) Maintenance of Station Equipment											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(593) Maintenance of Overhead Lines											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(594) Maintenance of underground lines											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(595) Maintenance of line transformers											
- Demand		-	-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	-	N/A
(596) Maintenance of street lighting and signal systems											
		6,074,397									
- Demand	DMD-LTG	6,074,397	-	-	-	-	-	-	-	6,074,397	DEM
- Customer		-	-	-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	-	-	0%
Total		6,074,397	-	-	-	-	-	-	-	6,074,397	0%
(597) Maintenance of meters											
		4,899,920									
- Demand	DMD-MTR	2,180,231	991,493	105,627	1,073,228	9,883	-	-	-	-	MTR
- Customer	CUST-MTR	2,719,689	2,076,176	27,898	260,876	5,754	176,165	170,956	-	-	44%
- Commodity		-	-	-	-	-	-	-	-	-	56%
Total		4,899,920	3,067,669	133,525	1,334,104	15,638	176,165	170,956	-	-	0%
(598) Maintenance of miscellaneous distribution plant											
		500,945									
- Demand	DISTPLT-CS-D	378,863	44,506	4,741	48,175	444	-	-	-	280,997	DISTPLT-CS
- Customer	DISTPLT-CS-C	122,082	93,196	1,252	11,710	258	7,908	7,674	-	-	74%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	-	0%
Total		500,945	137,702	5,994	59,885	702	7,908	7,674	-	280,997	
Total Dist. Maintenance Expenses											
		11,475,262									
- Demand		8,633,491	1,035,999	110,368	1,121,403	10,327	-	-	-	6,355,394	
- Customer		2,841,771	2,169,372	29,150	272,586	6,013	184,073	178,630	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	
Total		11,475,262	3,205,371	139,518	1,393,989	16,339	184,073	178,630	-	6,355,394	
Total Distribution Expenses											
		17,466,613									
- Demand		12,071,360	1,966,900	209,540	2,129,043	19,606	-	-	-	7,746,270	
- Customer		5,395,254	4,118,667	55,343	517,519	11,415	349,472	339,138	-	-	
- Commodity		-	-	-	-	-	-	-	-	-	
Total		17,466,613	6,085,568	264,883	2,646,562	31,021	349,472	339,138	-	7,746,270	
Customer Account Expense											
(901) Supervision											
		90,666									
- Demand		-	-	-	-	-	-	-	-	-	COM
- Customer	ALL901	90,666	72,070	1,213	16,715	201	132	107	-	228	0%
- Commodity		-	-	-	-	-	-	-	-	-	0%
Total		90,666	72,070	1,213	16,715	201	132	107	-	228	100%
(902) Meter reading expenses											
		15,030,024									
- Demand	DMD-MTR	6,687,644	3,041,308	324,000	3,292,021	30,316	-	-	-	-	MTR
- Customer	CUST-MTR	8,342,380	6,368,466	85,574	800,211	17,651	540,369	524,390	-	-	44%
- Commodity		-	-	-	-	-	-	-	-	-	56%
Total		15,030,024	9,409,774	409,574	4,092,232	47,967	540,369	524,390	-	-	0%
(903) Customer records and collection expenses											
		17,098,649									
- Demand	DMD-MTR	7,608,084	3,459,892	368,593	3,745,111	34,488	-	-	-	-	MTR
- Customer	CUST-MTR	9,490,565	7,244,976	97,352	910,346	20,080	614,741	596,563	-	-	44%
- Commodity		-	-	-	-	-	-	-	-	-	56%
Total		17,098,649	10,704,868	465,944	4,655,457	54,568	614,741	596,563	-	-	0%
(904) Uncollectible accounts											
		323,794									
- Demand		-	-	-	-	-	-	-	-	-	COM
- Customer	NRG-ALL	323,794	155,522	2,969	105,655	6,760	23,878	23,997	-	1,826	0%
- Commodity		-	-	-	-	-	-	-	-	-	0%
Total		323,794	155,522	2,969	105,655	6,760	23,878	23,997	-	1,826	100%
(905) Miscellaneous customer accounts expenses											
		1,182,789									
- Demand		-	-	-	-	-	-	-	-	-	COM
- Customer	ALL905	1,182,789	940,188	15,825	218,053	2,624	1,724	1,395	-	2,972	0%
- Commodity		-	-	-	-	-	-	-	-	-	0%
Total		1,182,789	940,188	15,825	218,053	2,624	1,724	1,395	-	2,972	100%
Total Customer Account Expenses											
		33,725,922									
- Demand		14,295,728	6,501,200	692,592	7,037,132	64,804	-	-	-	-	
- Customer		17,832,945	13,613,442	182,926	1,710,557	37,731	1,155,110	1,120,953	-	-	
- Commodity		1,597,249	1,167,780	20,007	340,423	9,585	25,734	25,499	-	5,026	
Total		33,725,922	21,282,421	895,525	9,088,112	112,120	1,180,844	1,146,452	-	5,026	

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

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

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

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

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

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

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
(367) Underground Conductors & Device			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(368) Line Transformers			
- Demand		DMD-SEC	
- Customer			
- Commodity		NRG-SEC	
(369) Services			
- Demand		DMD-SEC	
- Customer		CUST-SVCS	
- Commodity			
(370) Meters			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(371) Installation on Customers' Premises			
- Demand			DMD-LTG
- Customer			
- Commodity			
(373) Street Lighting & Signal Systems			
- Demand			DMD-LTG
- Customer			
- Commodity			
(374) Asset Retirement Costs			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(375) Charging Stations			
- Demand			
- Customer			
- Commodity			
General Plant			
(389) Land and Land Rights			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(390) Structures and Improvements			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(391) Office Furniture & Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(392) Transportation Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(393) Stores Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(394) Tools, Shop & Garage Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(395) Laboratory Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(396) Power Operated Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(397) Communication Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(398) Misc. Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(399) Other Tangible Property			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(SRVCO-PIS) Service Company PIS			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - First Energy Corp.			
Summary of Allocation Factors			
	Primary	Secondary	Customer Service
Additions to Utility Plant			
<u>Construction Work in Progress</u>			
- Demand			
- Customer			
- Commodity			
<hr/>			
ACCUMULATED DEPRECIATION			
Accumulated Depreciation			
<u>(108-303) Misc Intangible Plant</u>			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
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<u>(108-360) Land & Land Rights</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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<u>(108-361) Struct & Impmnts</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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<u>(108-362) Station Equip</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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<u>(108-364) Poles, Towers & Fixt</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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<u>(108-365) OH Cond & Dev</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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<u>(108-366) UG Conduit</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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<u>(108-367) UG Cond & Dev</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
<u>(108-368) Line Transformers</u>			
- Demand		DMD-SEC	
- Customer			
- Commodity		NRG-SEC	
<u>(108-369) Services</u>			
- Demand		DMD-SEC	
- Customer		CUST-SVCS	
- Commodity			
<u>(108-370) Meters</u>			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
<u>(108-371) Install on Cust Premise</u>			
- Demand			DMD-LTG
- Customer			
- Commodity			
<u>(108-373) St Lt & Signal Sys</u>			
- Demand			DMD-LTG
- Customer			
- Commodity			
<u>(108-374) Asset Ret Costs</u>			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
<u>(108-389) Land & Land Rights</u>			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
<u>(108-390) Struct & Impmnts -</u>			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
<u>(108-391) Office Furn & Equip</u>			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
<u>(108-392) Transportation Equip</u>			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
(108-393) Stores Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-394) Tools, Shop & Garage Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-395) Laboratory Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-396) Power Operated Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-397) Communication Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-398) MISC Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-399) Other Tangible Property			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Service Company PIS			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
OTHER RATE BASE ITEMS			
Other Rate Base Items			
Materials and Supplies			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
Cash Working Capital			
- Demand	CWC-PRI-D	CWC-SEC-D	CWC-CS-D
- Customer	CWC-PRI-C	CWC-SEC-C	CWC-CS-C
- Commodity	CWC-PRI-E	CWC-SEC-E	CWC-CS-E
ADIT			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Net /Loss on Reacq Debt			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
DTA for AMT			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Net Operating Reserves			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
NOL			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
CTA			
- Demand	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Regulatory Asset A&G Capitalization			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
Customer Deposits			
- Demand			
- Customer			CUST-DEP
- Commodity			
Customer Advances			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E

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

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
(588) Miscellaneous distribution expenses			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
(589) Rents			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
Total Dist. Operations Expenses			
- Demand			
- Customer			
- Commodity			
Maintenance Expense			
(590) Maintenance Supervision and Engineering			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(591) Maintenance of Structures			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(592) Maintenance of Station Equipment			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(593) Maintenance of Overhead Lines			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(594) Maintenance of underground lines			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(595) Maintenance of line transformers			
- Demand		DMD-SEC	
- Customer			
- Commodity			
(596) Maintenance of street lighting and signal systems			
- Demand			DMD-LTG
- Customer			
- Commodity			

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
(597) Maintenance of meters			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(598) Maintenance of miscellaneous distribution plant			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total Dist. Maintenance Expenses			
- Demand			
- Customer			
- Commodity			
Customer Account Expense			
(901) Supervision			
- Demand			ALL901
- Customer			
- Commodity			
(902) Meter reading expenses			
- Demand			DMD-MTR CUST-MTR
- Customer			
- Commodity			
(903) Customer records and collection expenses			
- Demand			DMD-MTR CUST-MTR
- Customer			
- Commodity			
(904) Uncollectible accounts			
- Demand			NRG-ALL
- Customer			
- Commodity			
(905) Miscellaneous customer accounts expenses			
- Demand			ALL905
- Customer			
- Commodity			
Customer Service Expenses			
(907) Customer Service Supervision			
- Demand			DMD-PRI NRG-PRI
- Customer			
- Commodity			
(908) Customer Assistance			
- Demand			DMD-PRI NRG-PRI
- Customer			
- Commodity			

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
(909) Informational and instructional advertising			
- Demand			DMD-PRI
- Customer			
- Commodity			NRG-PRI
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(910) Miscellaneous customer service and informational			
- Demand			DMD-PRI
- Customer			
- Commodity			NRG-PRI
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Sales Expenses			
(911) Sales Exp			
- Demand			DMD-PRI
- Customer			
- Commodity			NRG-PRI
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Administrative & General Expense			
Labor Related			
(920) Administrative and general salaries			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
<hr/>			
(921) Office supplies and expenses			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
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(922) Administrative expenses transferred—Credit			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
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(923) Outside services employed			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
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(926) Employee pensions and benefits			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
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(426) Pension / OPEB Non-Service Cost			
- Demand			
- Customer			
- Commodity			
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Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
(924) Property insurance			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(925) Injuries and damages			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(935) Maintenance of general plant			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(929) Duplicate charges—Credit			
- Demand			
- Customer			
- Commodity			
(928) Regulatory commission expenses			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(930.1) Gen Advertising Exp			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(930.2) Misc Gen Exp			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(931) Rents			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(932) Institutional Ad - Newspaper			
- Demand			
- Customer			
- Commodity			
(933) Transportation expenses			
- Demand			
- Customer			
- Commodity			

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

Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(403-370) Meters			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(403-371) Install on Cust Premise			
- Demand			DMD-LTG
- Customer			
- Commodity			
(403-373) St Lt & Signal Sys			
- Demand			DMD-LTG
- Customer			
- Commodity			
(403-374) Asset Ret Costs			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(403-389) Land & Land Rights			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-390) Struct & Impmnts -			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-391) Office Furn & Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-392) Transportation Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-393) Stores Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-394) Tools, Shop & Garage Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - First Energy Corp.			
Summary of Allocation Factors	Primary	Secondary	Customer Service
(403-395) Laboratory Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-396) Power Operated Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-397) Communication Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-398) MISC Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Amort - Ltd Term Elec Prpty			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Accretion Expense			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Regulatory Debits			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Regulatory Credits			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
TAXES			
Taxes Other than Income			
(408) Payroll Taxes			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
(408) Property Taxes			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E
Interest Synchronization			
- Demand			
- Customer			
- Commodity			
ADJUSTMENTS			
O&M Adjustments			
Int on Cust Deposits			
- Demand			
- Customer	CUST-DEP	CUST-DEP	CUST-DEP
- Commodity			
Annualize Payroll Increase			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Svngs Pln Match on Payroll Inc			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Reclass Amortization of Net Loss on Reacquired Debt			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
BPU & RPA Assessments			
- Demand	DIST-REV-DMD	DIST-REV-DMD	DIST-REV-DMD
- Customer	DIST-REV-CUST	DIST-REV-CUST	DIST-REV-CUST
- Commodity	DIST-REV-NRG	DIST-REV-NRG	DIST-REV-NRG
Injuries and Damages Accrual Reversal			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
Pension Smoothing			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
OPEB Smoothing			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Normalize Vegetation Management Expense			
- Demand	OHPLT-PRI-D	OHPLT-SEC-D	OHPLT-CS-D
- Customer	OHPLT-PRI-C	OHPLT-SEC-C	OHPLT-CS-C
- Commodity	OHPLT-PRI-E	OHPLT-SEC-E	OHPLT-CS-E
ServCo Depr @ JCP&L Rates			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
SERP/EDCP			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
BGS Administrative Labor included in BGS Deferral			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Low Income O&M			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Advertising removal			
- Demand	DMD-PRI		
- Customer	CUST-GTA&G		
- Commodity	NRG-PRI		
Contract Labor/Fuel Costs			
- Demand	DMD-PRI		
- Customer	CUST-GTA&G		
- Commodity	NRG-PRI		
Rate Base			
AMI			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			

Jersey Central Power & Light - First Energy Corp.			
Summary of Allocation Factors	Primary	Secondary	Customer Service
Delayed Recognition Pension & OPEB			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Depreciation			
Annualize Deprec Exp			
- Demand	DPR-TOT-PRI-D	DPR-TOT-SEC-D	DPR-TOT-CS-D
- Customer	DPR-TOT-PRI-C	DPR-TOT-SEC-C	DPR-TOT-CS-C
- Commodity	DPR-TOT-PRI-E	DPR-TOT-SEC-E	DPR-TOT-CS-E
Average Net Salvage			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Income			
Amortization of Fed Income Tax Credit			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E
Tax Reform Amortization			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E
Investment Tax Credit			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E

Jersey Central Power & Light - First Energy Corp.			
Summary of Classification Factors	Primary	Secondary	Customer Service
UTILITY PLANT			
Intangible Plant			
(301) Organizational Costs	AE-ALL	AE-ALL	AE-ALL
(302) Franchises & Consents	AE-ALL	AE-ALL	AE-ALL
(303) Misc. Intangible Plant	AE-ALL	AE-ALL	AE-ALL
Distribution Plant			
(360) Land and Land Rights	AE-PRI	AE-SEC	
(361) Structures and Improvements	AE-PRI	AE-SEC	
(362) Station Equipment	AE-PRI	AE-SEC	
(364) Poles, Towers & Fixtures	AE-PRI	AE-SEC	
(365) Overhead Conductors & Devices	AE-PRI	AE-SEC	
(366) Underground Conduit	AE-PRI	AE-SEC	
(367) Underground Conductors & Device	AE-PRI	AE-SEC	
(368) Line Transformers		AE-SEC	
(369) Services		SRVC	
(370) Meters			MTR
(371) Installation on Customers' Premises			DEM
(373) Street Lighting & Signal Systems			DEM
(374) Asset Retirement Costs	AE-PRI		
(375) Charging Stations			
General Plant			
(389) Land and Land Rights	AE-ALL	AE-ALL	AE-ALL
(390) Structures and Improvements	AE-ALL	AE-ALL	AE-ALL
(391) Office Furniture & Equipment	AE-ALL	AE-ALL	AE-ALL
(392) Transportation Equipment	AE-ALL	AE-ALL	AE-ALL
(393) Stores Equipment	AE-ALL	AE-ALL	AE-ALL
(394) Tools, Shop & Garage Equipment	AE-ALL	AE-ALL	AE-ALL
(395) Laboratory Equipment	AE-ALL	AE-ALL	AE-ALL
(396) Power Operated Equipment	AE-ALL	AE-ALL	AE-ALL
(397) Communication Equipment	AE-ALL	AE-ALL	AE-ALL
(398) Misc. Equipment	AE-ALL	AE-ALL	AE-ALL
(399) Other Tangible Property	AE-ALL	AE-ALL	AE-ALL
(SRVCO-PIS) Service Company PIS	AE-ALL	AE-ALL	AE-ALL
Additions to Utility Plant			
Construction Work in Progress			
ACCUMULATED DEPRECIATION			
Accumulated Depreciation			
(108-303) Misc Intangible Plant	AE-ALL	AE-ALL	AE-ALL
(108-360) Land & Land Rights	AE-PRI	AE-SEC	
(108-361) Struct & Impmnts	AE-PRI	AE-SEC	
(108-362) Station Equip	AE-PRI	AE-SEC	
(108-364) Poles, Towers & Fixt	AE-PRI	AE-SEC	
(108-365) OH Cond & Dev	AE-PRI	AE-SEC	
(108-366) UG Conduit	AE-PRI	AE-SEC	
(108-367) UG Cond & Dev	AE-PRI	AE-SEC	
(108-368) Line Transformers		AE-SEC	
(108-369) Services		SRVC	
(108-370) Meters			MTR
(108-371) Install on Cust Premise			DEM
(108-373) St Lt & Signal Sys			DEM
(108-374) Asset Ret Costs	AE-PRI		
(108-389) Land & Land Rights	AE-ALL	AE-ALL	AE-ALL
(108-390) Struct & Impmnts -	AE-ALL	AE-ALL	AE-ALL

Jersey Central Power & Light - First Energy Corp.			
Summary of Classification Factors	Primary	Secondary	Customer Service
(108-391) Office Furn & Equip	AE-ALL	AE-ALL	AE-ALL
(108-392) Transportation Equip	AE-ALL	AE-ALL	AE-ALL
(108-393) Stores Equip	AE-ALL	AE-ALL	AE-ALL
(108-394) Tools, Shop & Garage Equip	AE-ALL	AE-ALL	AE-ALL
(108-395) Laboratory Equip	AE-ALL	AE-ALL	AE-ALL
(108-396) Power Operated Equip	AE-ALL	AE-ALL	AE-ALL
(108-397) Communication Equip	AE-ALL	AE-ALL	AE-ALL
(108-398) MISC Equip	AE-ALL	AE-ALL	AE-ALL
(108-399) Other Tangible Property	AE-ALL	AE-ALL	AE-ALL
Service Company PIS	AE-ALL	AE-ALL	AE-ALL
OTHER RATE BASE ITEMS			
Other Rate Base Items			
Materials and Supplies	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	CWC-PRI	CWC-SEC	CWC-CS
ADIT	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Net /Loss on Reacq Debt	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
DTA for AMT	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Net Operating Reserves	PAY-PRI	PAY-SEC	PAY-CS
NOL	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
CTA	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Regulatory Asset A&G Capitalization	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
Customer Deposits	CUS	CUS	CUS
Customer Advances	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Refunds	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
OPERATIONS & MAINTENANCE EXPENSES			
Distribution Expenses			
Operations Expenses			
(580) Operation Supervision & Engineering	AE-PRI	AE-SEC	
(581) Load Dispatching	AE-PRI		
(582) Station Expenses	AE-PRI	AE-SEC	
(583) Overhead line expenses	AE-PRI	AE-SEC	
(584) Underground line expenses	AE-PRI	AE-SEC	
(585) Street lighting and signal system expenses			
(586) Meter expenses			MTR
(587) Customer installations expenses			
(588) Miscellaneous distribution expenses	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	AE-PRI	AE-SEC	
Maintenance Expense			
(590) Maintenance Supervision and Engineering	AE-PRI	AE-SEC	
(591) Maintenance of Structures	AE-PRI	AE-SEC	
(592) Maintenance of Station Equipment	AE-PRI	AE-SEC	
(593) Maintenance of Overhead Lines	AE-PRI	AE-SEC	
(594) Maintenance of underground lines	AE-PRI	AE-SEC	
(595) Maintenance of line transformers		DEM	
(596) Maintenance of street lighting and signal systems			DEM
(597) Maintenance of meters			MTR
(598) Maintenance of miscellaneous distribution p	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Account Expense			
(901) Supervision			COM
(902) Meter reading expenses			MTR
(903) Customer records and collection expenses			MTR
(904) Uncollectible accounts			COM
(905) Miscellaneous customer accounts expenses			COM

Jersey Central Power & Light - First Energy Corp.			
Summary of Classification Factors	Primary	Secondary	Customer Service
Customer Service Expenses			
(907) Customer Service Supervision			AE-PRI
(908) Customer Assistance			AE-PRI
(909) Informational and instructional advertising			AE-PRI
(910) Miscellaneous customer service and informational			AE-PRI
Sales Expenses			
(911) Sales Exp			AE-PRI
Administrative & General Expense			
(920) Administrative and general salaries	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(921) Office supplies and expenses	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(922) Administrative expenses transferred—Credit	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(923) Outside services employed	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(926) Employee pensions and benefits	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(426) Pension / OPEB Non-Service Cost	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(924) Property insurance	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(925) Injuries and damages	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(935) Maintenance of general plant	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(929) Duplicate charges—Credit	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(928) Regulatory commission expenses	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(930.1) Gen Advertising Exp	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(930.2) Misc Gen Exp	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(931) Rents	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(932) Institutional Ad - Newspaper			
(933) Transportation expenses			
DEPRECIATION EXPENSE			
Depreciation Expense			
(403-360) Land & Land Rights	AE-PRI	AE-SEC	
(403-361) Struct & Impmnts	AE-PRI	AE-SEC	
(403-362) Station Equip	AE-PRI	AE-SEC	
(403-364) Poles, Towers & Fixt	AE-PRI	AE-SEC	
(403-365) OH Cond & Dev	AE-PRI	AE-SEC	
(403-366) UG Conduit	AE-PRI	AE-SEC	
(403-367) UG Cond & Dev	AE-PRI	AE-SEC	
(403-368) Line Transformers		AE-SEC	
(403-369) Services		SRVC	
(403-370) Meters			MTR
(403-371) Install on Cust Premise			DEM
(403-373) St Lt & Signal Sys			DEM
(403-374) Asset Ret Costs	AE-PRI		
(403-389) Land & Land Rights	AE-ALL	AE-ALL	AE-ALL
(403-390) Struct & Impmnts -	AE-ALL	AE-ALL	AE-ALL
(403-391) Office Furn & Equip	AE-ALL	AE-ALL	AE-ALL
(403-392) Transportation Equip	AE-ALL	AE-ALL	AE-ALL
(403-393) Stores Equip	AE-ALL	AE-ALL	AE-ALL
(403-394) Tools, Shop & Garage Equip	AE-ALL	AE-ALL	AE-ALL
(403-395) Laboratory Equip	AE-ALL	AE-ALL	AE-ALL
(403-396) Power Operated Equip	AE-ALL	AE-ALL	AE-ALL
(403-397) Communication Equip	AE-ALL	AE-ALL	AE-ALL
(403-398) MISC Equip	AE-ALL	AE-ALL	AE-ALL
Amortization, Accretion, Regulatory Debits and Credits			
Amort - Ltd Term Elec Prpty	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Accretion Expense	AE-ALL	AE-ALL	AE-ALL
Regulatory Debits	AE-ALL	AE-ALL	AE-ALL
Regulatory Credits	AE-ALL	AE-ALL	AE-ALL

Jersey Central Power & Light - First Energy Corp.			
Summary of Classification Factors	Primary	Secondary	Customer Service
TAXES			
Taxes Other than Income			
(408) Payroll Taxes	PAY-PRI	PAY-SEC	PAY-CS
(408) Property Taxes	RB-PRI	RB-SEC	RB-CS
Income Taxes			
Federal & State Income Taxes			
Income Tax Derivation			
Tax Reform Amortization	RB-PRI	RB-SEC	RB-CS
Investment Tax Credit	RB-PRI	RB-SEC	RB-CS
ADJUSTMENTS			
O&M			
Int on Cust Deposits	CUS	CUS	CUS
Annualize Payroll Increase	PAY-PRI	PAY-SEC	PAY-CS
Svngs Pln Match on Payroll Inc	PAY-PRI	PAY-SEC	PAY-CS
Reclass Amortization of Net Loss on Reacquired D	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
BPU & RPA Assessments	DIST-REV	DIST-REV	DIST-REV
Injuries and Damages Accrual Reversal	PAY-PRI	PAY-SEC	PAY-CS
Pension Smoothing	PAY-PRI	PAY-SEC	PAY-CS
OPEB Smoothing	PAY-PRI	PAY-SEC	PAY-CS
Normalize Vegetation Management Expense	OHPLT-PRI	OHPLT-SEC	OHPLT-CS
ServCo Depr @ JCP&L Rates	AE-ALL	AE-ALL	AE-ALL
SERP/EDCP	PAY-PRI	PAY-SEC	PAY-CS
BGS Administrative Labor included in BGS Deferral	AE-ALL	AE-ALL	AE-ALL
Low Income O&M	AE-ALL	AE-ALL	AE-ALL
Advertising removal	AE-PRI-GTA&G		
Contract Labor/Fuel Costs	AE-PRI-GTA&G		
-	AE-PRI-GTA&G		
Rate Base			
AMI			MTR
Delayed Recognition Pension & OPEB	PAY-PRI	PAY-SEC	PAY-CS
Depreciation			
Annualize Deprec Exp	DPR-TOT-PRI	DPR-TOT-SEC	DPR-TOT-CS
Average Net Salvage	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

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

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

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

Jersey Central Power & Light - First Energy Corp.
Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
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External Classifiers

Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
Avg/Excess All	AE-ALL	100.00%	52.73%	0.00%	47.27%
Avg/Excess Primary	AE-PRI	100.00%	53.70%	0.00%	46.30%
Avg/Exc Secondary	AE-SEC	100.00%	54.96%	0.00%	45.04%
Avg/Exc for GT A&G	AE-PRI-GTA&G	100.00%	53.62%	0.14%	46.24%
Distribution Revs	DIST-REV	100.00%	27.41%	8.00%	64.59%
Meters (Complied)	MTR	100.00%	44.50%	55.50%	0.00%
Services (Complied)	SRVC	100.00%	50.00%	50.00%	0.00%
Meters (Complied)		100.00%	44.50%	55.50%	0.00%
Services (Complied)		100.00%	50.00%	50.00%	0.00%
Meters (Alternative Proposal)		100.00%	15.33%	84.67%	0.00%
Services (Alternative Proposal)		100.00%	0.15%	99.85%	0.00%

Internal Classifiers

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

Jersey Central Power & Light - First Energy Corp.						
Functional Factors		Code	Total	Primary	Secondary	Customer Service

EXTERNAL FUNCTIONAL FACTORS

Total System	CUSTSERVICE	100.0%	0.0%	0.0%	100.0%
Account 360 Land and Land Rights	ACC360	100.0%	50.0%	50.0%	0.0%
Account 361 Structures and Improvements	ACC361	100.0%	50.0%	50.0%	0.0%
Account 362 Station Equipment	ACC362	100.0%	50.0%	50.0%	0.0%
Account 364 Poles, Towers & Fixtures	ACC364	100.0%	50.0%	50.0%	0.0%
Account 365 Overhead Conductors & Devices	ACC365	100.0%	50.0%	50.0%	0.0%
Account 366 Underground Conduit	ACC366	100.0%	90.0%	10.0%	0.0%
Account 367 Underground Conductors & Device	ACC367	100.0%	50.0%	50.0%	0.0%
580,590-591 Segmentation	S3-DISTO&M	100.0%	41.1%	58.9%	0.0%
Primary Distribution Only	PRIMARY	100.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	100.0%	0.0%

INTERNAL FUNCTIONAL FACTORS

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

INTERNAL FUNCTIONAL FACTORS DERIVATION

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

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

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

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

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

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

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

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

Jersey Central Power & Light - First Energy Corp.									
Allocation to Customer Classes									
Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT		Lighting LTG
(108-374) Asset Ret Costs									
- Demand	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
(108-389) Land & Land Rights									
- Demand	(7,212)	-	-	-	-	-	-	-	(22)
- Customer	(3,803)	(2,298)	(31)	(1,062)	(52)	(148)	(170)	-	-
- Commodity	(3,409)	(1,637)	(31)	(1,112)	(71)	(251)	(253)	-	(19)
Total	(7,212)	(3,935)	(63)	(2,174)	(123)	(399)	(423)	-	(42)
(108-390) Struct & Impmnts -									
- Demand	(59,176,095)	-	-	-	-	-	-	-	-
- Customer	(31,204,650)	(18,854,683)	(256,676)	(8,714,755)	(425,476)	(1,211,617)	(1,398,610)	-	(183,366)
- Commodity	(27,971,444)	(13,435,013)	(256,522)	(9,127,187)	(583,987)	(2,062,750)	(2,073,050)	-	(157,750)
Total	(59,176,095)	(32,289,695)	(513,198)	(17,841,942)	(1,009,463)	(3,274,367)	(3,471,660)	-	(341,116)
(108-391) Office Furn & Equip									
- Demand	(7,575,520)	-	-	-	-	-	-	-	-
- Customer	(3,994,712)	(2,413,712)	(32,859)	(1,115,633)	(54,468)	(155,107)	(179,045)	-	(23,474)
- Commodity	(3,580,808)	(1,719,904)	(32,839)	(1,168,421)	(74,760)	(264,066)	(265,385)	-	(20,195)
Total	(7,575,520)	(4,133,616)	(65,698)	(2,284,064)	(129,228)	(419,173)	(444,430)	-	(43,668)
(108-392) Transportation Equip									
- Demand	(5,366,273)	-	-	-	-	-	-	-	-
- Customer	(2,829,735)	(1,709,802)	(23,276)	(790,281)	(38,584)	(109,873)	(126,830)	-	(16,628)
- Commodity	(2,536,538)	(1,218,329)	(23,262)	(827,682)	(52,958)	(187,057)	(187,991)	-	(14,305)
Total	(5,366,273)	(2,928,131)	(46,538)	(1,617,963)	(91,541)	(296,930)	(314,821)	-	(30,933)
(108-393) Stores Equip									
- Demand	(999,478)	-	-	-	-	-	-	-	-
- Customer	(527,043)	(318,454)	(4,335)	(147,191)	(7,186)	(20,464)	(23,622)	-	(3,097)
- Commodity	(472,435)	(226,916)	(4,333)	(154,157)	(9,863)	(34,840)	(35,014)	-	(2,664)
Total	(999,478)	(545,370)	(8,668)	(301,349)	(17,050)	(55,304)	(58,636)	-	(5,761)
(108-394) Tools, Shop & Garage Equip									
- Demand	(11,235,157)	-	-	-	-	-	-	-	-
- Customer	(5,924,506)	(3,579,745)	(48,733)	(1,654,581)	(80,781)	(230,037)	(265,540)	-	(34,814)
- Commodity	(5,310,651)	(2,550,768)	(48,703)	(1,732,885)	(110,876)	(391,633)	(393,589)	-	(29,950)
Total	(11,235,157)	(6,130,513)	(97,436)	(3,387,466)	(191,656)	(621,670)	(659,128)	-	(64,764)
(108-395) Laboratory Equip									
- Demand	(426,530)	-	-	-	-	-	-	-	-
- Customer	(224,917)	(135,901)	(1,850)	(62,814)	(3,067)	(8,733)	(10,081)	-	(1,322)
- Commodity	(201,613)	(96,837)	(1,849)	(65,787)	(4,209)	(14,868)	(14,942)	-	(1,137)
Total	(426,530)	(232,738)	(3,699)	(128,601)	(7,276)	(23,601)	(25,023)	-	(2,459)
(108-396) Power Operated Equip									
- Demand	(1,228,572)	-	-	-	-	-	-	-	-
- Customer	(647,849)	(391,447)	(5,329)	(180,930)	(8,833)	(25,155)	(29,037)	-	(3,807)
- Commodity	(580,723)	(278,928)	(5,326)	(189,492)	(12,124)	(42,825)	(43,039)	-	(3,275)
Total	(1,228,572)	(670,375)	(10,655)	(370,422)	(20,958)	(67,980)	(72,076)	-	(7,082)
(108-397) Communication Equip									
- Demand	(14,043,747)	-	-	-	-	-	-	-	-
- Customer	(7,405,528)	(4,474,618)	(60,915)	(2,068,197)	(100,975)	(287,543)	(331,920)	-	(43,517)
- Commodity	(6,638,219)	(3,188,415)	(60,878)	(2,166,076)	(138,592)	(489,535)	(491,979)	-	(37,437)
Total	(14,043,747)	(7,663,032)	(121,793)	(4,234,273)	(239,567)	(777,077)	(823,899)	-	(80,954)
(108-398) MISC Equip									
- Demand	(1,012,848)	-	-	-	-	-	-	-	-
- Customer	(534,094)	(322,714)	(4,393)	(149,160)	(7,282)	(20,738)	(23,938)	-	(3,138)
- Commodity	(478,755)	(229,951)	(4,391)	(156,219)	(9,995)	(35,306)	(35,482)	-	(2,700)
Total	(1,012,848)	(552,665)	(8,784)	(305,380)	(17,278)	(56,044)	(59,420)	-	(5,838)
(108-399) Other Tangible Property									
- Demand	-	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Service Company PIS									
- Demand	(89,282,614)	-	-	-	-	-	-	-	-
- Customer	(47,080,375)	(28,447,219)	(387,263)	(13,148,488)	(641,942)	(1,828,041)	(2,110,168)	-	(276,656)
- Commodity	(42,202,239)	(20,270,230)	(387,030)	(13,770,748)	(881,096)	(3,112,198)	(3,127,738)	-	(238,007)
Total	(89,282,614)	(48,717,449)	(774,294)	(26,919,236)	(1,523,038)	(4,940,239)	(5,237,906)	-	(514,662)
Total Accumulated Depreciation									
- Demand	(2,034,385,190)	-	-	-	-	-	-	-	-
- Customer	(1,009,743,117)	(577,350,528)	(8,506,851)	(271,174,760)	(12,940,792)	(18,034,541)	(7,222,570)	-	(113,689,570)
- Commodity	(273,864,816)	(230,347,493)	(3,102,553)	(29,355,389)	(208,541)	(5,477,415)	(5,315,447)	-	-
- Commodity	(750,777,257)	(403,722,436)	(7,708,487)	(274,272,177)	(17,548,810)	(80,658,422)	(10,705,452)	-	(4,740,381)
Total Accumulated Depreciation	(2,034,385,190)	(1,211,420,457)	(19,317,891)	(574,802,325)	(30,698,142)	(54,170,378)	(23,243,469)	-	(118,429,952)

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

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

Jersey Central Power & Light - First Energy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
Customer Service Expenses								
(907) Customer Service Supervision	122							
- Demand	-	-	-	-	-	-	-	-
- Customer	122	107	1	14	0	0	0	0
- Commodity	-	-	-	-	-	-	-	-
Total	122	107	1	14	0	0	0	0
(908) Customer Assistance	1,847,690							
- Demand	-	-	-	-	-	-	-	-
- Customer	1,847,690	1,613,360	21,750	206,729	288	675	275	4,611
- Commodity	-	-	-	-	-	-	-	-
Total	1,847,690	1,613,360	21,750	206,729	288	675	275	4,611
(909) Informational and instructional advertising	246							
- Demand	-	-	-	-	-	-	-	-
- Customer	246	215	3	28	0	0	0	1
- Commodity	-	-	-	-	-	-	-	-
Total	246	215	3	28	0	0	0	1
(910) Miscellaneous customer service and informational	8,449,661							
- Demand	-	-	-	-	-	-	-	-
- Customer	8,449,661	7,378,048	99,467	945,390	1,318	3,088	1,257	21,085
- Commodity	-	-	-	-	-	-	-	-
Total	8,449,661	7,378,048	99,467	945,390	1,318	3,088	1,257	21,085
Total Customer Service Expenses	10,297,719							
- Demand	-	-	-	-	-	-	-	-
- Customer	10,297,719	8,991,729	121,221	1,152,160	1,607	3,764	1,532	25,697
- Commodity	-	-	-	-	-	-	-	-
Total	10,297,719	8,991,729	121,221	1,152,160	1,607	3,764	1,532	25,697
Sales Expenses								
(911) Sales Exp	59,631							
- Demand	32,019	20,364	277	9,412	460	1,309	-	198
- Customer	-	-	-	-	-	-	-	-
- Commodity	27,612	14,478	276	9,836	629	2,223	-	170
Total	59,631	34,841	554	19,248	1,089	3,531	-	368
Total Sales Expenses	59,631							
- Demand	32,019	20,364	277	9,412	460	1,309	-	198
- Customer	-	-	-	-	-	-	-	-
- Commodity	27,612	14,478	276	9,836	629	2,223	-	170
Total	59,631	34,841	554	19,248	1,089	3,531	-	368
Administrative & General Expense								
Labor Related								
(920) Administrative and general salaries	19,291,305							
- Demand	10,335,699	6,573,317	89,485	3,038,229	148,334	422,407	-	63,927
- Customer	42,612	-	-	-	-	-	42,612	-
- Commodity	8,912,994	4,673,349	89,231	3,174,878	203,139	717,525	-	54,873
Total	19,291,305	11,246,665	178,716	6,213,107	351,473	1,139,931	42,612	118,800
(921) Office supplies and expenses	2,088,632							
- Demand	1,119,026	711,680	9,688	328,943	16,060	45,733	-	6,921
- Customer	4,614	-	-	-	-	-	4,614	-
- Commodity	964,992	505,974	9,661	343,738	21,993	77,685	-	5,941
Total	2,088,632	1,217,655	19,349	672,681	38,053	123,418	4,614	12,862
(922) Administrative expenses transferred—Credit	(5,811,838)							
- Demand	(3,113,807)	(1,980,325)	(26,959)	(915,319)	(44,688)	(127,257)	-	(19,259)
- Customer	(12,838)	-	-	-	-	-	(12,838)	-
- Commodity	(2,685,193)	(1,407,927)	(26,882)	(956,487)	(61,199)	(216,167)	-	(16,531)
Total	(5,811,838)	(3,388,252)	(53,841)	(1,871,806)	(105,887)	(343,424)	(12,838)	(35,791)
(923) Outside services employed	37,175,384							
- Demand	19,917,448	12,667,135	172,443	5,854,831	285,847	814,000	-	123,191
- Customer	82,116	-	-	-	-	-	82,116	-
- Commodity	17,175,820	9,005,795	171,952	6,118,161	391,459	1,382,709	-	105,743
Total	37,175,384	21,672,930	344,395	11,972,993	677,307	2,196,709	82,116	228,934
(926) Employee pensions and benefits	(9,665,435)							
- Demand	(5,178,448)	(3,293,399)	(44,834)	(1,522,230)	(74,319)	(211,636)	-	(32,029)
- Customer	(21,350)	-	-	-	-	-	(21,350)	-
- Commodity	(4,465,637)	(2,341,467)	(44,707)	(1,590,695)	(101,778)	(359,498)	-	(27,493)
Total	(9,665,435)	(5,634,866)	(89,541)	(3,112,925)	(176,097)	(571,135)	(21,350)	(59,522)
(426) Pension / OPEB Non-Service Cost	-							
- Demand	-	-	-	-	-	-	-	-
- Customer	-	-	-	-	-	-	-	-
- Commodity	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
(924) Property insurance	652,725							
- Demand	349,710	222,409	3,028	102,799	5,019	14,292	-	2,163
- Customer	1,442	-	-	-	-	-	1,442	-
- Commodity	301,573	158,124	3,019	107,423	6,873	24,278	-	1,857
Total	652,725	380,533	6,047	210,222	11,892	38,570	1,442	4,020
(925) Injuries and damages	13,056,709							
- Demand	6,995,390	4,448,941	60,565	2,056,329	100,395	285,893	-	43,267
- Customer	28,841	-	-	-	-	-	28,841	-
- Commodity	6,032,478	3,163,008	60,393	2,148,816	137,488	485,634	-	37,139
Total	13,056,709	7,611,949	120,958	4,205,145	237,883	771,526	28,841	80,406
(935) Maintenance of general plant	4,862,402							
- Demand	2,605,128	1,656,814	22,555	765,790	37,388	106,468	-	16,113
- Customer	10,741	-	-	-	-	-	10,741	-
- Commodity	2,246,533	1,177,924	22,491	800,233	51,201	180,853	-	13,831
Total	4,862,402	2,834,739	45,046	1,566,023	88,589	287,321	10,741	29,944

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

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

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

Jersey Central Power & Light - First Energy Corp. Allocation to Customer Classes Total System	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG
REVENUE REQUIREMENT CALCULATION								
Total Rate Base								
- Demand	1,563,930,910	932,988,127	13,484,529	436,462,134	20,947,663	27,679,066	6,530,293	125,094,523
- Customer	280,518,111	234,059,555	3,151,995	29,797,285	244,443	6,623,668	6,525,298	45,700
- Commodity	1,205,328,189	654,233,445	12,491,626	444,458,903	28,437,900	47,048,894	9,689,401	7,681,802
Total	3,049,777,210	1,821,281,127	29,128,151	910,718,323	49,630,005	81,351,628	22,744,992	132,822,026
Required Net Income								
- Demand	118,858,749	70,907,098	1,024,824	33,171,122	1,592,022	2,103,609	496,302	9,507,184
- Customer	21,319,376	17,788,526	239,552	2,264,594	18,578	503,399	495,923	3,473
- Commodity	91,604,942	49,721,742	949,364	33,778,877	2,161,280	3,575,716	736,394	583,817
Total	231,783,068	138,417,366	2,213,739	69,214,593	3,771,880	6,182,724	1,728,619	10,094,474
Interest Synchronization								
- Demand	34,392,905	20,517,641	296,543	9,598,379	460,667	608,699	143,610	2,750,994
- Customer	6,168,964	5,147,279	69,317	655,282	5,376	145,663	143,500	1,005
- Commodity	26,506,758	14,387,457	274,707	9,774,238	625,387	1,034,667	213,083	168,933
Total	67,068,627	40,052,376	640,566	20,027,898	1,091,429	1,789,030	500,192	2,920,932
Net Income Before Income Taxes								
- Demand	84,465,844	50,389,457	728,282	23,572,744	1,131,356	1,494,910	352,693	6,756,190
- Customer	15,150,413	12,641,248	170,235	1,609,312	13,202	357,736	352,423	2,468
- Commodity	65,098,184	35,334,285	674,656	24,004,639	1,535,893	2,541,049	523,312	414,884
Total	164,714,441	98,364,989	1,573,173	49,186,694	2,680,451	4,393,694	1,228,427	7,173,542
Taxable Income								
- Demand	117,493,175	70,092,443	1,013,050	32,790,018	1,573,732	2,079,441	490,600	9,937,955
- Customer	21,074,437	17,584,153	236,799	2,238,799	18,364	497,615	490,225	3,433
- Commodity	90,552,489	49,150,486	938,456	33,390,790	2,136,449	3,534,634	727,934	577,109
Total	229,120,101	136,827,082	2,188,306	68,419,383	3,728,545	6,111,690	1,708,759	9,978,498
NJ State Corporate Business Tax								
- Demand	10,574,386	6,308,320	91,174	2,951,102	141,636	187,150	44,154	845,816
- Customer	1,896,699	1,582,574	21,312	201,472	1,653	44,785	44,120	309
- Commodity	8,149,724	4,423,544	84,461	3,005,171	192,280	318,117	65,514	51,940
Total	20,620,809	12,314,437	196,948	6,157,744	335,569	550,052	153,788	898,065
Federal Taxable Income								
- Demand	106,918,790	63,784,123	921,875	29,838,916	1,432,096	1,892,291	446,446	8,552,139
- Customer	19,177,738	16,001,579	215,487	2,037,104	16,711	452,830	446,105	3,124
- Commodity	82,402,765	44,726,943	853,995	30,385,619	1,944,169	3,216,517	662,420	525,170
Total	208,499,292	124,512,645	1,991,358	62,261,638	3,392,976	5,561,638	1,554,971	9,080,433
Federal Income Tax								
- Demand	22,452,946	13,394,666	193,594	6,266,172	300,740	397,381	93,754	1,795,949
- Customer	4,027,325	3,360,332	45,252	427,792	3,509	95,094	93,682	656
- Commodity	17,304,581	9,392,658	179,339	6,380,980	408,275	675,469	139,108	110,286
Total	43,784,851	26,147,655	418,185	13,074,944	712,525	1,167,944	326,544	1,906,891
NJ Federal & State Income Tax								
- Demand	33,027,332	19,702,986	284,768	9,217,274	442,376	584,531	137,908	2,641,765
- Customer	5,924,024	4,942,905	66,564	629,264	5,162	139,880	137,802	965
- Commodity	25,454,305	13,816,202	263,800	9,386,151	600,556	993,586	204,622	162,225
Total	64,405,661	38,462,093	615,133	19,232,689	1,048,094	1,717,996	480,332	2,804,956
Tax Reform Amortization								
- Demand	(7,432,185)							
- Customer	(3,811,237)	(2,273,655)	(32,861)	(1,063,641)	(51,049)	(67,453)	(15,914)	(304,850)
- Commodity	(683,611)	(570,394)	(7,681)	(72,615)	(596)	(16,142)	(15,902)	(111)
Total	(2,937,377)	(1,594,341)	(30,442)	(1,083,129)	(69,302)	(114,656)	(23,613)	(18,720)
Investment Tax Credit								
- Demand	(134,849)							
- Customer	(69,151)	(41,253)	(596)	(19,299)	(926)	(1,224)	(289)	(5,531)
- Commodity	(12,403)	(10,349)	(139)	(1,318)	(11)	(293)	(289)	(2)
Total	(53,295)	(28,928)	(552)	(19,652)	(1,257)	(2,080)	(428)	(340)
Federal & State Income Taxes								
- Demand	29,146,944	17,388,078	251,311	8,134,335	390,401	515,854	121,705	2,331,384
- Customer	5,238,009	4,362,162	58,744	555,331	4,556	123,445	121,612	852
- Commodity	22,463,673	12,192,933	232,806	8,283,370	529,996	876,849	180,581	143,166
Total	56,838,626	33,943,174	542,861	16,973,036	924,953	1,516,148	423,898	2,475,401
Revenue Requirement								
- Demand	414,045,503	245,190,585	3,568,563	114,970,995	5,508,819	8,960,725	2,563,737	32,991,138
- Customer	108,719,153	91,534,662	1,233,501	11,678,563	76,105	1,970,046	2,079,932	125,632
- Commodity	321,449,171	172,224,033	3,287,818	116,891,456	7,476,101	15,231,013	3,809,883	2,023,561
Total	844,213,827	508,949,280	8,089,883	243,541,014	13,061,026	26,161,785	8,453,552	35,140,331

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

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

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

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

Jersey Central Power & Light - First Energy Corp.										Lighting LTG	Classification Factor	
Allocation to Customer Classes Primary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service GP	General Service Trans GT				
REVENUE REQUIREMENT CALCULATION												
Total Rate Base												
- Demand		574,666,951	363,861,349	4,953,391	168,179,053	8,210,921	23,382,021	2,281,455			3,538,634	
- Customer		31,503	-	-	-	-	-	2,503			-	
- Commodity		497,296,816	258,739,107	4,940,243	175,776,553	11,246,745	39,725,618	3,381,623			3,038,033	
Total		1,071,995,271	622,600,456	9,893,634	343,955,607	19,457,666	63,107,639	5,694,582			6,576,667	
Required Net Income												
- Demand		43,674,688	27,653,463	376,458	12,781,608	624,030	1,777,034	173,391			268,936	
- Customer		2,394	-	-	-	-	-	2,394			-	
- Commodity		37,794,558	19,664,172	375,458	13,359,018	854,753	3,015,147	257,003			230,890	
Total		81,471,641	47,317,635	751,916	26,140,626	1,478,783	4,796,181	432,788			499,827	
Interest Synchronization												
- Demand		12,637,685	8,001,791	108,932	3,698,479	180,569	514,202	50,172			77,819	
- Customer		693	-	-	-	-	-	693			-	
- Commodity		10,936,213	5,690,015	108,642	3,865,558	247,331	873,619	74,366			66,810	
Total		23,574,591	13,691,806	217,574	7,564,038	427,900	1,387,820	125,231			144,630	
Net Income Before Income Taxes												
- Demand		31,037,003	19,651,671	267,526	9,083,129	443,461	1,262,832	123,218			191,117	
- Customer		1,701	-	-	-	-	-	1,701			-	
- Commodity		26,858,345	13,974,158	266,816	9,493,460	607,422	2,145,528	182,637			164,080	
Total		57,897,049	33,625,829	534,342	18,576,588	1,050,883	3,408,360	307,557			355,197	
Taxable Income												
- Demand		43,137,908	27,335,751	372,133	12,634,760	616,860	1,756,617	171,399			265,846	
- Customer		2,367	-	-	-	-	-	2,367			-	
- Commodity		37,360,335	19,438,250	371,145	13,205,535	844,932	2,984,460	254,051			228,238	
Total		80,535,609	46,774,000	743,277	25,840,295	1,461,793	4,741,077	427,816			494,084	
NJ State Corporate Business Tax												
- Demand		3,885,562	2,460,218	33,492	1,137,128	55,517	158,096	15,426			23,926	
- Customer		213	-	-	-	-	-	213			-	
- Commodity		3,362,430	1,749,442	33,403	1,188,498	76,044	268,601	22,865			20,541	
Total		7,248,205	4,209,660	66,895	2,325,627	131,561	426,697	38,503			44,468	
Federal Taxable Income												
- Demand		39,287,346	24,875,533	338,641	11,497,631	561,343	1,598,522	155,973			241,920	
- Customer		2,154	-	-	-	-	-	2,154			-	
- Commodity		33,997,904	17,688,807	337,742	12,017,037	768,888	2,715,858	231,186			207,696	
Total		73,287,404	42,564,340	676,382	23,514,669	1,330,231	4,314,380	389,312			449,617	
Federal Income Tax												
- Demand		8,250,343	5,223,862	71,115	2,414,503	117,882	335,690	32,754			50,803	
- Customer		452	-	-	-	-	-	452			-	
- Commodity		7,139,560	3,714,649	70,926	2,523,578	161,467	570,330	48,549			43,616	
Total		15,390,355	8,938,511	142,040	4,938,080	279,349	906,020	81,756			94,419	
NJ Federal & State Income Tax												
- Demand		12,135,904	7,684,079	104,606	3,551,631	173,399	493,785	48,180			74,729	
- Customer		665	-	-	-	-	-	665			-	
- Commodity		10,501,990	5,464,092	104,329	3,712,076	237,510	838,932	71,414			64,158	
Total		22,638,560	13,148,171	208,935	7,263,707	410,910	1,332,717	120,259			138,887	
Tax Reform Amortization												
- Demand		(2,612,410)	-	-	-	-	-	-			-	RB-PRI
- Customer	RB-PRI-D	(1,400,440)	(886,716)	(12,071)	(409,846)	(20,010)	(56,981)	(5,560)			(8,624)	54%
- Commodity	RB-PRI-C	(77)	-	-	-	-	-	(77)			(7,404)	0%
Total	RB-PRI-E	(1,211,892)	(630,537)	(12,039)	(428,360)	(27,408)	(96,810)	(8,241)			(16,027)	46%
Investment Tax Credit												
- Demand		(47,399)	-	-	-	-	-	-			-	RB-PRI
- Customer	RB-PRI-D	(25,409)	(16,089)	(219)	(7,436)	(363)	(1,034)	(101)			(156)	54%
- Commodity	RB-PRI-C	(1)	-	-	-	-	-	(1)			(134)	0%
Total	RB-PRI-E	(21,988)	(11,440)	(218)	(7,772)	(497)	(1,757)	(150)			(291)	46%
Federal & State Income Taxes												
- Demand		10,710,054	6,781,275	92,316	3,134,349	153,027	435,770	42,519			65,949	
- Customer		587	-	-	-	-	-	587			-	
- Commodity		9,268,109	4,822,115	92,071	3,275,943	209,605	740,365	63,023			56,620	
Total		19,978,751	11,603,390	184,387	6,410,293	362,632	1,176,136	106,130			122,569	
Revenue Requirement												
- Demand		155,611,120	98,318,369	1,338,448	45,479,422	2,221,158	6,324,371	870,263			960,347	
- Customer		76,055	11,334	329	3,865	32	90	60,405			-	
- Commodity		134,929,333	70,014,009	1,336,623	47,525,803	3,039,803	10,736,620	1,283,669			822,561	
Total		290,616,509	168,343,712	2,675,400	93,009,090	5,260,992	17,061,080	2,214,337			1,782,907	

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

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

Jersey Central Power & Light - First Energy Corp.			Residential	Residential	General	General	General	General	Lighting	Classification
Allocation to Customer Classes	Allocation	Total	Service	Time of Day	Service	Time of Day	Service Pri	Service Trans	LTG	Factor
Secondary	Factor	Company	RS	RT	GS	GST	GP	GT		
Rate Base Adjustment										
Adjustment										
AMI		-								#N/A
- Demand		-								N/A
- Customer		-								N/A
- Commodity		-								N/A
Total		-								-
Delayed Recognition Pension & OPEB										
- Demand	PAY-SEC-D	(7,019,579)	(4,599,904)	(62,620)	(2,126,105)	(103,802)	(82,412)	-	(44,735)	PAY-SEC
- Customer	PAY-SEC-C	(252,415)	(213,787)	(2,882)	(27,394)	(38)	-	(8,314)	-	54%
- Commodity	PAY-SEC-E	(5,804,725)	(3,230,234)	(61,677)	(2,194,486)	(140,410)	(139,990)	-	(37,928)	44%
Total		(13,076,719)	(8,043,925)	(127,179)	(4,347,985)	(244,250)	(222,402)	(8,314)	(82,663)	
Total Rate Base Adjustment										
- Demand		(7,019,579)	(4,599,904)	(62,620)	(2,126,105)	(103,802)	(82,412)	-	(44,735)	
- Customer		(252,415)	(213,787)	(2,882)	(27,394)	(38)	-	(8,314)	-	
- Commodity		(5,804,725)	(3,230,234)	(61,677)	(2,194,486)	(140,410)	(139,990)	-	(37,928)	
Total		(13,076,719)	(8,043,925)	(127,179)	(4,347,985)	(244,250)	(222,402)	(8,314)	(82,663)	
Total Rate Base										
		1,654,330,003								
- Demand		799,204,645	527,155,808	7,176,384	243,654,802	11,895,835	2,141,727	1,843,219		
- Customer		196,845,834	172,352,082	2,823,550	22,084,432	30,795	-	54,974	5,126,709	
- Commodity		658,279,524	371,531,691	7,093,852	252,403,128	16,149,558	3,644,160	2,732,060	4,362,408	
Total		1,654,330,003	1,071,039,581	16,593,787	518,142,362	28,076,188	5,785,887	4,630,253	9,489,117	
OPERATIONS & MAINTENANCE EXPENSES										
Distribution Expenses										
Operations Expenses										
(580) Operation Supervision & Engineering		438,520								AE-SEC
- Demand	DMD-SEC	241,022	159,817	2,176	73,868	3,606	-	-	1,554	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	197,498	112,620	2,150	76,510	4,895	-	-	1,322	45%
Total		438,520	272,437	4,326	150,378	8,502	-	-	2,877	
(581) Load Dispatching		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(582) Station Expenses		405,298								AE-SEC
- Demand	DMD-SEC	222,762	147,709	2,011	68,272	3,333	-	-	1,437	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	182,536	104,088	1,987	70,713	4,524	-	-	1,222	45%
Total		405,298	251,798	3,998	138,986	7,858	-	-	2,659	
(583) Overhead line expenses		417,937								AE-SEC
- Demand	DMD-SEC	229,709	152,315	2,074	70,401	3,437	-	-	1,481	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	188,228	107,334	2,049	72,918	4,666	-	-	1,260	45%
Total		417,937	259,650	4,123	143,320	8,103	-	-	2,742	
(584) Underground line expenses		2,410,563								AE-SEC
- Demand	DMD-SEC	1,324,907	878,521	11,960	406,058	19,825	-	-	8,544	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	1,085,655	619,079	11,820	420,577	26,910	-	-	7,269	45%
Total		2,410,563	1,497,600	23,780	826,635	46,735	-	-	15,813	
(585) Street lighting and signal system expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(586) Meter expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(587) Customer installations expenses		-								#N/A
- Demand		-	-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	
(588) Miscellaneous distribution expenses		9,889,321								DISTPLT-SEC
- Demand	DISTPLT-SEC-D	4,601,577	3,051,219	41,537	1,410,293	68,854	-	-	29,674	47%
- Customer	DISTPLT-SEC-C	1,519,027	1,330,384	17,935	170,470	238	-	-	-	15%
- Commodity	DISTPLT-SEC-E	3,768,716	2,149,056	41,033	1,459,979	93,414	-	-	25,234	38%
Total		9,889,321	6,530,660	100,506	3,040,742	162,506	-	-	54,907	
(589) Rents		2,423,053								AE-SEC
- Demand	DMD-SEC	1,331,772	883,073	12,022	408,162	19,927	-	-	8,588	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	1,091,281	622,287	11,882	422,756	27,049	-	-	7,307	45%
Total		2,423,053	1,505,360	23,903	830,918	46,977	-	-	15,895	
Total Dist. Operations Expenses		15,984,691								
- Demand		7,951,749	5,272,654	71,779	2,437,055	118,983	-	-	51,278	
- Customer		1,519,027	1,330,384	17,935	170,470	238	-	-	-	
- Commodity		6,513,915	3,714,466	70,922	2,523,453	161,459	-	-	43,614	
Total		15,984,691	10,317,505	160,637	5,130,978	280,679	-	-	94,892	
Maintenance Expense										
(590) Maintenance Supervision and Engineering		1,531,290								AE-SEC
- Demand	DMD-SEC	841,636	558,073	7,597	257,945	12,594	-	-	5,427	55%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-SEC	689,654	393,265	7,509	267,168	17,094	-	-	4,618	45%
Total		1,531,290	951,338	15,106	525,113	29,688	-	-	10,045	

Jersey Central Power & Light - First Energy Corp.										Lighting	Classification
Allocation to Customer Classes										LTG	Factor
Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT			
Customer Service Expenses											
(907) Customer Service Supervision											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(908) Customer Assistance											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(909) Informational and instructional advertising											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
(910) Miscellaneous customer service and informational											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
Total Customer Service Expenses											
- Demand		-	-	-	-	-	-	-		-	
- Customer		-	-	-	-	-	-	-		-	
- Commodity		-	-	-	-	-	-	-		-	
Total		-	-	-	-	-	-	-		-	
Sales Expenses											
(911) Sales Exp											
- Demand		-	-	-	-	-	-	-		-	#N/A
- Customer		-	-	-	-	-	-	-		-	N/A
- Commodity		-	-	-	-	-	-	-		-	N/A
Total		-	-	-	-	-	-	-		-	
Total Sales Expenses											
- Demand		-	-	-	-	-	-	-		-	
- Customer		-	-	-	-	-	-	-		-	
- Commodity		-	-	-	-	-	-	-		-	
Total		-	-	-	-	-	-	-		-	
Administrative & General Expense											
Labor Related											
(920) Administrative and general salaries											
- Demand	DMD-PRI	6,693,812									AE-PRI-GTA&G
- Customer	CUST-GTA&G	3,586,342	2,280,849	31,050	1,054,223	51,470	146,569	-	14,786	22,182	54%
- Commodity	NRG-PRI	14,786								0%	
Total		3,092,684	1,621,586	30,962	1,101,638	70,486	248,971	-		19,040	46%
(921) Office supplies and expenses											
- Demand	DMD-PRI	724,726									AE-PRI-GTA&G
- Customer	CUST-GTA&G	388,286	246,943	3,362	114,139	5,573	15,869	-	1,601	2,402	54%
- Commodity	NRG-PRI	1,601								0%	
Total		334,839	175,566	3,352	119,272	7,631	26,956	-		2,061	46%
(922) Administrative expenses transferred—Credit											
- Demand	DMD-PRI	(2,016,626)									AE-PRI-GTA&G
- Customer	CUST-GTA&G	(1,080,447)	(687,145)	(9,354)	(317,603)	(15,506)	(44,156)	-	(4,455)	(6,683)	54%
- Commodity	NRG-PRI	(4,455)								0%	
Total		(931,724)	(488,531)	(9,328)	(331,887)	(21,235)	(75,007)	-		(5,736)	46%
(923) Outside services employed											
- Demand	DMD-PRI	12,899,336									AE-PRI-GTA&G
- Customer	CUST-GTA&G	6,911,075	4,395,318	59,835	2,031,544	99,185	282,447	-	28,493	42,745	54%
- Commodity	NRG-PRI	28,493								0%	
Total		5,959,768	3,124,884	59,665	2,122,916	135,831	479,780	-		36,691	46%
(926) Employee pensions and benefits											
- Demand	DMD-PRI	(3,353,770)									AE-PRI-GTA&G
- Customer	CUST-GTA&G	(1,796,849)	(1,142,763)	(15,557)	(528,192)	(25,788)	(73,435)	-	(7,408)	(11,114)	54%
- Commodity	NRG-PRI	(7,408)								0%	
Total		(1,549,513)	(812,456)	(15,513)	(551,949)	(25,315)	(124,741)	-		(9,540)	46%
(426) Pension / OPEB Non-Service Cost											
- Demand		-	-	-	-	-	-	-	-	-	AE-PRI-GTA&G
- Customer		-	-	-	-	-	-	-	-	-	54%
- Commodity		-	-	-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	-	-	46%
(924) Property insurance											
- Demand	DMD-PRI	372,153									AE-PRI-GTA&G
- Customer	CUST-GTA&G	199,388	126,807	1,726	58,611	2,862	8,149	-	822	1,233	54%
- Commodity	NRG-PRI	822								0%	
Total		171,943	90,155	1,721	61,247	3,919	13,842	-		1,059	46%
(925) Injuries and damages											
- Demand	DMD-PRI	7,444,320									AE-PRI-GTA&G
- Customer	CUST-GTA&G	3,988,442	2,536,577	34,531	1,172,422	57,241	163,002	-	16,444	24,669	54%
- Commodity	NRG-PRI	16,444								0%	
Total		3,439,435	1,803,398	34,433	1,225,154	78,389	276,886	-		21,175	46%
(935) Maintenance of general plant											
- Demand	DMD-PRI	2,772,313									AE-PRI-GTA&G
- Customer	CUST-GTA&G	1,485,321	944,637	12,860	436,617	21,317	60,703	-	6,124	9,187	54%
- Commodity	NRG-PRI	6,124								0%	
Total		1,280,867	671,597	12,823	456,255	29,193	103,114	-		7,886	46%
Total		2,772,313	1,616,234	25,683	892,872	50,509	163,817	-		17,072	

Jersey Central Power & Light - First Energy Corp.									Lighting	Classification
Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	LTG	Factor
(929) Duplicate charges— Credit										
- Demand		-	-	-	-	-	-	-	-	AE-PRI-GTA&G
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	46%
Total		-	-	-	-	-	-	-	-	
(928) Regulatory commission expenses										
- Demand	DMD-PRI	752,709	478,709	6,517	221,263	10,803	30,762	-	4,656	AE-PRI-GTA&G
- Customer	CUST-GTA&G	3,103	-	-	-	-	-	-	-	54%
- Commodity	NRG-PRI	649,099	340,342	6,498	231,214	14,794	52,255	-	3,996	0%
Total		1,404,911	819,051	13,015	452,477	25,596	83,017	3,103	8,652	46%
(930.1) Gen Advertising Exp										
- Demand	DMD-PRI	176,102								AE-PRI-GTA&G
- Customer	CUST-GTA&G	94,350	60,005	817	27,735	1,354	3,856	-	584	54%
- Commodity	NRG-PRI	81,363	42,661	815	28,982	1,854	6,550	-	389	0%
Total		176,102	102,666	1,631	56,717	3,208	10,406	389	1,084	46%
(930.2) Misc Gen Exp										
- Demand	DMD-PRI	168,724								AE-PRI-GTA&G
- Customer	CUST-GTA&G	90,397	57,491	783	26,573	1,297	3,694	-	559	54%
- Commodity	NRG-PRI	77,954	40,874	780	27,768	1,777	6,276	-	480	0%
Total		168,724	98,365	1,563	54,341	3,074	9,970	373	1,039	46%
(931) Rents										
- Demand	DMD-PRI	867,446								AE-PRI-GTA&G
- Customer	CUST-GTA&G	464,752	295,574	4,024	136,616	6,670	18,994	-	2,875	54%
- Commodity	NRG-PRI	400,779	210,140	4,012	142,761	9,134	32,264	-	2,467	0%
Total		867,446	505,714	8,036	279,377	15,804	51,258	1,916	5,342	46%
(932) Institutional Ad - Newspaper										
- Demand		-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	N/A
(933) Transportation expenses										
- Demand		-	-	-	-	-	-	-	-	#N/A
- Customer		-	-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	-	N/A
Total A&G Expense										
- Demand		28,153,447								
- Customer		15,083,767	9,593,002	130,593	4,433,947	216,476	616,454	-	93,294	
- Commodity		62,188	-	-	-	-	-	-	-	
Total		13,007,492	6,820,216	130,222	4,633,370	296,458	1,047,145	-	80,081	
Total		28,153,447	16,413,218	260,815	9,067,318	512,934	1,663,599	62,188	173,375	
O&M Adjustment										
Adjustment										
Int on Cust Deposits										
- Demand	CUST-DEP	-	-	-	-	-	-	-	-	CUS
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	-	0%
Annualize Payroll Increase										
- Demand	PAY-SEC-D	1,925,160								PAY-SEC
- Customer	PAY-SEC-C	1,033,425	677,200	9,219	313,006	15,282	12,133	-	6,586	54%
- Commodity	PAY-SEC-E	37,161	31,474	424	4,033	6	-	1,224	-	2%
Total		854,574	475,556	9,080	323,073	20,671	20,609	-	5,584	44%
Total		1,925,160	1,184,230	18,723	640,112	35,959	32,742	1,224	12,170	
Svngs Pln Match on Payroll Inc										
- Demand	PAY-SEC-D	57,755								PAY-SEC
- Customer	PAY-SEC-C	31,003	20,316	277	9,390	458	364	-	198	54%
- Commodity	PAY-SEC-E	1,115	944	13	121	0	-	37	-	2%
Total		25,637	14,267	272	9,692	620	618	-	168	44%
Total		57,755	35,527	562	19,203	1,079	982	37	365	
Reclass Amortization of Net Loss on Reacquired Debt										
- Demand	DISTPLT-SEC-D	353,031								DISTPLT-SEC
- Customer	DISTPLT-SEC-C	164,268	108,923	1,483	50,345	2,458	-	-	1,059	47%
- Commodity	DISTPLT-SEC-E	54,226	47,492	640	6,085	8	-	-	901	15%
Total		134,536	76,717	1,465	52,119	3,335	-	-	901	38%
Total		353,031	233,133	3,588	108,549	5,801	-	-	1,960	
BPU & RPA Assessments										
- Demand	DIST-REV-DMD	304,954								DIST-REV
- Customer	DIST-REV-CUST	83,577	-	-	55,617	3,856	9,805	7,716	6,448	27%
- Commodity	DIST-REV-NRG	24,394	17,490	508	5,965	49	138	242	-	8%
Total		196,983	146,892	2,508	39,925	934	2,475	1,786	2,463	65%
Total		304,954	164,382	3,017	101,508	4,838	12,418	9,743	8,911	
Injuries and Damages Accrual Reversal										
- Demand	PAY-SEC-D	(2,653,770)								PAY-SEC
- Customer	PAY-SEC-C	(1,424,543)	(933,498)	(12,708)	(431,469)	(21,065)	(16,725)	-	(9,078)	54%
- Commodity	PAY-SEC-E	(51,225)	(43,386)	(585)	(5,559)	(8)	-	(1,687)	-	2%
Total		(1,178,002)	(655,539)	(12,517)	(445,346)	(28,495)	(28,409)	-	(7,697)	44%
Total		(2,653,770)	(1,632,422)	(25,810)	(882,374)	(49,568)	(45,134)	(1,687)	(16,776)	
Pension Smoothing										
- Demand	PAY-SEC-D	7,000,526								PAY-SEC
- Customer	PAY-SEC-C	3,757,880	2,462,525	33,523	1,138,195	55,570	44,119	-	23,949	54%
- Commodity	PAY-SEC-E	135,129	114,449	1,543	14,665	20	-	4,451	-	2%
Total		3,107,517	1,729,282	33,018	1,174,802	75,168	74,943	-	20,305	44%
Total		7,000,526	4,306,257	68,084	2,327,662	130,758	119,061	4,451	44,253	
OPFB Smoothing										
- Demand	PAY-SEC-D	1,777,270								PAY-SEC
- Customer	PAY-SEC-C	954,038	625,178	8,511	288,961	14,108	11,201	-	6,080	54%
- Commodity	PAY-SEC-E	34,306	29,056	392	3,723	5	-	1,130	-	2%
Total		788,926	439,024	8,383	298,255	19,083	19,026	-	5,155	44%
Total		1,777,270	1,093,258	17,285	590,939	33,196	30,227	1,130	11,235	

Jersey Central Power & Light - First Energy Corp.										Lighting LTG	Classification Factor
Allocation to Customer Classes Secondary	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service GP	General Service Trans GT			
Depreciation Adjustment											
Adjustment											
Annualize Deprec Exp		6,863,335									
- Demand	DPR-TOT-SEC-D	3,360,140	2,206,014	30,031	1,019,634	49,781	14,535	16,778		21,454	DPR-TOT-SEC 49%
- Customer	DPR-TOT-SEC-C	721,924	632,271	8,524	81,016	113	-	-		-	11%
- Commodity	DPR-TOT-SEC-E	2,781,271	1,555,806	29,706	1,056,950	67,627	24,745	24,869		18,268	41%
Total		6,863,335	4,394,091	68,261	2,157,600	117,521	39,280	41,646		39,722	
Average Net Salvage		2,123,673									
- Demand	DISTPLT-SEC-D	988,161	655,231	8,920	302,852	14,786	-	-		6,372	DISTPLT-SEC 47%
- Customer	DISTPLT-SEC-C	326,202	285,692	3,852	36,607	51	-	-		-	15%
- Commodity	DISTPLT-SEC-E	809,310	461,497	8,812	313,522	20,060	-	-		5,419	38%
Total		2,123,673	1,402,420	21,583	652,981	34,897	-	-		11,791	
Total Depreciation Adjustment		8,987,008									
- Demand		4,348,302	2,861,246	38,951	1,322,486	64,567	14,535	16,778		27,826	
- Customer		1,048,126	917,963	12,375	117,624	164	-	-		-	
- Commodity		3,590,580	2,017,303	38,517	1,370,472	87,687	24,745	24,869		23,687	
Total		8,987,008	5,796,511	89,844	2,810,581	152,418	39,280	41,646		51,513	
Total Depreciation Expense											
- Demand		41,165,699	27,032,768	368,008	12,494,719	610,023	173,793	200,615		262,900	
- Customer		8,958,317	7,845,815	105,773	1,005,328	1,402	-	-		-	
- Commodity		34,065,248	19,064,427	364,007	12,951,576	828,683	295,878	297,356		223,848	
Total		84,189,264	53,943,009	837,788	26,451,623	1,440,108	469,671	497,970		486,748	
Amortization, Accretion, Regulatory Debits and Credits											
Amort - Ltd Term Elec Prpty		6,904,329									
- Demand	DISTPLT-SEC-D	3,212,637	2,130,239	29,000	984,610	48,071	-	-		20,717	DISTPLT-SEC 47%
- Customer	DISTPLT-SEC-C	1,060,524	928,821	12,522	119,015	166	-	-		-	15%
- Commodity	DISTPLT-SEC-E	2,631,167	1,500,385	28,648	1,019,299	65,218	-	-		17,617	38%
Total		6,904,329	4,559,446	70,169	2,122,925	113,455	-	-		38,334	
Accretion Expense		224,882									
- Demand	DMD-ALL	118,584	71,652	975	33,118	1,617	4,604	5,315		697	AE-ALL 53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	106,297	51,056	975	34,685	2,219	7,839	7,878		599	47%
Total		224,882	122,708	1,950	67,803	3,836	12,443	13,193		1,296	
Regulatory Debits		35,134,605									
- Demand	DMD-ALL	18,527,128	11,194,585	152,396	5,174,209	252,618	719,373	830,396		108,870	AE-ALL 53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	16,607,477	7,976,766	152,305	5,419,082	346,730	1,224,716	1,230,831		93,661	47%
Total		35,134,605	19,171,351	304,701	10,593,291	599,348	1,944,089	2,061,227		202,531	
Regulatory Credits		16,930									
- Demand	DMD-ALL	8,927	5,394	73	2,493	122	347	400		52	AE-ALL 53%
- Customer		-	-	-	-	-	-	-		-	0%
- Commodity	NRG-ALL	8,002	3,844	73	2,611	167	590	593		45	47%
Total		16,930	9,238	147	5,104	289	937	993		98	
Total Depreciation and Amortization		126,470,010									
- Demand		63,032,976	40,434,638	550,453	18,689,149	912,451	898,117	1,036,726		393,236	
- Customer		10,018,842	8,774,636	118,295	1,124,343	1,568	-	-		-	
- Commodity		53,418,192	28,596,478	546,008	19,427,254	1,243,018	1,529,023	1,536,658		335,771	
Total		126,470,010	77,805,752	1,214,755	39,240,746	2,157,036	2,427,140	2,573,384		729,007	
TAXES											
Taxes Other than Income											
(408) Payroll Taxes		1,022,134									
- Demand	PAY-SEC-D	548,681	359,549	4,895	166,186	8,114	6,442	-		3,497	PAY-SEC 54%
- Customer	PAY-SEC-C	19,730	16,711	225	2,141	3	-	650		-	2%
- Commodity	PAY-SEC-E	453,723	252,489	4,821	171,531	10,975	10,942	-		2,965	44%
Total		1,022,134	628,748	9,941	339,858	19,092	17,384	650		6,461	
(408) Property Taxes		2,781,542									
- Demand	RB-SEC-D	1,343,759	886,344	12,066	409,674	20,001	3,601	3,099		8,620	RB-SEC 48%
- Customer	RB-SEC-C	330,971	289,788	3,907	37,132	52	-	92		-	12%
- Commodity	RB-SEC-E	1,106,812	624,683	11,927	424,383	27,153	6,127	4,594		7,335	40%
Total		2,781,542	1,800,815	27,900	871,190	47,206	9,728	7,785		15,955	
Total Taxes Other than Income		3,803,676									
- Demand		1,892,441	1,245,893	16,961	575,860	28,115	10,043	3,099		12,117	
- Customer		350,701	306,498	4,132	39,273	55	-	742		-	
- Commodity		1,560,535	877,172	16,748	595,914	38,128	17,069	4,594		10,299	
Total Taxes Other than Income		3,803,676	2,429,563	37,841	1,211,047	66,298	27,112	8,435		22,416	
Total Expenses		244,829,530									
- Demand		126,367,453	81,879,380	1,114,657	37,900,793	1,851,551	1,620,666	1,075,751		802,744	
- Customer		12,525,573	10,905,615	147,296	1,401,121	1,994	138	69,407		-	
- Commodity		105,936,504	57,858,431	1,104,425	39,246,737	2,509,511	2,742,310	1,584,852		680,094	
Total		244,829,530	150,643,426	2,366,378	78,548,651	4,363,057	4,363,114	2,730,011		1,482,837	

Table with columns for Allocation Factor, Total Company, Residential Service RS, Residential Time of Day RT, General Service GS, General Time of Day GST, General Service Pri GP, General Service Trans GT, Lighting LTG, and Classification Factor. Rows include Revenue Requirement Calculation, Total Rate Base, Required Net Income, Interest Synchronization, Net Income Before Income Taxes, Taxable Income, NJ State Corporate Business Tax, Federal Taxable Income, Federal Income Tax, NJ Federal & State Income Tax, Tax Reform Amortization, Investment Tax Credit, and Federal & State Income Taxes.

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

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

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

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

Jersey Central Power & Light - First Energy Corp.	Allocation Factor	Total Company	Residential Service RS	Residential Time of Day RT	General Service GS	General Time of Day GST	General Service Pri GP	General Service Trans GT	Lighting LTG	Classification Factor
Depreciation Adjustment										
Adjustment										
Annualize Deprec Exp		1,978,025								
- Demand	DPR-TOT-CS-D	1,045,092	109,400	8,208	95,411	1,558	2,384	2,752	825,066	DPR-TOT-CS 53%
- Customer	DPR-TOT-CS-C	877,901	670,178	9,005	84,209	1,857	56,865	55,184	-	44%
- Commodity	DPR-TOT-CS-E	55,033	26,433	505	17,957	1,149	4,058	4,079	310	3%
Total		1,978,025	806,011	17,718	197,577	4,564	63,307	62,014	825,377	
Average Net Salvage		348,299								
- Demand	DISTPLT-CS-D	218,822	10,664	1,136	11,543	106	-	-	195,373	DISTPLT-CS 63%
- Customer	DISTPLT-CS-C	129,478	98,841	1,328	12,420	274	8,387	8,139	-	37%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		348,299	109,505	2,464	23,963	380	8,387	8,139	195,373	
Total Depreciation Adjustment		2,326,325								
- Demand		1,263,914	120,064	9,344	106,954	1,664	2,384	2,752	1,020,439	
- Customer		1,007,378	769,019	10,333	96,629	2,131	65,252	63,322	-	
- Commodity		55,033	26,433	505	17,957	1,149	4,058	4,079	310	
Total		2,326,325	915,516	20,182	221,540	4,945	71,694	70,153	1,020,749	
Total Depreciation Expense										
- Demand		12,715,094	1,318,773	99,278	1,152,379	18,733	28,503	32,902	10,060,773	
- Customer		10,636,623	8,112,227	109,005	1,019,318	22,484	688,328	667,974	-	
- Commodity		658,031	316,060	6,025	214,718	13,738	48,526	48,769	3,711	
Total		23,999,747	9,747,060	214,317	2,386,415	54,956	765,358	749,645	10,064,484	
Amortization, Accretion, Regulatory Debits and Credits										
Amort - Ltd Term Elec Prpty		1,318,948								
- Demand	DISTPLT-CS-D	828,640	40,382	4,302	43,711	403	-	-	739,842	DISTPLT-CS 63%
- Customer	DISTPLT-CS-C	490,308	374,295	5,029	47,031	1,037	31,759	30,820	-	37%
- Commodity	DISTPLT-CS-E	-	-	-	-	-	-	-	-	0%
Total		1,318,948	414,677	9,331	90,742	1,440	31,759	30,820	739,842	
Accretion Expense		42,960								
- Demand	DMD-ALL	22,653	13,688	186	6,327	309	880	1,015	133	AE-ALL 53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	20,306	9,753	186	6,626	424	1,497	1,505	115	47%
Total		42,960	23,441	373	12,953	733	2,377	2,520	248	
Regulatory Debits		6,711,834								
- Demand	DMD-ALL	3,539,275	2,138,524	29,113	988,440	48,258	137,423	158,632	20,798	AE-ALL 53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	3,172,560	1,523,818	29,095	1,035,218	66,237	233,960	235,128	17,892	47%
Total		6,711,834	3,662,342	58,208	2,023,658	114,495	371,383	393,760	38,690	
Regulatory Credits		3,234								
- Demand	DMD-ALL	1,705	1,030	14	476	23	66	76	10	AE-ALL 53%
- Customer		-	-	-	-	-	-	-	-	0%
- Commodity	NRG-ALL	1,529	734	14	499	32	113	113	9	47%
Total		3,234	1,765	28	975	55	179	190	19	
Total Depreciation and Amortization		32,076,723								
- Demand		17,107,366	3,512,397	132,893	2,191,333	67,726	166,872	192,626	10,821,556	
- Customer		11,116,931	8,486,523	114,035	1,066,349	23,521	720,087	698,794	-	
- Commodity		3,852,426	1,850,365	35,330	1,257,061	80,431	284,097	285,515	21,726	
Total		32,076,723	13,849,285	282,257	4,514,743	171,678	1,171,056	1,176,936	10,843,282	
TAXES										
Taxes Other than Income										
(408) Payroll Taxes		903,102								
- Demand	PAY-CS-D	212,167	75,382	1,748	39,660	1,603	4,345	-	89,429	PAY-CS 23%
- Customer	PAY-CS-C	595,544	509,279	6,863	65,078	2,78	6,292	6,440	1,250	66%
- Commodity	PAY-CS-E	95,392	49,853	952	33,868	2,167	7,654	275	585	11%
Total		903,102	634,515	9,562	138,606	4,048	18,291	6,715	91,264	
(408) Property Taxes		531,364								
- Demand	RB-CS-D	312,228	68,949	2,226	40,459	1,361	3,541	3,952	191,269	RB-CS 59%
- Customer	RB-CS-C	137,404	101,372	1,361	12,671	351	10,881	10,578	75	26%
- Commodity	RB-CS-E	81,732	39,366	752	26,743	1,711	6,044	5,874	462	15%
Total		531,364	209,688	4,338	79,873	3,444	20,466	20,404	191,806	
Total Taxes Other than Income		1,434,466								
- Demand		524,394	144,332	3,974	80,119	2,985	7,886	3,952	280,697	
- Customer		732,948	610,652	8,224	77,749	629	17,173	17,017	1,325	
- Commodity		177,123	89,219	1,704	60,612	3,878	13,698	6,149	1,048	
Total Taxes Other than Income		1,434,466	844,202	13,901	218,479	7,491	38,757	27,118	283,070	
Total Expenses		121,596,486								
- Demand		38,445,980	11,132,398	308,097	6,201,281	230,743	609,030	215,625	19,724,366	
- Customer		69,573,120	58,467,025	787,580	7,453,652	50,946	1,342,974	1,335,567	121,307	
- Commodity		13,577,386	6,623,204	132,130	4,631,631	299,869	1,059,031	344,413	81,434	
Total		121,596,486	76,222,628	1,227,808	18,346,564	581,559	3,011,035	1,895,605	19,927,107	

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

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
(367) Underground Conductors & Device			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(368) Line Transformers			
- Demand		DMD-SEC	
- Customer			
- Commodity		NRG-SEC	
(369) Services			
- Demand		DMD-SEC	
- Customer		CUST-SVCS	
- Commodity			
(370) Meters			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(371) Installation on Customers' Premises			
- Demand			DMD-LTG
- Customer			
- Commodity			
(373) Street Lighting & Signal Systems			
- Demand			DMD-LTG
- Customer			
- Commodity			
(374) Asset Retirement Costs			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(375) Charging Stations			
- Demand			
- Customer			
- Commodity			
General Plant			
(389) Land and Land Rights			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(390) Structures and Improvements			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(391) Office Furniture & Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(392) Transportation Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(393) Stores Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(394) Tools, Shop & Garage Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(395) Laboratory Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(396) Power Operated Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(397) Communication Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(398) Misc. Equipment			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(399) Other Tangible Property			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(SRVCO-PIS) Service Company PIS			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
Additions to Utility Plant			
<u>Construction Work in Progress</u>			
- Demand			
- Customer			
- Commodity			
<hr/>			
ACCUMULATED DEPRECIATION			
Accumulated Depreciation			
<u>(108-303) Misc Intangible Plant</u>			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
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<u>(108-360) Land & Land Rights</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
<hr/>			
<u>(108-361) Struct & Impmnts</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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<u>(108-362) Station Equip</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
<hr/>			
<u>(108-364) Poles, Towers & Fixt</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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<u>(108-365) OH Cond & Dev</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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<u>(108-366) UG Conduit</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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<u>(108-367) UG Cond & Dev</u>			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
<u>(108-368) Line Transformers</u>			
- Demand		DMD-SEC	
- Customer			
- Commodity		NRG-SEC	
<u>(108-369) Services</u>			
- Demand		DMD-SEC	
- Customer		CUST-SVCS	
- Commodity			
<u>(108-370) Meters</u>			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
<u>(108-371) Install on Cust Premise</u>			
- Demand			DMD-LTG
- Customer			
- Commodity			
<u>(108-373) St Lt & Signal Sys</u>			
- Demand			DMD-LTG
- Customer			
- Commodity			
<u>(108-374) Asset Ret Costs</u>			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
<u>(108-389) Land & Land Rights</u>			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
<u>(108-390) Struct & Impmnts -</u>			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
<u>(108-391) Office Furn & Equip</u>			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
<u>(108-392) Transportation Equip</u>			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
(108-393) Stores Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-394) Tools, Shop & Garage Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-395) Laboratory Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-396) Power Operated Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-397) Communication Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-398) MISC Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(108-399) Other Tangible Property			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Service Company PIS			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
OTHER RATE BASE ITEMS			
Other Rate Base Items			
Materials and Supplies			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E

Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
Cash Working Capital			
- Demand	CWC-PRI-D	CWC-SEC-D	CWC-CS-D
- Customer	CWC-PRI-C	CWC-SEC-C	CWC-CS-C
- Commodity	CWC-PRI-E	CWC-SEC-E	CWC-CS-E
ADIT			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Net /Loss on Reacq Debt			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
DTA for AMT			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Net Operating Reserves			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
NOL			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
CTA			
- Demand	TOTPLT-PRI-D	TOTPLT-SEC-D	TOTPLT-CS-D
- Customer	TOTPLT-PRI-C	TOTPLT-SEC-C	TOTPLT-CS-C
- Commodity	TOTPLT-PRI-E	TOTPLT-SEC-E	TOTPLT-CS-E
Regulatory Asset A&G Capitalization			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
Customer Deposits			
- Demand			
- Customer			CUST-DEP
- Commodity			
Customer Advances			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
Customer Refunds			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
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OPERATIONS & MAINTENANCE EXPENSES			
Distribution Expenses			
Operations Expenses			
(580) Operation Supervision & Engineering			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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(581) Load Dispatching			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
<hr/>			
(582) Station Expenses			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
<hr/>			
(583) Overhead line expenses			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
<hr/>			
(584) Underground line expenses			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
<hr/>			
(585) Street lighting and signal system expenses			
- Demand			
- Customer			
- Commodity			
<hr/>			
(586) Meter expenses			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
<hr/>			
(587) Customer installations expenses			
- Demand			
- Customer			
- Commodity			
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Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
(588) Miscellaneous distribution expenses			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
(589) Rents			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
Total Dist. Operations Expenses			
- Demand			
- Customer			
- Commodity			
Maintenance Expense			
(590) Maintenance Supervision and Engineering			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(591) Maintenance of Structures			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(592) Maintenance of Station Equipment			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(593) Maintenance of Overhead Lines			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(594) Maintenance of underground lines			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
(595) Maintenance of line transformers			
- Demand		DMD-SEC	
- Customer			
- Commodity			
(596) Maintenance of street lighting and signal systems			
- Demand			DMD-LTG
- Customer			
- Commodity			

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
(597) Maintenance of meters			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(598) Maintenance of miscellaneous distribution plant			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Total Dist. Maintenance Expenses			
- Demand			
- Customer			
- Commodity			
Customer Account Expense			
(901) Supervision			
- Demand			CUST-ALL
- Customer			
- Commodity			
(902) Meter reading expenses			
- Demand			CUST-ALL
- Customer			
- Commodity			
(903) Customer records and collection expenses			
- Demand			CUST-ALL
- Customer			
- Commodity			
(904) Uncollectible accounts			
- Demand			NRG-ALL
- Customer			
- Commodity			
(905) Miscellaneous customer accounts expenses			
- Demand			CUST-ALL
- Customer			
- Commodity			
Customer Service Expenses			
(907) Customer Service Supervision			
- Demand			CUST-ALL
- Customer			
- Commodity			
(908) Customer Assistance			
- Demand			CUST-ALL
- Customer			
- Commodity			

Jersey Central Power & Light - First Energy Corp.	Summary of		
Allocation Factors	Primary	Secondary	Customer Service
(909) Informational and instructional advertising			
- Demand			CUST-ALL
- Customer			
- Commodity			
(910) Miscellaneous customer service and informational			
- Demand			CUST-ALL
- Customer			
- Commodity			
Sales Expenses			
(911) Sales Exp			
- Demand			DMD-PRI
- Customer			
- Commodity			NRG-PRI
Administrative & General Expense			
Labor Related			
(920) Administrative and general salaries			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(921) Office supplies and expenses			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(922) Administrative expenses transferred—Credit			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(923) Outside services employed			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(926) Employee pensions and benefits			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(426) Pension / OPEB Non-Service Cost			
- Demand			
- Customer			
- Commodity			

Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(924) Property insurance			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(925) Injuries and damages			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(935) Maintenance of general plant			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(929) Duplicate charges—Credit			
- Demand			
- Customer			
- Commodity			
(928) Regulatory commission expenses			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(930.1) Gen Advertising Exp			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(930.2) Misc Gen Exp			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(931) Rents			
- Demand	DMD-PRI	DMD-PRI	DMD-PRI
- Customer	CUST-GTA&G	CUST-GTA&G	CUST-GTA&G
- Commodity	NRG-PRI	NRG-PRI	NRG-PRI
(932) Institutional Ad - Newspaper			
- Demand			
- Customer			
- Commodity			
(933) Transportation expenses			
- Demand			
- Customer			
- Commodity			

Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
DEPRECIATION EXPENSE			
Depreciation Expense			
(403-360) Land & Land Rights			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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(403-361) Struct & Impmnts			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
<hr/>			
(403-362) Station Equip			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
<hr/>			
(403-364) Poles, Towers & Fixt			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
<hr/>			
(403-365) OH Cond & Dev			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
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(403-366) UG Conduit			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
<hr/>			
(403-367) UG Cond & Dev			
- Demand	DMD-PRI	DMD-SEC	
- Customer			
- Commodity	NRG-PRI	NRG-SEC	
<hr/>			
(403-368) Line Transformers			
- Demand		DMD-SEC	
- Customer			
- Commodity		NRG-SEC	
<hr/>			
(403-369) Services			
- Demand		DMD-SEC	
- Customer		CUST-SVCS	
- Commodity			
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Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(403-370) Meters			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			
(403-371) Install on Cust Premise			
- Demand			DMD-LTG
- Customer			
- Commodity			
(403-373) St Lt & Signal Sys			
- Demand			DMD-LTG
- Customer			
- Commodity			
(403-374) Asset Ret Costs			
- Demand	DMD-PRI		
- Customer			
- Commodity	NRG-PRI		
(403-389) Land & Land Rights			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-390) Struct & Impmnts -			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-391) Office Furn & Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-392) Transportation Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-393) Stores Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-394) Tools, Shop & Garage Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - First Energy Corp. Summary of Allocation Factors	Primary	Secondary	Customer Service
(403-395) Laboratory Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-396) Power Operated Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-397) Communication Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
(403-398) MISC Equip			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Amort - Ltd Term Elec Prpty			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Accretion Expense			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Regulatory Debits			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Regulatory Credits			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
TAXES			
Taxes Other than Income			
(408) Payroll Taxes			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
(408) Property Taxes			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E
Interest Synchronization			
- Demand			
- Customer			
- Commodity			
ADJUSTMENTS			
O&M Adjustments			
Int on Cust Deposits			
- Demand			
- Customer	CUST-DEP	CUST-DEP	CUST-DEP
- Commodity			
Annualize Payroll Increase			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Svngs Pln Match on Payroll Inc			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Reclass Amortization of Net Loss on Reacquired Debt			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
BPU & RPA Assessments			
- Demand	DIST-REV-DMD	DIST-REV-DMD	DIST-REV-DMD
- Customer	DIST-REV-CUST	DIST-REV-CUST	DIST-REV-CUST
- Commodity	DIST-REV-NRG	DIST-REV-NRG	DIST-REV-NRG
Injuries and Damages Accrual Reversal			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E

Jersey Central Power & Light - First Energy Corp.			
Summary of			
Allocation Factors	Primary	Secondary	Customer Service
Pension Smoothing			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
OPEB Smoothing			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Normalize Vegetation Management Expense			
- Demand	OHPLT-PRI-D	OHPLT-SEC-D	OHPLT-CS-D
- Customer	OHPLT-PRI-C	OHPLT-SEC-C	OHPLT-CS-C
- Commodity	OHPLT-PRI-E	OHPLT-SEC-E	OHPLT-CS-E
ServCo Depr @ JCP&L Rates			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
SERP/EDCP			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
BGS Administrative Labor included in BGS Deferral			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Low Income O&M			
- Demand	DMD-ALL	DMD-ALL	DMD-ALL
- Customer			
- Commodity	NRG-ALL	NRG-ALL	NRG-ALL
Advertising removal			
- Demand	DMD-PRI		
- Customer	CUST-GTA&G		
- Commodity	NRG-PRI		
Contract Labor/Fuel Costs			
- Demand	DMD-PRI		
- Customer	CUST-GTA&G		
- Commodity	NRG-PRI		
Rate Base			
AMI			
- Demand			DMD-MTR
- Customer			CUST-MTR
- Commodity			

Jersey Central Power & Light - First Energy Corp.			
Summary of Allocation Factors	Primary	Secondary	Customer Service
Delayed Recognition Pension & OPEB			
- Demand	PAY-PRI-D	PAY-SEC-D	PAY-CS-D
- Customer	PAY-PRI-C	PAY-SEC-C	PAY-CS-C
- Commodity	PAY-PRI-E	PAY-SEC-E	PAY-CS-E
Depreciation			
Annualize Deprec Exp			
- Demand	DPR-TOT-PRI-D	DPR-TOT-SEC-D	DPR-TOT-CS-D
- Customer	DPR-TOT-PRI-C	DPR-TOT-SEC-C	DPR-TOT-CS-C
- Commodity	DPR-TOT-PRI-E	DPR-TOT-SEC-E	DPR-TOT-CS-E
Average Net Salvage			
- Demand	DISTPLT-PRI-D	DISTPLT-SEC-D	DISTPLT-CS-D
- Customer	DISTPLT-PRI-C	DISTPLT-SEC-C	DISTPLT-CS-C
- Commodity	DISTPLT-PRI-E	DISTPLT-SEC-E	DISTPLT-CS-E
Income			
Amortization of Fed Income Tax Credit			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E
Tax Reform Amortization			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E
Investment Tax Credit			
- Demand	RB-PRI-D	RB-SEC-D	RB-CS-D
- Customer	RB-PRI-C	RB-SEC-C	RB-CS-C
- Commodity	RB-PRI-E	RB-SEC-E	RB-CS-E

Jersey Central Power & Light - First Energy Corp.			
Summary of Classification Factors	Primary	Secondary	Customer Service
UTILITY PLANT			
Intangible Plant			
(301) Organizational Costs	AE-ALL	AE-ALL	AE-ALL
(302) Franchises & Consents	AE-ALL	AE-ALL	AE-ALL
(303) Misc. Intangible Plant	AE-ALL	AE-ALL	AE-ALL
Distribution Plant			
(360) Land and Land Rights	AE-PRI	AE-SEC	
(361) Structures and Improvements	AE-PRI	AE-SEC	
(362) Station Equipment	AE-PRI	AE-SEC	
(364) Poles, Towers & Fixtures	AE-PRI	AE-SEC	
(365) Overhead Conductors & Devices	AE-PRI	AE-SEC	
(366) Underground Conduit	AE-PRI	AE-SEC	
(367) Underground Conductors & Device	AE-PRI	AE-SEC	
(368) Line Transformers		AE-SEC	
(369) Services		SRVC	
(370) Meters			MTR
(371) Installation on Customers' Premises			DEM
(373) Street Lighting & Signal Systems			DEM
(374) Asset Retirement Costs	AE-PRI		
(375) Charging Stations			
General Plant			
(389) Land and Land Rights	AE-ALL	AE-ALL	AE-ALL
(390) Structures and Improvements	AE-ALL	AE-ALL	AE-ALL
(391) Office Furniture & Equipment	AE-ALL	AE-ALL	AE-ALL
(392) Transportation Equipment	AE-ALL	AE-ALL	AE-ALL
(393) Stores Equipment	AE-ALL	AE-ALL	AE-ALL
(394) Tools, Shop & Garage Equipment	AE-ALL	AE-ALL	AE-ALL
(395) Laboratory Equipment	AE-ALL	AE-ALL	AE-ALL
(396) Power Operated Equipment	AE-ALL	AE-ALL	AE-ALL
(397) Communication Equipment	AE-ALL	AE-ALL	AE-ALL
(398) Misc. Equipment	AE-ALL	AE-ALL	AE-ALL
(399) Other Tangible Property	AE-ALL	AE-ALL	AE-ALL
(SRVCO-PIS) Service Company PIS	AE-ALL	AE-ALL	AE-ALL
Additions to Utility Plant			
Construction Work in Progress			
ACCUMULATED DEPRECIATION			
Accumulated Depreciation			
(108-303) Misc Intangible Plant	AE-ALL	AE-ALL	AE-ALL
(108-360) Land & Land Rights	AE-PRI	AE-SEC	
(108-361) Struct & Impmnts	AE-PRI	AE-SEC	
(108-362) Station Equip	AE-PRI	AE-SEC	
(108-364) Poles, Towers & Fixt	AE-PRI	AE-SEC	
(108-365) OH Cond & Dev	AE-PRI	AE-SEC	
(108-366) UG Conduit	AE-PRI	AE-SEC	
(108-367) UG Cond & Dev	AE-PRI	AE-SEC	
(108-368) Line Transformers		AE-SEC	
(108-369) Services		SRVC	
(108-370) Meters			MTR
(108-371) Install on Cust Premise			DEM
(108-373) St Lt & Signal Sys			DEM
(108-374) Asset Ret Costs	AE-PRI		
(108-389) Land & Land Rights	AE-ALL	AE-ALL	AE-ALL
(108-390) Struct & Impmnts -	AE-ALL	AE-ALL	AE-ALL

Jersey Central Power & Light - First Energy Corp.			
Summary of Classification Factors	Primary	Secondary	Customer Service
(108-391) Office Furn & Equip	AE-ALL	AE-ALL	AE-ALL
(108-392) Transportation Equip	AE-ALL	AE-ALL	AE-ALL
(108-393) Stores Equip	AE-ALL	AE-ALL	AE-ALL
(108-394) Tools, Shop & Garage Equip	AE-ALL	AE-ALL	AE-ALL
(108-395) Laboratory Equip	AE-ALL	AE-ALL	AE-ALL
(108-396) Power Operated Equip	AE-ALL	AE-ALL	AE-ALL
(108-397) Communication Equip	AE-ALL	AE-ALL	AE-ALL
(108-398) MISC Equip	AE-ALL	AE-ALL	AE-ALL
(108-399) Other Tangible Property	AE-ALL	AE-ALL	AE-ALL
Service Company PIS	AE-ALL	AE-ALL	AE-ALL
OTHER RATE BASE ITEMS			
Other Rate Base Items			
Materials and Supplies	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Cash Working Capital	CWC-PRI	CWC-SEC	CWC-CS
ADIT	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Net /Loss on Reacq Debt	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
DTA for AMT	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Net Operating Reserves	PAY-PRI	PAY-SEC	PAY-CS
NOL	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
CTA	TOTPLT-PRI	TOTPLT-SEC	TOTPLT-CS
Regulatory Asset A&G Capitalization	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
Customer Deposits	CUS	CUS	CUS
Customer Advances	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Refunds	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
OPERATIONS & MAINTENANCE EXPENSES			
Distribution Expenses			
Operations Expenses			
(580) Operation Supervision & Engineering	AE-PRI	AE-SEC	
(581) Load Dispatching	AE-PRI		
(582) Station Expenses	AE-PRI	AE-SEC	
(583) Overhead line expenses	AE-PRI	AE-SEC	
(584) Underground line expenses	AE-PRI	AE-SEC	
(585) Street lighting and signal system expenses			
(586) Meter expenses			MTR
(587) Customer installations expenses			
(588) Miscellaneous distribution expenses	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
(589) Rents	AE-PRI	AE-SEC	
Maintenance Expense			
(590) Maintenance Supervision and Engineering	AE-PRI	AE-SEC	
(591) Maintenance of Structures	AE-PRI	AE-SEC	
(592) Maintenance of Station Equipment	AE-PRI	AE-SEC	
(593) Maintenance of Overhead Lines	AE-PRI	AE-SEC	
(594) Maintenance of underground lines	AE-PRI	AE-SEC	
(595) Maintenance of line transformers		DEM	
(596) Maintenance of street lighting and signal systems			DEM
(597) Maintenance of meters			MTR
(598) Maintenance of miscellaneous distribution p	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Customer Account Expense			
(901) Supervision			CUS
(902) Meter reading expenses			CUS
(903) Customer records and collection expenses			CUS
(904) Uncollectible accounts			COM
(905) Miscellaneous customer accounts expenses			CUS

Jersey Central Power & Light - First Energy Corp.			
Summary of Classification Factors	Primary	Secondary	Customer Service
Customer Service Expenses			
(907) Customer Service Supervision			CUS
(908) Customer Assistance			CUS
(909) Informational and instructional advertising			CUS
(910) Miscellaneous customer service and informational			CUS
Sales Expenses			
(911) Sales Exp			AE-PRI
Administrative & General Expense			
(920) Administrative and general salaries	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(921) Office supplies and expenses	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(922) Administrative expenses transferred—Credit	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(923) Outside services employed	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(926) Employee pensions and benefits	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(426) Pension / OPEB Non-Service Cost	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(924) Property insurance	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(925) Injuries and damages	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(935) Maintenance of general plant	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(929) Duplicate charges—Credit	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(928) Regulatory commission expenses	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(930.1) Gen Advertising Exp	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(930.2) Misc Gen Exp	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(931) Rents	AE-PRI-GTA&G	AE-PRI-GTA&G	AE-PRI-GTA&G
(932) Institutional Ad - Newspaper			
(933) Transportation expenses			
DEPRECIATION EXPENSE			
Depreciation Expense			
(403-360) Land & Land Rights	AE-PRI	AE-SEC	
(403-361) Struct & Impmnts	AE-PRI	AE-SEC	
(403-362) Station Equip	AE-PRI	AE-SEC	
(403-364) Poles, Towers & Fixt	AE-PRI	AE-SEC	
(403-365) OH Cond & Dev	AE-PRI	AE-SEC	
(403-366) UG Conduit	AE-PRI	AE-SEC	
(403-367) UG Cond & Dev	AE-PRI	AE-SEC	
(403-368) Line Transformers		AE-SEC	
(403-369) Services		SRVC	
(403-370) Meters			MTR
(403-371) Install on Cust Premise			DEM
(403-373) St Lt & Signal Sys			DEM
(403-374) Asset Ret Costs	AE-PRI		
(403-389) Land & Land Rights	AE-ALL	AE-ALL	AE-ALL
(403-390) Struct & Impmnts -	AE-ALL	AE-ALL	AE-ALL
(403-391) Office Furn & Equip	AE-ALL	AE-ALL	AE-ALL
(403-392) Transportation Equip	AE-ALL	AE-ALL	AE-ALL
(403-393) Stores Equip	AE-ALL	AE-ALL	AE-ALL
(403-394) Tools, Shop & Garage Equip	AE-ALL	AE-ALL	AE-ALL
(403-395) Laboratory Equip	AE-ALL	AE-ALL	AE-ALL
(403-396) Power Operated Equip	AE-ALL	AE-ALL	AE-ALL
(403-397) Communication Equip	AE-ALL	AE-ALL	AE-ALL
(403-398) MISC Equip	AE-ALL	AE-ALL	AE-ALL
Amortization, Accretion, Regulatory Debits and Credits			
Amort - Ltd Term Elec Prpty	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
Accretion Expense	AE-ALL	AE-ALL	AE-ALL
Regulatory Debits	AE-ALL	AE-ALL	AE-ALL
Regulatory Credits	AE-ALL	AE-ALL	AE-ALL

Jersey Central Power & Light - First Energy Corp.			
Summary of Classification Factors	Primary	Secondary	Customer Service
TAXES			
Taxes Other than Income			
(408) Payroll Taxes	PAY-PRI	PAY-SEC	PAY-CS
(408) Property Taxes	RB-PRI	RB-SEC	RB-CS
Income Taxes			
Federal & State Income Taxes			
Income Tax Derivation			
Tax Reform Amortization	RB-PRI	RB-SEC	RB-CS
Investment Tax Credit	RB-PRI	RB-SEC	RB-CS
ADJUSTMENTS			
O&M			
Int on Cust Deposits	CUS	CUS	CUS
Annualize Payroll Increase	PAY-PRI	PAY-SEC	PAY-CS
Svngs Pln Match on Payroll Inc	PAY-PRI	PAY-SEC	PAY-CS
Reclass Amortization of Net Loss on Reacquired D	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS
BPU & RPA Assessments	DIST-REV	DIST-REV	DIST-REV
Injuries and Damages Accrual Reversal	PAY-PRI	PAY-SEC	PAY-CS
Pension Smoothing	PAY-PRI	PAY-SEC	PAY-CS
OPEB Smoothing	PAY-PRI	PAY-SEC	PAY-CS
Normalize Vegetation Management Expense	OHPLT-PRI	OHPLT-SEC	OHPLT-CS
ServCo Depr @ JCP&L Rates	AE-ALL	AE-ALL	AE-ALL
SERP/EDCP	PAY-PRI	PAY-SEC	PAY-CS
BGS Administrative Labor included in BGS Deferral	AE-ALL	AE-ALL	AE-ALL
Low Income O&M	AE-ALL	AE-ALL	AE-ALL
Advertising removal	AE-PRI-GTA&G		
Contract Labor/Fuel Costs	AE-PRI-GTA&G		
-	AE-PRI-GTA&G		
Rate Base			
AMI			MTR
Delayed Recognition Pension & OPEB	PAY-PRI	PAY-SEC	PAY-CS
Depreciation			
Annualize Deprec Exp	DPR-TOT-PRI	DPR-TOT-SEC	DPR-TOT-CS
Average Net Salvage	DISTPLT-PRI	DISTPLT-SEC	DISTPLT-CS

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

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

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

Jersey Central Power & Light - First Energy Corp.					
Summary of Classifiers					
Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity

External Classifiers

Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
Avg/Excess All	AE-ALL	100.00%	52.73%	0.00%	47.27%
Avg/Excess Primary	AE-PRI	100.00%	53.70%	0.00%	46.30%
Avg/Exc Secondary	AE-SEC	100.00%	54.96%	0.00%	45.04%
Avg/Exc for GT A&G	AE-PRI-GTA&G	100.00%	53.58%	0.22%	46.20%
Distribution Revs	DIST-REV	100.00%	27.41%	8.00%	64.59%
Meters (Alternative Proposal)	MTR	100.00%	15.33%	84.67%	0.00%
Services (Alternative Proposal)	SRVC	100.00%	0.15%	99.85%	0.00%
Meters (Complied)		100.00%	44.50%	55.50%	0.00%
Services (Complied)		100.00%	50.00%	50.00%	0.00%
Meters (Alternative Proposal)		100.00%	15.33%	84.67%	0.00%
Services (Alternative Proposal)		100.00%	0.15%	99.85%	0.00%

Internal Classifiers

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

Jersey Central Power & Light - First Energy Corp.						
Functional Factors		Code	Total	Primary	Secondary	Customer Service

EXTERNAL FUNCTIONAL FACTORS

Total System	CUSTSERVICE	100.0%	0.0%	0.0%	100.0%
Account 360 Land and Land Rights	ACC360	100.0%	50.0%	50.0%	0.0%
Account 361 Structures and Improvements	ACC361	100.0%	50.0%	50.0%	0.0%
Account 362 Station Equipment	ACC362	100.0%	50.0%	50.0%	0.0%
Account 364 Poles, Towers & Fixtures	ACC364	100.0%	50.0%	50.0%	0.0%
Account 365 Overhead Conductors & Devices	ACC365	100.0%	50.0%	50.0%	0.0%
Account 366 Underground Conduit	ACC366	100.0%	90.0%	10.0%	0.0%
Account 367 Underground Conductors & Device	ACC367	100.0%	50.0%	50.0%	0.0%
580,590-591 Segmentation	S3-DISTO&M	100.0%	41.1%	58.9%	0.0%
Primary Distribution Only	PRIMARY	100.0%	100.0%	0.0%	0.0%
Secondary Distribution Only	SECONDARY	100.0%	0.0%	100.0%	0.0%

INTERNAL FUNCTIONAL FACTORS

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

INTERNAL FUNCTIONAL FACTORS DERIVATION

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

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

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU NO. 14 ELECTRIC

ORIGINAL TITLE SHEET

TARIFF for SERVICE

Part I

General Information

Part II

Standard Terms and Conditions

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I

Original Sheet No. 1

PART I GENERAL INFORMATION TABLE OF CONTENTS

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B – Revision of Tariff	2	Original
C – Exchange of Information	2	Original
D – Statements by Agents	2	Original
E – Agreements and Contracts	2	Original
F – Definitions	3-6	Original
G – Municipalities Served	7-8	Original
H – Customer Contact Information	9	Original

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300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I

Original Sheet No. 2

General Information

A - Service Tariff: This tariff for Service ("Tariff") of Jersey Central Power & Light Company, ("Company"), is filed with the Board of Public Utilities of New Jersey ("BPU") pursuant to NJAC 14:3-1.3. The Standard Terms and Conditions set forth in Part II of this Tariff state the conditions under which Service is rendered, and govern the Company's provision of Full Service, Delivery Service and/or other Services to the extent applicable. The Service Classifications and Riders contained in Part III of this Tariff state the basis for computing the charges to Customers for Service. Except where specifically modified by written contract, all applicable provisions of this Tariff constitute, or are a part of, each service contract, express or implied, and both the Customer and the Company shall be bound thereby.

B - Revision of Tariff: The Company may at any time, and in any manner permitted by law and the applicable rules and regulations of the BPU, supplement, terminate, change, or modify this Tariff or any part thereof.

C - Exchange of Information: The Company will, at the Customer's request, explain the provisions of its Tariff and inform the Customer as to the conditions under which Service can be obtained from the Company's system. It is the responsibility of the Customer or his agent, before making his initial electrical installation or planning material changes in an existing installation, to obtain from the Company information regarding the characteristics of available Service, its designation of the point of attachment of the service connection and meter location, and such other information as may be necessary to assure that the Customer's installation will be compatible with the facilities and Service the Company will supply.

D - Statements by Agents: No representative of the Company has authority to modify any provision contained in this Tariff or bind the Company by any promise or representation contrary thereto.

E - Agreements and Contracts: Standard agreements to provide Service shall be in accordance with Parts II and III of this Tariff. As a condition for establishing, continuing, or resuming the provision of Service in a situation where the Company incurs or will incur greater than normal investment cost or operating expense in order to meet the Customer's special or unusual Service requirements, or to protect the Company's system from undue disturbance of voltage regulation or other adverse effects, and in order to avoid undue discrimination, the Company may require an agreement for a longer term than specified in the applicable Service Classification, may require a contribution in aid of construction and may establish such minimum charges and facilities charges as may be equitable under the circumstances.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 13 ELECTRIC - PART I

Original Sheet No. 3

General Information

F – Definitions: The following terms are herein defined for general reference to assist in their application in Parts II and III of this Tariff.

- (1) **Alternative Electric Supplier:** Any person, corporation or other entity, other than the Company, that has applied for and received an electric power supplier license from the BPU.
- (2) **Applicant:** Any person, corporation or other entity that (a) desires to receive from the Company electric generation or any other Service provided for in this Tariff, (b) complies completely with all Company requirements for obtaining electric generation or any other Service provided for in this Tariff, (c) has filed and is awaiting Company approval of its application for Service, and (d) is not yet actually receiving from the Company any Service provided for in this Tariff. An Applicant shall become a Customer for purposes of this Tariff only after it actually starts receiving the applicable Service from the Company under this Tariff.
- (3) **Beneficiary:** The person, corporation or the entity financially benefiting from the service.
- (4) **Billing Month:** Generally, that calendar month in which the majority of the Company's meters are read for the purpose of establishing the electric service usage of Customers for their prior 26 to 35 day period.
- (5) **Connected Load:** The sum of the input ratings of all electric-using devices located on the Customer's premises and which are or can be, by the insertion of a fuse, closing of a switch, or any similar method, connected simultaneously to the Company's Service. Although the manufacturer's nameplate rating may be used to determine the input rating of any particular device, the Company may instead determine the input rating of any device by test.
- (6) **Contract Capacity:** That electrical capacity which the Customer specifies is needed to supply the Customer's requirements for Service and which the Company agrees to furnish through either Full Service or Delivery Service.
- (7) **Contract Location:** Each metering point shall be considered a contract location and shall be metered and billed under a separate service contract. In cases where unmetered service is provided, the Point of Delivery shall be considered a contract location.
- (8) **Customer:** Any person, partnership, association, corporation, or agency of municipal, county, state, or federal government receiving any Service rendered by the Company under this Tariff at a Contract Location. The term "Customer" shall also include Applicant when, in the Company's opinion, the specific provision of this Tariff was intended to be so inclusive. Any customer receiving Delivery Service shall simultaneously be a customer of an Alternative Electric Supplier.
- (9) **Delivery Service:** The provision of electric distribution and other services by the Company to Customers under this Tariff who purchase their electric generation service from Alternative Electric Suppliers.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I

Original Sheet No. 4

General Information

(10) **End User:** A person who receives, uses or consumes service. An end user may or may not be a customer as defined herein.

(11) **Full Service:** The provision of electric distribution and other services by the Company to Customers under this Tariff who purchase their electric generation service from the Company.

(12) **Line Extension:** This term applies to those overhead or underground facilities for the distribution or transmission of electrical energy to serve new Customers or the enlarged load of existing Customers which are constructed by the Company as a specific project (a) on a public highway and/or (b) on a right-of-way over private or public land to serve one or more Customers. Such an extension may be an addition to and/or upgrade of existing facilities or a new installation of facilities. A line extension originates at the pole or point at which it is connected to the existing facilities or where such upgraded facilities are required and it extends to and includes (a) the most remote pole or point from which a "Service Drop" or "Underground Service Connection" is installed, or (b) to the point at which a "Service Lateral" originates.

(13) **Point of Delivery:** The point at which the Customer receives Service and from which point inward, with respect to the premises served, the Customer assumes responsibility and liability for the presence or use of electricity in the Customer's installation.

(14) **Residence:** A structure or portion of a structure intended for use as sleeping quarters by a person or persons, and containing cooking and sanitary facilities.

Auxiliary Residential Purposes: Electric loads used on the premises in conjunction with the operation, use, and maintenance of an individual Residence. Such loads may include yard lighting, swimming pool pumps and heaters, saunas, driveway heaters, household workshops, yard maintenance equipment, and garages or outbuildings when used in conjunction with the operation, use, or maintenance of the Residence.

Multiple Residential Structure: A structure containing more than one Residence and having no direct access between them except from the outside or a common hall.

Group Residential Structure: A structure containing a Residence and five or more sleeping quarters intended for rental purposes, and not qualifying as a Multiple Residential Structure.

Individual Residential Structure: A structure containing a Residence and not qualifying as a Multiple Residential Structure or a Group Residential Structure.

Incidental Non-Residential Purposes: Non-Residential loads totaling 10 kW or less and which are less than 30% of the Residential and/or Auxiliary Residential connected load it is metered with.

Non-Residential Purposes: Electric loads which do not qualify under "residential purposes" or "auxiliary residential purposes." Such loads shall include but are not limited to, ceramic kilns, electric welders, greenhouses, and loads used for farming, business, professional, avocation, or animal housing purposes.

Issued:

Effective:

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Docket No. dated

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I

Original Sheet No. 5

General Information

(15) Service: The term "Service" (generally upper case), as used in this Tariff, references any electricity, or access to electricity, that is provided by the Company pursuant to this Tariff, or anything related to the provision of electricity, or access to electricity, provided or rendered by the Company pursuant to this Tariff. Note that the word "service" (generally lower case) is also used from time to time in this Tariff to reference services rendered by entities other than the Company (such as Alternative Electric Suppliers). The distinction between the Company's Services and other entities' services is apparent from the context, and the use of upper and lower case is intended to aid the reader in taking note of the distinction.

(16) Service Connection: The conductors and equipment for delivering Service from the Company's supply system to the service entrance on the customer's premises. If overhead, such Service Connection, also known as a "Service Drop," terminates at a fixture or fixtures installed on the Customer's building or structure at a location designated by the Company which will provide the required clearance of the Service Drop conductors with respect to intervening objects or surfaces. An underground Service Connection is the equivalent of the overhead Service Connection and terminates either at the Customer's over-current protective device on the inside of the first foundation wall adjacent to the street on which the Company's mains are situated or at the meter base installed as part of the "Service Entrance". If the Company's primary or transmission delivery system is directly connected to the Customer's facilities, such as through transformation or circuit breaking facilities which constitute the service connection, the Point of Delivery shall be the point of connection between the Customer's facilities and the Company's facilities, which is usually identified in a written contract that provides for such direct connection. In other instances, the Point of Delivery is as specified in the definition of "Service Entrance."

(17) Service Drop: A Company-owned overhead Service Connection.

(18) Service Entrance or Entrance Facilities: In general, the conductors or accessory equipment by which electricity is carried from the Service Connection to the supply side of the devices protecting the Customer's circuits. If the Service Entrance is owned by the Customer, it is referred to as "Customer's Entrance Facilities" and the Point of Delivery is the junction of the Service Connection conductors with the Service Entrance. If the Service Entrance is owned by the Company, it is referred to as "Company's Service Entrance" and the Point of Delivery is at the supply side of the devices protecting the Customer's circuits. The metering devices are not included as part of the Service Entrance.

(19) Service Lateral: The electrical facilities constituting a branch from the Company's system, installed on private property to serve a single Customer. A Service Lateral may be either overhead or underground. If overhead, the Service Lateral originates at the pole or point at which connection is made to the existing system or line extension and extends to the pole or other aerial support where the Service Drop originates. When a secondary underground Service Lateral is owned, installed, and maintained by the Customer, it shall consist of the specified conduit and cable between its connection with the Company's system and the premises where the Service is to be used. A non-secondary overhead or underground Service Lateral may provide a circuit connection to Company-owned or Customer-owned transformers set in a vault or on a pad on the Customer's premises.

Issued:

Effective:

Filed pursuant to Order of Board of Public Utilities

Docket No.

dated

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I

Original Sheet No. 6

General Information

(20) Standby Service: Service that the Customer may receive or may request that the Company furnish in the event of a breakdown, shutdown, failure, or other impairment of a generator on the Customer's premises, from which the Customer normally receives all or a portion of his energy requirements.

(21) Summary Billing: A Service whereby the Company will add together the charges for multiple Full Service accounts maintained by one Customer and provide the Customer with a single bill.

(22) Tampering: Tampering shall mean connecting or causing to be connected by wire or any other device with the wires, cables or conductors of the Company, or connecting, disconnecting or shunting the meters, cables, conductors or other equipment of the Company, without the Company's permission. (See Part II, Sections 5.03, 6.04, 6.05, 6.06, 6.07, 6.08 and 7.03) (See N.J.S.A. 2C:20-8)

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I

Original Sheet No. 7

General Information

G - Municipalities Served: The following list designates those municipalities in which the Company serves the public through its distribution facilities.

BURLINGTON COUNTY

Chesterfield Twp.
New Hanover Twp.
North Hanover Twp.
Pemberton Boro
Pemberton Twp.
Southampton Twp.
Springfield Twp.
Woodland Twp.
Wrightstown Boro

ESSEX COUNTY

Livingston Twp.
Maplewood Twp.
Millburn Twp.

HUNTERDON COUNTY

Alexandria Twp.
Bethlehem Twp.
Bloomsbury Boro
Califon Boro
Clinton, Town of
Clinton Twp.
Delaware Twp.
East Amwell Twp.
Flemington Boro
Franklin Twp.
Frenchtown Boro
Glen Gardner Boro
Hampton Boro
High Bridge Boro
Holland Twp.
Kingwood Twp.
Lambertville, City of
Lebanon Boro
Lebanon Twp.
Milford Boro
Raritan Twp.
Readington Twp.
Stockton Boro
Tewksbury Twp.
Union Twp.
West Amwell Twp.

MERCER COUNTY

East Windsor Twp.
Hightstown Boro
Hopewell Twp.
Washington Twp.
West Windsor Twp.

MIDDLESEX COUNTY

Cranbury Twp.
East Brunswick Twp.
Helmetta Boro
Jamesburg Boro
Monroe Twp.
Old Bridge Twp.
Sayreville Boro
South Amboy, City of
South Brunswick Twp.
Spotswood Boro

MONMOUTH COUNTY

Aberdeen Twp.
Allenhurst Boro
Asbury Park, City of
Atlantic Highlands Boro
Avon-by-the Sea Boro
Belmar Boro
Bradley Beach Boro
Brielle Boro
Colts Neck Twp.
Deal Boro
Eatontown Boro
Englishtown Boro
Fair Haven Boro
Farmingdale Boro
Freehold Boro
Freehold Twp.
Hazlet Twp.
Highlands Boro
Holmdel Twp.
Howell Twp.
Interlaken Boro
Keansburg Boro
Keyport Boro

**MONMOUTH COUNTY
(Continued)**

Lake Como Boro
Little Silver Boro
Loch Arbour, Village of
Long Branch, City of
Manalapan Twp.
Manasquan Boro
Marlboro Twp.
Matawan Boro
Middletown Twp.
Millstone Twp.
Monmouth Beach Boro
Neptune City Boro
Neptune Twp.
Oceanport Boro
Ocean Twp.
Red Bank Boro
Roosevelt Boro
Rumson Boro
Sea Bright Boro
Sea Girt Boro
Shrewsbury Boro
Shrewsbury Twp.
Spring Lake Boro
Spring Lake Heights Boro
Tinton Falls Boro
Union Beach Boro
Upper Freehold Twp.
Wall Twp.
West Long Branch Boro

MORRIS COUNTY

Boonton, Town of
Boonton Twp.
Butler Boro
Chatham Boro
Chatham Twp.
Chester Boro
Chester Twp.
Denville Twp.
Dover, Town of
East Hanover Twp.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I

Original Sheet No. 8

General Information

**MORRIS COUNTY
(Continued)**

Florham Park Boro
Hanover Twp.
Harding Twp.
Jefferson Twp.
Kinnelon Boro
Lincoln Park Boro
Long Hill Twp.
Madison Boro
Mendham Boro
Mendham Twp.
Mine Hill Twp.
Montville Twp.
Morris Twp.
Morristown, Town of
Morris Plans Boro
Mountain Lakes Boro
Mt. Arlington Boro
Mt. Olive Twp.
Netcong Boro
Parsippany-Troy Hills Twp.
Pequannock Twp.
Randolph Twp.
Riverdale Boro
Rockaway Boro
Rockaway Twp
Roxbury Twp.
Victory Gardens Boro
Washington Twp.
Wharton Boro

OCEAN COUNTY

Barneget Twp.
Bay Head Boro
Beachwood Boro
Berkeley Twp.
Brick Twp.
Dover Twp.
Island Heights Boro
Jackson Twp.
Lacey Twp.
Lakehurst Boro
Lakewood Twp.
Lavallette Boro
Manchester Twp.

**OCEAN COUNTY
(Continued)**

Mantoloking Boro
Ocean Twp.
Ocean Gate Boro
Pine Beach Boro
Plumsted Twp.
Point Pleasant Boro
Point Pleasant Beach Boro
Seaside Heights Boro
Seaside Park Boro
South Toms River

PASSAIC COUNTY

Bloomington Boro
Pompton Lakes Boro
Ringwood Boro
Wanaque Boro
Wayne Twp.
West Milford Twp.

SOMERSET COUNTY

Bedminster Twp.
Bernards Twp.
Bernardsville Boro
Branchburg Twp.
Bridgewater Twp.
Far Hills Boro
Green Brook Twp.
Hillsborough Twp.
Peapack-Gladstone Boro
Warren Twp.
Watchung Boro

SUSSEX COUNTY

Andover Boro
Andover Twp.
Branchville Boro
Byram Twp.
Frankford Twp.
Franklin Boro
Fredon Twp.
Green Twp.
Hamburg Boro
Hampton Twp.
Hardyston Twp.

**SUSSEX COUNTY
(Continued)**

Hopatcong Boro
Lafayette Twp.
Montague Twp.
Newton, Town of
Ogdensburg Boro
Sandyston Twp.
Sparta Twp.
Stanhope Boro
Stillwater Twp.
Sussex Boro
Vernon Twp.
Walpack Twp.
Wantage Twp.

UNION COUNTY

Berkeley Heights Twp.
Mountainside Boro
New Providence Boro
Springfield Twp.
Summit, City of

WARREN COUNTY

Allamuchy Twp.
Alpha Boro
Belvidere, Town of
Blairstown Twp.
Franklin Twp.
Frelinghuysen Twp.
Greenwich Twp.
Hackettstown, Town of
Hardwick Twp.
Harmony Twp.
Hope Twp.
Independence Twp.
Knowlton Twp.
Liberty Twp.
Lopatcong Twp.
Mansfield Twp.
Oxford Twp.
Phillipsburg, Town of
Pohatcong Twp.
Washington Boro
Washington Twp.
White Twp

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART I

Original Sheet No. 9

General Information

H – Customer Contact Information:

Emergency / Power Outage Reporting	1-888-544-4877
General Customer Service	1-800-662-3115
Payment Options	1-800-962-0383
Telecommunications Relay Service (TRS) for the Hearing Impaired	711
Morristown General Office 300 Madison Avenue, Morristown, NJ 07962-1911	1-973-401-8200
Customer Billing Questions or Complaints JCP&L 76 S. Main Street, A-RPC, Akron, OH 44308-1890	

Website:

<http://www.firstenergycorp.com>

Northern Region Business Offices:

Morristown	300 Madison Avenue, Morristown, NJ 07962
Hopatcong	175 Center Street, Landing, NJ 07850
Phillipsburg	400 Lincoln Street, Phillipsburg, NJ 08865

Central Region Business Offices:

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

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

Issued:

Effective:

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

Issued by James V. Fakult, President
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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 1

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Issued:

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Issued:

Effective:

**Filed pursuant to Order of Board of Public Utilities
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Issued by James V. Fakult, President
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Issued:

Effective:

**Filed pursuant to Order of Board of Public Utilities
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Issued by James V. Fakult, President
 300 Madison Avenue, Morristown, NJ 07962-1911

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Issued:

Effective:

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BPU No. 14 ELECTRIC - PART II

Original Sheet No. 5

Section 1 - Service Availability

NOTE: Unless specifically stated otherwise, Part II of the Company's Tariff (Standard Terms and Conditions) generally describes the responsibilities of and obligations between Customers and the Company. Specific standards governing the relationship between Customers and the Alternative Electric Supplier and between the Alternative Electric Supplier and the Company have been set forth by the BPU and are noted with references to such BPU Order(s) where applicable to the Company's Tariff.

1.01 Characteristics of Service: The standard electrical supply service provided by the Company is alternating current with a nominal frequency of 60 hertz. Not all types of service listed below are available at all locations, and service voltages other than secondary may be specified by the Company under special conditions such as may relate to the location, size, or type of load. The Company may specify the voltage, phase, and minimum and maximum load that it will supply at any particular voltage. The Company will furnish transformation facilities for secondary service up to a maximum of 300 KVA pole-mounted or 2500 KVA pad-mounted per contract location. Contract locations requiring in excess of these limits may, at the Company's discretion, be provided untransformed service, in which case the customer shall install, own, operate, and maintain the necessary transformation and associated facilities, except metering, in accordance with Company service requirements. Subject to the foregoing limitations, the types of service available with their nominal voltages are:

Secondary Service:

Single-phase	2 wire	120 volts
Single-phase	3 wire	120/240 volts
Single-phase	3 wire	120/208Y volts
Three-phase	4 wire	120/240 volts
Three-phase	4 wire	120/208Y volts
Three-phase	4 wire	277/480Y volts

Primary Service:

Single-phase	2 wire	2400 volts
Single-phase	2 wire	4800 volts
Three-phase	3 wire	2400 volts
Three-phase	4 wire	2400/4160Y volts
Three-phase	3 wire	4800 volts
Single-phase	2 wire	7200 volts
Three-phase	4 wire	7200/12470Y volts
Three-phase	4 wire	7620/13200Y volts
Three-phase	3 wire	13200 volts
Three-phase	4 wire	19900/34500Y volts

Transmission Service:

Three-phase	3 wire	34500 volts
Three-phase	3 wire	115000 volts
Three-phase	3 wire	230000 volts

The Company must always be consulted regarding the type of Service to be supplied.

Issued:

Effective:

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

Issued by James V. Fakult, President
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Section 1 - Service Availability

1.02 Single Point of Delivery: The Company will designate the Point of Delivery and meter location. Service under a particular Service Classification will be supplied to each building or contract location through only one set of Service Connection conductors and metering equipment, except where the Service Classification may require otherwise or where, for economy, engineering, or operating considerations or by reason of applicable codes or governmental regulations, the installation of more than one Service Connection is necessary. Such duplicate or auxiliary delivery sources shall be furnished by separate contract under the applicable Service Classification and special provision. Service so delivered shall be used only at the premises where the Service is connected.

1.03 Compliance with Service Classification: Service provided by the Company shall not be used for purposes other than those recognized within the applicable Service Classification or pursuant to any special provisions under which the Customer is being served. When the use of Service is not in compliance with the terms of any such special provisions or Service Classification, the Customer shall be transferred to and billed under the applicable schedule of charges or disconnected from Service as provided for in this Tariff. (Also see 4.07 and 7.03)

1.04 Residential Purposes: Electric loads required for the operation and use of an individual residence. Such loads may include that for lighting, cooking, appliance operation and water pumping as well as space and water heating. Also see Part I, Section F, Definition (14) for definitions of residence and residential structures.

1.05 Resale of Service: Customers shall not resell Service for profit. Customers who distribute electric energy from their Point of Delivery to other occupants of the premises may install metering at their own expense to determine the energy usage and amount owed to the Customer for energy usage at those sub-locations. Where the use of the premises is basically residential, such meters of sub-locations will be permitted only for those buildings constructed prior to January 1, 1978, which are co-operative or condominium residential apartment buildings, or are publicly financed or government-owned. A reasonable administrative charge may be made by the customer to the other occupants for determining and billing them for their energy usage.

For multiple occupancy residential buildings constructed after January 1, 1978, separate metering owned and installed by the Company is required for each dwelling unit as provided in the New Jersey Uniform Construction Code.

1.06 Unusual Conditions: The Company, at its sole discretion, may discontinue or refuse to provide Service to loads which might adversely affect the normal operation of facilities of the Company or its customers. Service to such loads may be provided where the customer, at its own expense, has installed corrective equipment in accordance with general or individual non-discriminatory requirements and specifications of the Company. The Company may also discontinue or refuse to supply service to loads so installed or connected that an unbalance greater than 10% exists between the phases of the customer's service. Customers should contact the Company prior to purchasing or connecting motors or other equipment to determine the maximum allowable inrush current and/or to determine the suitability of the equipment to the Company's system. (Also see Section 4.05)

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 7

Section 1 - Service Availability

1.07 Curtailable Load Limitation: The curtailable load of all customers provided for under this Tariff shall not exceed 2.5% of the Company's annual peak load in the preceding calendar year.

1.08 Multiple Services for Transmission Customers: Service will be supplied to several delivery points at the same or different voltages as mutually agreed, providing that such delivery points are connected together by interconnecting lines and transformation facilities which are either owned, operated, and maintained by the Customer, or owned, operated, and maintained wholly or in part by the Company, upon payment to the Company of a monthly charge of 1.5% of the original cost of such facilities as are provided by the Company. Such interconnection by mutual agreement may be operated either normally closed or open, and in either case shall be changed only by or at the direction of the Company for emergency and maintenance purposes. Where such interconnection is available, each separate delivery point will be individually metered, and billing shall be based on the sum of the highest coincident demands and the sum of the kilowatt-hours registered at the individual metering points after correcting for transformation losses. Such meter registrations are not measured at transmission voltage.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 8

Section 2 - Service Applications, Agreements & Contracts

2.01 Application and Connection: All Applicants seeking to receive any type of Service from the Company under this Tariff shall contact the Company and specifically request the type and nature of Service. An Applicant for any Service under this Tariff may be required to sign an application or contract for Service. However, the Company may, in its sole discretion, accept an oral application from an Applicant. Applicants for Service shall supply to the Company all information deemed necessary by the Company from time to time to provide such Service including, but not limited to, connected electrical load, types of electrical equipment, and the mode of operation of the electrical equipment.

Upon the receipt of Service, the Applicant shall become a Customer of the Company. At any time, the Customer shall inform the Company in advance of any proposed additions to (or decreases in) the Customer's Connected Load.

Whenever Service is initiated to any Customer in any particular location or resumed after discontinuance at the request of the Customer, a Service Charge shall be made as specified in Part III of the Tariff.

If a Delivery Service Customer, for whatever reason, receives electric supply from the Company, that Customer will be considered a Full Service Customer beginning with the date on which such electric supply is furnished to the Customer by the Company.

2.02 Forms and Information: The Company will, upon request, explain the provisions of its Tariff and the conditions under which Service can be obtained. It is the responsibility of any Applicant for new or modified Service to obtain from the Company information regarding the characteristics of available Service, the Point of Delivery of Service, its designation of the point of Service Connection and meter location, and such other information as may be necessary to assure that the Customer's installation will be compatible with the facilities and Service the Company will provide before making the initial electrical installation or planning material changes in an existing installation. The Company will furnish such application and contract forms as may be appropriate. The Applicant shall supply all of the information called for by such forms.

2.03 Selection of Service Classification: The Company will assist in the selection of the Customer's applicable Service Classification. In furnishing such assistance, the Company assumes no responsibility whatsoever. If for any reason the Customer fails to make a selection, the Company will assign a Service Classification based upon facts at hand at the time Service is furnished. A Customer may, upon written notice to the Company, elect to change and to receive Service under any other applicable Service Classification or special provision. The Company will bill the Customer under the Service Classification so selected for Service delivered from the date of the next scheduled meter reading, but the Company may refuse to permit any further change in selection of Service Classification or special provision during the next twelve months, except as may be permissible under Section 1.03.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 9

Section 2 - Service Applications, Agreements & Contracts

2.04 Modification or Rejection of Application: The Company may place limitations on the amount and character of Service it will provide, or may refuse to provide Service to new Customers or to any additional load of existing Customers, if it is not able to obtain, install, operate, or maintain the necessary equipment and facilities to provide such Service. The Company, after proper notice, may refuse to initiate Service or may discontinue Service to an Applicant, or to a Customer who is a member of the household or is a business associate, or landlord, of a former Customer then indebted to the Company for Services provided by the Company at any location, if the Company has reason to believe that substantially the same household or business will or does occupy the premises to be or being served and that the purpose of the present or earlier application is or was to circumvent payment of such indebtedness. However, if the household or business is not the same, the Company can only transfer the outstanding balance of amounts owed to the Company for Services provided by the Company to the former Customer of record for Service rendered at the prior location.

2.05 Contract by Use of Service: Receipt and use of Service provided by the Company shall render the recipient a Customer of the Company. If such Service is provided and accepted, or used in the absence of a written agreement for Service approved by the Company, such recipient shall be deemed to have entered into an agreement with the Company, the furnishing, receipt, and use of such Service shall be subject to the provisions of this Tariff and such Customer shall be charged for such Service in accordance with the applicable Service Classification.

2.06 Term of Contract: The term of contract is stated in the applicable Service Classification or in a written agreement. Customers shall give notice of intention to terminate Service to a responsible agent of the Company in accordance with the requirements of any applicable Service Classification or written agreement and, in any event, reasonably in advance of intended Service termination or change in Customer identity. Termination of Service on notice from the Customer, or for any other reason permitted by this Tariff prior to the completion of a contract for Service, shall not relieve the Customer from payment of the charges for the unexpired portion of the term and the same shall be due and payable immediately.

2.07 Unauthorized Use: Unauthorized connection to the Company's facilities, or the use of Service (either metered or unmetered) without Company authorization may be terminated by the Company without notice. The use of Service without notice to the Company shall render the End User or Beneficiary liable for any amount due for Service provided to the premises since the last reading of the meter as shown by the Company's records or for unmetered Service used since the last billing.

2.08 Statements by Agents: No representative of the Company has authority to modify any provision contained in this Tariff or bind the Company by any promise or representation contrary thereto, and the Company shall not be bound thereby.

2.09 Special Agreements: As a condition for establishing, continuing, or resuming the provision of Service in a situation where the Company incurs or will incur greater than normal investment cost or operating expense in order to meet the Customer's special or unusual Service requirements or to protect the Company's system from undue disturbance of voltage regulation or other adverse effects and in order to avoid undue discrimination, the Company may require an agreement for a longer term than specified in the applicable Service Classification, may require a contribution in aid of construction, and may establish such minimum charges and facilities charges as may be equitable under the circumstances. (Also see Section 4.05)

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 10

Section 3 - Billings, Payments, Credit Deposits & Metering

3.01 Measurement of Electricity Consumption: The Service provided to the Customer will be measured separately for each Point of Delivery by metering. Bills will be based upon the registration of such metering equipment except as may be otherwise provided in this Tariff. Such registration shall be conclusive as measuring the quantity of Service received by the Customer except when (i) the metering equipment fails to register or is determined to be registering outside the limits of accuracy prescribed by the BPU, or (ii) the electric service registered on such meter was delivered outside the tenant-Customer's premises without the tenant-Customer's permission (N.J.A.C. 14:4-7.8). In some instances the Company may, at its sole discretion, allow for unmeasured Service. (Also see Sections 3.15 and 3.16)

3.02 Separate Billing for Each Installation: Service provided through each meter shall be billed separately in accordance with this Tariff. Conjunctive billing, which is the combination of the quantities of energy, demand, or other billing elements of two or more meters or Services into respective single quantities for the purpose of billing as if the bill were for a single meter or Service, will not be permitted except where more than one meter has been installed for Company operating reasons. (Also see Sections 1.02 and 3.15)

3.03 Meter Reading and Billing Period: Unless otherwise specified, the charges for Service are stated on a monthly basis. Meters are read on a regular schedule, as nearly as practicable every 30 days. The term "month" as used in this Tariff, generally means the period between any two consecutive regularly scheduled meter readings. The term "billing period" usually refers to the interval of time elapsing between two consecutive meter readings, but it may mean other time intervals, either actual or estimated, taken or made for the purpose of computing the amount due to the Company from the Customer. Bills to Customers will normally be rendered monthly, but the Company may, in its sole discretion, read meters and render bills generally, or to limited groups of Customers, on other than a monthly basis for either experimental purposes or as a regular procedure, after giving reasonable notice to the affected Customers and to the BPU. In such event the monthly charges stated in the applicable service classification shall be prorated to conform to the new billing period. (See NJAC 14:3-7.4)

3.04 Prorating of Monthly Charges: All bills for periods other than 26 to 35 days inclusive will be computed by prorating the monthly charges provided in the applicable service classifications on the basis of the relationship between the number of days in the billing period and 30 days.

3.05 Estimated Bills: Where the Company has not obtained a reading of the meter it may submit a bill for the minimum charge, or estimate the amount of Service provided and submit an estimated bill. Such bill is subject to adjustment on the basis of the actual Service provided as established by the next actual meter reading, or for any unusual circumstances known to have affected the amount of Service provided.

The Company reserves the right to discontinue Service when a meter reading has not been obtained for eight months or more and after written notice is sent to the customer per NJAC 14:3-7.2. The Company will use all reasonable means to obtain a meter reading before discontinuing Service. (Also see Section 7.03 and NJAC 14:3-3A.1)

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 11

Section 3 - Billings, Payments, Credit Deposits & Metering

3.06 Billing Adjustments: An adjustment of charges due to the Company for Services provided by the Company will be made if a meter is found to be registering as fast; more than two percent. The adjustment will be made corresponding to the percentage error as found in the meter covering the entire period which the meter registered inaccurately, provided such a period can be determined. If such period cannot be determined, a correction shall be applied to ½ of the total amount of billing affected since the most recent prior meter test. No adjustment shall be made for a period greater than the time during which the customer has received service through the meter in question. Billing adjustments will be in accordance with N.J.A.C. 14:3-4.6 and shall not be for a period of more than six years prior to the time the reason for the adjustment became known to the Company.

3.07 Billing of Charges in Tariff: Unless otherwise designated, the charges set forth in this Tariff shall apply to Service rendered on and after the effective date specified in the applicable Service Classification.

3.08 Payment of Bills: Bills for Service provided by the Company are payable when rendered and are due within fifteen days of the mailing date of the bill or as otherwise prescribed by regulation NJAC 14:3-3A.3. They can be paid at any business office of the Company, to any duly authorized collector or collection agency, by mail, or by electronic funds transfer. If a bill is not paid by the date indicated on the bill, the Company, on not less than ten days written notice, may discontinue service to the Customer after 27 days following rendition of the bill or as otherwise prescribed by regulation. (See NJAC 14:3-3A.3)

Whenever a residential Customer advises the Company that the Customer wishes to discuss a deferred payment agreement because of a present inability to pay a total outstanding bill and/or a security deposit, the Company will make a good faith effort to provide the Customer with a reasonable deferred payment agreement. Either prior to or after the discontinuance of service for non-payment, a residential Customer may be required to pay a down payment of not more than 25% of the total outstanding bill due at the time of the agreement. Deferred payment agreements which extend more than two months must be in writing. The Company is not required to offer or enter into more than one deferred payment agreement in a 12-month period, but the Company may, in its sole discretion, elect to offer more than one such agreement in the same 12-month period. If the Customer defaults on any of the terms of the agreements, the Company may discontinue service after providing the Customer with a notice of discontinuance. (See NJAC 14:3-7.7)

A Customer's failure to receive a bill shall not relieve the Customer of any of the Customer's obligations hereunder.

Where a non-residential Customer requests a deferred payment agreement, the agreement shall be limited to a period of no more than three months, and the Customer may be required to make a partial payment at the time of entering into the deferred payment agreement. The amount of the partial payment shall be no more than one half of the amount past due and owing at that time. The existence of a deferred payment agreement does not relieve the Customer of applicable monthly late payment charges. (See Section 3.19)

3.09 Guarantee of Payment: Where the credit of an Applicant for Service is impaired or not established, or where the credit of a Customer has become impaired, a money deposit or other guarantee satisfactory to the Company may be required as security for the payment of bills for Service before the Company will commence or continue Service. If a residential Customer's Service has been terminated for non-payment of bills, the Company may not condition restoration of Service on payment of a deposit unless said deposit had been included as a charge on prior bills, or prior notice to the Customer had been given. (See NJAC 14:3-3.4)

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 12

Section 3 - Billings, Payments, Credit Deposits & Metering

3.10 Amount of Credit Deposit: The deposit from the Customer shall be not less than twice the estimated or actual bill for a single billing period at the applicable rate. In the case of a Customer taking Service for less than 30 days, a credit deposit may be required in an amount equal to the estimated bill for such temporary period. The Company will issue a receipt to each Customer making a deposit. (See NJAC 14:3-3.4)

3.11 Interest on Credit Deposit: All money deposits under Section 3.09 shall bear simple interest payable at the rate and in the manner specified under NJAC 14:3-3.5(d). Deposits shall cease to bear interest upon termination of Service.

3.12 Return of Credit Deposit: Upon termination of Service and payment in full of all unpaid bills for Service, the Company will return the deposit plus accrued interest, or will deduct from the deposit and interest all amounts due and return the difference, if any, to the depositor. The Company shall have a reasonable time in which to read meters and to ascertain that the obligations of the Customer have been fully performed before being required to return any deposit. The credit deposit is not a floating credit available to be used by the Customer for the payment of interim bills for service, but the Company may apply the deposit and any accrued interest against any unpaid bills and require the Customer, as a condition on continuing Service, to restore the deposit to an amount, determined in accordance with the principles set forth in Sections 3.09 and 3.10, sufficient to secure the payment of future bills. Residential customer accounts will be reviewed at least once every year and non-residential Customer accounts at least once every two years. Should such review indicate that the Customer has established satisfactory credit with the Company, the credit deposit plus accrued interest, if any, will be returned to the depositor. Such return of a credit deposit shall not serve to waive the Company's right to re-establish the credit deposit as required herein above. The Company may require surrender of the receipt issued when the deposit was made, or in lieu thereof, proof of identity before returning the deposit or any part thereof. (See NJAC 14:3-3.5)

3.13 Final Bill: A customer intending to discontinue Service shall give the Company reasonable notice thereof and arrange for the reading of the meter. Where the Customer is discontinuing all Service, the reading shall be regarded as a final reading and the Company will read the meter within forty-eight hours of receipt of such notice unless a holiday or a weekend intervenes or the Customer desires otherwise. If, because of conditions occasioned by the Customer, or by reason of compliance with the Customer's request, the final reading of the meter must be obtained outside of regular business hours, the Customer will be subject to the service charges specified in the applicable Service Classification within this Tariff.

Whether or not the Customer gives notice of discontinuance, the Customer shall be liable for Service delivered to the premises until the final reading of the meter can be obtained by the Company. Where the Customer is discontinuing all Service, the bill for Service rendered until the final meter reading, plus all other charges due and any applicable minimum charge for the unexpired term of a contract, is due and payable immediately upon presentation. Where the Service in question is unmetered, a final bill shall be rendered upon discontinuance of Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 13

Section 3 - Billings, Payments, Credit Deposits & Metering

3.14 Taxes on Contributions in Aid of Construction and Customer Advances or Deposits: Any contribution in aid of construction ("CIAC"), customer advance or deposit, or other like amount received from Customers which shall constitute taxable income as defined by the Internal Revenue Service may be increased to include a payment equal to the applicable current taxes incurred by the Company as a result of receiving such monies, less the net present value of future tax benefits related to the tax depreciation guideline-life applicable to the property constructed with such monies, which for transmission or distribution items shall be taken to be 20 years. The discount rate to be used for such present value calculation will be the Company's last allowed overall rate of return.

3.15 Unmetered Service: Where the Customer's equipment is of such a character and its operation is so conducted that the Customer's use of service at the Point of Delivery is substantially invariable over the period Service is supplied, thus permitting accurate determination of billing quantities by calculation based on the electrical characteristics of such equipment, the Company may omit the installation of metering equipment and, with the consent of the Customer, use the respective quantities, so determined, for billing purposes under the applicable Service Classification. The Customer shall not make any change whatever in the equipment or mode of operation thereof, Service to which is billed in the foregoing manner, without first obtaining the Company's consent in writing. If the Customer changes equipment or mode of operation, any Service to such changed equipment or operation shall be deemed unauthorized use and shall be subject to discontinuance as provided elsewhere in this Tariff.

3.16 Non-measurable Loads: Customers with equipment which creates unusual fluctuations, which cannot be measured by standard metering facilities, shall have the maximum 15-minute demand, monthly KWH, and reactive component calculated for such equipment, and added to any such measured quantities for the customer's remaining load for billing purposes under the applicable Service Classification.

3.17 Equal Payment Plan for Individual Residential Dwelling Units: The Company may, upon request by a residential Full Service Customer, determine a payment plan of twelve equal monthly payments for the Customer. Monthly payments required under this plan may be revised by the Company one time during the payment plan period as rate changes or special conditions warrant. If actual charges are more or less than the estimated amounts, billing adjustments necessary to provide for the payment of the actual charges due for Service rendered under this plan shall be made in the twelfth month of the plan, or in the event the Equal Payment Plan is terminated, on the next bill. The Company may terminate this plan at any time as to any Customer if any monthly bill rendered to such Customer under this plan is unpaid when the next monthly bill is rendered. (See NJAC 14:3-7.5)

3.18 Returned Payment Charge: A charge of \$15 will be assessed against a Customer's account when a check or an electronic payment or other form of funds transfer, which has been issued to the Company, is returned by the bank as uncollectible, or otherwise dishonored by the bank from which the funds were drawn.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 14

Section 3 - Billings, Payments, Credit Deposits & Metering

3.19 Monthly Late Payment Charge: Upon the non-receipt of payment for services provided by the Company or an Alternative Electric Supplier by a Customer receiving Service under Service Classifications GS, GST, GP, GT, SVL, MVL, ISL, LED and Rider CEP and receiving a bill for such service rendered by the Company, as opposed to a consolidated bill rendered by an Alternative Electric Supplier, except for government entities, a Late Payment Charge at the rate of 1.5% per monthly billing period shall be applied. This charge will be applied to all amounts previously billed, including any unpaid late payment charge amounts applied to previous bills, which are not received by the Company when the next regular bill is calculated. The amount of the Late Payment Charge to be added to the unpaid balance shall be determined by multiplying the unpaid balance by the monthly Late Payment Charge rate of 1.5%. (See NJAC 14:3-7.1)

3.20 Delinquent Charge: For Customers receiving Service under Service Classifications RS, RT, RGT, GS and GST, a field collection charge will be applied for each collection visit made by the Company to the Customer's premises, except Customers who qualify for protection under the standards set forth in the NJAC 14:3-3A.5 as detailed in the Stipulation of Final Settlement (Docket No. ER95120633).

3.21 Summary Billing: Upon a Customer's request and the Company's approval, a Customer with multiple Full Service accounts may receive Summary Billing, in which the billing information for the multiple accounts is reported on a single statement, for the convenience of the Customer. Summary Billing shall not be permitted for any delinquent accounts, and shall be permitted only in those cases where meter reading dates and due dates of the multiple accounts allow for Summary Billing without adversely affecting the timely payment of bills and where summary billing does not have an adverse financial impact on the Company. The Company may, in its sole discretion, discontinue Summary Billing, or charge Customers an additional amount for Summary Billing to offset any actual or potential adverse financial impact on the Company. A single due date for accounts that are billed in summary shall be established by the Company and provided to the Customer. Summary Billing shall not commence unless and until the Customer agrees to the due date established for such Summary Billing.

3.22 Special Billing: The Company shall consider all requests from Customers to deviate from the Company's standard billing practices and procedures, including those described in this Tariff. The Company may, in its sole discretion, agree to provide special billing to a Customer, subject to, a payment by the Customer of all costs associated with the Company providing such special billing.

3.23 Metering: The Company shall maintain, install and operate meters and related equipment as necessary to measure and record the Customer's consumption and usage of all services provided under this Tariff. The Company may, in its sole discretion, install such meters and related equipment (including, but not limited to, telemetering equipment) it deems reasonable and appropriate to provide service to Customers under this Tariff. The Company may, in its sole and exclusive discretion, install such special metering as may be requested by a Customer, subject to the Customer paying all of the Company's material, labor, overheads and administrative and general expenses relating to such facilities.

The Company shall conduct inspections and tests of its meters in accordance with prudent electric practices and as otherwise prescribed by the BPU.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 15

Section 3 - Billings, Payments, Credit Deposits & Metering

3.23 Metering: (Continued)

If requested by the Customer, the Company may, in its sole discretion, elect to provide kilowatt-hour pulses and/or time pulses from the Company's metering equipment. All costs for providing the meter pulses shall be paid by the Customer. If a Customer's consumption of kilowatts and/or kilowatt-hours increases as a result of interruptions or deficiencies in the supply of pulses for any reason, the Company shall not be responsible or liable, for damages or otherwise, for resulting increases in the Customer's bill.

If requested by a Customer, the Company may, in its sole discretion, elect to provide metering to a service location other than what is presently installed or otherwise proposed to be installed by the Company at that location. All costs for special metering facilities provided by the Company, including, but not limited to, all material, labor, overheads and administrative and general expenses, shall be billed to and paid by the Customer.

3.24 Advanced Metering Opt-Out

Any Full Service Customer or Delivery Service Customer who declines to have an AMI meter installed when notified, requests the transmitter of an AMI meter be disabled or requests an AMI meter be removed for a digital non-AMI meter, will be classified as having opted-out of AMI metering and shall be subject to the following terms:

- 1.) Monthly Meter Reading – A monthly fee of \$15.00 shall apply to any customer who: refuses to allow the Company to install an AMI meter; requests that the transmitter of an AMI meter be disabled; or requests that an AMI meter be removed.
- 2.) Meter Replacements – Customers shall be charged a one-time fee of \$44.46 for the replacement of an AMI meter with a non-AMI meter. The replacement meter will be manually read. This fee will also apply to any customer who elects to participate in AMI metering after requesting the removal of such meter.
- 3.) Access to Premises – Customers who Opt-out of AMI metering must provide reasonable access for meter reading and meter maintenance that free of safety hazard to customers, the public or the utility personnel or facilities. If the customer fails to provide access for two months in a twelve-month period, then the customer will be required to:
(a) relocate their metering equipment to an external location, at the customer's expense;
or (b) permit the Company to reinstall an AMI meter or enable the AMI meter transmitter feature.

Customers who are taking service under a time differentiated rate, billed with time dependent rates or are involved in net metered generation will not have the option to opt out of having a smart meter.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 16

Section 4 - Supply and Use of Service

4.01 Continuity of Service: The Company will use reasonable diligence to maintain a regular and uninterrupted provision of Service, but should the Service be interrupted, curtailed, suspended, or discontinued by the Company for any of the reasons set forth in Section 7 of these Standard Terms and Conditions, or should the Service be interrupted, curtailed, deficient, defective, or fail by reason of any natural disaster, accident, act of a third party, strike, legal process, governmental interference or by reason of compliance in good faith with any governmental order or directive, notwithstanding that such order or directive subsequently may be held to be invalid, or other causes whatsoever beyond its control, the Company shall not be liable for any loss or damage, direct or consequential, resulting from any such suspension, discontinuance, interruption, curtailment, deficiency, defect, or failure. The Company will not be responsible for any damage or injury arising from the presence or the use of Service provided to the Customer by the Company after it passes from the Company's facilities to the Point of Delivery, unless such damage or injury is caused by the sole negligence or willful misconduct of the Company. Any damage or injury arising from occurrences or circumstances beyond the Company's reasonable control, or from its conformance with standard electric industry system design or operation practices, shall be conclusively deemed not to result from the negligence of the Company. Due to the sensitive nature of computers and other electric and electronically controlled equipment, Customers, especially three-phase Customers, are advised to and should provide protection against such variations in power and voltage supply.

4.02 Temporary Service: Service for a temporary or short term period will be provided and billed under the applicable Service Classification when the Company's available installed facilities are of adequate capacity to render such Service, provided the Customer pays in advance the estimated net cost of installing and removing all facilities provided to furnish such Service. If the total period of temporary Service is less than one month, the total billing for such period shall not be less than the stated monthly minimum of the applicable Service Classification. At the option of the Company, bills for temporary Service may be prorated and rendered at periodic intervals of less than one month and are due and payable upon presentation. The Company's specifications for the Customer's installation are available from the Company upon request.

4.03 Transformation Facilities for Transmission Customers: Where, for the mutual convenience of the Company and Customer, the transformation equipment at a delivery point is utilized by both parties, the Company will provide such facility at a monthly charge of 1.5% of the prorated cost. The prorated cost shall be (1) the product of (a) the highest 15-minute demand (rounded to the next highest 100 KW) established by the Customer on such commonly-used transformation facility since Service was originally established, and (b) the Company's book cost of such commonly-used transformer substation less those items of equipment devoted solely to uses other than supplying the Customer, (2) divided by the maximum capability of the transformation equipment when operating under load conditions. In the event that the transformer bank's maximum capability is altered, either by changes in the transformers, the transformer cooling equipment, or in the characteristics of the Customer's load, item (2) above shall be redetermined to reflect the changed conditions.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 17

Section 4 - Supply and Use of Service

4.04 Emergency Curtailment of Service: The Company may curtail or discontinue the provision of Service to any Customer, upon reasonable notice if possible, in the event it becomes necessary to do so in case of emergencies or in compliance with an order or directive of Federal, State, or municipal authorities. The Company may interrupt Service to any Customer or Customers in an emergency threatening the integrity of its system or to aid in the restoration of Service if, in its sole judgment, such action will alleviate the emergency condition and enable it to continue or restore Service consistent with the public welfare. (Also see Sections 4.01 and 7.02) In the event of an actual or threatened restriction of fuel supplies available to its system or the systems to which it is directly or indirectly connected, the Company may curtail or interrupt Service or reduce voltage to any Customer or Customers if, in its sole judgment, such action will prevent or alleviate the emergency condition. (See NJAC 14:3-3A.1)

4.05 Special Company Facilities: At the Customer's request, or as required, subject to approval by the Company, the Company will furnish and install on its system, special, substitute, or additional facilities to meet the Customer's special or additional requirements or to protect the Company's system from disturbance of standard voltage regulation that otherwise would be caused by the operation of customer's equipment. When the Company furnishes facilities not normally supplied or when the estimated or actual cost of such special substitute or additional facilities exceeds the estimated cost of the standard facilities that normally would be supplied by the Company without special charge, either (a) the Customer shall pay in a manner to be agreed upon a facilities charge annually amounting to 18% of such additional cost, or (b) by mutual agreement the Customer may pay an amount equivalent to such additional cost, plus applicable taxes. However, alternative (a) shall not be available unless the facilities are such as are commonly and usually transferred from place to place for use in the Company's system or are reasonably capable of reuse. The Customer may also be subject to other monthly or special charges in order to meet their special needs.

4.06 Single Source of Energy Supply: No Customer may maintain or operate any source of electric energy on his premises or at his contract location in a manner whereby such source may become interconnected with the Company's facilities without the prior written approval of the Company. Such prior approval may be conditioned, among other things, on the installation and operation by the Customer at the Customer's cost and expense of such switches and/or protective devices as the Company may deem necessary to prevent injury to persons or damage to property of either the customer or the Company. Such approved interconnection may be maintained only at the appropriate rates and charges as provided in this Tariff.

4.07 Changes in Customer's Installation: The Customer, prior to making any material increase or decrease in Connected Load, demand, or other conditions of use of Service or change of purpose, arrangement, or characteristics of electrical equipment, shall notify the Company of such intention so that the Company may determine if any changes in its distribution facilities or in the Point of Delivery will be required in order that safe, adequate, and proper Service may be supplied to the Customer under the proposed changed conditions. Prior to starting any work, the Customer or his agent shall submit for the Company's approval sufficient copies as required of the plans of such proposed installations, together with a list of the principal apparatus to be used. The Company will advise the Customer if any feature of the proposed changed conditions would be incompatible with such Service. (Also see Section 5.06) Such proposed changes in the Customer's Service conditions shall not be made effective until they have been approved by the Company.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 18

Section 4 - Supply and Use of Service

4.08 Customer's Liability to Company: Failure of the Customer to give prior notice of changes in conditions as described in Section 4.07 shall render the Customer responsible and liable for any personal injury and any property damage caused by the changed conditions, including damage to the Company's property and injury to its employees. In those cases where the Customer's bill is based on the connected load, failure to give notice of changes therein will not relieve the Customer from liability for payment of proper charges for Service based upon such changed conditions from the date such change first occurred, nor entitle the Customer to a refund or adjustment if the charges billed exceed the amount that would normally be applicable under the changed conditions.

4.09 Request for Relocation of, or Work on, Company Facilities: When the Company is requested to relocate or work on its facilities and such relocation or work is for the purpose of enabling the Customer to work on or maintain his electrical facilities or building, or perform work or construction safely in the vicinity of Company equipment, the Customer shall pay to the Company, in advance of any relocation or work by the Company, the estimated cost to be incurred by the Company in performing such relocation or work. For work of a routine nature frequently performed within the Company's service area, the Company may specify a flat fee based upon the average costs of performing such work. (Also see Sections 6.04, 6.06, and 6.08)

4.10 Liability for Supply or Use of Electric Service: The Company will not be responsible for the use, care, condition, quality or handling of the Service delivered to the Customer after same passes beyond the point at which the Company's service facilities connect to the Customer's wires and facilities. The Customer shall hold the Company harmless from any claims, suits or liability arising, accruing, or resulting from the supply to, or use of Service by, the Customer.

4.11 Relocation of Meters or Service Equipment: Where meter locations are changed from indoor to outdoor, the Company may permit feeding back from the new meter location to the original Service Entrance. When an existing Service Entrance is to be changed, the old Service shall remain active and properly metered until the old Service is disconnected and the new Service is reconnected. When it is impractical to comply with this requirement, the Company must be contacted and arrangements made to accomplish the changeover. Metered and unmetered conductors will not be permitted in the same conduit or raceway, except in special cases where Company approval has been obtained.

4.12 Liability for Acts of Alternative Electric Suppliers: The Company shall have no liability or responsibility whatsoever to the Customer for any agreement, act or omission of, or in any way related to, the Customer's Alternative Electric Supplier.

Issued:

Effective:

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Docket No. dated

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 19

Section 5 - Customer's Installation

5.01 General Requirements: The Customer's installation must conform to the Company's specifications and all requirements of municipal and State authorities and regulations set forth in the National Electric Code in effect at the time of such installation. The Company will, however, install and maintain facilities on the Customer's premises at the Customer's cost when the Company determines such installation and maintenance to be necessary or more convenient for the delivery of Service and there is mutual agreement as to the installation and maintenance cost. Where for engineering or operating reasons it is necessary or desirable to install a substation, transformers, capacitors, control, protective or other equipment on the Customer's premises in order to supply the Service required by the Customer, the Customer shall provide a suitable place and housing for such facilities. The Company's specifications for the Customer's installation are available from the Company upon request.

5.02 Service Entrance: The Customer's Service Entrance facilities shall extend from the Point of Delivery specified by the Company to an approved entrance switch cabinet located on the Customer's premises. With the exception of metering equipment and related facilities furnished by the Company, all of the facilities necessary to conduct electricity from the Point of Delivery to the Customer's circuits shall be installed, owned, and maintained by the Customer. The Customer must provide and install an approved service head and assure all fittings used in the Service Entrance provide a water-tight connection. At least three feet of wire must be left for the connection to the Service Drop on all services. (Specifications for service installations will be furnished by the Company upon request.)

5.03 Inspection and Acceptance: The Company may refuse to connect with any Customer's installation or to make additions or alterations to the Company's Service Connection when such installation is not in accordance with the National Electrical Code, or with the Company's requirements, or where a certificate approving such installations has not been issued by an electrical inspection authority certified by the New Jersey Department of Community Affairs for the area in which the installation is located, or by a City or County Inspection Authority having exclusive authority to make electrical inspection in such area. (See NJAC 14:3-8.3(g) and (h))

5.04 Special Customer Facilities: The Customer shall furnish at his own expense any special facilities necessary to meet his particular requirements for Service at other than the standard conditions specified under the provisions of the applicable Service Classification. (Also see Section 5.05)

5.05 Regulation of Power Factor: The Company shall have the right to require the Customer to maintain a power factor in the range of 87% to 100% coincident with the Customer's maximum on-peak monthly demand and to provide, at its sole expense, any corrective equipment necessary in order to do so. The Company may inspect the Customer's installed equipment and/or place instruments on the premises of the Customer in order to determine compliance with this requirement, as deemed appropriate by the Company. The installation by the Company of corrective devices necessary for compliance with this provision, shall, as deemed appropriate by the Company, be billed to the Customer under the provisions of Section 4.05. The Company is under no obligation to serve, or to continue to serve, a Customer who does not maintain a power factor acceptable to the Company. (Also see Sections 5.01 and 5.04)

Issued:

Effective:

Filed pursuant to Order of Board of Public Utilities
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Issued by James V. Fakult, President
300 Madison Avenue, Morristown, NJ 07962-1911

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 20

Section 5 - Customer's Installation

5.06 Change in Point of Delivery: In the event that the Company shall be required by any governmental authority to relocate its distribution facilities or to place any portion of them underground, the Customer shall at its own expense make such changes in its Service Entrance and/or in its underground Service Connection as may be necessary in order to conform to the new Point of Delivery specified by the Company. Any change requested by the Customer in the location of the existing Point of Delivery, if approved by the Company, will be at the expense of the Customer.

5.07 Liability for Customer's Installation: The Company will not be liable for damages to or injuries sustained by the Customer or others, or by the equipment or property of Customer or others, by reason of the condition, character, or operation of the Customer's wiring or equipment, or the wiring or equipment of others.

5.08 Meter Sockets and Current Transformer Cabinets: Upon the Company's designation of a Point of Delivery at which its Service line will terminate, the Customer shall provide, at its sole cost and expense, a place suitable to the Company for the installation of metering and all other electric facilities needed for the provision of electric energy by the Company or an Alternative Electric Supplier. It shall be the Customer's responsibility to furnish, install, and maintain self-contained meter sockets and current transformer cabinets in accordance with Company specifications which are available upon request.

5.09 Restricted Off-Peak Water Heater Specifications: Service supplied under Service Classification RS - Residential Service, Special Provision (a), or Service Classification GS - General Service Secondary, Special Provision (d), must conform to the following requirements as well as any other applicable conditions of Service:

- (a) The minimum capacity of the water heater should not be less than 50 gallons.
- (b) Should the water heater have two non-inductive heating elements, each shall be controlled by its own thermostat and both shall be electrically interlocked to prevent simultaneous operation, with the upper heating element located to heat the top one-quarter of the tank volume and the lower element located to heat the entire tank.
- (c) The upper heating element may be wired to operate during the on-peak as well as off-peak periods, whereas the lower element, or single element (in a one-element water heater), may operate only during the off-peak periods.
- (d) The wattage of each heating element shall not be in excess of 30 watts per gallon of tank volume, rounded to the nearest 500 watts.
- (e) Service to water heaters will be supplied at single-phase 208 or 240 volts, depending on the voltage available. For the supply of equipment with one tank or a combination of tanks in excess of 250 gallons or in excess of 7500 watts, the Company must be consulted for installation specifications.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 21

Section 5 - Customer's Installation

5.10 Restricted Controlled Water Heating Specifications: Service supplied under Service Classification RS - Residential Service, Special Provision (b), or under Service Classification GS - General Service Secondary, Special Provision (e), must conform to the following requirements as well as any other applicable conditions of Service:

- (a) The water heater shall have two non-inductive heating elements, each controlled by its own thermostat and electrically interlocked to prevent simultaneous operation.
- (b) The upper heating element shall be located to heat the top one-quarter of the tank volume and the lower element located to heat the entire tank.
- (c) The wattage of each element shall not be in excess of 35 watts per gallon of tank volume rounded to the nearest 500 watts for water heater of 40 gallons or more.
- (d) Thirty-gallon water heaters may contain either one or two heating elements, with an element size not to exceed 1500 watts.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 22

Section 6 - Company's Equipment on Customer's Premises

6.01 Ownership, Maintenance and Removal: The Company shall furnish, install and maintain the meters, related equipment and facilities necessary for Service unless otherwise stated. All facilities and equipment supplied by the Company shall remain exclusively its property. The Company may remove such facilities and equipment from the premises of the Customer after termination of Service.

6.02 Customer's Responsibility: Under certain circumstances, it may be necessary for the Company to install equipment on the Customer's premises. This equipment may be placed in vaults, manholes, hand-holes, outdoor substations on concrete pads, etc. These Customer-owned facilities must be constructed in accordance with all applicable codes and to the Company's specifications. Prior to starting work, the Customer or his agent shall submit for the Company's approval plans of such proposed installations, together with a list of the principal apparatus to be used. The Customer shall be responsible for the protection and safe-keeping of the facilities and equipment of the Company while on the Customer's premises and shall not permit access thereto except by duly authorized governmental officials and representatives of the Company. The Customer should notify the Company immediately if any question arises as to the authority or credentials of any person claiming to be a governmental official or a Company representative. Any malfunction or defect in the Company's equipment observed by the Customer should be reported to the Company immediately. (See Section 6.04)

6.03 Access to Customer's Premises: The Company shall have the right to construct, operate, modify, replace and/or maintain any and all facilities it deems necessary to render Service to the Customer and adjoining customers upon, over, across and/or under lands owned or controlled by the Customer. The Company shall have the right of reasonable access to all property furnished by the Company, at all reasonable times for the purpose of inspection of any premises incident to the rendering of service, reading meters, or inspecting, testing, or repairing its facilities used in connection with providing the Service, or for the removal of its property. The Company shall have the right to enter upon the lands owned or occupied by the Customer for the purpose of moving, removing, replacing, altering, accessing, servicing or maintaining any structures, fixtures, equipment, instruments, meters or other property owned by the Company, above or beneath such lands, and shall have the right to trim, cut, move, clear or destroy any trees, shrubs, plants or other growth on such lands as necessary to keep or prevent same from endangering or interfering with the Company's structures, fixtures, equipment, instruments, meters or other property, or with the providing of safe, adequate and reliable Service. The Customer shall obtain, or cause to be obtained, all permits needed by the Company for access to the Company's facilities. Access to the Company's facilities shall not be given except to authorized employees of the Company or duly authorized governmental officials. During an alleged diversion of Service, it is the Company's responsibility to obtain access to the Company's equipment in accordance with NJAC 14:3-3.6 and 6.8. (See Section 7.03)

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 23

Section 6 - Company's Equipment on Customer's Premises

6.04 Tampering: In the event it is established that the Company's wires, meters, meter seals, switch boxes, or other equipment (including, but not limited to, revenue protection locks, meters and other devices) on the Customer's premises have been tampered with, the Customer shall be required to bear all of the costs incurred by the Company including, but not limited to, the following: (a) investigations, (b) inspections, (c) costs of prosecution including legal fees, and (d) installation of any protective equipment deemed necessary by the Company. Furthermore, where tampering with the Company's or Customer's facilities results in incorrect measurement of the Service, the Customer shall pay for such Service as the Company may estimate from available information to have been used on the premises but not registered by the Company's meter or meters. Tampering with the Company's facilities is punishable by fine and/or imprisonment under New Jersey law. (See NJAC 14:3-7.8)

6.05 Payment for Repairs or Loss: The Customer shall pay the Company for any damage to or any loss of Company's property located on the Customer's premises caused by the act or negligence of the Customer or his agents, servants, licensees or invitees or due to the Customer's failure to comply with the applicable provisions of this Tariff.

6.06 Service Disconnection and Meter Removal Authorized: A licensed electrician or an electrical contractor, upon notifying the Company, will be authorized to disconnect and permanently reconnect a single-phase secondary overhead service that is 200 amps or less. Disconnections or meter removals performed by persons other than authorized licensed electricians, authorized electrical contractors, or authorized Company personnel are prohibited and shall constitute tampering. (See Sections 6.07 and 6.08)

6.07 Reconnection of Service or Replacement of Meter: The Company shall have sole authority to reconnect a service or replace a meter. However, upon contacting the Company, a licensed electrician or electrical contractor may be authorized to reconnect a service or reinstall the meter upon completion of his work as provided in Section 6.06. (See Section 4.09)

6.08 Sealing of Meters and Devices: It is the practice of the Company to seal all meters. Service Entrance switches, wiring troughs, or cabinets connected ahead of meters or instrument transformers, will be sealed by the Company. When Service is introduced prior to the completion of the wiring, or where Service is discontinued, the Company or its designated agent may seal all Service equipment. No one except an authorized employee of the Company is permitted to remove a Company seal or padlock, except as provided in Section 6.06.

6.09 Power Disturbance Protection Service: The Company shall offer to provide the following to Customers which request power disturbance protection: (a) diagnostic services to identify the probable cause of electrical disturbance, (b) engineering analysis and design to develop a power conditioning solution, (c) electrical system modification and/or power conditioning equipment installation, and (d) maintenance of the power conditioning systems. Charges for such Service shall be not less than the actual cost to provide such Service. The Company shall not be liable for damage or injury arising from the improper use of power disturbance protection/conditioned power service, systems or equipment, or for any costs or damages attributable to injury or the loss of the Customer's business, production or facilities resulting from the failure of power disturbance protection/conditioned power service, systems or equipment.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 24

Section 7 - Suspension or Discontinuance of Service

7.01 Work on Company's Facilities: The Company may, upon reasonable notice when it can be reasonably given, suspend, curtail, or interrupt Service to a Customer for the purpose of making repairs, changes, or improvements to or in any of its facilities either on or off the Customer's premises.

7.02 Compliance with Governmental Orders: The Company may curtail, discontinue, or take appropriate action with respect to Service, either generally or as to a particular Customer, as may be required by compliance in good faith with any governmental order or directive, and shall not be subject to any liability, penalty, or payment, or be liable for direct or consequential damages by reason thereof, notwithstanding that such instruction, order or directive subsequently may be held to be invalid or in error. Verbal or written orders of police, fire, public health, or similar officers, acting in the performance of their duties, shall be deemed to come within the scope of this subsection. (See Sections 4.01 and 4.04)

7.03 Customer Acts or Omissions: The Company may, upon giving reasonable notice to the Customer when it can be reasonably given, suspend or discontinue Service and remove the Company's equipment from the Customer's premises for any of the following acts or omissions:

- (a) Non-payment of any valid bill due from the Customer or the Customer's resident spouse for Service furnished by the Company at any present or previous location. However, non-payment for business Service shall not be a reason for discontinuance of residential Service, except in cases of diversion of Service. (See Section 3.08)
- (b) Tampering with any of the Company's facilities. (See Section 6.04)
- (c) Fraudulent representation or application in relation to the use of Service. (See Section 1.03)
- (d) Moving from the premises, unless the Customer has requested the Company to continue Service at the Customer's expense. (See Section 2.06)
- (e) Resale, transfer, or delivering any part of the Service supplied by the Company to others without the Company's permission. (See Section 1.05)
- (f) Refusal or failure to make or increase an advance payment or credit deposit as provided for in this Tariff. (See Section 3.09)
- (g) Refusal or failure to contract for Service when reasonably required by the Company to do so. (See Section 2)
- (h) Connecting and operating equipment so as to produce disturbing effects on the Company's system or Service to other Customers. (See Section 1.06)
- (i) Refusal or failure to comply with any provisions of this Tariff.
- (j) Where, in the Company's opinion, the condition of the Customer's installation presents a hazard to life or property.
- (k) Refusal or failure to correct any faulty or hazardous condition of the Customer's installation.
- (l) Refusal of reasonable access to Customer's premises for necessary purposes in connection with rendering of Service, including meter installation, reading or testing, or the maintenance or removal of the Company's property.

Failure by the Company to exercise its rights shall not be deemed a waiver thereof. (See NJAC 14:3-3A.1)

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 25

Section 7 - Suspension or Discontinuance of Service

7.04 Reconnection of Service: When Service has been discontinued by reason of any act or omission or default of the Customer, the Company will not restore service to the Customer's premises until the Customer has made proper application therefor and has rectified the condition or conditions that caused the discontinuance. It is further required that the Customer shall have paid all amounts due as provided in this Tariff including the Service Charge of the applicable Service Classification to reimburse the Company in part for the cost of special handling of the account and of the special costs associated with the disconnection and reconnection of Service.

Issued:

Effective:

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

Issued by James V. Fakult, President
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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 26

Section 8 - Service Connections

8.01 General: This Section governs situations in which the Company's distribution lines and facilities are of adequate capacity to serve the Customer's load and are located adjacent to the Customer's premises. In these situations, the connection between the Company's system and the Customer's installation shall be made by the Company and established in accordance with the provisions of this Section.

8.02 Overhead Service Connection: The Company will install, connect, and maintain at its own cost and expense not more than one Service Drop for each contract location. The Company shall not be required to install a Service Drop where its length would exceed the safe distance over which a single span of Service Drop conductors can be placed.

8.03 Underground Secondary Service Connection (other than a manhole duct system) to Serve an Individual Residential Customer/Applicant: (a) A residential Customer or Applicant electing an underground Service Connection instead of an overhead Service Connection can elect to install such connection at his/her own cost and expense in accordance with the Company's specifications for such construction. At the Customer's option, the Company will install and connect such underground Service Connection, upon the Customer making a non-refundable contribution, as described in (b) below. In either case, the Company will assume ownership and responsibility for maintenance, including replacement when appropriate, at the Company's expense, of the underground Service Connection upon connection to the Company's system (subject to receipt of requisite easements, rights of way or the like, at no cost to the Company). In addition, at the Customer's option, the Company will assume ownership and responsibility for maintenance, including replacement when appropriate, at the Company's expense, of all private residential underground Service Connections installed prior to the date of this tariff sheet (subject to receipt of requisite easements, rights of way or the like, at no cost to the Company). In connection with any Company work performed under this Section 8.03, whether on Company-owned or Customer-owned facilities, the Company must first be granted the right by the Customer to trim or remove vegetation and to remove structures or other obstructions that interfere with such work and the Company will not be responsible for the costs of repair, replacement or restoration thereof.

(b) The non-refundable contribution will be equal to the predetermined unit cost differential of furnishing such facilities underground instead of overhead. If the Customer provides the trench, the underground Service Connection charge will be credited accordingly.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 27

Section 8 - Service Connections

8.04 Underground Distribution Service Connection to Serve a Non-Residential Customer: Where a non-residential Customer or Applicant elects such underground Service Connection instead of an overhead Service Connection, or where an overhead or secondary network system is not available, the Customer or Applicant, or the Company at the Customer or Applicant's discretion, must install such connection at the Customer or Applicant's own cost and expense in accordance with the Company's specifications for such construction. The Service Connection will be made by the Company, and shall be owned and maintained, and when necessary, relocated in accordance with the Company's specifications, by Customer at the Customer's own cost and expense.

8.05 Underground Distribution Service Connection (other than a manhole duct system) in Residential Subdivision: Where distribution circuits have been extended underground pursuant to Tariff Part II, Section 10, the Service Connection shall be installed underground as part of the entire electrical system for the development upon payment of the applicable charges computed in accordance with Appendix A of these Standard Terms and Conditions.

8.06 Conventional Underground Service Connection (Secondary Network System): If a Customer's or Applicant's facility is located in a designated network system, one conventional underground Service Connection to each contract location will be provided by the Company without cost to the Customer which shall terminate at a point not more than 30 feet distant from the curb, measured at right angles to the curb, nearest the point of connection to the Customer's facilities, provided, however, that the Company will not supply a Service Connection in whole or in part under or within a building except that portion extending through the building wall. When the required length of Service Connection exceeds the foregoing, the Customer shall have the option of terminating his facilities at either (1) a splice box acceptable to the Company installed, owned, and maintained by the Customer at a point within the distance limit described above, or (2) at the discretion of the Company, in the nearest available splice box or manhole provided in and as part of the Company's normal underground distribution system. All connections between the Customer's and Company's facilities shall be made by the Company.

Issued:

Effective:

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

Issued by James V. Fakult, President
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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 28

Section 9 - General Interconnect Requirements for On-Site Generation

9.01 The following requirements and standards for connection of generating facilities located on Customer's premises to the Company system shall be met to assure the integrity and safe operation of the Company system with no deterioration to the quality and reliability of service to other Customers. The operation of the generation facility should be done in a competent manner, such that the Company system as a whole is protected.

9.02 All small power producers or cogenerators shall make application to the Company for approval to interconnect their facilities with the Company system.

9.03 The Company shall require the following as part of the application:

- (a) Plans and specifications of the proposed installation.
- (b) Single line diagram and details of the proposed protection schemes.
- (c) Instruction manuals for all protective components.
- (d) Component specification and internal wiring diagrams of protective components if not provided in instruction manuals.
- (e) Generator data required to analyze fault contributions and load current flows including, but not limited to, equivalent impedances and time constants.
- (f) All protective equipment's ratings if not provided in instruction manuals.
- (g) Evidence of insurance satisfactory to the Company.
- (h) An agreement to indemnify and hold harmless the Company from any and all liability or claim thereof for damage to property, including property of the Company and injury or death to persons resulting from or caused by the presence, operation, maintenance or removal of such installation.

9.04 The Company shall within 30 days from the receipt of all required data from the Applicant either approve or reject in writing the application for connection to the Company system. Rejection of an application shall state with specificity the reasons for such rejection. Connection to the Company system will be permitted only upon obtaining the formal approval of the Company. The Company may require the execution of a formal application form and/or interconnection agreement by the customer.

9.05 The installation of the generation facilities must be in compliance with the requirements of the National Electrical Code and all applicable local, State and federal codes or regulations. The installation shall be undertaken and completed in a workmanlike manner, and shall meet or exceed industry acceptance standards of good practice. The provisions of the National Electrical Safety Code and the standards of the Institute of Electrical and Electronics Engineers, National Electrical Manufacturers Association and the American National Standards Institute shall be observed to the extent that they are applicable. Prior to connection, the Company must be provided with evidence that electrical inspection by an authorized inspection agency indicates that the above items were completed in a manner satisfactory to the Company.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 29

<p>Section 9 - General Interconnect Requirements for On-Site Generation</p>
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9.06 The generation facility shall have the following characteristics:

- (a) Interconnection voltage shall be compatible and consistent with the system to which the Company determines the-generation facility is to be connected.
- (b) The generation facility shall produce 60 Hertz sinusoidal output compatible with the Company system to which the facility is to be connected.
- (c) The generation facility must provide and maintain automatic synchronization with the Company system to which it is to be connected.
- (d) The break point between the generation facilities producing single-phase or three-phase output shall be in accordance with existing Company motor specifications or as otherwise specified by the Company.
- (e) At no time shall the operation of the facility result in excessive harmonic distortion of the Company wave form. Total harmonic distortion greater than 5% shall be deemed excessive and shall result in disconnection of the facility from the Company system.
- (f) The installation of power factor correction ("PFC") capacitors at the facility may be required under conditions to be determined by the Company when necessary to assure the quality and reliability of service to other Customers. The cost of PFC capacitors shall be borne by the Customer.
- (g) The cost of supplying and installing 15-minute integrated generation output metering, and any other special facilities or devices occasioned by the generation facility which the Company may deem necessary on its system, such as telemetry and control equipment, shall be borne by the Customer.

9.07 The Customer shall provide automatic disconnecting devices with appropriate control devices which will isolate the facility from the Company system within a time period specified by the Company for, but not necessarily limited to, the following conditions:

- (a) A fault on the Customer's equipment.
- (b) A fault on the Company system.
- (c) A de-energized Company line to which the customer is connected.
- (d) An abnormal operating voltage or frequency.
- (e) Failure of automatic synchronization with the Company system.
- (f) Loss of a phase or improper phase sequence.
- (g) Total harmonic content in excess of 5%.
- (h) Abnormal power factor.

The devices shall be so designed and constructed to prevent reconnection of the facility to the Company system until the cause of disconnection is corrected.

9.08 The Company shall reserve the right to specify settings of all isolation devices which are part of the generation facility.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 30

Section 9 - General Interconnect Requirements for On-Site Generation

9.09 The Company shall require initial inspection and testing as well as subsequent inspection and testing of the facility's isolation and fault protection systems at the Customer's expense on an annual basis. Maintenance of these systems must be performed and documented by the customer at specified intervals to the satisfaction of the Company. The Company shall reserve the right to disconnect the customer and/or the generation equipment from the Company system for failure to comply with these inspections, testing and maintenance requirements.

9.10 The Customer is solely responsible for providing adequate protection for the equipment located on the Customer's side of the interconnection system. This protection shall include, but not be limited to, negative phase sequence voltage on three-phase systems.

9.11 The Customer shall provide a Company-controlled disconnecting device providing a visible break on the Company side of the interconnection system. The Company shall require that this device accept a Company-provided padlock. The Company may also require manual operation of the device when required. The Company shall require this device to be labeled "Cogeneration Disconnection Switch" and located outside the facility such that 24-hour access is possible.

9.12 The Customer shall agree to grant access to the Company's authorized representative during any reasonable hours to install, inspect and maintain the Company's metering equipment.

9.13 The Customer must satisfy, and shall be subject to, all terms and conditions of the Company's Tariff for Service.

9.14 No wind generator, tower structure or device shall be installed at a location where, in the event of failure, it can fall in such a manner as to contact, land upon, or interfere with any Company lines or equipment.

9.15 The Customer shall maintain or cause to be maintained the generator and its associated structures, wiring and devices in a safe and proper operating condition so that the installation continues to meet all the requirements contained herein.

9.16 When and if any controversy arises as to the interpretation and application of these requirements and standards, the matter may be referred to the BPU for determination.

9.17 The Company reserves the right to modify or replace the Customer's service meter to prevent reverse registration from the customer's generation facility. Customers desiring to sell power to the Company should refer to Rider QFS - Cogeneration and Small Power Production Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 31

**Section 10 – Extension of Company Facilities
(NJAC 14:3-8)**

10.01 General Information: Where a line extension is necessary to provide Service to a Customer or Applicant or group of Customers, and where the request is for an extension of Company facilities to serve new customers, or where the request is for an expansion, upgrade, improvement, or other installation of plant and/or facilities by an Applicant, the procedures set forth in this Section 10 shall be utilized as a guide to determine the extent of any refundable deposit or non-refundable contribution, which may be required from the Customer or Applicant pursuant to NJAC 14:3-8. The Company shall not be precluded from entering into a mutually favorable agreement with the Customer or Applicant when it is deemed that a portion of the investment is for purposes of system improvement. This Section 10 does not apply to installation of special facilities or back-up systems which are not normally supplied by the Company. When such facilities or back-up systems are requested by the Customer, Section 4.05 shall be applicable.

For purposes of this Section 10, the following defined terms are exclusively for use in connection with this Section. Other definitions, as provided in Part I of the Company's Tariff for Service, may also be applicable to any Applicant under this Section and, where appropriate, should be used in conjunction with these terms.

The term "Applicant" means a person or an entity that requests Extension Service from the Company. An Applicant may or may not be the End User or Customer of the Company.

The term "Extension Service" refers to the construction or installation of electric distribution plant and/or facilities by the Company used to convey Service from existing or new plant and/or facilities (and includes the new plant and/or facilities themselves) to a structure or property for which the Applicant has requested Service in response to (i) an application for Extension Service from an Applicant to serve new customer(s) and/or (ii) an application for Extension Service requesting expansion, upgrade, improvement, or other installation of plant and/or facilities to serve existing customer(s). The Extension Service begins at existing plant and/or facilities and ends at the point of connection to or with the Service Connection, and includes the meter.

The term "Extension Cost" refers to the cost of construction and installation of the Extension Service based on the Company's "standard least cost design" criteria, using the Company's unitized or actual cost for materials and labor (both internal and external) employed in the design, construction, and/or installation of the Extension Service, including, but not limited to, Service Connection (subject to Section 8), metering-related costs, and including overheads directly attributable to the work, and the loading factors, such as those for mapping and design. Extension Costs may be apportioned based upon load depending on factors such as the Applicant's needs as compared to the Company's need to enhance or improve reliability, or the needs of other Applicant(s) who may be using the same facilities.

The term "refundable deposit" pertains to the non-interest bearing monies, which must be increased in accordance with Part II, Section 3.14 to provide for the associated income tax liability, that the Applicant must advance prior to the start of construction. The entire refundable deposit amount is subject to refund as set forth herein. Any portion of the refundable deposit remaining after the tenth year of service, as provided in this Section 10, is no longer subject to refund, and becomes the property of the Company. In no event shall more than the original refundable deposit be refunded.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

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**Section 10 – Extension of Company Facilities
(NJAC 14:3-8)**

10.01 General Information: (Continued)

A "non-refundable contribution," which the Applicant must pay in full prior to construction, becomes the property of the Company and is not subject to refund. All non-refundable contributions must be increased in accordance with Part II, Section 3.14 to provide for the associated income tax liability.

The term "distribution revenues" utilized in this Section 10, as defined by the BPU, shall mean the total revenue, plus related sales and use tax, collected by a regulated entity from a Customer, minus basic generation service charges, plus sales and use tax on the basic generation service charges, and, unless included with basic generation service charges, transmission charges derived from Federal Energy Regulatory Commission (FERC) approved transmission charges, plus sales and use tax on the transmission charges, assessed in accordance with the Company's Tariff for Service. This definition refers to the total amount of Delivery Service charges (which include Sales and Use Tax) from customer(s), as provided in the applicable rate schedule in Part III of the Company's Tariff for Service.

The term "underground distribution" refers to buried distribution conductors with associated above-grade equipment.

The term "conventional underground" refers to a secondary network installed in a complete manhole and duct system with all equipment below grade level and is generally located in central sections of the more urban communities.

The term "standard least cost design" refers to the Company's design criteria for an overhead extension of its facilities, which is based upon then-existing Company specifications as contained in the Company's Construction Standards, Material Specifications, and Distribution Engineering Practices. These standards are developed in compliance with the current edition of the National Electrical Safety Code in order to provide reliable electric service in a cost-effective manner.

The term "alternate design" refers to an Applicant's request for Extension Service in a particular manner that exceeds the Company's "standard least cost design" criteria, including, but not limited to, underground requirements and the removal of existing facilities. An example of an "alternate design" requested by an Applicant would be the installation of a pad-mounted transformer adjacent to a parking lot behind a building, rather than at the front corner closest to the Company's existing distribution circuit. The difference in cost between the "alternate design" and the "standard least cost design" shall, in all cases, be paid in full by the Applicant as a non-refundable contribution.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 33

**Section 10 – Extension of Company Facilities
(NJAC 14:3-8)**

10.02 Rights-of-Way: The Company shall not be required to extend or relocate its facilities for the purpose of rendering Extension Service to Applicants until rights-of-way or easements satisfactory to the Company have been obtained from government agencies and property owners to permit the installation, operation, and maintenance of the Company's lines and facilities. In connection with granting to, or obtaining for, the Company, without charge, such rights-of-way or easements as necessary for the Company's lines and facilities to be placed upon, over, across, or under property as necessary to provide the Extension Service, Applicants requiring Extension Service shall perform all initial vegetation clearance and trimming. The Company shall also be granted the right to trim or remove vegetation and to remove structures or other obstructions that might subsequently interfere with such lines and facilities, the right of access and entry without notice for Company agents and equipment necessary in the exercise of privileges under the grant, and the right to use and extend the Company's lines and facilities, and install additional lines and facilities, as deemed necessary by the Company in order to provide Service to other Customers. Any right-of-way or permit fees, either initial or recurring, or charges in connection with rights-of-way for providing Extension Service to an Applicant, shall be paid for by the Applicant.

10.03 Extension Service to the Boundary of a Subdivision (Residential and Non-Residential): Such an extension shall normally be provided overhead on public right-of-way and/or private property based upon the Company's standard least cost design criteria, but shall not be provided underground on public right-of-way unless required of, or approved by, the Company.

If the Applicant requests Extension Service that exceeds the Company's standard least cost design criteria, and the Company approves the request, the Applicant shall be required to make a non-refundable contribution equal to the additional cost of the alternate design.

The Company may require a refundable deposit of the Extension Cost, prior to construction, to be refunded as provided in Sections 10.04 or 10.05, as applicable.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 34

**Section 10 – Extension of Company Facilities
(NJAC 14:3-8)**

10.04 Extension Service within a Residential Subdivision: Such an extension shall not be provided overhead. It shall be provided underground based upon the Company's underground design criteria, on public right-of-way and/or private property. This Section is applicable only for new, predominantly residential areas where all the applicable provisions of the Standard Terms and Conditions of this Tariff and any applicable provisions of the New Jersey Administrative Code (NJAC) are complied with.

The Applicant shall make a non-refundable contribution for the construction cost differences between the overhead and the underground design in accordance with Appendix A of Part II of this Tariff.

If the Applicant has not obtained sale contracts for at least 20% of the total units, the Company may require a refundable deposit equal to the Extension Cost using the total unitized cost for the equivalent overhead construction.

Any refundable deposit received from the Applicant will be refunded as follows: One year after the first connection of a completed premise occupied by a bona fide owner or a responsible tenant who has entered into a contract with the Company for Service, the Company will refund a sum equal to ten times total actual distribution revenues from all such bona fide owner(s) or responsible tenant(s) during such contract year, up to (but not in excess of) the refundable deposit amount. Refunds in subsequent years, for up to nine additional years after the first year, will be equal to ten times the positive difference after subtracting: 1) the highest total actual distribution revenues that was used for calculating the refund in any previous year, from 2) the total actual distribution revenues from all such bona fide owners or responsible tenants during each such subsequent year, up to (but not in excess of) the remaining refundable deposit amount.

10.05 Extension Service to Serve Non-Residential Customers (including within Non-Residential Subdivisions), Multi-unit Residential Apartment Buildings, and Three-Phase Individual Residential Customers: Such an extension will be provided overhead based upon the Company's standard least cost design criteria, but may be provided underground as an alternate design, but shall not be provided underground on public right-of-way, unless required of, or approved by, the Company. When Extension Service is provided underground pursuant to this Section 10.05, the Applicant, or the Company at the Applicant's discretion (and at the Applicant's own cost and expense consistent with Section 10.01), shall provide all trenching and backfill in accordance with the Company's specifications.

If the Applicant requests Extension Service that exceeds the Company's standard least cost design criteria, and the Company approves the request, the Applicant shall be required to make a non-refundable contribution equal to the additional cost of the alternate design.

The Company may require a refundable deposit equal to the Extension Cost. The refundable deposit under this Section 10.05 shall be eligible for refund, up to (but not in excess of) the refundable deposit amount, as follows: At the end of the first year, the Company will refund from the refundable deposit an amount equal to ten times the total actual distribution revenues billed during that period. At the end of each subsequent year, for an additional nine years, a refund will be equal to ten times the positive difference after subtracting: 1) the highest total actual distribution revenues that was used for calculating the refund in any previous year, from 2) the total actual distribution revenues billed during each such subsequent year, up to (but not in excess of) the remaining refundable deposit amount.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 35

**Section 10 – Extension of Company Facilities
(NJAC 14:3-8)**

10.06 Extension Service to Serve a Single-Phase, Individual Residential Customer: Such an extension shall be provided overhead based upon the Company's standard least cost design criteria, and may be provided underground as an alternate design, but shall not be provided underground on a public right-of-way. When Extension Service is provided underground pursuant to this Section 10.06, the Applicant shall be required to provide all trenching and backfill in accordance with the Company's specifications.

The difference in cost between the alternate design and the Company's standard least cost design shall be paid in full by the Applicant as a non-refundable contribution.

When provided overhead on a public right-of-way, the Extension Service will be provided without charge or deposit requirement. When provided overhead on private property, the Extension Service will be provided without charge when the Extension Cost, based on the distance measured from the property line to the dwelling location, does not exceed ten times the estimated annual distribution revenues. A refundable deposit may be required from the Applicant for any Extension Cost in excess of ten times the estimated annual distribution revenues.

The refundable deposit under this Section 10.06 shall be eligible for refund, up to (but not in excess of) the refundable deposit amount, as follows: At the end of the first year, the Company will refund from the refundable deposit an amount equal to ten times the total actual distribution revenues billed during that period, less the estimated annual distribution revenues (used as the basis for the initial refundable deposit calculation). At the end of each subsequent year, for an additional nine years, a refund will be equal to ten times the positive difference after subtracting: 1) the highest total actual distribution revenues used for calculating the refund in any previous year, from 2) the total actual distribution revenues billed during each subsequent year, up to (but not in excess of) the remaining refundable deposit amount.

10.07 Extension Service within Conventional Underground Area: Such an extension for 600 volt systems necessary on public right-of-way shall be installed without charge or deposit requirement. Such extensions shall not be provided on private property or for other than 600 volt systems.

10.08 Extension Service Initiation: The Company shall not commence construction of the Extension Service until (a) it has received and accepted an application for service; (b) the Applicant has completely executed appropriate contracts for Service, including, but not limited to, Extension Service as set forth in this Section 10; (c) the Applicant has paid any and all associated Extension Costs or other charges, whether by way of a refundable deposit or a nonrefundable contribution as applicable; and (d) the Applicant requesting the Extension Service has furnished to the Company satisfactory rights-of-way over, across, through, in and/or on property that are acceptable to the Company and necessary for the construction, maintenance and operation of the Extension Service.

10.09 Grading Requirements: The Applicant shall perform or arrange and pay for all Company-directed rough grading in accordance with the Company's specifications for underground lines and facilities as said specifications shall be modified by the Company from time to time. The Company's specifications are available from the Company upon request.

10.10 Exceptions: No deviations from the Company's standard construction practices shall be permitted without the Company's approval. Any Company-approved deviations from said construction practices shall be at the Applicant's sole expense.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 36

Section 11 – Third Party Supplier Standards

11.01 Tariff Governs: The Company's BPU-approved Third Party Supplier Agreement and Customer Account Services Master Service Agreement will be governed by reference to this Tariff for Service.

11.02 Uniform Agreement: The Company shall offer the same BPU-approved Third Party Supplier Agreement and Customer Account Services Master Service Agreement to all licensed entities that seek to serve as Alternative Electric Suppliers in the Company's service area by providing electric generation service to Customers located therein.

11.03 Procedure for Agreement Modification: Modifications of the Supplier Fees and Charges contained in the Company's Third Party Supplier Agreement shall be made in accordance with applicable BPU Orders, including the BPU Order dated August 17, 1999 (Docket No. EO97070460). Other modifications to the Company's Third Party Supplier Agreement must be approved by the BPU in accordance with the standards set forth in the aforementioned Order, as follows, or as otherwise directed by the BPU.

The Company shall file a written request for BPU approval of intended modifications (the "Request") with the Board. The date of filing shall be referenced herein as the "Filing Date." A copy of the filing shall simultaneously be provided, by regular mail, facsimile, hand delivery, or electronic means, to the Division of the Ratepayer Advocate, Public Service Electric and Gas, Conectiv, Rockland Electric, and to all BPU-licensed Alternative Electric Suppliers (using a list of addresses for the Alternative Electric Suppliers that shall be maintained by the BPU and made available to the Company). The mode(s) of transmission shall be selected to effectuate actual delivery of the copies within 48 hours of filing with the Board.

Should the Ratepayer Advocate or any BPU-licensed Alternative Electric Supplier wish to contest the Request, the contesting entity must file its reasons for contesting the Request, in writing, with the BPU and simultaneously serve copies thereof upon the Company and the Ratepayer Advocate. This must be done within 17 days of the Filing Date. Service upon the Company shall be made by way of the Company representative who filed the Request.

Within 45 days of the Filing Date, the BPU may issue a Suspension Order stating that the Request requires further study. Such determination would put the Request on hold, pending future action by the Board.

If the BPU does not take action on the Request within 45 days of the Filing Date, the Company may implement the intended modifications, although the BPU retains the authority to make a determination on the Request in the future.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 37

Section 12 – Net Metering Installations

12.01 General: For the purpose of this Section of the Tariff for Service a Customer-generator is an electricity customer such as an industrial, commercial or residential customer that generates electricity using Class 1 renewable resources as defined in NJAC 14:8-1.2 on the customer's side of the meter. Net metering, as defined in Section 12.02 below, provides for the billing or crediting, as applicable, of energy usage by measuring the difference between the amount of electricity delivered by the Company to a Customer-generator, as defined in Section 12.02 below, in a given Billing Month and the electricity delivered by a Customer-generator into the Company distribution system. The Company reserves the right to select and supply the type of meter(s) that will enable the net metering of electricity as described above.

The Customer generator shall be responsible for all interconnection costs as defined in NJAC 14:8-5.7 et seq., which shall be in addition to any other charges applicable to meet service requirements. For customers eligible for Net Metering the term usage as applied in Section 2.05 shall mean net usage as determined by Net Metering. It is the Customer-generator's responsibility to know all of the rules associated with the provision of net metering service.

12.02 Limitations and Qualifications for Net Metering: "Net metering" means a system of metering and billing for electricity in which the Company 1) credits a customer-generator at the full retail rate for each kilowatt-hour produced by a Class 1 renewable energy system installed on the customer-generator's side of the electric revenue meter, up to the total amount of electricity used by that customer-generator during an annualized period determined under NJAC 14:8-4.3 and 2) compensates the customer-generator at the end of the annualized period determined under NJAC 14:8-4.3 for any remaining credits, at a rate equal to the avoided cost of wholesale power. To qualify for Net Metering, a Customer-generator must generate Class 1 renewable energy as defined in NJAC 14:8-1.2. The Company will offer net metering to any customer that generates Class 1 renewable electricity on the customer's side of the meter provided that the generating capacity of the Customer-generator's facility does not exceed the amount of electricity supplied by the Company over an Annualized period (as defined in NJAC 14:8-4.3).

12.03 Limitations and Qualifications for Aggregated Net Metering (N.J.S.A. 48:3-87e(4)) and (N.J.A.C 14:8-7): To qualify for Aggregated Net Metering a customer must be: a state entity, school district, county, county agency, county authority, municipality, municipal agency, or municipal authority that has multiple facilities with metered accounts to be known collectively as the "Aggregated Meters." The Aggregated Meters must be: located within the Company's territory; served under the same rate schedule; all served by either Basic Generation Service or by the same Third Party Supplier; and located within the customer's territorial jurisdiction or, for a State entity, located within 5 miles of one another. One of the Aggregated Meters must operate a Class 1 solar electric power generation system using a net metered account as defined in Section 12.02, Limitations and Qualifications for Net Metering, except for the annualized electric generation capability limitation. The Qualified Customer-Generator must be located on property owned by the customer. The size of the Qualified Customer-Generator for Aggregated Net Metering is defined in Section 12.03.a, Customer-Generator Sizing Qualifications for Aggregated Net Metering.

- a) **Customer-Generator Sizing Qualifications for Aggregated Net Metering:** The annualized electric generation capability of the customer's solar generating system, located at the net metered location cannot exceed the amount of electricity supplied by the electric power supplier or basic generation service provider to all of the Aggregated Meters over an annualized period. The Aggregated Meters used to determine the maximum annualized electric generation capability of the customer's solar generating system may not be used to determine the maximum annualized electric generation capability of other aggregated net metered facilities nor become a Qualified Customer-Generator as defined in Section 12.02, Limitations and Qualifications for Net Metering.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 38

Section 12 – Net Metering Installations

12.03 Limitations and Qualifications for Aggregated Net Metering (N.J.S.A. 48:3-87e(4)) and (N.J.A.C 14:8-7): (Continued)

- b) **Billing for Aggregated Net Metering:** The Qualified Customer-Generator will be billed as defined in Section 12.07, Net Metering Billing. However, Section 12.06, Net Metering Billing will not apply to the other Aggregated Meters and those meters will continue to be billed at the full retail rate pursuant to the applicable rate schedules.

- c) **Incremental Costs Associated with Aggregated Net Metering:** All incremental costs incurred by the Company resulting from the implementation of Aggregated Net Metering shall be recovered from Aggregated Net Metering customers.

12.04 Limitations and Qualifications for Remote Net Metering (BPU Docket No. QO18070697, Order dated September 17, 2018):

The Clean Energy Act, P.L. 2018, Chapter 17, Section 6 required the BPU to establish an application and approval process to facilitate Remote Net Metering in which a public entity certified to act as a host customer with a solar electric energy project may allocate credits to other public entities within the same electric public utility service territory. To qualify for Remote Net Metering a customer must be a public entity, which is a State entity, school district, county, county agency, county authority, municipality, municipal agency, municipal authority or public university that has completed the BPU-approved application process and received BPU approval for certification as a participant eligible to receive Remote Net Metering credits. A host customer is a public entity that proposes to host a solar electric generation facility on its property. The entities designated to receive credits are considered to be receiving customers that are public entities located in the same electric distribution company ("EDC") territory as the host customer. Both the host customer and the receiving customer must be a customer of record of JCP&L, and there may be no more than 10 receiving customer accounts per host.

Eligible public entities must follow the established application and approval process to certify public entities to act as a host customer for Remote Net Metering, requiring submittal of the BPU-approved form of "Public Entity Certification Agreement" used by the host customers and receiving customers which shall be fully executed and provided to the Company, reviewed by the Staff of the BPU and approved by the BPU prior to the application of any Remote Net Metering credits. The Public Entity Certification Agreement is available on the New Jersey Clean Energy Program website as well as the Company's website in the section dedicated to information regarding net metering and interconnection processes. The standard form "Public Entity Certification Agreement" must be fully executed by the host customer and each receiving customer, be accompanied by the BPU-approved standard form of Interconnection Application (Part 1) as used for all net metered projects and be delivered to both BPU Staff and the Company. The Company and BPU Staff will review the Public Entity Certification Agreement for administrative completeness. Within 10 days, the Company will provide its input to BPU Staff, whereupon BPU Staff will issue a notice of its findings to the contact person listed on the form. Following the issuance of a notice of administrative completeness, the Company will have 20 business days to review the application for eligibility and feasibility, including the proposed system size and all account information and make a recommendation to BPU Staff to approve or deny. In the case of a recommendation of denial, the Company will provide to BPU Staff a description of the deficiencies and potential means to correct the deficiencies. BPU Staff will present the fully executed "Public Entity Certification Agreement" and Part 1 of the Interconnection application to the BPU with a recommendation for approval or denial.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 39

Section 12 – Net Metering Installations

Host Customer Solar Electric Generator Sizing for Remote Net Metering: The size of a host customer's solar electric generation facility shall be limited to the installed capacity that can produce electricity on an annual basis in an amount not to exceed the total average usage of the host customer's electric accounts with the Company. The host customer is not required to use more than one account for purposes of sizing the solar electric generation facility. However, the solar facility must be located on property containing at least one Company electric meter for the host customer. The host customer is required to identify which account(s) to use to calculate the total average usage for the previous 12 months of consumption in kWhs. The total quantity of annual, historic consumed kWh will be divided by (i) the number of accounts, if more than one account is used, and (ii) 1,200 annual kWh per kilowatt ("kWdc") to arrive at the maximum capacity for the solar electric generation facility in kW.

Billing and Credits for Remote Net Metering: No more than 10 receiving accounts may be party to a Public Entity Certification Agreement and not less than 10% of the solar electric generating facility output may be allocated to an individual receiving account. The terms and conditions of the Public Entity Certification Agreement, including all designated receiving accounts and their associated percentage of output allocations, shall be fixed throughout the annualized period with the exception of a once per annum opportunity to reallocate upon BPU Staff's approval of a revision to a Public Entity Certification Agreement, which is re-executed with all parties' approval, including the Company. The host customer shall agree to the installation of a revenue grade production meter at its expense as specified by the Company, to record the solar generation at the host site. On a monthly basis, the Company shall use the metered kWh data produced by the solar electric generation facility on the host customer property to calculate the credits due to receiving customers. The monthly output will be allocated to receiving customers according to the percentage allotments indicated on the Public Entity Certification Agreement. The value of a Remote Net Metering credit will reflect a rough approximation of the generation, transmission and distribution value of a kWh produced by the solar electric generation facility. Each credited kWh for a receiving customer shall offset the variable kWh charges of a receiving customer(s) except for the SBC charge. No fixed, demand (\$/kW), customer or SBC charges shall be offset by a remote net metering credit. On a monthly basis, the Company will credit an apportioned amount of kWh output from the solar facility in the form of kWh to be deducted from the kWh consumed by the receiving customers according to the percentage allotments indicated on the Public Entity Certification Agreement. The apportioned amount of solar electricity generated in kWh, the gross amount of electricity consumed and the net amount of kWh after credit allocation will be identified on the monthly electric bills of the designated receiving customer account. The receiving customers will be charged the SBC amounts attributable to the apportioned credit kWh. The application of an annualized period as currently used in the net metering rules at N.J.A.C. 14:8-4.2 shall apply to remote net metering. Any excess generation for an individual receiving customer account after a monthly credit allocation shall be carried over to the next month within the annualized period. If an individual receiving customer account holds credits at the end of an annualized period, the account shall be trued up consistent with current net metering practice, with excess kWh compensated at the average annual LMP in the Company's transmission zone.

Remote Net Metering customers shall be responsible for all interconnection costs as described in Section 12.01

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 40

Section 12 – Net Metering Installations

12.05 Installation Standards: A Customer-generator shall comply with the requirements of the Company which are set forth in detail in the Application/Agreement Parts 1 and 2 for Level 1 Projects or the Interconnection Application and Agreement for Level 2 or Level 3 Projects both of which are approved by the New Jersey Office of Clean Energy and available at www.firstenergycorp.com. In addition, the Customer-generator shall be responsible for meeting all applicable safety and power quality standards as set forth below.

The Customer-generator's facility shall comply with all applicable safety and power quality standards specified by the National Electrical Code, Institute of Electrical and Electronics Engineers, and accredited testing institutions, such as Underwriters Laboratories. The Customer-generator's facility should be constructed and installed in accordance with the State of New Jersey Uniform Construction Code requirements for electrical installations, UL 1741 and the IEEE Standard 1547. Net Metering systems served by network distribution systems, shall comply with standards established by the Company and approved by the BPU in addition to the aforementioned applicable safety and power quality standards and all other requirements in NJAC 14:8-5.2 et seq

12.06 Initiation of Service: Prior to interconnecting with the Company's distribution system the Customer-generator is required to provide the Company with an Interconnection Application/Agreement Parts 1 and 2 for Level 1 projects or an Interconnection Application and Agreement for Level 2 or Level 3 Projects and must also pay all appropriate charges as detailed in these applications. Additionally, the Company may, at its option, inspect the interconnection prior to the initiation of Net Metering service.

Initiation of service will become effective on the Customer-generator's first regularly scheduled meter reading date that is at least twenty (20) days after the Customer-generator elects to take service under or to be billed under or in accordance with this provision, by executing an Interconnection Application, but in no case prior to the installation of the necessary meter(s), and shall terminate at a regularly scheduled meter reading date that is at least twenty (20) days following the receipt by the Company of Customer-generator's notification of termination or from the date that the Company determines that the customer-generator is no longer eligible for net metering service pursuant to NJAC 14:8-4.1 et seq.

12.07 Net Metering Billing: In any Billing Month during an Annualized period, where the amount of electricity delivered by the Customer-generator plus any kilowatt-hour credits held over from the previous Billing Month or Billing Months exceeds the electricity supplied by the Customer-generator's electric supplier or basic generation service provider, as applicable, the excess kilowatt-hours shall be credited to the Customer-generator in the next Billing Month during the Annualized period. At the end of the Annualized period, the Customer-generator will be compensated for any remaining credits by the Customer-generator's electric supplier or basic generation service provider, as applicable, at the avoided cost of wholesale power (as defined at NJAC 14:8-4.2).

A Customer-generator shall have a one-time opportunity to select a Billing Month as the start of the Customer-generator's Annualized period. This selection will become effective on the first regularly scheduled meter reading date that is at least twenty (20) days after the Customer-generator notifies the Company of the Customer-generator's selection under the one-time opportunity provided in NJAC 14:8-4.3 (f) – (j).

In the event that a Customer-generator changes suppliers, the electric power supplier or basic generation service provider with whom service is terminating shall treat the end of the service period as if it were the end of the Annualized period and shall compensate the Customer-generator for any remaining credits at the avoided cost of wholesale power.

12.08 Program Availability: The Company may be authorized by the BPU to cease offering net metering whenever the total rated generating capacity owned and operated by Customer-generators on a Statewide basis equals 5.8 percent of total annual kilowatt-hour sales in the State.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 41

Section 13 – Community Solar Energy Pilot Program

13.01 General:

The Community Solar Energy Pilot Program is open to customers of all rate classes who subscribe to community solar projects that are approved by the BPU. Community solar projects and customer subscribers to those approved projects must meet the following minimum requirements, and the full requirements defined in N.J.A.C. 14:8-9.1, *et seq.*, in accordance with N.J.S.A. 48:3-87.11. The program provides for the participation of customers of the Company in all rate classes as subscribers to BPU-approved community solar projects that are located within the service territory of the Company, but may be remotely located from the subscriber's electric service address, and receive a credit on their utility bills in accordance with their participation share. Existing solar projects may not apply to requalify as a Community Solar Energy Pilot Program project. The Pilot Program shall run for a period of no more than 36 months, divided into Program Year 1 (PY1), Program Year 2 (PY2), and Program Year 3 (PY3). PY1 shall begin February 19, 2019, and last until December 31, 2019. Subsequent program years shall begin on January 1 and last for the full calendar year. For each of the three program years, BPU staff shall initiate an annual application process. The annual capacity limit in the Company's service territory each year shall be calculated by the BPU by multiplying the Company's percentage of in-State retail electric sales by the total statewide capacity approved for that year. In PY1, this represented approximately 20.625 MW based upon the Company's 27.5% share of the 75 MW available statewide capacity. Any unallocated capacity at the end of a program year may be reallocated to subsequent program years. At least 40 percent of the annual capacity limit shall be allocated to low and moderate income community (LMI) solar projects. The application and criteria for selection of community solar projects is managed by the BPU. Only projects that are selected by the BPU will be eligible to participate in the Pilot Program. The capacity limit for individual community solar pilot projects is set at a maximum of five MWs per project, measured as the sum of the nameplate capacity in DC rating of all PV panels comprising the community solar facility. The minimum number of participating subscribers for each community solar project shall be set at 10 subscribers and the maximum number of participating subscribers for each community solar project shall be set at 250 subscribers per one MW installed capacity (prorated to project capacity). Each community solar project must be equipped with at least one utility grade meter to facilitate the recording of solar generation underlying the bill credit process.

13.02 Selected Definitions (N.J.A.C. 14:8-9.2):

"Community solar pilot project," "community solar project," or "project" refers to a community solar project approved by the BPU for participation in the Pilot Program, including, but not limited to, the community solar facility, project participants, and subscribers.

"Community solar subscriber organization" or "subscriber organization" means the entity, duly registered with the BPU that works to acquire original subscribers for the community solar project and/or acquires replacement subscribers over the lifetime of the community solar project and/or manages subscriptions for a community solar project. The community solar subscriber organization may or may not be, in whole, in part, or not at all, organized by the community solar developer, community solar owner, or community solar operator.

"Community solar subscriber" or "subscriber" refers to any person or entity who participates in a community solar project by means of the purchase or payment for a portion of the capacity and/or energy produced by a community solar facility. One electric meter denotes one subscriber.

"Community solar subscription" or "subscription" refers to an agreement to participate in a community solar project, by which the subscriber receives a bill credit for a portion of the community solar capacity and/or energy produced by a community solar facility. A subscription may be measured as capacity in kW and/or energy in kWh, ownership of a panel or panels in a community solar facility, ownership of a share of a community solar project, or a fixed and/or variable monthly payment to the project operator.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 42

Section 13 – Community Solar Energy Pilot Program

13.03 Subscription Requirements:

Community solar pilot project subscriptions shall not exceed 100 percent of the subscriber's historic annual usage, calculated over the past 12 months, available at the time of the application. In cases where a 12-month history is not available, the community solar subscriber organization shall estimate, in a commercially reasonable manner, a subscriber's load based on available history. No single subscriber shall subscribe to more than 40 percent of a community solar project's total annual net energy. Subscriptions are portable, provided that the subscriber remains within the original Company service territory as the community solar pilot project to which they are subscribed. Appropriate notice of the change in residence and/or location must be provided to the Company, no later than 30 days after the effective date of the change in residence and/or location. In cases of relocation, subscribers are entitled to one revision per move to their subscription size to account for a change in average consumption. Subscriptions may be sold or transferred back to the project owner or community solar subscriber organization by subscribers as specified in their subscription agreements. Subscribers may not sell or transfer a subscription to another party other than the project owner or community solar subscriber organization. A subscriber may not participate in more than one community solar project. It is the responsibility of the subscriber organization to verify that their subscribers are not already subscribed to another community solar project. The Company shall establish, in coordination with BPU staff, a standardized process by which community solar subscriber organizations can submit on a monthly basis the list of subscribers for a community solar project, and their respective participation shares. The Company shall apply the community solar bill credit to subscribers' utility bills in proportion to each subscriber's participation share, in conformance with the bill credit calculation method described below.

Additional details regarding JCP&L's subscription process may be found on the Company's website at www.firstenergycorp.com/supplierservices/nj/nj-solar-program.html.

13.04 Community Solar Bill Credits

Participating subscriber customers will receive a dollar-based bill credit for their subscribed percentage of the monthly kilowatt-hour output of the community solar project in proportion to the subscriber's share of the community solar project as indicated on the most recent list received from the subscriber organization. The monthly dollar credit on the subscriber's bill will be the equivalent of their subscription percentage of the community solar project monthly kilowatt-hour generation amount applied to all kilowatt-hour charges on the subscriber's bill, excluding all fixed and non-by-passable charges and SUT. The non-bypassable charges are the fixed monthly customer charge, all kW demand charges (if applicable), the SBC charge, the NGC charge and the ZEC charge. The value of the bill credit shall be set at the weighted class average retail rate for their respective service classification. The bill credit for CIEP eligible customers will be set at the average hourly energy price. Customers served by a third-party supplier will have their credit based upon the BGS rate. The subscriber's bill credit will be used to offset the subscriber's total bill up to the amount of actual metered consumption. The calculation of the value of the bill credit shall remain as described above and shall remain in effect for the life of the project, defined as no more than 20 years from the date of commercial operation of the project or the period until the project is decommissioned, whichever comes first, in addition to any modifications subsequently ordered by the BPU. The community solar bill credit will be specifically identified as the community solar bill credit in a separate line on the subscribers' utility bills.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

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Original Sheet No. 43

Section 13 – Community Solar Energy Pilot Program

13.04 Community Solar Bill Credits (Continued)

An annualized period shall be established for each subscriber. The annualized period shall begin on the day a subscriber first earns a community solar bill credit based on the delivery of energy, and continues for a period of 12 months, until the subscription ends, or until the subscriber's Company account is closed, whichever occurs earlier. The Company may sync up the monthly billing period of subscribers and projects, by modifying, with due notice given, the monthly billing period for subscribers upon their first month of participation in the community solar project. Excess credits above the level of the metered monthly consumption shall carry over from monthly billing period to monthly billing period, with the balance of credits accumulating until the earlier of either the end of the annualized period, the closure of the subscriber's Company account, or the end of the subscriber's community solar subscription. At the end of the annualized period and/or when a subscriber's Company account is closed and/or at the end of the subscriber's community solar subscription, any excess net bill credits greater than the sum of all appropriate billable charges shall be compensated at the Company's average LMP of the JCP&L transmission zone. The excess compensation must be returned to the subscriber by bill credit, wire transfer, or check. If a subscriber receives net excess credits for each of the three previous consecutive years, the subscriber organization must resize the subscriber's subscription size to ensure it does not exceed 100 percent of historic annual usage, calculated over the past 12 months, available at the time of the reassessment.

Any generation delivered to the grid that has not been allocated to a subscriber may be "banked" by the project operator in a dedicated project Company account for an annualized period of up to 12 months. The banked credits may be distributed by the project operator to any new or existing subscriber during that 12-month period, in conformance with subscription requirements set forth in N.J.A.C. 14:8-9.6. At the end of the up to 12-month period, any remaining generation credits shall be compensated at the Company's average LMP of the JCP&L transmission zone. Subscribers must have an active electric account within the Company's service territory of the community solar project to which they are subscribed. Upon Company request, if required by the Company, subscribers must agree to a remote read smart meter upon EDC request, purchased and installed at EDC cost.

The Company will utilize a standardized process for sharing subscriber information between subscriber organizations and the Company by which subscriber organizations can submit the lists of subscribers. Subscriber organizations shall send to the Company a list of subscribers to the project with all appropriate subscriber information, no later than 60 days prior to the first monthly billing period for the community solar project. Additionally, subscriber organizations shall send an updated list to the Company once per month.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 44

**Appendix A - Unit Costs of Underground Construction
 Single Family Developments**

Appendix A - Residential Electric Underground Extensions

The Applicant shall pay the Company the amount determined from the following table:

A. Base Charges

	<u>Average Front Footage Per Lot</u>			
1. Single Family	<u><= 125 Ft</u>	<u>126-225 Ft</u>	<u>226-325 Ft</u>	<u>>= 326Ft</u>
Nonrefundable charge per building lot				
• With Applicant providing all trenching and road crossing conduits	\$ 581.00	\$ 723.00	\$ 864.00	\$ 1,605.00
Refundable deposit based on equivalent overhead construction				
	\$ 914.00	\$1,828.00	\$2,742.00	\$ 4,570.00
2. Lots requiring 1Φ primary extension				
Without primary enclosure	\$1,847.38			
With primary enclosure	\$5,260.30			
3. Duplex-family buildings, mobile homes, multiple occupancy buildings, three-phase high capacity extensions, lots requiring primary extensions thereon, excess transformer capacity above 8.5 KVA, etc.				
	Charge to be based on differential cost according to unit costs specified in Exhibits I through III			

B. Additional Charges

1. Street Lights - SVL	
16 foot fiberglass pole with standard colonial post top luminaire	\$ 492.00
16 foot fiberglass pole with ornate colonial post top luminaire	\$1,199.00
30 foot fiberglass pole with cobra head luminaire on 6 foot bracket	\$1,268.00
12 foot 9 inch ornate fiberglass pole with ornate colonial post top luminaire	\$2,666.00
12 foot 9 inch ornate fiberglass pole with acorn style post top luminaire	\$3,098.00
- LED	
16 foot Fiberglass pole with colonial post top luminaire.....	\$ 678.00
30 foot fiberglass pole with Cobra Head.....	\$1,247.00
12 foot 9 inch ornate fiberglass pole with acorn style post top luminaire.....	\$2,145.00
2. Multi-Phase Construction \$1.11 per added phase per foot	
3. Pavement cutting and restoration, rock removal, blasting, difficult digging, and special backfill	At actual low bid cost with option of Applicant to contract for as limited by NJAC

Note: All charges are subject to taxes as provided in Section 3.14.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 45

**Appendix A - Exhibit I - Unit Costs of Underground Construction
 Single-Phase 15 kV**

<u>Item</u>	<u>Unit</u>	<u>Total Cost</u>
1. Primary cable 1/0 aluminum	per foot	\$ 4.04
2. Secondary cable 3/0 aluminum	per foot	3.29
350 MCM aluminum	per foot	5.63
500 MCM aluminum	per foot	7.17
750 MCM aluminum	per foot	10.33
3. Service - 200 amp and below	per foot	3.29
50 feet complete	each	596.84
4. Primary termination - branch	each	1,642.24
5. Primary junction enclosure - branch	each	3,412.92
6. Secondary enclosure	each	1,134.53
7. Conduit - 3 inch PVC	per foot	8.09
Conduit - 4 inch PVC	per foot	8.53
8. Street light cable - # 12 cu. duplex	per foot	3.02
9. Transformers - including fiberglass pad		
25 kVa – single-phase	each	3,291.68
50 kVa – single-phase	each	3,688.43
75 kVa – single-phase	each	4,865.17
100 kVa – single-phase	each	4,395.02
167 kVa – single-phase	each	5,552.27
25 kVa – single-phase Dual Voltage	each	3,169.99
50 kVa – single-phase Dual Voltage	each	3,397.93
75 kVa – single-phase Dual Voltage	each	5,437.36
10. Street light poles		
16 foot post top fiberglass pole	each	678.14
30 foot fiberglass pole	each	1,246.67
12 foot 9 inch ornate fiberglass pole	each	2,144.67
11. Street light luminaire – cobra head SVL	each	567.88
12. Post top luminaire – SVL		
50, 70, 100 & 150 watt colonial style	each	360.15
70 & 100 watt ornate colonial style	each	1,067.86
70 & 100 watt ornate acorn style	each	1,499.75
13. Primary splice – # 2 aluminum	each	223.97

Note: All charges are subject to taxes as provided in Section 3.14.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 46

Appendix A - Exhibit II - Unit Costs of Underground Construction Three-Phase 15 kV
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	<u>Item</u>	<u>Unit</u>	<u>Total Cost</u>
1.	Primary cable – three-phase main feeder	per foot	\$ 22.24
2.	Secondary cable - 4-wire 350 MCM aluminum	per foot	9.53
3.	Service cable - 4-wire 350 MCM aluminum	per foot	10.75
4.	Primary termination - main		
	# 2 aluminum three-phase	each	4,226.12
	1000 MCM aluminum three-phase	each	5,682.50
5.	Primary junction - main	each	5,339.66
6.	Primary switch - main		
	PMH-9	each	31,712.74
	PMH-10	each	27,685.16
	PMH-11	each	28,702.93
	PMH-12	each	34,269.87
7.	Conduit - 5 inch PVC	per foot	13.75
	- 6 inch PVC	per foot	12.82
8.	Transformers - including concrete pad		
	75 kVa three-phase	each	7,872.26
	150 kVa three-phase	each	9,297.18
	300 kVa three-phase	each	15,199.18
	500 kVa three-phase	each	14,704.84
9.	Primary splice – 15 kV three-phase cable	each	432.37

Note: All charges are subject to taxes as provided in Section 3.14.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 47

**Appendix A - Exhibit III - Unit Costs of Overhead Construction
 Single and Three-Phase 15 kV**

<u>Item</u>	<u>Unit</u>	<u>Total Cost</u>
1. Pole line (including 40 foot poles, anchors & guys)	per foot	\$ 6.94*
2. Primary wire		
Single-phase – branch	per foot	2.93
Three-phase – main	per foot	13.92
3. Primary wire - neutral	per foot	2.74
4. Secondary cable		
Three-wire	per foot	5.48
Four-wire	per foot	7.77
5. Service		
Single-phase	each	264.70
Single-phase - 200 amp and below	per foot	2.72
Three-phase – up to 200 amp	per foot	3.93
Three-phase – over 200 amp	per foot	5.62
6. Transformers		
25 kVa – single-phase	each	1,776.44
50 kVa – single-phase	each	2,269.32
75 kVa – single-phase	each	2,860.31
100 kVa – single-phase	each	3,312.11
167 kVa – single-phase	each	3,327.65
3- 25 kVa – three-phase	each	4,943.29
3- 50 kVa – three-phase	each	6,391.93
3- 75 kVa – three-phase	each	8,421.13
3-100 kVa – three-phase	each	9,776.53
3-167 kVa – three-phase	each	9,823.15
7. Street light luminaire – cobra head SVL	each	546.61

Pole line cost to be used = \$6.94 / 2 = \$3.47

Note: All charges are subject to taxes as provided in Section 3.14.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART II

Original Sheet No. 48

**Appendix A - Exhibit III - Unit Costs of Overhead Construction
 Single and Three-Phase 15 kV**

<u>Item</u>	<u>Unit</u>	<u>Total Cost</u>
8. Street light luminaire – LED – Contributions		
Monthly Contribution Fixture charge of \$2.65		
30 W Cobra Head	each	\$ 358.38
50 W Cobra Head	each	354.88
90 W Cobra Head	each	403.55
130 W Cobra Head	each	492.97
260 W Cobra Head	each	694.22
50 W Acorn	each	1,295.80
90 W Acorn	each	1,243.30
50 W Colonial	each	619.38
90 W Colonial	each	793.88
Monthly Contribution Fixture charge of \$4.24		
30 W Cobra Head	each	209.20
50 W Cobra Head	each	205.70
90 W Cobra Head	each	254.37
130 W Cobra Head	each	343.79
260 W Cobra Head	each	545.04
50 W Acorn	each	1,146.62
90 W Acorn	each	1,094.12
50 W Colonial	each	470.20
90 W Colonial	each	644.70

Note: All charges are subject to taxes as provided in Section 3.14.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU NO. 14 ELECTRIC

ORIGINAL TITLE SHEET

TARIFF for SERVICE

Part III

Service Classifications and Riders

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 1

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Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 2

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	57	Original
Rider STB – Standby Service	58	Original
	59	Original
Rider CEP – Consumer Electronics Protection Service (Restricted)	60	Original
	61	Original
Rider CBT – Corporation Business Tax	62	Original
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Rider RRC – RGGI Recovery Charge	64	Original
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Rider EV – Electric Vehicle Charger Rider	70	Original
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Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 3

**Service Classification RS
Residential Service**

APPLICABLE TO USE OF SERVICE FOR: Service Classification RS is available for: (a) Individual Residential Structures; (b) separately metered residences in Multiple Residential Structures; (c) incidental use for non-residential purposes when included along with the residence; and/or (d) Auxiliary Residential Purposes whether metered separately from the residence or not.

This Service Classification is optional for customers which elect to be billed hereunder rather than under Service Classification RT. (Also see Part II, Section 2.03)

CHARACTER OF SERVICE: Single-phase service, with limited applications of three-phase service, at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing) (formerly Rider BGS-FP)**
- 2) **Transmission Charge: \$0.010056** per KWH for all KWH including Water Heating

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

- 1) **Customer Charge: \$ 5.60** per month
Supplemental Customer Charge: \$ 2.92 per month Off-Peak/Controlled Water Heating
- 2) **Distribution Charge:**

June through September:

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

October through May:

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

Water Heating Service:

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

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 4

Service Classification RS Residential Service
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- 3) **Non-utility Generation Charge (Rider NGC):** (See Rider NGC for any applicable St. Lawrence Hydroelectric Power credit)
See Rider NGC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating
- 4) **Societal Benefits Charge (Rider SBC):**
See Rider SBC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating
- 5) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating
- 6) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH including Off-Peak/Controlled Water Heating
- 7) **Tax Act Adjustment (Rider TAA):**
See Rider TAA for rate per KWH for all KWH including Off-Peak/Controlled Water Heating
- 8) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KWH for all KWH including Off-Peak/Controlled Water Heating
- 9) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KWH for all KWH including Off-Peak/Controlled Water Heating
- 10) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied, a contract of one year or more may be required.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

SERVICE CHARGE: A Service Charge of **\$14.00** shall be applicable for initiating service to a customer under any Service Classification (see Part II, Section 2.01). A **\$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the customer or because of a default by the customer, of **\$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **\$35.00** shall be applicable for each collection visit made to the customer's premises. (See Part II, Section 3.20)

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 5

**Service Classification RS
Residential Service**

SPECIAL PROVISIONS:

(a) Restricted Off-Peak Water Heating Service: Locations currently receiving service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications, shall be billed a Supplemental Customer Charge, and shall have the KWH used during the off-peak hours of 8 PM to 8 AM Eastern Standard Time measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.09)

(b) Restricted Controlled Water Heating Service: Locations currently receiving service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications and have the operation of both upper and lower elements restricted by Company control devices to the hours of 11 PM to 4 PM Eastern Standard Time, shall be billed a Supplemental Customer Charge, and shall have the KWH used during those hours measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.10)

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 6

**Service Classification RT
Residential Time-of-Day Service**

APPLICABLE TO USE OF SERVICE FOR: Service Classification RT is available for: (a) Individual Residential Structures; (b) separately metered residences in Multiple Residential Structures; (c) incidental use for non-residential purposes when included along with the residence; and/or (d) Auxiliary Residential Purposes whether metered separately from the residence or not.

This Service Classification is optional for customers which elect to be billed hereunder rather than under Service Classification RS. (Also see Part II, Section 2.03)

CHARACTER OF SERVICE: Single-phase service, with limited applications of three-phase service, at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
- 2) **Transmission Charge: \$0.010056** per KWH for all KWH on-peak and off-peak

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

- 1) **Customer Charge: \$ 9.15** per month
Solar Water Heating Credit: \$ 2.30 per month
- 2) **Distribution Charge:**
\$0.068114 per KWH for all KWH on-peak for June through September
\$0.050033 per KWH for all KWH on-peak for October through May
\$0.031818 per KWH for all KWH off-peak
- 3) **Non-utility Generation Charge (Rider NGC): (See Rider NGC for any applicable St. Lawrence Hydroelectric Power credit)**
See Rider NGC for rate per KWH for all KWH on-peak and off-peak
- 4) **Societal Benefits Charge (Rider SBC):**
See Rider SBC for rate per KWH for all KWH on-peak and off-peak
- 5) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH on-peak and off-peak
- 6) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak
- 7) **Tax Act Adjustment (Rider TAA):**
See Rider TAA for rate per KWH for all KWH on-peak and off-peak
- 8) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KWH for all KWH on-peak and off-peak
- 9) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KWH for all KWH on-peak and off-peak
- 10) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

Issued:

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

Effective:

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 7

**Service Classification RT
Residential Time-of-Day Service**

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM Eastern Standard Time, Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The Company may also selectively stagger the on-peak hours up to one hour in either direction when required to alleviate local distribution system peaking within high density areas. The off-peak hours will not, however, be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied, contracts of one year or more may be required.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

SERVICE CHARGE: A Service Charge of **\$14.00** shall be applicable for initiating service to a customer under any Service Classification (see Part II, Section 2.01). A **\$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the customer or because of a default by the customer, of **\$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **\$35.00** shall be applicable for each collection visit made to the customer's premises. (See Part II, Section 3.20)

SPECIAL PROVISION: Solar Water Heating Systems: For customers who install a solar water heating system with electric backup, the monthly Customer Charge shall be reduced by the credit provided above.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 8

**Service Classification RGT
Residential Geothermal & Heat Pump Service**

APPLICABLE TO USE OF SERVICE FOR: Service Classification RGT is available for residential customers residing in individual residential structures, or in separately metered residences in multiple-unit residential structures, who have one of the following types of electric space heating systems as the primary source of heat for such structure or unit and which system meets the corresponding energy efficiency criterion:

- Geothermal Systems with Energy Efficiency Ratio (EER) of 13.0 or greater;
- Heat Pump Systems with Seasonal Energy Efficiency Ratio (SEER) of 11.0 or greater, and a Heating Season Performance Factor (HSPF) which meets the then current Federal HSPF standards;
- Room Unit Heat Pump Systems with Energy Efficiency Ratio (EER) of 9.5 or greater.

Service Classification RGT is not available for customers residing in individual residential structures, or in separately metered residences in multiple-unit residential structures, which have an electric resistance heating system as the primary source of space heating for such structure or unit.

CHARACTER OF SERVICE: Single-phase service, with limited applications of three-phase service, at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
- 2) **Transmission Charge:**
 - \$0.010056 per KWH for all KWH on-peak and off-peak for June through September
 - \$0.010056 per KWH for all KWH for October through May

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

- 1) **Customer Charge: \$ 9.15 per month**
- 2) **Distribution Charge:**
 - June through September:**
 - \$0.068114 per KWH for all KWH on-peak
 - \$0.031818 per KWH for all KWH off-peak
 - October through May:**
 - \$0.036649 per KWH for all KWH

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14ELECTRIC - PART III

Original Sheet No. 9

**Service Classification RGT
Residential Geothermal & Heat Pump Service**

- 3) **Non-utility Generation Charge (Rider NGC):** (See Rider NGC for any applicable St. Lawrence Hydroelectric Power credit)
See Rider NGC per KWH for all KWH on-peak and off-peak
- 4) **Societal Benefits Charge (Rider SBC):**
See Rider SBC per KWH for all KWH on-peak and off-peak
- 5) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH on-peak and off-peak
- 6) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak
- 7) **Tax Act Adjustment (Rider TAA):**
See Rider TAA for rate per KWH for all KWH on-peak and off-peak
- 8) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KWH for all KWH on-peak and off-peak
- 9) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KWH for all KWH on-peak and off-peak
- 10) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM Eastern Standard Time, Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The Company may also selectively stagger the on-peak hours up to one hour in either direction when required to alleviate local distribution system peaking within high-density areas. The off-peak hours will not, however, be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied, contracts of one year or more may be required.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

SERVICE CHARGE: A Service Charge of **\$14.00** shall be applicable for initiating service to a customer under any Service Classification (see Part II, Section 2.01). A **\$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the customer or because of a default by the customer, of **\$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **\$35.000** shall be applicable for each collection visit made to the customer's premises. (See Part II, Section 3.20)

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 10

**Service Classification GS
General Service Secondary**

APPLICABLE TO USE OF SERVICE FOR: Service Classification GS is available for general service purposes at secondary voltages not included under Service Classifications RS, RT, RGT or GST.

CHARACTER OF SERVICE: Single or three-phase service at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing) (formerly BGS-FP) or Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing)**
- 2) **Transmission Charge:**
\$0.010056 per KWH for all KWH including Water Heating

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

- 1) **Customer Charge:** \$ 5.36 per month single-phase
\$19.22 per month three-phase

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

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 11

**Service Classification GS
General Service Secondary**

KWH Charge:

June through September (excluding Water Heating and Traffic Signal Service):

\$0.086844 per KWH for all KWH up to 1000 KWH

\$0.006944 per KWH for all KWH over 1000 KWH

October through May (excluding Water Heating and Traffic Signal Service):

\$0.080356 per KWH for all KWH up to 1000 KWH

\$0.006944 per KWH for all KWH over 1000 KWH

Water Heating Service:

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

\$0.032218 per KWH for all KWH Controlled Water Heating

Traffic Signal Service:

\$0.018199 per KWH for all KWH

Religious House of Worship Credit:

\$0.044274 per KWH for all KWH up to 1000 KWH

3) Non-utility Generation Charge (Rider NGC):

See Rider NGC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

4) Societal Benefits Charge (Rider SBC):

See Rider SBC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

5) CIEP – Standby Fee as provided in Rider CIEP – Standby Fee (formerly Rider DSSAC)

6) RGGI Recovery Charge (Rider RRC):

See Rider RRC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

7) Zero Emission Certificate Recovery Charge (Rider ZEC):

See Rider ZEC for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

8) Tax Act Adjustment (Rider TAA):

See Rider TAA for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and Traffic Signal Service)

9) JCP&L Reliability Plus Charge (Rider RP):

See Rider RP for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and traffic Signal Service)

10) JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):

See Rider LRAM for rate per KWH for all KWH (including Off-Peak/Controlled Water Heating and traffic Signal Service)

11) Electric Vehicle Charger Rider (Rider EV):

See Rider EV for information about the EV Driven Program

MINIMUM DEMAND CHARGE PER MONTH: The monthly KW Demand Charge under Distribution Charge shall be the greater of (1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or (2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand).

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 12

**Service Classification GS
General Service Secondary**

DETERMINATION OF DEMAND: The KW used for billing purposes shall be the maximum 15-minute integrated kilowatt demand during each billing month calculated to the nearest one-tenth KW. In instances where the Company has determined that the demand will not exceed 10 KW, and has therefore elected to not install a demand meter, the demand shall be considered less than 10 KW for billing purposes. Where Service is rendered under Special Provision (a), the on-peak demand shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours of 8 AM to 8 PM prevailing time, Monday through Friday each billing month, while the off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **\$14.00** shall be applicable for initiating service to a customer under any Service Classification (see Part II, Section 2.01). A **\$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the customer or because of a default by the customer, of **\$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

DELINQUENT CHARGE: A Field Collection Charge of **\$35.00** shall be applicable for each collection visit made to the customer's premises. (See Part II, Section 3.20)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14ELECTRIC - PART III

Original Sheet No. 13

**Service Classification GS
General Service Secondary**

SPECIAL PROVISIONS:

(a) Day/Night Service: Customers who normally operate in such manner that their maximum demands do not occur during the Company's on-peak period and elect to receive Service under this Special Provision shall have their monthly demand charge under this Service Classification based upon the greater of: (a) the maximum on-peak demand created during the month; or (b) 40 percent of the maximum off-peak demand created during the month. For the monthly KW Minimum Charge calculation, the Customer's demand will be based on the greater of: (a) the maximum on-peak demand created during the current and preceding eleven months; or (b) 40 percent of the maximum off-peak demand created during the current and preceding eleven months (but not less than the Contract Demand). Customers served under this Special Provision shall be billed an additional Supplemental Customer Charge provided above.

(b) Restricted Commercial and Industrial Space Heating Service: Customers served as of February 6, 1979, who have (1) electricity as the sole primary source of energy for space heating the entire structure(s) as well as for lighting, power, cooking, refrigeration, water heating, and similar purposes except for incidental special applications or purposes where electrical energy cannot reasonably be used; (2) the sum of the connected loads for lighting, space heating, cooking, and water heating exceed 50% of the total connected load; and (3) at least 50% of the total electrical load is located in a structure(s) heated by electricity; shall have the monthly KW Minimum Charge calculation modified such that the Customer's demand will be based on the highest demand established in the summer billing months only.

(c) Traffic Signal Service: Customers receiving service for traffic signal installations shall be billed an additional monthly Supplemental Customer Charge and the KWH Charges provided above.

(d) Restricted Off-Peak Water Heating Service: Locations currently receiving Service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications, shall be billed a Supplemental Customer Charge, and shall have the KWH used during the off-peak hours of 8 PM to 8 AM Eastern Standard Time measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.09)

(e) Restricted Controlled Water Heating Service: Locations currently receiving Service under this Special Provision which have automatic storage-type water heaters for the supply of hot water requirements of the premises, where such water heaters comply with and are installed in accordance with Company specifications and have the operation of both upper and lower elements restricted by Company control devices to the hours of 11 PM to 4 PM Eastern Standard Time, shall be billed a Supplemental Customer Charge, and shall have the KWH used during those hours measured by a separate meter and billed at the Charges provided above. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. (Also see Part II, Section 5.10)

(f) Religious Houses of Worship Service: When electric service is supplied to a customer where the primary use of service is for public religious services and the customer applies for and is eligible for such Service, the customer's monthly Distribution Charge will be subject to a KWH Credit provided above for the first 1000 KWH usage per month. The Customer will be required to sign an Application for Religious Houses of Worship Service certifying eligibility. Upon request by Company, the Customer shall furnish satisfactory proof of eligibility for Service under this Special Provision.

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

Effective:

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 14

**Service Classification GS
General Service Secondary**

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A. 48:2-21.41, when electric service is delivered to a customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the customer may apply and be eligible for billing under this Special Provision.

Each customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the customer's next bill.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 15

**Service Classification GST
General Service Secondary Time-Of-Day**

APPLICABLE TO USE OF SERVICE FOR: Service Classification GST is available for general Service purposes for commercial and industrial customers establishing demands in excess of 750 KW in two consecutive months during the current 24-month period. Customers which were served under this Service Classification as part of its previous experimental implementation may continue such Service until voluntarily transferring to Service Classification GS.

CHARACTER OF SERVICE: Single or three-phase service at secondary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing) (formerly Rider BGS-FP) or Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing)**
- 2) **Transmission Charge: \$0.010056 per KWH for all KWH on-peak and off-peak**

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

- 1) **Customer Charge: \$ 46.55 per month single-phase
\$ 66.42 per month three-phase**
- 2) **Distribution Charge:**
 - KW Charge: (Demand Charge)**
 - \$ 11.56 per maximum KW during June through September
 - \$ 10.81 per maximum KW during October through May
 - \$ 5.04 per KW Minimum Charge
 - KWH Charge:**
 - \$0.005164 per KWH for all KWH on-peak
 - \$0.005164 per KWH for all KWH off-peak

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 16

**Service Classification GST
General Service Secondary Time-Of-Day**

- 3) **Non-utility Generation Charge (Rider NGC):**
See Rider NGC for rate per KWH for all KWH on-peak and off-peak
- 4) **Societal Benefits Charge (Rider SBC):**
See Rider SBC for rate per KWH for all KWH on-peak and off-peak
- 5) **CIEP – Standby Fee as provided in Rider CIEP – Standby Fee (formerly Rider DSSAC)**
- 6) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH on-peak and off-peak
- 7) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak
- 8) **Tax Act Adjustment (Rider TAA):**
See Rider TAA for rate per KWH for all KWH on-peak and off-peak
- 9) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KW for all KW
- 10) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KW for all KW
- 11) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

MINIMUM DEMAND CHARGE PER MONTH: The monthly KW Demand Charge under Distribution Charge shall be the greater of (1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or (2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand).

DETERMINATION OF DEMAND: The KW during on-peak hours used for billing purposes shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours each billing month calculated to nearest one-tenth KW. The off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM prevailing time Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The off-peak hours will not be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **\$14.00** shall be applicable for initiating service to a customer under any Service Classification (see Part II, Section 2.01). A **\$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 17

**Service Classification GST
General Service Secondary Time-Of-Day**

RECONNECTION CHARGES: A Reconnection Charge, applicable after a discontinuance requested by the customer or because of a default by the customer, of **\$35.00** is applicable to service reconnections which can be performed at the meter. The charge for all reconnections which cannot be performed at the meter shall be based upon the costs incurred by the Company. (See Part II, Section 7.04)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

DELINQUENT CHARGE: A Field Collection Charge of **\$35.00** shall be applicable for each collection visit made to the customer's premises. (See Part II, Section 3.20)

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 18

**Service Classification GST
General Service Secondary Time-Of-Day**

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A 48:2-21.41, when electric service is delivered to a customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the customer may apply and be eligible for billing under this Special Provision.

Each customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the customer's next bill.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 19

**Service Classification GP
General Service Primary**

APPLICABLE TO USE OF SERVICE FOR: Service Classification GP is available for general service purposes for commercial and industrial customers.

CHARACTER OF SERVICE: Single or three-phase service at primary voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy, Capacity and Reconciliation Charges as provided in Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing).**
- 2) **Transmission Charge: \$0.006116 per KWH for all KWH**

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

- 1) **Customer Charge: \$ 80.74 per month**
- 2) **Distribution Charge:**
 - KW Charge: (Demand Charge)**
 - \$ 8.89 per maximum KW during June through September
 - \$ 8.26 per maximum KW during October through May
 - \$ 3.01 per KW Minimum Charge
 - KVAR Charge: (Kilovolt-Ampere Reactive Charge)**
 - \$ 0.58 per KVAR based upon the 15-minute integrated KVAR demand which occurs coincident with the maximum on-peak KW demand in the current billing month (See Part II, Section 5.05)
 - KWH Charge:**
 - \$0.003715 per KWH for all KWH on-peak and off-peak
- 3) **Non-utility Generation Charge (Rider NGC):**
 - See Rider NGC for rate per KWH for all KWH on-peak and off-peak
- 4) **Societal Benefits Charge (Rider SBC):**
 - See Rider SBC for rate per KWH for all KWH on-peak and off-peak
- 5) **CIEP – Standby Fee as provided in Rider CIEP – Standby Fee (formerly Rider DSSAC)**
- 6) **RGGI Recovery Charge (Rider RRC):**
 - See Rider RRC for rate per KWH for all KWH on-peak and off-peak
- 7) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
 - See Rider ZEC for rate per KWH for all KWH on-peak and off-peak
- 8) **Tax Act Adjustment (Rider TAA):**
 - See Rider TAA for rate per KWH for all KWH on-peak and off-peak
- 9) **JCP&L Reliability Plus Charge (Rider RP):**
 - See Rider RP for rate per KW for all KW
- 10) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
 - See Rider LRAM for rate per KW for all KW
- 11) **Electric Vehicle Charger Rider (Rider EV):**
 - See Rider EV for information about the EV Driven Program

Issued:

Effective:

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 20

**Service Classification GP
General Service Primary**

MINIMUM DEMAND CHARGE PER MONTH: The monthly KW Demand Charge under Distribution Charge shall be the greater of (1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or (2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand).

DETERMINATION OF DEMAND: The KW during on-peak hours used for billing purposes shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours each billing month calculated to nearest one-tenth KW. The off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 a.m. to 8 p.m. prevailing time Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The off-peak hours will not be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **\$14.00** shall be applicable for initiating service to a customer under any Service Classification (see Part II, Section 2.01). A **\$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

DISCONNECTION / RECONNECTION CHARGES: Charges for all disconnections and reconnections shall be based upon actual costs. (See Part II, Section 7.04)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 21

**Service Classification GP
General Service Primary**

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A 48:2-21.41, when electric service is delivered to a customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the customer may apply and be eligible for billing under this Special Provision.

Each customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the customer's next bill.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 22

**Service Classification GT
General Service Transmission**

APPLICABLE TO USE OF SERVICE FOR: Service Classification GT is available for general service purposes for commercial and industrial customers.

CHARACTER OF SERVICE: Three-phase service at transmission voltages.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):
All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy, Capacity and Reconciliation Charges as provided in Rider BGS-CIEP (Basic Generation Service – Commercial Industrial Energy Pricing).**
- 2) **Transmission Charge: \$0.005376 per KWH for all KWH
\$0.001448 per KWH for all KWH High Tension Service**

DELIVERY SERVICE (Customer and Distribution charges include Corporation Business Tax as provided in Rider CBT):

- 1) **Customer Charge: \$ 346.76 per month**
- 2) **Distribution Charge:**
 - KW Charge: (Demand Charge)**
 - \$ 5.69 per maximum KW
 - \$ 1.51 per KW High Tension Service Credit
 - \$ 3.79 per KW DOD Service Credit
 - KW Minimum Charge: (Demand Charge)**
 - \$ 1.73 per KW Minimum Charge
 - \$ 1.13 per KW DOD Service Credit
 - \$ 0.73 per KW Minimum Charge Credit
 - KVAR Charge: (Kilovolt-Ampere Reactive Charge)**
 - \$ 0.55 per KVAR based upon the 15-minute integrated KVAR demand which occurs coincident with the maximum on-peak KW demand in the current billing month (See Part II, Section 5.05)
 - KWH Charge:**
 - \$0.002839 per KWH for all KWH on-peak and off-peak
 - \$0.001008 per KWH High Tension Service Credit
 - \$0.001846 per KWH DOD Service Credit
- 3) **Non-utility Generation Charge (Rider NGC):**
 - See Rider NGC for rate** per KWH for all KWH on-peak and off-peak – excluding High Tension Service
 - See Rider NGC for rate** per KWH for all KWH on-peak and off-peak – High Tension Service
- 4) **Societal Benefits Charge (Rider SBC):**
 - See Rider SBC for rate** per KWH for all KWH on-peak and off-peak

Issued:

Effective:

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 23

**Service Classification GT
General Service Transmission**

- 5) **CIEP – Standby Fee as provided in Rider CIEP – Standby Fee (formerly Rider DSSAC)**
- 6) **RGGI Recovery Charge (Rider RRC):**
See Rider RRC for rate per KWH for all KWH on-peak and off-peak
- 7) **Zero Emission Certificate Recovery Charge (Rider ZEC):**
See Rider ZEC for rate per KWH for all KWH on-peak and off-peak
- 8) **Tax Act Adjustment (Rider TAA):**
See Rider TAA for rate per KWH for all KWH on-peak and off-peak
- 9) **JCP&L Reliability Plus Charge (Rider RP):**
See Rider RP for rate per KW for all KW
- 10) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):**
See Rider LRAM for rate per KW for all KW
- 11) **Electric Vehicle Charger Rider (Rider EV):**
See Rider EV for information about the EV Driven Program

MINIMUM CHARGE PER MONTH: The monthly KW Charge (Demand Charge) under Distribution Charge shall be the greater of (1) the product of the KW Charge per maximum KW provided above and the current month's maximum demand created during on-peak hours as determined below; or (2) the product of the KW Minimum Charge provided above and the highest on-peak or off-peak demand created in the current and preceding eleven months (but not less than the Contract Demand). When the maximum on-peak demand created in the current and preceding eleven months has not exceeded 3% of the maximum off-peak demand created in the current and preceding eleven months, the KW Minimum Charge specified above shall be reduced by the KW Minimum Charge Credit stated above.

DETERMINATION OF DEMAND: The KW during on-peak hours used for billing purposes shall be the maximum 15-minute integrated kilowatt demand created during the on-peak hours each billing month calculated to nearest one-tenth KW. The off-peak demand shall be the maximum demand created during the remaining hours. A Contract Demand not less than the actual monthly demands may also be specified for mutually agreeable contract purposes.

DEFINITION OF ON-PEAK AND OFF-PEAK HOURS: The hours to be considered as on-peak are from 8 AM to 8 PM prevailing time Monday through Friday. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The off-peak hours will not be less than 12 hours daily.

TERM OF CONTRACT: None, except that reasonable notice of service discontinuance will be required. Where special circumstances apply or special or unusual facilities are supplied by the Company, a contract of one year or more to supply such facilities or accommodate special circumstances may be required for any Full Service Customer and any Delivery Service Customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

SERVICE CHARGE: A Service Charge of **\$14.00** shall be applicable for initiating service to a customer under any Service Classification (see Part II, Section 2.01). A **\$54.00** Service Charge shall be applicable for final bill readings requested to be performed other than during the normal working hours of 8 AM to 4:30 PM, Monday through Friday. (See Part II, Section 3.13)

DISCONNECTION / RECONNECTION CHARGES: Charges for all disconnections and reconnections shall be based upon actual costs. (See Part II, Section 7.04)

RECONNECTIONS WITHIN 12-MONTH PERIOD: Customers who request a disconnection and reconnection of service at the same location within a 12-month period shall not be relieved of Minimum Demand Charges resulting from demands created during the preceding eleven months, even though occurring prior to such disconnection.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 24

**Service Classification GT
General Service Transmission**

RECONNECTIONS WITHIN 12-MONTH PERIOD: (Continued)

Customers who request more than one disconnection and reconnection of service at the same location within a 12-month period shall be subject to the conditions specified above for the first such period of disconnection. In addition, for subsequent periods of disconnection, the customer shall be required to pay an additional Reconnection Charge equivalent to the sum of the Minimum Demand Charges, determined in accordance with the conditions specified in the preceding paragraph, for each month of that subsequent period.

SPECIAL PROVISIONS:

(a) Commuter Rail Service: Where service is supplied to traction power accounts for a commuter rail system, such accounts shall be conjunctively billed based upon coincident demands. This Special Provision also modifies the DEFINITION OF ON-PEAK AND OFF-PEAK HOURS for Demand Charge purposes only, such that the following Federal Holidays are considered off-peak the entire day: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. In addition, the periods from 8 AM to 10 AM and from 5 PM to 8 PM prevailing time Monday through Friday shall be considered as off-peak for Demand Charge purposes only. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change.

Where traction power is supplied at high tension (230 KV) and such power is being provided during a limited period to supplant power normally supplied by another utility, that limited period shall be excluded for the purpose of determining billing demand.

(b) High Tension Service: Where service is supplied at 230 KV, the determination of KW and KVAR demands shall be modified to refer to 60-minute demands, and the Distribution KW and KWH Charges, except for KW Minimum Charge, shall be reduced by the High Tension Service Credits provided above to reflect the reduced line losses associated with service at this voltage level. Any Customer taking this Special Provision shall not be qualified for Special Provisions (c) and (d) below.

(c) Department of Defense Service: Where service is supplied to the major military installations of the United States Department of Defense at transmission voltages, the Distribution KW Charge, KW Minimum Charge and KWH Charge shall be reduced by the DOD Service Credits provided above.

(d) Closing of GTX Service: Upon the closing of Service Classification GTX effective April 1, 2004, for any GTX customer as of August 1, 2003 where service is supplied at 230 KV, the monthly billing demand shall be the maximum 60-minute integrated kilowatt demand created during all on-peak and off-peak hours of the billing month and the Distribution KW Charge (Demand Charge) shall be \$0.54 per KW (\$0.58 per KW including SUT). The Distribution KW Minimum Charge, KVAR Charge and KWH Charge provided above shall not apply, and the Non-utility Generation Charge shall be the lesser of (1) \$0.000312 per KWH (\$0.000333 per KWH including SUT), or (2) the net of NGC – High Tension Service stated above and an NGC Credit of \$0.009844 per KWH (\$0.010496 per KWH including SUT), but not less than zero, for all KWH usage. Effective May 1, 2018 and for an initial term of 10 years, the Societal Benefits Charge (Rider SBC) shall include only the Demand Side Factor (Rider DSF) charge.

ADDITIONAL MODIFYING RIDERS: This Service Classification may also be modified for other Rider(s), subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 25

**Service Classification GT
General Service Transmission**

VETERANS' ORGANIZATION SERVICE SPECIAL PROVISION:

Pursuant to N.J.S.A. 48:2-21.41, when electric service is delivered to a customer that is a Veterans' Organization, serving the needs of veterans of the armed forces, the customer may apply and be eligible for billing under this Special Provision.

Each customer shall be eligible for billing under this Special Provision upon submitting an Application for Veterans' Organization Service under this Service Classification and by qualifying as a Veterans' Organization as defined by N.J.S.A. 48:2-21.41 as "an organization dedicated to serving the needs of veterans of the armed forces that: is chartered under federal law, qualifies as a tax exempt organization under paragraph (19) of subsection (c) of section 501 of the federal Internal Revenue Code of 1986, 26 U.S.C. s.501 (c)(19), or that is organized as a corporation under the 'New Jersey Nonprofit Corporation Act,' N.J.S.15A:1-1 et seq." Under N.J.S.A. 48: 2-21.41, a qualified Veterans' Organization shall be charged the residential rate for service delivered to the property where the Veterans' Organization primarily operates, if the residential rate is lower than the commercial rate for service at that property.

The customer shall furnish satisfactory proof of eligibility of service under this Special Provision to the Company. Once proof of eligibility is determined by the Company, service under this Special Provision shall begin with the next billing cycle following receipt of the Application.

The customer will continue to be billed on this Service Classification. At least once annually, the Company shall review eligible customers' delivery service charges under this Special Provision for all relevant periods. If the comparable delivery service charges under Service Classification RS (Residential Service) are lower than the delivery service charges under this Service Classification, a credit in the amount of the difference will be applied to the customer's next bill.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 26

**Service Classification OL
 Outdoor Lighting Service**

RESTRICTION: Mercury vapor (MV) area lighting is no longer available for replacement and shall be removed from service when existing MV area lighting fails.

APPLICABLE TO USE OF SERVICE FOR: Service Classification OL is available for outdoor flood and area lighting service operating on a standard illumination schedule of 4200 hours per year, and installed on existing wood distribution poles where secondary facilities exist. This Service is not available for the lighting of public streets and highways. This Service is also not available where, in the Company's judgment, it may be objectionable to others, or where, having been installed, it is objectionable to others.

CHARACTER OF SERVICE: Sodium vapor (SV) flood lighting, high pressure sodium (HPS) and mercury vapor (MV) area lighting for limited period (dusk to dawn) at nominal 120 volts.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

(A) FIXTURE CHARGE:

<u>Nominal Ratings</u>		<u>Billing Month</u>	<u>HPS</u>	<u>MV</u>	<u>SV</u>
<u>Lamp</u>	<u>Lamp & Ballast</u>	<u>KWH *</u>	<u>Area Lighting</u>	<u>Area Lighting</u>	<u>Flood Lighting</u>
<u>Wattage</u>	<u>Wattage</u>				
100	121	42	Not Available	\$3.07	Not Available
175	211	74	Not Available	\$3.07	Not Available
70	99	35	\$12.75	Not Available	Not Available
100	137	48	\$12.75	Not Available	Not Available
150	176	62	Not Available	Not Available	\$14.98
250	293	103	Not Available	Not Available	\$15.75
400	498	174	Not Available	Not Available	\$16.16

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing) (formerly Rider BGS-FP)**
- 2) **Transmission Charge: \$0.000000 per KWH**

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

- 1) **Distribution Charge: \$0.057458 per KWH**
- 2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate per KWH**
- 3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate per KWH**
- 4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate per KWH**
- 5) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate per KWH**
- 6) **Tax Act Adjustment (Rider TAA): See Rider TAA for rate per KWH**
- 7) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate per Fixture**
- 8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate per KWH**

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 27

**Service Classification OL
Outdoor Lighting Service**

TERM OF CONTRACT: One year for each installation and thereafter on a monthly basis. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, plus 3) any additional monthly facility charges, times the remaining months of the contract term. Restoration of Service to lamps before the end of the contract term shall be made at the expense of the customer. Restoration of Service to lamps which have been disconnected after the contract term has expired shall require a 5 year contract term to be initialized.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill.

FACILITIES:

(a) Location of Facilities: Fixtures, lamps, controls, poles, hardware, conductors, and other appurtenances necessary for Service under this Service Classification shall be owned and maintained by the Company and must be located where they can be maintained by the use of the Company's standard mechanized equipment. Should customer desire that Company relocate its outdoor lighting facilities at any time, the relocation expense shall be paid by the customer.

(b) Additional Facilities: The per Billing Month charges for poles, transformers and spans of wire furnished by the Company for Service under this Service Classification prior to February 6, 1979 shall respectively be **\$0.83, \$3.37** and **\$0.79** until such time as there is a customer change or those facilities are no longer utilized exclusively for service under this Service Classification, or if those facilities require replacement. New or replacement facilities furnished after that date shall be provided, at the Company's option under a 5-year term of contract, based upon payment of: (1) the following per Billing Monthly charges to be added to the Flat Service Charge: 35 foot pole: **\$7.70**; 40 foot pole: **\$8.62** Secondary Span: **\$3.88**; or (2) a single non-refundable contribution determined under Appendix A (See Tariff Part II) charges when applicable; or otherwise (3) upon payment of specific charges determined under billing work order unitized costs.

(c) Maintenance of Facilities: Maintenance of facilities furnished by the Company under this Service Classification shall be scheduled during the Company's regular business hours upon notification by the customer of the need for such service. Maintenance of facilities at times other than during the Company's regular business hours shall be performed at the expense of the customer.

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 28

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

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

APPLICABLE TO USE OF SERVICE FOR: Service Classification SVL is available for series and multiple circuit street lighting Service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities on streets and roads (and parking areas at the option of the Company) where required by City, Town, County, State or other Municipal or Public Agency or by an incorporated association of local residents.

Sodium vapor conversions of mercury vapor or incandescent street lights shall be scheduled in accordance with the Company's SVL Conversion Program, and may be limited to no more than 5% of the lamps served under this Service Classification at the end of the previous year.

CHARACTER OF SERVICE: Sodium vapor lighting for limited period (dusk to dawn) at secondary voltage.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

(A) FIXTURE CHARGE:

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

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing) (formerly Rider BGS-FP)**
- 2) **Transmission Charge: \$0.000000 per KWH**

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

- 1) **Distribution Charge: \$0.057458 per KWH**
- 2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate per KWH**
- 3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate per KWH**
- 4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate per KWH**
- 5) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate per KWH**
- 6) **Tax Act Adjustment (Rider TAA): See Rider TAA for rate per KWH**
- 7) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate per Fixture**
- 8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate per KWH**

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 29

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

TERM OF CONTRACT: Five years for each Company Fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than five years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, times the remaining months of the contract term. Restoration of Service to lamps before the end of the contract term shall be made at the expense of the customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

FACILITIES:

(a) Company Fixtures: Company Fixtures refer to all street lighting equipment including brackets and luminaires installed by the Company at its expense in accordance with its standard specifications, and all other equipment necessary in rendering the required Service installed on wood distribution poles or Street Light Poles. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

(b) Contribution Fixtures: Contribution Fixtures refer to Company Fixtures for which installation the customer has paid the following Contributed Installation Cost. Contribution Fixtures shall be owned, operated, maintained and serviced by the Company.

Contributed Installation Cost: The Contributed Installation Cost, per fixture, shall be equal to the cost shown on Tariff Part II, Appendix A – Exhibit III, for Street Light Luminaire.

(c) Customer Fixtures: Customer fixtures refer to all customer provided and installed street lighting equipment, including brackets, luminaires, and wire required for connection by the Company to a designated point on the Company's existing distribution facilities. Such fixtures must be contiguous, and installed on customer provided and installed poles located in areas which allow them to be clearly discernable from non-customer owned street light facilities. Customer fixtures and poles must be installed in accordance with the current edition of the National Electrical Code, as well as equipment standards established and approved by the Company. Any necessary maintenance, repairs, or replacements to Customer Fixtures or poles, including lamp and control switch replacements, or luminaire cleaning, shall be made by the customer.

(d) Fixture Service: Fixture Service refers to the lamp replacement and luminaire cleaning by the Company on a scheduled basis as well as non-scheduled fixture maintenance or replacements as may be necessary. Such non-scheduled Fixture Service shall be made, where practicable, within 72 hours of notification. Fixture Service is provided for Company Fixtures and Contribution Fixtures only. Customer Fixtures currently being provided Limited Fixture Service (limited to lamp and control switch replacement plus luminaire cleaning), may continue such Service at the stated Customer Fixture Charge plus **\$1.18** per Billing Month. However, Limited Fixture Service is not available for new Customer Fixture installations.

(e) Street Light Poles: Street Light Poles are defined as poles installed for street lighting purposes which are not "standard wood distribution-type poles". These street light poles are typically used for underground distribution applications, and would include aluminum, laminated wood and fiberglass poles. Street Light Poles are installed only upon payment of a non-refundable contribution determined under Appendix A (See Tariff Part II) charges when applicable, or otherwise under fixed-price billing work order costs. Street Light Poles which have previously been installed at the Company's cost shall be billed at the monthly Street Light Pole Charge set forth in Special Provision (b), or the customer may make a payment equivalent to the current installed cost of a similar pole. Street light poles may be provided on private property roadways and associated parking areas, such as apartment building and townhouse complexes. Wood distribution-type poles typically required for street light installations served from overhead distribution facilities shall be considered as distribution poles rather than street light poles. When such poles include the mounting of

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 30

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

(Continued) street lighting fixtures provided under this Service Classification, they shall be considered as "fixture-poles" and will be installed, with their associated street lighting wire, without charge to the customer. "Span-poles", which are installed to carry wire to "fixture-poles", shall be installed with their associated wire only upon payment of a non-refundable contribution determined under Appendix A charges (see Tariff Part II) when applicable, or otherwise under billing work order cost estimates. Both fixture-poles and span-poles are installed only along public roadways, or for the extension of existing street lighting service on municipal or governmental properties.

(f) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the customer.

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(b) Street Light Pole Charge: Where the Company has installed, at its cost, a pole other than a wood distribution pole for a lamp fixture, a per Billing Month Pole Charge of **\$9.93** shall be added to the Fixture Charge specified. Such charge shall not be applicable to a Street Light Pole which has had its installation cost paid for by the customer.

(c) Reduced Lighting Hours: This Special Provision is restricted to previously installed municipal parking lot lighting where the customer desires that energy for such lighting be conserved by having the Service inoperative for six hours per night and the customer reimburses the Company for the cost of any labor and materials required to provide such time control. The Billing Month KWH for lights under this Special Provision will be reduced based on 2010 annual burning hours. The monthly bill shall be the total of 1) the full monthly Fixture Charge plus 2) the reduced Billing Month KWH times all per KWH charges (BGS Energy and Reconciliation Charges, Transmission Charge, Distribution Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism Charge), plus 3) a reduced lighting hours adjustment equal to the Billing Month KWH difference between the standard illumination schedule and the reduced lighting hours schedule for the light, times the per KWH Distribution Charge; plus 4) the full monthly JCP&L Reliability Plus Charge.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 32

**Service Classification MVL
 Mercury Vapor Street Lighting Service**

TERM OF CONTRACT: Five years for each Company Fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than five years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, times the remaining months of the contract term. Restoration of Service to lamps before the end of the contract term shall be made at the expense of the customer.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

FACILITIES:

(a) Company Fixtures: Company Fixtures refer to all street lighting equipment including brackets and luminaires installed by the Company at its expense in accordance with its standard specifications, and all other equipment necessary in rendering the required Service installed on wood distribution poles or Street Light Poles. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

(b) Contribution Fixtures: Contribution Fixtures refer to Company Fixtures for which installation the customer has paid the following Contributed Installation Cost. Contribution Fixtures shall be owned, operated, maintained and serviced by the Company. The per Billing Month charges for Contribution Fixtures shall be discontinued only upon payment of a **\$35.57** charge per fixture to cover the cost of removal.

<u>Contributed Installation Cost:</u>	<u>Lamp Wattage</u>	<u>Lamp Wattage</u>	<u>Lamp Wattage</u>
	100, 175, & 250	400	700 & 1000
For currently installed fixture:	\$141.33	\$159.49	\$210.97

(c) Customer Fixtures: Customer fixtures refer to all customer provided and installed street lighting equipment, including brackets, luminaires, and wire required for connection by the Company to a designated point on the Company's existing distribution facilities. Such fixtures must be contiguous, and installed on customer provided and installed poles located in areas which allow them to be clearly discernable from non-customer owned street light facilities. Customer fixtures and poles must be installed in accordance with the equipment standards established and approved by the Company. Any necessary maintenance, repairs, or replacements to Customer Fixtures or poles, including lamp and control switch replacements, or luminaire cleaning, shall be made by the customer.

(d) Fixture Service: Fixture Service refers to the lamp replacement and luminaire cleaning by the Company on a scheduled basis as well as non-scheduled fixture maintenance or replacements as may be necessary. Such non-scheduled Fixture Service shall be made, where practicable, within 72 hours of notification. Customer Fixtures currently being provided Limited Fixture Service (limited to lamp and control switch replacement plus luminaire cleaning), may continue such Service at an additional cost of **\$0.97** per Billing Month.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 33

Service Classification MVL
Mercury Vapor Street Lighting Service

(e) Street Light Poles: Street Light Poles refer to all poles other than wood distribution poles, installed, owned and maintained by the Company for street lighting service. Street Light Poles are provided only upon payment by the customer for the installation cost of such pole. Street Light Poles which have previously been installed at the Company's cost, shall be billed at the per Billing Month Street Light Pole Charge set forth in Special Provision (b), or the customer may make a **\$345.22** payment to cover the cost of such previous installation.

(f) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the customer.

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(b) Street Light Pole Charge: Where the Company has installed, at its cost, a pole other than a wood distribution pole for a lamp fixture, a per Billing Month Pole Charge of **\$9.93** shall be added to the Fixture Charge specified. Such charge shall not be applicable to a Street Light Pole which has had its installation cost paid for by the customer.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 34

**Service Classification ISL
 Incandescent Street Lighting Service**

RESTRICTION: Service Classification ISL is in process of elimination and is withdrawn except for the installations of customers currently receiving Service, and except for fire alarm and police box lamps provided under Special Provision (c). The obsolescence of this Service Classification's facilities further dictates that Service be discontinued to any installation that requires the replacement of a fixture, bracket or street light pole.

APPLICABLE TO USE OF SERVICE FOR: Series and multiple circuit street lighting service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities on streets or roads where required by city, town, county, State or other principal or public agency or by an incorporated association of local residents.

CHARACTER OF SERVICE: Incandescent lighting for limited period (dusk to dawn) at secondary voltage or on constant current series circuits.

RATE PER BILLING MONTH (All Charges include Sales and Use Tax as provided in Rider SUT):

(A) FIXTURE CHARGE:

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

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the nominal lamp & ballast wattage of the light, times the light's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing) (formerly Rider BGS-FP)**
- 2) **Transmission Charge: \$0.000000 per KWH**

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

- 1) **Distribution Charge: \$0.057458 per KWH**
- 2) **Non-utility Generation Charge (Rider NGC): See Rider NGC for rate per KWH**
- 3) **Societal Benefits Charge (Rider SBC): See Rider SBC for rate per KWH**
- 4) **RGGI Recovery Charge (Rider RRC): See Rider RRC for rate per KWH**
- 5) **Zero Emission Certificate Recovery Charge (Rider ZEC): See Rider ZEC for rate per KWH**
- 6) **Tax Act Adjustment (Rider TAA): See Rider TAA for rate per KWH**
- 7) **JCP&L Reliability Plus Charge (Rider RP): See Rider RP for rate per Fixture**
- 8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM): See Rider LRAM for rate per KWH**

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 35

**Service Classification ISL
Incandescent Street Lighting Service**

TERM OF CONTRACT: Five years for each Company Fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than five years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the light's monthly Fixture Charge plus 2) the per KWH Distribution Charge applicable to the light's Billing Month KWH, times the remaining months of the contract term.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

FACILITIES:

(a) Company Fixtures: Company Fixtures refer to all street lighting equipment including brackets and luminaires installed by the Company at its expense in accordance with its standard specifications, and all other equipment necessary in rendering the required Service, installed on wood distribution poles or Street Light Poles. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

(b) Customer Fixtures: Customer fixtures refer to all customer provided and installed street lighting equipment, including brackets, luminaires, and wire required for connection by the Company to a designated point on the Company's existing distribution facilities. Such fixtures must be contiguous, and installed on customer provided and installed poles located in areas which allow them to be clearly discernable from non-customer owned street light facilities. Customer fixtures and poles must be installed in accordance with the equipment standards established and approved by the Company. Any necessary maintenance, repairs, or replacements to Customer Fixtures or poles, including lamp and control switch replacements, or luminaire cleaning, shall be made by the customer.

(c) Fixture Service: Fixture Service refers to the lamp replacement and luminaire cleaning by the Company on a scheduled basis as well as non-scheduled lamp and control switch replacement as may be necessary. Such non-scheduled Fixture Service shall be made, where practicable, within 72 hours of notification. Customer fixtures currently being provided limited Fixture Service (limited to lamp and control switch replacement plus luminaire cleaning), may continue such Service at the stated Customer Fixture Charge plus **\$1.18** per Billing Month.

(d) Street Light Poles: Street Light Poles refer to all poles, other than wood distribution poles, installed, owned and maintained by the Company for street lighting service. Replacement of Street Light Poles shall be provided only upon payment by the customer for the current installation cost of such replacement poles except when occasioned and such cost recoverable by a third party.

(e) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the customer.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 36

**Service Classification ISL
Incandescent Street Lighting Service**

SPECIAL PROVISIONS:

(a) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the customer. During such months of disconnection, the Billing Month KWH for the light will be zero, such that the per KWH charges for BGS Energy and Reconciliation Charges, Transmission Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism Charge will not be billed. The monthly Fixture Charge, the JCP&L Reliability Plus Charge and a seasonal Distribution Charge will be billed during such months of disconnection. The seasonal Distribution Charge will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(b) Fire Alarm and Police Box Lamp Charge: 25 watt lamps serviced by the Company and served from existing secondary facilities will be billed a monthly Fixture Charge of **\$1.29** and **\$0.36** for lamps with individual time controls operated on a standard illumination schedule, and lamps operated 24 hours per day, respectively. Lamps with individual time controls operated on a standard illumination schedule will have a Billing Month KWH of 9 KWH. Lamps operated 24 hours per day will have a Billing Month KWH of 18 KWH. All per KWH charges (BGS Energy and Reconciliation Charges, Transmission Charge, Distribution Charge, Non-utility Generation Charge, Societal Benefits Charge, RGGI Recovery Charge, Zero Emission Certificate Recovery Charge, Tax Act Adjustment and JCP&L Lost Revenue Adjustment Mechanism Charge) will be billed based on the applicable lamp's Billing Month KWH.

ADDITIONAL MODIFYING RIDER: This Service Classification may also be modified for other Rider(s) subject to each Rider's applicability, as specified.

STANDARD TERMS AND CONDITIONS: This Service Classification is subject to the Standard Terms and Conditions of this Tariff for Service.

Issued:

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

Effective:

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 37

**Service Classification LED
 LED Street Lighting Service**

APPLICABLE TO USE OF SERVICE FOR: Service Classification LED is available for installation of 12 or more LED (light emitting diode) fixtures per request for series and multiple circuit street lighting Service operating on a standard illumination schedule of 4200 hours per year supplied from overhead or underground facilities along public streets and roadways, or for the extension of existing street lighting service on municipal or governmental properties (and parking areas at the option of the Company) where required by City, Town, County, State or other Municipal or Public Agency or by an incorporated association of local residents.

CHARACTER OF SERVICE: LED lighting service is for limited period (dusk to dawn). Standard Service shall be supplied from existing lines, using the Company's standard fixtures and other appurtenances on existing wood distribution poles unrestricted as to their use by Company for purposes other than street lighting, on which existing wood distribution poles the required secondary voltage is present. The rating of the fixture in lumens is for identification and is intended to approximate the manufacturer's standard rating.

RATE PER BILLING MONTH (All charges include Sales and Use Tax as provided in Rider SUT):

(A) FIXTURE CHARGE:

COMPANY FIXTURES: Company Fixtures refer to fixtures installed by the Company in accordance with Standard Service and its specifications at its expense. Company Fixtures shall be owned, operated, maintained and serviced by the Company.

COMPANY FIXTURE

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

CONTRIBUTION FIXTURES: Contribution Fixtures refer to fixtures installed by the Company in accordance with Standard Service and its specifications for which installation the customer has paid the Contributed Installation Cost. The Company provides two contribution levels for the Contributed Installation Cost, at the Customer's option, that have different corresponding monthly charges. Contribution Fixtures shall be owned, operated, maintained and serviced by the Company. Contribution Fixture service does not include or provide for the replacement of the fixture at failure or end of life. A contribution payment to JCP&L shall not give the customer any interest in the facilities, the ownership being vested exclusively in JCP&L.

Contributed Installation Cost: The Contributed Installation Cost, per fixture, shall be equal to the cost shown on Tariff Part II, Appendix A – Exhibit III, for Street Light Luminaire, which costs are subject to gross-up for applicable income taxes.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 38

**Service Classification LED
LED Street Lighting Service**

CONTRIBUTION FIXTURE (a)

<u>Fixture Wattage</u>	<u>Type</u>	<u>Lumens</u>	<u>Billing Month KWH*</u>	<u>Fixture Charge</u>	<u>Contribution Fixture (a)</u>
30	Cobra Head	2400	11	\$ 2.65	\$ 358.38
50	Cobra Head	4000	18	\$ 2.65	\$ 354.88
90	Cobra Head	7000	32	\$ 2.65	\$ 403.55
130	Cobra Head	11500	46	\$ 2.65	\$ 492.97
260	Cobra Head	24000	91	\$ 2.65	\$ 694.22
50	Acorn	2500	18	\$ 2.65	\$1,295.80
90	Acorn	5000	32	\$ 2.65	\$1,243.30
50	Colonial	2500	18	\$ 2.65	\$ 619.38
90	Colonial	5000	32	\$ 2.65	\$ 793.88

CONTRIBUTION FIXTURE (b)

<u>Fixture Wattage</u>	<u>Type</u>	<u>Lumens</u>	<u>Billing Month KWH*</u>	<u>Fixture Charge</u>	<u>Contribution Fixture (b)</u>
30	Cobra Head	2400	11	\$ 4.24	\$ 209.20
50	Cobra Head	4000	18	\$ 4.24	\$ 205.70
90	Cobra Head	7000	32	\$ 4.24	\$ 254.37
130	Cobra Head	11500	46	\$ 4.24	\$ 343.79
260	Cobra Head	24000	91	\$ 4.24	\$ 545.04
50	Acorn	2500	18	\$ 4.24	\$1,146.62
90	Acorn	5000	32	\$ 4.24	\$1,094.12
50	Colonial	2500	18	\$ 4.24	\$ 470.20
90	Colonial	5000	32	\$ 4.24	\$ 644.70

* Based on standard illumination schedule of 4200 hours per year. Billing Month KWH is calculated to the nearest whole KWH based on the wattage of the fixture, times the fixture's annual burning hours per year, divided by 12 months per year, divided by 1000 watts per KWH.

(B) KWH CHARGES: The following charges apply to all Billing Month KWH and to all billing months (January through December). All charges are applicable to Full Service Customers. All charges, excluding Basic Generation Service (default service), are applicable to Delivery Service Customers.

BASIC GENERATION SERVICE (default service):

- 1) **BGS Energy and Reconciliation Charges as provided in Rider BGS-RSCP (Basic Generation Service – Residential Small Commercial Pricing)** (formerly Rider BGS-FP)
- 2) **Transmission Charge: \$0.000000** per KWH

DELIVERY SERVICE (Distribution Charge includes Corporation Business Tax as provided in Rider CBT):

- 1) **Distribution Charge: \$0.057458** per KWH
- 2) **Non-utility Generation Charge (Rider NGC):** See Rider NGC for rate per KWH
- 3) **Societal Benefits Charge (Rider SBC):** See Rider SBC for rate per KWH
- 4) **RGGI Recovery Charge (Rider RRC):** See Rider RRC for rate per KWH
- 5) **Zero Emission Certificate Recovery Charge (Rider ZEC):** See Rider ZEC for rate per KWH
- 6) **Tax Act Adjustment (Rider TAA):** See Rider TAA for rate per KWH
- 7) **JCP&L Reliability Plus Charge (Rider RP):** See Rider RP for rate per Fixture
- 8) **JCP&L Lost Revenue Adjustment Mechanism Charge (Rider LRAM):** See Rider LRAM for rate per KWH

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 39

**Service Classification LED
LED Street Lighting Service**

TERM OF CONTRACT: Fifteen years for each fixture installation and thereafter on a monthly basis. Where special circumstances apply or special or unusual facilities are supplied, contracts of more than fifteen years may be required. Service which is terminated before the end of the contract term shall be billed the total of 1) the fixture's monthly Fixture Charge plus 2) the per KWH Distribution Charge applicable to the fixture's Billing Month KWH, times the remaining months of the contract term.

TERMS OF PAYMENT: Bills are due when rendered by the Company and become overdue when payment is not received by the Company on or before the due date specified on the bill. Overdue bills thereafter become subject to a late payment charge as described in Section 3.19, Part II.

MISCELLANEOUS:

Non-Standard Installations: Where the installation of additional facilities, including, but not limited to: poles, wire, transformers, and brackets, is required to provide service to a fixture, Customers shall be responsible for payment of a non-refundable Contribution in Aid of Construction determined under Appendix A charges (see Tariff Part II) when applicable, or otherwise under billing work order costs estimates, which costs are subject to gross-up for applicable income taxes.

(a) Changes in Fixture Wattage, Type or Location: Customers will be required to pay the cost for relocation, changes in fixture wattage, fixture type, color (Kelvin temperature) and conversion from an LED light source to another when the age of the fixture is less than 15 years. These costs will include removal cost less salvage and installation cost of the fixture. Except for relocations, the cost will also include the remaining net book value of the existing fixture and, in the case of Contribution Fixtures, payment of the Contributed Installation Cost.

- i) Installation of a new fixture at the same location of the removal of an existing fixture within 12 months will be considered a replacement of the existing fixture and will be subject to charges including the removal cost less salvage for the fixture removed, the installation cost of the new fixture and, if applicable, any Contribution Installation Cost.
- ii) LED conversions of sodium vapor, mercury vapor or incandescent fixtures shall be scheduled at the Company's reasonable discretion. JCP&L reserves the right to limit the number of fixtures conversions in any year to no more than 5% of the total fixtures served at the end of the previous year.

(b) Traffic Control: The Municipality will be responsible for providing and paying the costs of police assistance when deemed necessary by local authorities. The Company will provide basic traffic control (flaggers) at no cost to the Municipality. When traffic control (flagging) labor hours exceed construction labor hours (considered non-basic traffic control) the Municipality will be responsible for paying the differential in costs between basic and non-basic traffic control. The Municipality will also be responsible for all fees associated with required permitting.

(c) Seasonal Service: Such Service will be rendered when the cost of disconnection and reconnection is paid by the customer. During such months of disconnection, the Billing Month KWH for the fixture will be zero. Only the monthly Fixture Charge and a seasonal Distribution Charge will be billed (i.e., Basic Generation Service and other Delivery Service charges will not be billed) during such months of disconnection. The seasonal Distribution Charge will be equal to the Billing Month KWH for the light on a standard illumination schedule, times the per KWH Distribution Charge.

(d) General: The Company reserves the right to modify from time to time its specifications relating to street lighting equipment and its installation in order to meet changing conditions. Installations subject to vandalism may be removed at the option of the Company, unless such maintenance costs are provided by the customer.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 41

Rider BGS-RSCP
Basic Generation Service – Residential Small Commercial Pricing
 (Applicable to Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED)

Effective June 1, 2015, Rider BGS-FP (Basic Generation Service – Fixed Pricing) is renamed Rider BGS-RSCP to comply with the BPU Order dated November 24, 2014 (Docket No. ER14040370).

AVAILABILITY: Rider BGS-RSCP is available to and provides Basic Generation Service (default service) charges applicable to all KWH usage for Full Service Customers taking service at secondary voltages under Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED, except for GS and GST customers that have a peak load share of 500 KW or greater as of November 1, 2021. Rider BGS-RSCP-eligible GS and GST customers may elect to take default service under Rider BGS-CIEP no later than the second business day in January of each year. Such election will be effective June 1 of that year and Rider BGS-CIEP will remain the customer's default service for the entire 12-month period from June 1 through May 31 of the following year. BGS-RSCP-eligible customers who have elected to take default service under BGS-CIEP may return to BGS-RSCP by notifying the Company no later than the second business day in January of each year. Such notification to return to BGS-RSCP will become effective June 1 of that year.

RATE PER BILLING MONTH: (For service rendered effective June 1, 2022 through May 31, 2023)

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

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

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

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 42

Rider BGS-RSCP
Basic Generation Service – Residential Small Commercial Pricing
(Applicable to Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED)

2) BGS Transmission Charge per KWH: As provided in the respective tariff for Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED. Effective September 1, 2019, a RMR surcharge of **\$0.000000** per KWH (includes Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage.

Effective **December 15, 2021**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

EL18-680FM715-TEC surcharge of **\$0.000000** per KWH

Effective **April 1, 2022**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

PSEG-TEC surcharge of **\$0.002959** per KWH
VEPCO-TEC surcharge of **\$0.000300** per KWH
PATH-TEC surcharge of **\$0.000007** per KWH
AEP-East-TEC surcharge of **\$0.000076** per KWH
MAIT-TEC surcharge of **\$0.000076** per KWH
EL05-121-TEC surcharge of **\$0.000235** per KWH
SRE-TEC surcharge of **\$0.000200** per KWH
NIPSCO-TEC surcharge of **\$0.000002** per KWH
SFC-TEC surcharge of **\$0.000004** per KWH

Effective **September 1, 2022**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

TRAILCO-TEC surcharge of **\$0.000208** per KWH
ACE-TEC surcharge of **\$0.000098** per KWH
PECO-TEC surcharge of **\$0.000068** per KWH
PPL-TEC surcharge of **\$0.000643** per KWH
Delmarva-TEC surcharge of **\$0.000005** per KWH
PEPCO-TEC surcharge of **\$0.000013** per KWH
BG&E-TEC surcharge of **\$0.000016** per KWH
COMED-TEC surcharge of **\$0.000000** Per KWH
Duquesne-TEC surcharge of **\$0.000000** Per KWH

3) BGS Reconciliation Charge per KWH: (\$0.001659) (includes Sales and Use Tax as provided in Rider SUT)

The above BGS Reconciliation Charge recovers the difference between the costs for the provision of Basic Generation Service and the revenues from BGS customers for Basic Generation Service and is subject to quarterly true-ups.

Issued:

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

Effective:

dated

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 43

Rider BGS-CIEP
Basic Generation Service – Commercial Industrial Energy Pricing
 (Applicable to Service Classifications GP and GT and
 Certain Customers under Service Classifications GS and GST)

AVAILABILITY: Rider BGS-CIEP is available to and provides Basic Generation Service (default service) charges applicable to all Full Service Customers taking service at primary and transmission voltages under Service Classifications GP and GT and any Full Service Customers taking service at secondary voltages under Service Classifications GS and GST that have a peak load share of 500 KW or greater as of November 1, 2021, or that have elected to take BGS-CIEP service no later than the second business day in January of each year. All BGS-CIEP customers remain subject to this Rider for the entire 12-month period from June 1 of any given year through May 31 of the following year.

RATE PER BILLING MONTH:

(For service rendered effective June 1, 2022 through May 31, 2023)

1) BGS Energy Charge per KWH: The sum of actual real-time PJM load weighted average Residual Metered Load Aggregate Locational Marginal Price for JCP&L Transmission Zone and ancillary services of **\$0.00600** per KWH, times the Losses Multiplier provided below, times 1.06625 multiplier for Sales and Use Tax as provided in Rider SUT.

Losses Multiplier:	GT – High Tension Service	1.005
	GT	1.027
	GP	1.047
	GST	1.103
	GS	1.103

2) BGS Capacity Charge per KW of Generation Obligation: **\$0.25480** per KW-day times BGS-CIEP customer's share of the capacity peak load assigned to the JCP&L Transmission Zone by the PJM Interconnection, L.L.C., as adjusted by PJM assigned capacity related factors, times 1.06625 multiplier for Sales and Use Tax as provided in Rider SUT.

3) BGS Transmission Charge per KWH: As provided in the respective tariff for Service Classifications GS, GST, GP and GT. Effective September 1, 2019, a RMR surcharge will be added to the BGS Transmission Charge applicable to all KWH usage, as follows (includes Sales and Use Tax as provided in Rider SUT):

GT – High Tension Service	\$0.00000
GT	\$0.00000
GP	\$0.00000
GS and GST	\$0.00000

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 44

Rider BGS-CIEP
Basic Generation Service – Commercial Industrial Energy Pricing
 (Applicable to Service Classifications GP and GT and
 Certain Customers under Service Classifications GS and GST)

3) BGS Transmission Charge per KWH: (Continued)

Effective **December 15, 2021**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

	<u>EL18-680Fm715-TEC</u>
GS and GST	\$0.000000
GP	\$0.000000
GT	\$0.000000
GT – High Tension Service	\$0.000000

Effective **April 1, 2022**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

	<u>PSEG-TEC</u>	<u>VEPCO-TEC</u>	<u>PATH-TEC</u>	<u>AEP-East-TEC</u>	
GS and GST	\$0.002959	\$0.000300	\$0.000007	\$0.000076	
GP	\$0.001800	\$0.000182	\$0.000004	\$0.000046	
GT	\$0.001581	\$0.000160	\$0.000004	\$0.000041	
GT – High Tension Service	\$0.000425	\$0.000043	\$0.000001	\$0.000011	
	<u>MAIT-TEC</u>	<u>EL05-121-TEC</u>	<u>SRE-TEC</u>	<u>NIPSCO-TEC</u>	<u>SFC-TEC</u>
GS and GST	\$0.000076	\$0.000235	\$0.000200	\$0.000002	\$0.000004
GP	\$0.000046	\$0.000143	\$0.000122	\$0.000001	\$0.000002
GT	\$0.000041	\$0.000126	\$0.000107	\$0.000001	\$0.000002
GT – High Tension Service	\$0.000011	\$0.000034	\$0.000029	\$0.000000	\$0.000001

Effective **September 1, 2022**, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

	<u>TRAILCO-TEC</u>	<u>ACE-TEC</u>	<u>PECO-TEC</u>	<u>Delmarva-TEC</u>	
GS and GST	\$0.000208	\$0.000098	\$0.000068	\$0.000005	
GP	\$0.000124	\$0.000059	\$0.000041	\$0.000003	
GT	\$0.000113	\$0.000053	\$0.000037	\$0.000003	
GT – High Tension Service	\$0.000033	\$0.000016	\$0.000011	\$0.000001	
	<u>PPL-TEC</u>	<u>PEPCO-TEC</u>	<u>BG&E-TEC</u>	<u>COMED-TEC</u>	<u>Duquesne-TEC</u>
GS and GST	\$0.000643	\$0.000013	\$0.000016	\$0.000000	\$0.000000
GP	\$0.000383	\$0.000007	\$0.000010	\$0.000000	\$0.000000
GT	\$0.000350	\$0.000006	\$0.000009	\$0.000000	\$0.000000
GT – High Tension Service	\$0.000102	\$0.000002	\$0.000002	\$0.000000	\$0.000000

4) BGS Reconciliation Charge per KWH: (\$0.000044) (includes Sales and Use Tax as provided in Rider SUT)

The above BGS Reconciliation Charge recovers the difference between the costs for the provision of Basic Generation Service and the revenues from BGS customers for Basic Generation Service and is subject to quarterly true-ups.

Issued: _____ Effective: _____

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 45

Rider CIEP – Standby Fee
Commercial Industrial Energy Pricing Standby Fee
(Applicable to Service Classifications GP and GT and
Certain Customers under Service Classifications GS and GST)

Effective June 1, 2007, Rider DSSAC (Default Supply Service Availability Charge) is renamed Rider CIEP – Standby Fee to comply with the BPU Order dated December 22, 2006 (Docket No. EO06020119).

APPLICABILITY: Rider CIEP – Standby Fee provides a charge applicable to all KWH usage of all Full Service Customers or Delivery Service Customers taking service under Service Classifications GP and GT and any Full Service Customer or Delivery Service Customer taking service under Service Classifications GS and GST that has a peak load share of 500 KW or greater as of November 1, 2021, or that has elected to take Basic Generation Service-Commercial Industrial Energy Pricing under Rider-CIEP no later than the second business day in January of each year. This charge is applicable for service rendered from June 1, 2022 through May 31, 2023 to recover costs associated with administrating and maintaining the availability of the hourly-priced default Basic Generation Service for these customers.

CIEP – Standby Fee per KWH: \$0.000150

(\$0.000160 including Sales and Use Tax as provided in Rider SUT)

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 46

Rider NGC
Non-utility Generation Charge

APPLICABILITY: Rider NGC provides a non-utility generation charge ("NGC") applicable to all KWH usage of any Full Service Customer or Delivery Service Customer. Effective September 1, 2004, Rider MTC ("Market Transition Charge") is renamed Rider NGC to comply with the BPU Final Order dated May 17, 2004 (Docket Nos. ER02080506, etc.) that "the MTC shall be discontinued and renamed the NGC" for customer billing purposes.

Effective August 1, 2003, the Company recovers through the MTC charge, the MTC deferred balance which includes: (1) BPU-approved costs incurred during the transition to a competitive retail market and under-recovered during the period from August 1, 1999 through July 31, 2003; and (2) all BPU-approved costs associated with committed supply energy, capacity and ancillary services, net of all revenues from the sale of the committed supply in the wholesale market (Docket Nos. EX01110754 and EX01050303, etc.) Carrying cost shall be computed on a monthly basis at the applicable BPU-approved interest rate on the average net-of-tax over or under-recovered balance of the MTC, compounded annually.

Effective August 1, 2003, the composite MTC Factor shall be \$0.011013 per KWH (excluding SUT), which includes the interim recovery of MTC deferred balance as of July 31, 2003, until the BPU's decision on the securitization of the MTC deferred balance.

Effective June 1, 2005, the composite MTC Factor shall be reduced to \$0.010614 per KWH (excluding SUT), which includes the anticipation of the savings to be realized from the securitization of a portion of the MTC deferred balance as of July 31, 2003 ("Deferred BGS Transition Costs") pending the BPU approval. By Order dated June 8, 2006, the BPU approved the securitization of Deferred BGS Transition Costs.

Effective December 6, 2006, the composite MTC/NGC Factor shall be \$0.015492 per KWH (excluding SUT), which includes an increase in the NGC Factor of \$0.004878 per KWH.

Effective March 1, 2011, the composite MTC/NGC Factor shall be \$0.007687 per KWH (excluding SUT), which includes a decrease in the NGC Factor of \$0.007805 per KWH.

Effective March 1, 2012, the composite MTC/NGC Factor shall be \$0.002839 per KWH (excluding SUT), which includes a decrease in the NGC Factor of \$0.004848 per KWH.

Effective February 2, 2015, the composite MTC/NGC Factor shall be \$0.003750 per KWH (excluding SUT), which includes an increase in the NGC Factor of \$0.000911 per KWH.

Effective September 1, 2016, the composite MTC/NGC Factor shall be \$0.005012 per KWH (excluding SUT), which includes an increase in the NGC Factor of \$0.001262 per KWH. By Board Order dated May 31, 2017 (Docket No. ER16101046), the Board approved no change to this Factor for the 2015 NGC Filing.

Effective June 10, 2017, the composite MTC/NGC Factor shall be \$0.001527 per KWH (excluding SUT), which includes a decrease in the NGC Factor of \$0.001548 per KWH and the OC-TBC and OC-MTC-Tax associated with the securitization of Oyster Creek at zero rate. By Board Order dated September 17, 2018 (Docket No. ER17030306), the Board approved no change to this Factor for the 2016 NGC Filing.

Effective November 1, 2018, the composite MTC/NGC Factor shall be \$0.000451 per KWH (excluding SUT), which includes a decrease in the NGC Factor of \$0.001076 per KWH. By Board Order dated June 12, 2019 (Docket No. ER18090977), the Board approved no change to this Factor for the 2017 NGC Filing.

Effective January 1, 2020, the composite MTC/NGC Factor shall be \$0.000105 per KWH (excluding SUT), which includes a decrease in the NGC Factor of \$0.000346 per KWH. By Board Order dated December 2, 2020 (Docket No. ER20060473), the Board approved no change to this Factor for the 2019 NGC Filing.

Effective November 15, 2021, the MTC/NGC Factor shall be -\$0.000215 per KWH (excluding SUT), with the DB-TBC and DB-MTC-Tax associated with the securitization of Deferred BGS Transition Costs at zero Rate.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 47

Rider NGC Non-utility Generation Charge
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For billing purposes, the composite MTC/NGC Factor of $-\$0.000215$ per KWH shall be applied to all KWH usage of any Full Service Customer or Delivery Service Customer as follows:

<u>Voltage Adjusted MTC Charges per KWH (renamed NGC Charges per KWH)</u>		<u>Including SUT</u>
Secondary Voltages	-\$0.000219	-\$0.000234
(Applicable to Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED)		
Primary Voltages	-\$0.000208	-\$0.000222
(Applicable to Service Classification GP)		
Transmission Voltages	-\$0.000204	-\$0.000218
High Tension Service (230 KV)	-\$0.000200	-\$0.000213
(Applicable to Service Classification GT)		

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 48

Rider NGC Non-utility Generation Charge
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Securitization of Oyster Creek

On February 6, 2002, the BPU approved and issued a Bondable Stranded Costs Rate Order ("Oyster Creek Rate Order") (Docket No. EF99080615) authorizing the issuance and sale of up to \$320 million aggregate principal amount of transition bonds to recover certain bondable stranded costs related to the investment in the Oyster Creek Nuclear Generating Station, the imposition of a non-bypassable Transition Bond Charge ("OC-TBC") for the recovery of such costs and the related Market Transition Charge-Tax ("OC-MTC-Tax"). The bondable stranded costs are defined in the Oyster Creek Rate Order and include: (1) the capital reduction costs, (2) the upfront transaction costs and (3) the ongoing transition bond costs.

Effective June 11, 2002, the MTC included an OC-TBC of \$0.001921 per KWH and an OC-MTC-Tax of \$0.000505 per KWH (or \$0.002036 per KWH and \$0.000535 per KWH including SUT, respectively). The OC-TBC and OC-MTC-Tax are governed by the provisions of the Oyster Creek Rate Order and are subject to periodic true-ups, at least annually but not more frequently than quarterly, except monthly true-ups are permitted in the last year before the scheduled maturity of the transition bonds and continuing until final maturity, as provided in the Oyster Creek Rate Order.

On February 28, 2017, a true-up letter was filed with the BPU in accordance with the provisions in the Oyster Creek Rate Order. Effective May 1, 2017 through May 6, 2017, the OC-TBC and OC-MTC-Tax shall be \$0.001198 per KWH and \$0.000739 per KWH, respectively (or \$0.001280 per KWH and \$0.000790 per KWH including SUT, respectively). Effective May 7, 2017, the OC-TBC and OC-MTC-Tax shall be at zero.

Securitization of Deferred BGS Transition Costs

By Order dated June 8, 2006, the BPU approved and issued a Bondable Stranded Costs Rate Order ("Deferred BGS Transition Costs Rate Order") (Docket No. ER03020133) authorizing the issuance and sale of \$182.4 million aggregate principal amount of transition bonds to recover the Company's net of tax deferred basic generation service transition costs incurred during the transition period from August 1, 1999 through July 31, 2003, the imposition of a non-bypassable Transition Bond Charge ("DB-TBC") for the recovery of such costs and the related Market Transition Charge-Tax ("DB-MTC-Tax"). The bondable stranded costs are defined in the Deferred BGS Transition Costs Rate Order and include: (1) the upfront transaction costs and (2) the ongoing transition bond costs.

Effective August 10, 2006, the NGC included a DB-TBC of \$0.001230 per KWH and a DB-MTC-Tax of \$0.000572 per KWH (or \$0.001316 per KWH and \$0.000612 per KWH including SUT, respectively). The DB-TBC and DB-MTC-Tax are governed by the provisions of the Deferred BGS Transition Costs Rate Order and are subject to periodic true-ups, at least annually but not more frequently than quarterly, and continuing until final maturity, as provided in the Deferred BGS Transition Costs Rate Order.

On February 28, 2021, a true-up letter was filed with the BPU in accordance with the provisions in the Deferred BGS Transition Costs Rate Order. Effective May 1, 2021 through May 10, 2021, the DB-TBC and DB-MTC-Tax shall continue to be \$0.000735 per KWH and \$0.000321 per KWH, respectively (or \$0.000784 per KWH and \$0.000342 per KWH including SUT, respectively). Effective May 11, 2021, the DB-TBC and DB-MTC-Tax shall be at zero.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 49

**Rider NGC
Non-utility Generation Charge**

St. Lawrence Hydroelectric Power

At the November 9, 2004 agenda meeting, the BPU verbally approved, among other things, the Public Power Association of New Jersey ("PPANJ") as Bargaining Agent for the State of New Jersey to renegotiate with the New York Power Authority ("NYPA"), on the allocation of service tariff capacity and associated energy produced at the St. Lawrence/FDR project (In the Matter of the Allocation of St. Lawrence Hydroelectric Power to the State of New Jersey Docket No. EO04101124).

On December 21, 2004, the PPANJ filed with the BPU the following documents associated with the St. Lawrence Hydroelectric Power matter: 1) Agreement for Electric Service Investor Owned Utility Between the PPANJ and JCP&L, PSE&G, Rockland Electric and Atlantic City Electric Company; 2) Agreement Governing Administration of NYPA Power ("Administration Agreement"); and 3) PPANJ for State of New Jersey Service Tariff Capacity and Associated Energy.

Pursuant to the Administration Agreement, the Company, as Nominal Recipient of the Investor-Owned Electric Utilities' share of St. Lawrence/FDR project, is responsible to deliver and distribute the capacity and associated energy as Basic Generation Service to residential customers as designated by the BPU. In addition, the Company is responsible to distribute to each of the Investor-Owned Electric Utilities the Net Economic Benefits calculated according to the Rate Schedule attached to the Administration Agreement. Each of the Investor-Owned Electric Utilities shall allocate the Net Economic Benefits distributed to it to its residential customers through the Investor-Owned Electric Utility's applicable clause through which it recovers non-utility generation costs, or other appropriate rate mechanism if no such clause exists, in a manner that ensures that such benefits flow exclusively to residential customers.

The Company, in its role as Nominal Recipient of the St. Lawrence/FDR project, advises the Investor-Owned Electric Utilities of their respective allocation of the Net Economic Benefits for the period started January 1, 2019 through January 31, 2020. JCP&L's share of the Net Economic Benefits totaled \$137,272.61.

Effective June 1, 2020 through May 31, 2021, a St. Lawrence Hydroelectric Power **credit** of **\$0.000015** per KWH (**\$0.000016** per KWH including SUT) will be combined with the Secondary Voltages Adjusted NGC Charge applicable to Service Classifications RS, RT and RGT. Such combined NGC Charge shall be applied to all KWH usage of any Full Service or Delivery Service residential customers.

Effective February 1, 2020, St. Lawrence Allocation shall be exclusively assigned to the municipally owned utilities and rural electric cooperative in New Jersey. The Company ceases to receive any Net Economic Benefits of St. Lawrence Project's allocation.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 50

Rider SBC
Societal Benefits Charge

APPLICABILITY: Rider SBC provides a charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer. The charges that may be included in calculating the SBC include nuclear plant decommissioning costs (Rider NDC), demand side management costs (Rider DSF), manufactured gas plant remediation costs (Rider RAC), uncollectible costs (Rider UNC), and universal service fund costs (Rider USF), in accordance with the New Jersey Electric Discount and Energy Competition Act. The current SBC includes the following charges per KWH:

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

Carrying costs on unamortized balances of demand side management costs, nuclear decommissioning costs, manufactured gas plant remediation costs, uncollectible costs and universal service fund costs shall be calculated in accordance with the terms of Rider DSF, Rider NDC, Rider RAC, Rider UNC and Rider USF, respectively.

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

Total SBC:	\$0.008378	<u>Including SUT</u> \$0.008932
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Beginning January 1, 2011, with the exception of universal service fund costs component, all over- and under-recoveries of individual SBC components are to be applied to under- or over-recoveries of other SBC components as of each December 31.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 51

Rider DSF
Demand Side Factor

APPLICABILITY: Rider DSF provides a charge for costs associated with New Jersey Clean Energy Program. The DSF is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

DSF = \$0.003280 per KWH (\$0.003497 per KWH including SUT)

Demand Side Factor costs include carrying costs on any unamortized balances of such costs at the applicable interest approved by the BPU in its Final Order dated May 17, 2004 (Dockets Nos. ER02080506, et al.), such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 52

**Rider NDC
Nuclear Decommissioning Costs**

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

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

Nuclear Decommissioning costs include carrying costs on any unamortized balances of such costs at the applicable interest rate approved by the BPU in its Final Order dated May 17, 2004 (Docket Nos. ER02080506, et al.). Such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 53

**Rider RAC
Remediation Adjustment Clause**

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

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

CALCULATION OF THE REMEDIATION ADJUSTMENT CLAUSE FACTOR:

- 1) By using the following formula:

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

- 2) Where the terms are defined as follows:

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

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

Sales = The Company's forecasted retail KWH sales.

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

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

Issued:

Effective:

**Filed pursuant to Secretary's Letter of Board of Public Utilities
Docket No. dated**

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original. Sheet No. 54

**Rider UNC
Uncollectible Accounts Charge**

APPLICABILITY: Rider UNC provides a charge for costs associated with uncollectible accounts recorded in FERC account 904 (Uncollectible Accounts). The UNC is included in the Societal Benefits Charge applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

UNC = \$0.000352 per KWH (\$0.000375 per KWH including SUT)

Uncollectible costs include carrying costs on any unamortized balances of such costs at the applicable interest rate approved by the BPU in its Final Order dated May 17, 2004 (Docket Nos. ER02080506, et al.). Such interest rate shall be the rate actually incurred on the Company's short-term debt (debt maturing in one year or less), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding. Interest shall be computed monthly based on the beginning and ending average monthly balance net of deferred income taxes, compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 55

Rider USF
Universal Service Fund Costs Recovery

APPLICABILITY: Rider USF provides a charge for costs associated with the state-mandated Universal Service Fund ("USF") to assist certain customers as defined by the BPU. The USF is included in the Societal Benefits Charge and is applicable to all KWH usage of any Full Service Customer or Delivery Service Customer.

Effective October 1, 2022, the USF provided below consists of an USF rate of \$0.003205 per KWH and a Lifeline rate of \$0.000735 per KWH (\$0.003417 per KWH and \$0.000784 per KWH including SUT, respectively), pursuant to the BPU Order dated September 28, 2022 (Docket No. ER22060374).

USF = \$0.003940 per KWH (\$0.004201 per KWH including SUT)

Universal Service Fund costs shall accrue interest on any over or under recovered balances of such costs at the interest rate based on a two-year constant maturity Treasuries as published in the Federal Reserve Statistical Release on the first day of each month (or the closest day thereafter on which rates are published), plus sixty basis points, but shall not exceed the Company's overall rate of return as approved by the BPU. Such interest rate shall be reset each month. The interest calculation shall be based on the net of tax beginning and end average monthly balance, consistent with the methodology in the Board's Final Order dated May 17, 2004 (Docket No. ER02080506 et al.), accrue monthly with an annual roll-in at the end of each reconciliation period.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 56

Rider QFS
Cogeneration and Small Power Production Service

AVAILABILITY: Rider QFS specifies the conditions under which the Company will purchase electricity from a "Qualifying Facility" ("QF") to the extent required to do so by 18 C.F.R. §292.309, applicable orders from the Federal Energy Regulatory Commission ("FERC"), including Order No. 872, 172 FERC ¶ 61, 041, and under Section 210 of the Public Utilities Regulatory Policies Act of 1978. When required as aforesaid, Rider QFS is available to customers taking service under Service Classifications GS, GST, GP and GT. QF installations must conform to, and are responsible for all costs associated with, the Company's General Interconnect Requirements for Customer's Generation, according to any applicable installation specifications. (See Part II, Section 10)

QF INSTALLATIONS WITH MORE THAN 1000 KW GENERATING CAPACITY

Such installations shall negotiate with the Company for specific contract arrangements to determine the price, term and conditions to delivered energy and capacity, where applicable; provided however, that in no event shall payments to the QF installation under this tariff exceed the revenues the Company receives from PJM (or its successor), net of PJM penalties and charges. Such contracts are subject to BPU approval.

QF INSTALLATIONS WITH 1000 KW OR LESS GENERATING CAPACITY

Service Charge: \$40.00 monthly

Energy Payment: Based on actual real-time PJM load weighted average Residual Metered Load Aggregate Locational Marginal Price (LMP) for the JCP&L Transmission Zone at the time when the QF installation delivers energy to the Company.

Capacity Payment: Deliveries from a QF installation that qualify as a PJM Capacity Resource may receive capacity payments when the installed capacity of the QF installation exceeds 100 kW and meets the reliability criteria set forth in PJM Manual 18 (See www.pjm.com), as it may change from time to time. The Capacity Payment, if and as applicable, will be equal to the capacity revenues that the Company receives from PJM for selling such capacity into the Reliability Pricing Model (RPM) capacity auction prior to delivery, adjusted for all other PJM penalties and charges assessed to the Company by PJM arising from, among other things, non-performance or unavailability of the QF installation. QF installations requesting capacity payments must execute an agreement with the Company authorizing the Company to offer such capacity into the PJM market, including terms and conditions of such sale, and including any required security. Any losses experienced by the Company resulting from a QF installation's failure to perform shall be recovered under its Non-utility Generation Charge.

Energy Payment and Capacity Payment, if any, net of Service Charge, shall be determined monthly on an after-the-fact basis, and made within 90 days of the QF meter reading date.

METERING COSTS: QF customers shall pay all metering equipment and related costs as required by the Company and/or by PJM.

INTERCONNECTION COSTS: QF customers shall pay interconnection costs (see Part II, Section 4.05) and any line extension costs required to interconnect the QF to the Company's facilities.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 57

Rider QFS
Cogeneration and Small Power Production Service

LIMITATION ON ENERGY PURCHASES: The Company may refuse to purchase energy from a QF when:

- (a) The Company's distribution or transmission circuits are loaded to capacity and further energy would cause an overload. Such refusal to purchase may occur on an instantaneous basis.
- (b) An emergency occurs on that part of the Company's system interconnected with the QF such that there would be no means of delivering the energy to the remainder of the Company's system. Such refusal to purchase may also occur on an instantaneous basis.
- (c) Customer has failed to provide documentation of QF certification with F.E.R.C. as required by the Company.
- (d) Customer has an account arrearage.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 58

**Rider STB
Standby Service
(Applicable to Service Classifications GS, GST, GP and GT)**

AVAILABILITY: Rider STB specifies the conditions under which customers with qualifying cogeneration or small power production facilities may obtain Standby Service under this Rider when such facilities are used to meet the customer's load requirements. The terms of this Rider shall not be available in any month, however, when the customer's Generation Availability (GA) for the current month does not exceed 50%.

STANDBY DEMAND CHARGE: The terms of this Rider: (1) modify the Determination of Demand and waive the Minimum Demand Charge of the applicable service classification; and (2) impose a Standby Demand Charge determined in accordance with the following calculations and definitions:

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

Which means that the Standby Demand Charge is equal to the greater of:

- (1) DR times BD, plus SR times lesser of MM or AG; or
- (2) SR times CD

DEFINITIONS:

- BD = Billing Demand KW
= $\max[\text{MM} - \text{AG}, 0]$
Which means that the Billing Demand is equal to $\text{MM} - \text{AG}$, but not less than zero
- MM = Maximum Monthly facility on-peak KW load
Which is the maximum coincident 15-minute on-peak load supplied by the Customer's generation plus (or minus) the load delivered by (or furnished to) the Company.
- AG = Annual Average Generation on-peak
= Current and preceding eleven months average of $[\text{on-peak KWH produced} / (260 \text{ hours} - \text{SM})]$
Which means taking the average of each monthly on-peak Average Generation from the current and preceding eleven months. Average Generation is calculated by taking the monthly on-peak KWH produced / $(260 \text{ hours} - \text{SM})$
- DR = Demand Rate per KW of applicable service classification

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 59

**Rider STB
Standby Service
(Applicable to Service Classifications GS, GST, GP and GT)**

SR = Standby Rate per KW (including SUT)
= **\$4.78** for Service Classifications GS & GST
= **\$3.08** for Service Classifications GP
= **\$1.47** for Service Classifications GT

CR = Capacity Rating of generation facility

CD = Contract Demand
= <[CR] or [>(estimated MM) or (>MM most recent 12 months)]
Which means that the Contract Demand is equal to the lesser of:
(1) CR; or
(2) the greater of: (a) estimated MM; or (b) highest MM of most recent 12 months

GA = Generation Availability
= AG / CD

SM = Scheduled maintenance hours
Applicable only for customers receiving service under this rider as of February 25, 1993.
The number of such hours may be reduced up to the amount of mutually agreed upon scheduled maintenance hours, but are not to exceed the amount actually incurred. A maximum of two 2-week periods may be allowed per year during the billing months of April, May, June, October, November or December and must be scheduled 6-months in advance. Each maintenance period may occur only during a single billing period.

260 hours = Average monthly on-peak hours
= 52 weeks x 5 days x 12 on-peak hours ÷ 12 months

Issued:

Effective:

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

Issued by James V. Fakult, President
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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 60

Rider CEP
Consumer Electronics Protection Service

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

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

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

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

TERM OF CONTRACT:

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

TERMS OF PAYMENT:

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

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 61

**Rider CEP
Consumer Electronics Protection Service**

TERMS AND CONDITIONS:

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

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 62

**Rider CBT
Corporation Business Tax**

APPLICABILITY: In accordance with P.L. 1997, c. 162 (the "energy tax reform statute"), provision for the New Jersey Corporation Business Tax (CBT) as it applies to non-production related revenues has been included in all rate schedules. The energy tax reform statute exempts the following customers from the CBT provision, and when billed to such customers, the rates otherwise applicable under this tariff shall be reduced by the provision for the CBT (and related New Jersey Sales and Use Tax) included therein:

1. Franchised providers of utility services (gas, electricity, water, waste water and telecommunications services provided by local exchange carriers) within the State of New Jersey.
2. Cogenerators in operation, or which have filed an application for an operating permit or a construction permit and a certificate of operation in order to comply with air quality standards under P.L. 1954, c. 212 (C.26:2C-1 et seq.) with the New Jersey Department of Environmental Protection, on or before March 10, 1997.
3. Special contract customers for whom a customer-specific tax classification was approved by a written Order of the New Jersey Board of Public Utilities prior to January 1, 1998.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 63

**Rider SUT
Sales and Use Tax**

APPLICABILITY: In accordance with P.L. 1997, c. 162 (the "energy tax reform statute"), as amended by P.L. 2016, c. 57, provision for the New Jersey Sales and Use Tax ("SUT") has been included in all charges applicable under this tariff by multiplying the charges that would apply before application of the SUT by the factor 1.06625.

A. The energy tax reform statute exempts the following customers from the SUT provision, and when billed to such customers, the charges otherwise applicable under this tariff shall be reduced by the provision for the SUT included therein:

1. Franchised providers of utility services (gas, electricity, water, waste water and telecommunications services provided by local exchange carriers) within the State of New Jersey.
2. Cogenerators in operation, or which have filed an application for an operating permit or a construction permit and a certificate of operation in order to comply with air quality standards under P.L. 1954, c. 212 (C.26:2C-1 et seq.) with the New Jersey Department of Environmental Protection, on or before March 10, 1997.
3. Special contract customers for which a customer-specific tax classification was approved by a written Order of the New Jersey Board of Public Utilities prior to January 1, 1998.
4. Agencies or instrumentalities of the federal government.
5. International organizations of which the United States of America is a member.

B. The Business Retention and Relocation Assistance Act (P.L. 2004, c. 65) and subsequent amendment (P.L. 2005, c. 374) exempts the following customers from the SUT provision, and when billed to such customers, the charges otherwise applicable shall be reduced by the provision for the SUT included therein:

1. A qualified business that employs at least 250 people within an enterprise zone, at least 50% of whom are directly employed in a manufacturing process, for the exclusive use or consumption of such business within an enterprise zone, and
2. A group of two or more persons: (a) each of which is a qualified business that are all located within a single redevelopment area adopted pursuant to the "Local Redevelopment and Housing Law," P.L. 1992, c.79 (C.40A:12A-1 et seq.); (b) that collectively employ at least 250 people within an enterprise zone, at least 50% of whom are directly employed in a manufacturing process; (c) are each engaged in a vertically integrated business, evidenced by the manufacture and distribution of a product or family of products that, when taken together, are primarily used, packaged and sold as a single product; and (d) collectively use the energy and utility service for the exclusive use or consumption of each of the persons that comprise a group within an enterprise zone.
3. A business facility located within a county that is designated for the 50% tax exemption under section 1 of P.L. 1993, c. 373 (C.54:32B-8.45) provided that the business certifies that it employs at least 50 people at that facility, at least 50% of whom are directly employed in a manufacturing process, and provided that the energy and utility services are consumed exclusively at that facility.

A business that meets the requirements in B.1., B.2. or B.3. above shall not be provided the exemption described in this section until it has complied with such requirements for obtaining the exemption as may be provided pursuant to P.L.1983, c.303 (C.52:27H-60 et seq.) and P.L.1966, c.30 (C.54:32B-1 et seq.) and the Company has received a sales tax exemption letter issued by the New Jersey Department of Treasury, Division of Taxation.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 64

**Rider RRC
RGGI Recovery Charge**

APPLICABILITY: Rider RRC provides a charge for the costs associated with demand response/energy efficiency/renewable energy programs directed by the BPU as detailed below. The RGGI Recovery Charge (RRC) is applicable to all KWH usage of any Full Service Customer or Delivery Service Customer, as follows

For service rendered effective January 1, 2023:

RRC = \$0.001451 per KWH (\$0.001547 per KWH including SUT)

The above RRC provides recovery for the followings:

Solar Renewable Energy Certificates Financing Program (SREC I & II)

Pursuant to BPU Orders dated March 27, 2009 and September 16, 2009 (Docket No. EO08090840) approving an SREC-based financing program (SREC I), pursuant to BPU Order dated December 18, 2013 (Docket No. EO12080750) approving the SREC II, and pursuant to BPU Order dated December 20, 2019 (Docket No. ER19070806) approving the Stipulation of Settlement, the Company shall include an SREC I & II Rate of **\$(0.000152)** per kWh (**\$(0.000162)** per kWh including SUT) in RRC effective January 1, 2023.

Transition Renewable Energy Certificate Incentive Program (TREC Program)

On December 6, 2019, the Board issued an Order in Docket No. QO19010068 ("December 6, 2019 Order"), establishing a transition renewable energy certificate ("TREC") program to be implemented upon the attainment of 5.1% of the retail electric sales in the State being from solar. Solar projects that become operational after the State's attainment of the 5.1% milestone but prior to the implementation of a successor solar program will be eligible to participate in the TREC Program, as determined by the Board. The December 6, 2019 Order required the New Jersey Electric Distribution Companies ("EDCs") to purchase all TRECs generated and authorized the EDCs to recover their reasonable and prudent costs incurred for the purchase of TRECs and the fees charged by a TREC Administrator (generally, "TREC Program Costs"). The December 6, 2019 Order further provided that "[r]ecovery shall be based on each EDC's proportionate share of retail electric sales."

The TREC Rate recovers JCP&L's proportional share of TREC Program Costs, including, but not limited to, those costs associated with the purchase of TRECs, fees charged by the TREC Administrator, and any additional costs or expenses incurred by JCP&L as a result of the Company's participation in or implementation of the TREC program.

The TREC Rate for all customer classes is **\$0.001068** per kWh (**\$0.001139** per kWh including SUT), effective January 1, 2023.

Solar Successor Incentive Program (SuSI Program)

On July 28, 2021, the Board issued an order establishing the Solar Successor Incentive ("SuSI") program ("SuSI Order") pursuant to the New Jersey Clean Energy Act and the Solar Act of 2021. The SuSI Order established a new renewable energy certificate, SREC-IIs, and required that the New Jersey Electric Distribution Companies ("EDCs") purchase all SREC-IIs generated and authorized the EDCs to recover their reasonable and prudent costs for SREC-II procurement and SREC-II Administrator fees (generally, "SuSI Program Costs"). The SuSI Order further provided that "[r]ecovery shall be based on each EDC's proportionate share of retail electric sales."

The SuSI Rate recovers JCP&L's proportional share of SuSI Program Costs, including, but not limited to, those costs associated with the purchase of SREC-IIs, fees charged by the SREC-II Administrator, and any additional costs or expenses incurred by JCP&L as a result of the Company's participation in or implementation of the SuSI program.

The SuSI Rate for all customer classes is **\$0.000079/kWh** (**\$0.000084/kWh** including SUT), effective January 1, 2023.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 65

**Rider RRC
RGGI Recovery Charge**

Energy Efficiency and Conservation Program (EE&C)

Pursuant to the BPU Order dated June 10, 2020 directing New Jersey's electric and natural gas companies to establish programs that reduce the use of electricity and natural gas within their territories and the BPU Order dated April 27, 2021 approving the Stipulation of Settlement, the Company shall include a EE&C Charge in RRC effective July 1, 2021. The EE&C Charge provides for recovery of revenue requirements associated with Energy Efficiency and Peak Demand Reduction Programs as approved by the BPU.

Effective January 1, 2023, EE&C rate for service classification is as follows:

EE&C = \$0.000456 per KWH (\$0.000486 per KWH including SUT)

The Company will submit to the BPU annually an application to recover the revenue requirements for the forthcoming Program Year starting July 1st of each year and ending June 30th of the following year. Pursuant to the BPU Order at Docket Nos. QO1901040, QO19060748 & QO17091004, the revenue requirements will include a return of and on EE&C program investments and a reconciliation of actual revenues with actual costs on an annual basis.

The RRC costs shall accrue interest on any over or under recovered balances of such costs at the interest rate based on a two-year constant maturity Treasuries as published in the Federal Reserve Statistical Release on the first day of each month (or the closest day thereafter on which rates are published), plus sixty basis points, but shall not exceed the Company's overall rate of return as approved by the BPU. Such interest rate shall be reset each month. The interest calculation shall be based on the net of tax beginning and end average monthly balance, consistent with the methodology in the Board's Final Order dated May 17, 2004 (Docket No. ER02080506 *et al.*), compounded annually (added to the balance on which interest is accrued annually) on January 1 of each year.

The Company will make annual filings to true-up the RRC on or before February 1 of each calendar year and will request rate changes, if any, to be implemented on July 1 of the filing year.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 66

<p style="text-align: center;">Rider ZEC Zero Emission Certificate Recovery Charge</p>

APPLICABILITY: The Zero Emission Certificate Recovery Charge (“Rider ZEC” or “ZEC Charge”) provides a charge for the recovery of costs associated with the Zero Emission Certificate Program directed by the Board of Public Utilities (“BPU” or “Board”) as detailed below. The ZEC Charge is applicable to all kWh usage of any Full Service Customer or Delivery Service Customer.

<u>Per KWH</u>		<u>Including SUT</u>
ZEC Charge	\$0.004000	\$0.004265
ZEC Reconciliation Charge	(\$0.000089)	(\$0.000095)
Total ZEC Charge	\$0.003911	\$0.004170

Pursuant to the BPU's Zero Emission Certificate Charge Order dated November 19, 2018 in Docket No. EO18091002, the Board approved the implementation of a non-bypassable, irrevocable ZEC Charge of \$0.004000 per KWH for all customers. The ZEC Charge reflects the emission avoidance benefits of the continued operation of selected nuclear plants as determined in L. 2018, c.16 (the “ZEC Law”). The ZEC Charge has been set at the rate specified in the ZEC Law and may be adjusted periodically by the Board, in accordance with the methodology provided for in the ZEC law.

In accordance with the ZEC Law, the proceeds of the ZEC Charge will be placed in a separate account, which amount the Company may use for general corporate purposes, with interest applied at the Company's short-term borrowing rate as calculated each month, and will be used solely to purchase ZECs and to reimburse the Board for its reasonable, verifiable costs incurred to implement the ZEC program. Refunds will be provided to the customers served under each of the Company's rate schedules in proportion to the ZEC Charge revenues contributed by the rate schedule.

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 67

Rider TAA Tax Act Adjustment

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

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

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

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

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

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

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

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

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 68

**Rider RP
 JCP&L Reliability Plus Charge**

APPLICABILITY: Rider RP provides for full and timely recovery of revenue requirements associated with reliability infrastructure investment projects subject to the Infrastructure Investment and Recovery regulations pursuant to N.J.A.C. 14:3-2A.1 *et seq.* and as approved by the BPU Order dated May 8, 2019 in Docket No. EO18070728.

The JCP&L Reliability Plus (RP) Charge is applicable to Service Classifications RS (Residential Service), RT (Residential Time-of-Day), RGT (Residential Geothermal & Heat Pump), GS (General Service Secondary), GST (General Service Secondary Time-of-Day), GP (General Service Primary), GT (General Service Transmission), OL (Outdoor Lighting), SVL (Sodium Vapor Street Lighting), MVL (Mercury Vapor Street Lighting), ISL (Incandescent Street Lighting) and LED (LED Street Lighting) and for all usage (KWH, KW or per Fixture) of any Full Service Customer or Delivery Service Customer, as follows:

<u>Service Classification</u>	<u>RP Charge (Including SUT)</u>	
RS	\$0.000000	per KWH
RT/RGT	\$0.000000	per KWH
GS	\$0.000000	per KWH
GST	\$0.00	per KW
GP	\$0.00	per KW
GT	\$0.00	per KW
Lighting (OL, SVL, MVL, SVL and LED)	\$0.00	per Fixture

The Company will make periodic filings to reset the RP Charges. The initial recovery period will include actual capital investments with in-service dates between June 1, 2019 and November 30, 2019 and will be filed no later than September 15, 2019 with an effective date on or before March 1, 2020. All subsequent filings will adhere to the Company's recovery periods as approved in the above referenced BPU Order and in accordance with N.J.A.C. 14:3-2A.1 *et seq.*

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 69

Rider LRAM JCP&L Lost Revenue Adjustment Mechanism Charge
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APPLICABILITY: The Lost Revenue Adjustment Mechanism Charge (“Rider LRAM” or “LRAM Charge”) provides for recovery of the revenue impact of sales losses demonstrated to have resulted from the Company’s Energy Efficiency and Peak Demand Reduction Programs, subject to regulations pursuant to N.J.S.A. 48:3-98. 1(a)(1) and as approved by the BPU Order.

The JCP&L LRAM Charge is applicable to Service Classifications RS (Residential Service), RT (Residential Time-of-Day), RGT (Residential Geothermal & Heat Pump), GS (General Service Secondary), GST (General Service Secondary Time-of-Day), GP (General Service Primary), GT (General Service Transmission), OL (Outdoor Lighting), SVL (Sodium Vapor Street Lighting), MVL (Mercury Vapor Street Lighting), ISL (Incandescent Street Lighting) and LED (LED Street Lighting) and for all usage (KWH and KW) of any Full Service Customer or Delivery Service Customer, as follows:

LRAM Charge effective July 1, 2021

<u>Service Classification</u>	<u>LRAM Charge (Including SUT)</u>	
RS	\$0.000000	per KWH
RT/RGT	\$0.000000	per KWH
GS	\$0.000000	per KWH
GST	\$0.00	per KW
GP	\$0.00	per KW
GT	\$0.00	per KW
Lighting (OL, SVL, MVL, SVL and LED)	\$0.000000	per KWH

The Company will submit to the BPU by August 31st of each year, starting August 31, 2022, to recover the lost distribution revenue the Company’s Energy Efficiency and Peak Demand Reduction Programs for the preceding year ended June 30th. The lost distribution revenue in each filing will be considered verified once the underlying energy savings have been verified through the Evaluation Measurement & Verification process undertaken by the Company’s independent evaluator, subject to BPU review. Within each rate filing, there will be a reconciliation of actual revenues received with projected revenues, including carrying costs, through the end of February of each year. Any adjustment of the amount of savings used to determine lost revenue recovery resulting from the verification process, but not completed by the time of filing, will be included in the following year’s reconciliation. The applicable carrying cost is calculated on a monthly basis at an interest rate equal to the rate on two-year constant maturity Treasuries, as show in the Federal Reserve Statistical Release on or closest to January 1 of each year, plus sixty basis points, compounded annually as of January 1 of each year. All subsequent filings will adhere to the Company’s recovery periods as approved in the above referenced BPU Order.

Issued:

Effective:

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

Issued by James V. Fakult, President
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JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 70

Rider EV
ELECTRIC VEHICLE CHARGER RIDER

The EV Driven Program (“Program”) is comprised of four (4) subprograms to incentivize EV adoption throughout the JCP&L service territory, and thereby to support the attainment of the State’s goals for EV adoption and the reduction of greenhouse gas (“GHG”) emissions. These subprograms include: 1) Residential Customer Sub-program; 2) Mixed-Use Commercial Sub-program; 3) Direct Current (“DC”) Fast Charger (“DCFC”) Public Charging Subprogram; and 4) Consumer Education and Outreach initiative. All Program incentives and Program initiatives contained within this rider are subject to the Terms established by JCP&L, available at <http://www.jcp-l.com/evdriven>, and are subject to modification by the Company.

The Program will commence on July 15, 2022 and will terminate on July 15, 2026, or earlier if the budgeted funds for the Program, or any individual subprogram, are exhausted. The Company does reserve the right to extend the Program with BPU approval.

1) Electric Vehicle Charger Off-Peak Credit

APPLICABILITY: Available to new and existing Residential and Multi-Family Customers being served on Service Classification RS, RT, RGT, GS who install a Company-qualified smart Electric Vehicle (“EV”) Level 2 (“L2”) charger (“Eligible Customer”). This provision within Rider EV is voluntary and offers qualified customers the opportunity to receive a bill credit by charging an EV battery with a Company-qualified smart EV L2 charger during Off-Peak hours. Customers must agree to share and communicate the charging data from their smart EV L2 charger via remote access with the Company to receive the bill credit. Customers are not required to receive their generation supply through Basic Generation Service to be eligible for this Rider. This Rider is limited to 2,000 eligible residential and 75 eligible multi-family Customers on a first-come, first-serve basis. Only customers whose application is accepted by the Company will receive the Off-Peak Credit.

RATE: Eligible Customers that qualify for this provision within this Rider will receive a credit of 2 cents per Kilowatt-hour (“kWh”) for Net Off-Peak kWh Usage at their smart EV L2 charger. Net Off-Peak kWh Usage is calculated as kWh usage recorded by the Customer’s smart EV Level 2 charger during Off-Peak hours less kWh usage recorded by the Customer’s smart EV L2 charger during On-Peak hours. Net Off-Peak kWh Usage must be a positive value for the Customer to receive a credit. In the event Off-Peak kWh less On-Peak kWh is less than zero, the Net Off-Peak kWh Usage shall be considered zero for the measurement period. JCP&L will provide the on-bill credits¹ to residential customers on a quarterly basis, which bill credits will terminate when the budget has been exhausted or the Program has terminated. Quarterly off-peak bill credits for eligible non-residential customers will be paid via off-bill credit.

On-Peak hours are Monday through Friday from 6:00 AM to 11:00 PM, Eastern Standard Time. All other hours including weekend hours will be considered off-peak. The Company reserves the right to change the on-peak hours from time to time as the on-peak periods of the supply system change. The Company may also selectively stagger the on-peak hours up to one hour in either direction when required to alleviate local distribution system peaking within high-density areas. The off-peak hours will not, however, be less than 7 hours daily.

TERM: Month to month basis. This provision within this Rider will be available until the earlier of the Company modifying the Off-Peak Credit program or July 15, 2026.

Issued:

Effective:

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

Issued by James V. Fakult, President
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¹ Customer credits will accrue until such time as on-bill credit functionality is fully deployed by the Company. Payment of a customer’s accrued credits will occur after full deployment of on-bill credit functionality by the Company.

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BPU No. 14 ELECTRIC - PART III

Original Sheet No. 71

**Rider EV (CONT.)
ELECTRIC VEHICLE CHARGER RIDER**

2) Customer Make-Ready Incentive:

APPLICABILITY: Provides incentives for the Make-Ready Work on the customer-side of the meter necessary to enable the installation of a Company-qualified EV Charger. The available make-ready incentives do not include the cost of the charger. Available to all Eligible Customers located in the territory served by the Company. Eligible Customers must install a Company-qualified EV L2 charger or Direct Current Fast Charger (“DCFC”), subject to the limitations outlined below and the Program Terms established by the Company and available at www.jcp-l.com/evdriven.

The Company will provide an incentive to Customers served under Schedule RS, RT, RGT, GS, GST, GP, and GT who install a Company-qualified smart EV Level 2 charger or DCFC after the commencement date of the Program. The smart EV L2 charger or DCFC must be connected after the Company meter and must be owned by the Customer receiving the incentive. The smart EV L2 charger for other than residential and multi-family applications and DCFC applications must be publicly-accessible charging ports. In accordance with Board’s Order approving the Program in BPU Docket No. EO21030630, “publicly-accessible charging” means a charger located on public land, a community location, or travel corridor. Such chargers are owned and operated by site owner, property manager or management company, EVSE Infrastructure Company, or, in limited cases, an EDC, that is accessible to the public 24 hours a day, seven days a week; however, generic parking restrictions or requirements, such as in a commercial garage, or emergency restrictions, including construction, street cleaning, etc., are not applicable. Such chargers may charge the EV owner a fee for charging; such fees will be clearly displayed to the user. Customers are not required to receive their generation supply through Basic Generation Service to be eligible for the incentive. A list of qualifying smart EV L2 chargers is available on the Company’s website at www.jcp-l.com/evdriven.

In order to qualify for the Company incentive, the Customer must submit an application with all necessary supporting documentation within 30 days of installation (including copies of receipts and/or invoices of the smart EV L2 charger or DCFC purchase and installation costs) and agree to share and communicate the charging data from the smart EV L2 charger or DCFC with the Company. The Customer is responsible for maintenance and enabling the smart capabilities of the EV L2 charger or DCFC. Once the Company receives the Customer’s completed application and confirms that the Customer’s smart EV L2 charger or DCFC has been installed and is available for service and capable of remote communication, and approves the application, the Company shall issue the applicable incentive. The program only applies to eligible smart EV L2 chargers and DCFCs installed on or after July 15, 2022. Customer Make-Ready Incentives will be paid in an amount, not to exceed the amount stated in the table below for new service to EV chargers for each subprogram, based on the actual documented cost of the make-ready work, excluding the cost of the charger:

Sub-Program	Customer Make-Ready Incentive (up to \$ amount)
Residential Customer Sub-program	\$1,500
Public/Community based Component	\$6,700
Workplace Component	\$5,000
Multi-family Component	\$6,700
Multi-family in Overburdened Communities	\$8,375
DCFC Public Charging Sub-Program	\$25,000

Issued:

Effective:

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

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 14 ELECTRIC - PART III

Original Sheet No. 72

**Rider EV (CONT.)
 ELECTRIC VEHICLE CHARGER RIDER**

3) Utility Make-Ready Work:

All applicants must advance the cost of any Utility Make-Ready Work to ensure that: 1) the utility service is adequate to support EV charging; 2) any service upgrade is for the purpose of supporting EV charging; and 3) the customer follows through with the charger installation. The Company will be responsible for any utility upgrades to its facilities necessary to meet the adequate character and capacity of its electric service requirements to the Customer at the Company’s reasonable discretion and subject to the BPU’s notification and approval requirements. Utility Make-Ready Incentives for new service to EV chargers for each Sub-program will be paid in an amount, not to exceed the amount stated in the table below for each subprogram, based on the actual cost of the Utility Make-Ready Work.

Sub-Program	Amount of Utility Make Ready Incentive (up to \$ amount)
Residential Customer Sub-program	\$5,500
Public/Community based Component	\$11,100
Workplace Component	\$11,100
Multi-family Component	\$11,100
DCFC Public Charging Sub-Program	\$50,500

4) Multifamily EV Charging Residential Parity Rate

AVAILABILITY: Available to new and existing all Company-qualified Level 2 Electric Vehicle Charging Stations located at Multifamily Dwellings (“Multifamily Level 2 Electric Vehicle Charging Station”) at a separately metered premise from the metering at the multifamily complex.

RATE: Electric service shall be billed at a rate equivalent to that which would be billed under the Service Classification RS – Residential Service, pursuant to the BPU Order in Docket QO20050357.

TERM: Month to month basis. This provision will be available until July 15, 2026, or earlier if the budgeted funds for the Program, or any individual subprogram, are exhausted.

5) DCFC Public Charging Subprogram - Distribution Demand Charge Discount

AVAILABILITY: Available to new and existing customers participating in the DCFC Public Charging Sub-Program of JCP&L’s BPU-approved EV Driven Program. Such customers will be eligible for a kW distribution demand charge discount related to the DCFC EV charging ports, which will be separately metered from other electric load at the site, and served on Rate Classification GS, GST, GP, or GT.

RATE: The discount will be provided for the distribution demand charge portion of the bill and will be provided as an off-bill payment on a quarterly basis. The kW distribution demand charge discount will be as follows for each program year:

<u>Program Year</u>	<u>% Discount</u>
1	50%
2	50%
3	25%
4	25%

Program Year is defined as the date of initial implementation for 12 months. All bill credits will be terminated when the EV Driven Budget for Demand Charge discount has been exhausted or the Program has been terminated, whichever comes first.

TERM: Month to month basis. This provision will be available until the budget has been exhausted or the Program has terminated, whichever occurs first.

Issued:

Effective:

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

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

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

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

Jersey Central Power & Light Company
Summary

Proof of Cost of Service Distribution Tariff Revenue to Proposed Distribution Rates

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

(1) Source: Exhibit JC-08

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

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

{1} Rates effective 3/1/2023
{2} Proposed rates effective TBD
{3} Units are included with line 1 and therefore are not added into the total on line 4.

Jersey Central Power & Light Company

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

Residential Time-of-Day Service (RT)

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

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{3} Units are included with line 1 and therefore are not added into the total on line 3.

Jersey Central Power & Light Company

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

Residential Geothermal & Heat Pump Service (RGT)

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

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

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

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

(1) Rates effective 3/1/2023

(2) Proposed rates effective TBD

(3) Units are included in lines 1 and 2 and therefore are not added into the total on line 7.

(4) Units are included with lines 20 through 23 and therefore are not added into the total on line 32.

(5) Total distribution reduction attributable to CBT Exempt accounts.

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

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

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

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

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

Jersey Central Power & Light Company

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

General Service Primary (GP)

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

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

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

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

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

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

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

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

Jersey Central Power & Light Company

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

Lighting Summary

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

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{3} Total of lines 4 through 11.

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

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

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

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

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

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

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

(3) Distribution kWh charge applied to kWh that seasonal lights would have used if they continued to operate
(4) Distribution kWh charge applied to additional kWh that lights would have used on the standard illumination sched

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

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

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{3} Distribution kWh charge applied to kWh that seasonal lights would have used if they continued to operate

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

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

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

{3} Distribution kWh charge applied to kWh that seasonal lights would have used if they continued to operate

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

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

{1} Rates effective 3/1/2023

{2} Proposed rates effective TBD

Jersey Central Power & Light Company
Residential Service (RS) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh)	Current Winter Total Full Service Charges	Proposed Winter Total Full Service Charges	Change in Total Full Service Charges	Percentage Change in Total Full Service Charges	Current Summer Total Full Service Charges	Proposed Summer Total Full Service Charges	Change in Total Full Service Charges	Percentage Change in Total Full Service Charges	Current Annual Total Full Service Charges {1}	Proposed Annual Total Full Service Charges {1}	Change in Total Annual Full Service Charges	Percentage Change in Total Annual Full Service Charges
(a)	(b)	(c)	(d) = (c) - (b)	(e) = (d) / (b)	(f)	(g)	(h) = (g) - (f)	(i) = (h) / (f)	(j)	(k)	(l) = (k) - (j)	(m) = (l) / (j)
100	\$17.24	\$20.32	\$3.08	17.9%	\$15.10	\$17.89	\$2.79	18.5%	\$198.32	\$234.12	\$35.80	18.1%
200	\$31.23	\$35.04	\$3.81	12.2%	\$26.95	\$30.19	\$3.24	12.0%	\$357.64	\$401.08	\$43.44	12.1%
300	\$45.22	\$49.76	\$4.54	10.0%	\$38.79	\$42.48	\$3.69	9.5%	\$516.92	\$568.00	\$51.08	9.9%
400	\$59.21	\$64.48	\$5.27	8.9%	\$50.64	\$54.77	\$4.13	8.2%	\$676.24	\$734.92	\$58.68	8.7%
500	\$73.20	\$79.20	\$6.00	8.2%	\$62.49	\$67.06	\$4.57	7.3%	\$835.56	\$901.84	\$66.28	7.9%
600	\$87.20	\$93.91	\$6.71	7.7%	\$74.34	\$79.36	\$5.02	6.8%	\$994.96	\$1,068.72	\$73.76	7.4%
678	\$98.11	\$105.40	\$7.29	7.4%	\$88.43	\$94.82	\$6.39	7.2%	\$1,138.60	\$1,222.48	\$83.88	7.4%
700	\$101.19	\$108.63	\$7.44	7.4%	\$92.41	\$99.18	\$6.77	7.3%	\$1,179.16	\$1,265.76	\$86.60	7.3%
800	\$115.18	\$123.35	\$8.17	7.1%	\$110.47	\$119.01	\$8.54	7.7%	\$1,363.32	\$1,462.84	\$99.52	7.3%
900	\$129.17	\$138.07	\$8.90	6.9%	\$128.54	\$138.83	\$10.29	8.0%	\$1,547.52	\$1,659.88	\$112.36	7.3%
976	\$139.80	\$149.26	\$9.46	6.8%	\$142.27	\$153.90	\$11.63	8.2%	\$1,687.48	\$1,809.68	\$122.20	7.2%
1,000	\$143.16	\$152.79	\$9.63	6.7%	\$146.61	\$158.66	\$12.05	8.2%	\$1,731.72	\$1,856.96	\$125.24	7.2%
1,100	\$157.15	\$167.51	\$10.36	6.6%	\$164.68	\$178.48	\$13.80	8.4%	\$1,915.92	\$2,054.00	\$138.08	7.2%
1,200	\$171.14	\$182.23	\$11.09	6.5%	\$182.74	\$198.31	\$15.57	8.5%	\$2,100.08	\$2,251.08	\$151.00	7.2%
1,300	\$185.13	\$196.95	\$11.82	6.4%	\$200.81	\$218.13	\$17.32	8.6%	\$2,284.28	\$2,448.12	\$163.84	7.2%
1,400	\$199.12	\$211.67	\$12.55	6.3%	\$218.88	\$237.96	\$19.08	8.7%	\$2,468.48	\$2,645.20	\$176.72	7.2%
1,500	\$213.11	\$226.39	\$13.28	6.2%	\$236.94	\$257.78	\$20.84	8.8%	\$2,652.64	\$2,842.24	\$189.60	7.1%
1,600	\$227.10	\$241.11	\$14.01	6.2%	\$255.01	\$277.61	\$22.60	8.9%	\$2,836.84	\$3,039.32	\$202.48	7.1%
1,700	\$241.10	\$255.82	\$14.72	6.1%	\$273.08	\$297.43	\$24.35	8.9%	\$3,021.12	\$3,236.28	\$215.16	7.1%
1,800	\$255.09	\$270.54	\$15.45	6.1%	\$291.15	\$317.26	\$26.11	9.0%	\$3,205.32	\$3,433.36	\$228.04	7.1%
1,900	\$269.08	\$285.26	\$16.18	6.0%	\$309.21	\$337.08	\$27.87	9.0%	\$3,389.48	\$3,630.40	\$240.92	7.1%
2,000	\$283.07	\$299.98	\$16.91	6.0%	\$327.28	\$356.91	\$29.63	9.1%	\$3,573.68	\$3,827.48	\$253.80	7.1%
2,100	\$297.06	\$314.70	\$17.64	5.9%	\$345.35	\$376.73	\$31.38	9.1%	\$3,757.88	\$4,024.52	\$266.64	7.1%
2,200	\$311.05	\$329.42	\$18.37	5.9%	\$363.41	\$396.56	\$33.15	9.1%	\$3,942.04	\$4,221.60	\$279.56	7.1%
2,300	\$325.04	\$344.14	\$19.10	5.9%	\$381.48	\$416.38	\$34.90	9.1%	\$4,126.24	\$4,418.64	\$292.40	7.1%
2,400	\$339.03	\$358.86	\$19.83	5.8%	\$399.55	\$436.21	\$36.66	9.2%	\$4,310.44	\$4,615.72	\$305.28	7.1%
2,500	\$353.02	\$373.58	\$20.56	5.8%	\$417.62	\$456.04	\$38.42	9.2%	\$4,494.64	\$4,812.80	\$318.16	7.1%
2,600	\$367.01	\$388.30	\$21.29	5.8%	\$435.68	\$475.86	\$40.18	9.2%	\$4,678.80	\$5,009.84	\$331.04	7.1%
2,700	\$381.00	\$403.02	\$22.02	5.8%	\$453.75	\$495.69	\$41.94	9.2%	\$4,863.00	\$5,206.92	\$343.92	7.1%
2,800	\$395.00	\$417.73	\$22.73	5.8%	\$471.82	\$515.51	\$43.69	9.3%	\$5,047.28	\$5,403.88	\$356.60	7.1%
2,900	\$408.99	\$432.45	\$23.46	5.7%	\$489.88	\$535.34	\$45.46	9.3%	\$5,231.44	\$5,600.96	\$369.52	7.1%
3,000	\$422.98	\$447.17	\$24.19	5.7%	\$507.95	\$555.16	\$47.21	9.3%	\$5,415.64	\$5,798.00	\$382.36	7.1%
3,100	\$436.97	\$461.89	\$24.92	5.7%	\$526.02	\$574.99	\$48.97	9.3%	\$5,599.84	\$5,995.08	\$395.24	7.1%
3,200	\$450.96	\$476.61	\$25.65	5.7%	\$544.09	\$594.81	\$50.72	9.3%	\$5,784.04	\$6,192.12	\$408.08	7.1%
3,300	\$464.95	\$491.33	\$26.38	5.7%	\$562.15	\$614.64	\$52.49	9.3%	\$5,968.20	\$6,389.20	\$421.00	7.1%
3,400	\$478.94	\$506.05	\$27.11	5.7%	\$580.22	\$634.46	\$54.24	9.3%	\$6,152.40	\$6,586.24	\$433.84	7.1%
3,500	\$492.93	\$520.77	\$27.84	5.6%	\$598.29	\$654.29	\$56.00	9.4%	\$6,336.60	\$6,783.32	\$446.72	7.0%
3,600	\$506.92	\$535.49	\$28.57	5.6%	\$616.36	\$674.11	\$57.75	9.4%	\$6,520.80	\$6,980.36	\$459.56	7.0%
3,700	\$520.91	\$550.21	\$29.30	5.6%	\$634.42	\$693.94	\$59.52	9.4%	\$6,704.96	\$7,177.44	\$472.48	7.0%
3,800	\$534.90	\$564.93	\$30.03	5.6%	\$652.49	\$713.76	\$61.27	9.4%	\$6,889.16	\$7,374.48	\$485.32	7.0%
3,900	\$548.89	\$579.64	\$30.74	5.6%	\$670.56	\$733.59	\$63.03	9.4%	\$7,073.34	\$7,571.48	\$498.04	7.0%
4,000	\$562.89	\$594.36	\$31.47	5.6%	\$688.62	\$753.41	\$64.79	9.4%	\$7,257.50	\$7,768.52	\$510.92	7.0%
4,100	\$576.88	\$609.08	\$32.20	5.6%	\$706.69	\$773.24	\$66.55	9.4%	\$7,441.70	\$7,965.60	\$523.80	7.0%
4,200	\$590.87	\$623.80	\$32.93	5.6%	\$724.76	\$793.06	\$68.30	9.4%	\$7,626.00	\$8,162.64	\$536.64	7.0%
4,300	\$604.86	\$638.52	\$33.66	5.6%	\$742.83	\$812.89	\$70.06	9.4%	\$7,810.20	\$8,359.72	\$549.52	7.0%
4,400	\$618.85	\$653.24	\$33.39	5.6%	\$760.89	\$832.71	\$71.82	9.4%	\$7,994.36	\$8,556.76	\$562.40	7.0%
4,500	\$632.84	\$667.96	\$35.12	5.5%	\$778.96	\$852.54	\$73.58	9.4%	\$8,178.56	\$8,753.84	\$575.28	7.0%
4,600	\$646.83	\$682.68	\$35.85	5.5%	\$797.03	\$872.36	\$75.33	9.5%	\$8,362.76	\$8,950.88	\$588.12	7.0%
4,700	\$660.82	\$697.40	\$36.58	5.5%	\$815.09	\$892.19	\$77.10	9.5%	\$8,546.92	\$9,147.96	\$601.04	7.0%
4,800	\$674.81	\$712.12	\$37.31	5.5%	\$833.16	\$912.01	\$78.85	9.5%	\$8,731.12	\$9,345.00	\$613.88	7.0%
4,900	\$688.80	\$726.84	\$38.04	5.5%	\$851.23	\$931.84	\$80.61	9.5%	\$8,915.32	\$9,542.08	\$626.76	7.0%
5,000	\$702.80	\$741.56	\$38.76	5.5%	\$869.30	\$951.67	\$82.37	9.5%	\$9,099.60	\$9,739.16	\$639.56	7.0%

----- Average Winter Usage -----

----- Average Summer Usage -----

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company

Residential Time-of-Day Service (RT) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh)	Current	Proposed	Change	Percentage	Current	Proposed	Change	Percentage	Current	Proposed	Change	Percentage	
	Winter Total Full Service Charges	Winter Total Full Service Charges	in Total Winter Full Service Charges	Change in Total Winter Full Service Charges	Summer Total Full Service Charges	Summer Total Full Service Charges	in Total Summer Full Service Charges	Change in Total Summer Full Service Charges	Annual Total Full Service Charges {1}	Annual Total Full Service Charges {1}	in Total Annual Full Service Charges	Change in Total Annual Full Service Charges	
(a)	(b)	(c)	(d) = (c) - (b)	(e) = (d) / (b)	(f)	(g)	(h) = (g) - (f)	(i) = (h) / (f)	(j)	(k)	(l) = (k) - (j)	(m) = (l) / (j)	
100	\$20.26	\$23.24	\$2.98	14.7%	\$20.97	\$24.15	\$3.18	15.2%	\$245.96	\$282.52	\$36.56	14.9%	
200	\$33.47	\$37.34	\$3.87	11.6%	\$34.89	\$39.16	\$4.27	12.2%	\$407.32	\$455.36	\$48.04	11.8%	
300	\$46.68	\$51.43	\$4.75	10.2%	\$48.81	\$54.16	\$5.35	11.0%	\$568.68	\$628.08	\$59.40	10.4%	
400	\$59.89	\$65.53	\$5.64	9.4%	\$62.73	\$69.17	\$6.44	10.3%	\$730.04	\$800.92	\$70.88	9.7%	
500	\$73.10	\$79.62	\$6.52	8.9%	\$76.65	\$84.17	\$7.52	9.8%	\$891.40	\$973.64	\$82.24	9.2%	
600	\$86.31	\$93.72	\$7.41	8.6%	\$90.58	\$99.18	\$8.60	9.5%	\$1,052.80	\$1,146.48	\$93.68	8.9%	
700	\$99.52	\$107.81	\$8.29	8.3%	\$104.50	\$114.18	\$9.68	9.3%	\$1,214.16	\$1,319.20	\$105.04	8.7%	
800	\$112.73	\$121.91	\$9.18	8.1%	\$118.42	\$129.19	\$10.77	9.1%	\$1,375.52	\$1,492.04	\$116.52	8.5%	
900	\$125.94	\$136.00	\$10.06	8.0%	\$132.34	\$144.19	\$11.85	9.0%	\$1,536.88	\$1,664.76	\$127.88	8.3%	
1,000	\$139.15	\$150.10	\$10.95	7.9%	\$146.26	\$159.19	\$12.93	8.8%	\$1,698.24	\$1,837.56	\$139.32	8.2%	
1,031	\$143.23	\$154.45	\$11.22	7.8%	\$150.56	\$163.83	\$13.27	8.8%	\$1,748.08	\$1,890.92	\$142.84	8.2%	
1,069	\$148.20	\$159.75	\$11.55	7.8%	\$155.79	\$169.47	\$13.68	8.8%	\$1,808.76	\$1,955.88	\$147.12	8.1%	
1,100	\$152.36	\$164.19	\$11.83	7.8%	\$160.18	\$174.20	\$14.02	8.8%	\$1,859.60	\$2,010.32	\$150.72	8.1%	
1,200	\$165.57	\$178.29	\$12.72	7.7%	\$174.10	\$189.20	\$15.10	8.7%	\$2,020.96	\$2,183.12	\$162.16	8.0%	
1,300	\$178.78	\$192.38	\$13.60	7.6%	\$188.02	\$204.21	\$16.19	8.6%	\$2,182.32	\$2,355.88	\$173.56	8.0%	
1,400	\$191.99	\$206.47	\$14.48	7.5%	\$201.94	\$219.21	\$17.27	8.6%	\$2,343.68	\$2,528.60	\$184.92	7.9%	
1,500	\$205.20	\$220.57	\$15.37	7.5%	\$215.86	\$234.22	\$18.36	8.5%	\$2,505.04	\$2,701.44	\$196.40	7.8%	
1,600	\$218.41	\$234.66	\$16.25	7.4%	\$229.78	\$249.22	\$19.44	8.5%	\$2,666.40	\$2,874.16	\$207.76	7.8%	
1,700	\$231.62	\$248.76	\$17.14	7.4%	\$243.70	\$264.23	\$20.53	8.4%	\$2,827.76	\$3,047.00	\$219.24	7.8%	
1,800	\$244.83	\$262.85	\$18.02	7.4%	\$257.63	\$279.23	\$21.60	8.4%	\$2,989.16	\$3,219.72	\$230.56	7.7%	
1,900	\$258.04	\$276.95	\$18.91	7.3%	\$271.55	\$294.23	\$22.68	8.4%	\$3,150.52	\$3,392.52	\$242.00	7.7%	
2,000	\$271.25	\$291.04	\$19.79	7.3%	\$285.47	\$309.24	\$23.77	8.3%	\$3,311.88	\$3,565.28	\$253.40	7.7%	
2,100	\$284.46	\$305.14	\$20.68	7.3%	\$299.39	\$324.24	\$24.85	8.3%	\$3,473.24	\$3,738.08	\$264.84	7.6%	
2,200	\$297.67	\$319.23	\$21.56	7.2%	\$313.31	\$339.25	\$25.94	8.3%	\$3,634.60	\$3,910.84	\$276.24	7.6%	
2,300	\$310.88	\$333.33	\$22.45	7.2%	\$327.23	\$354.25	\$27.02	8.3%	\$3,795.96	\$4,083.64	\$287.68	7.6%	
2,400	\$324.09	\$347.42	\$23.33	7.2%	\$341.15	\$369.26	\$28.11	8.2%	\$3,957.32	\$4,256.40	\$299.08	7.6%	
2,500	\$337.31	\$361.51	\$24.20	7.2%	\$355.07	\$384.26	\$29.19	8.2%	\$4,118.76	\$4,429.12	\$310.36	7.5%	
2,600	\$350.52	\$375.61	\$25.09	7.2%	\$368.99	\$399.27	\$30.28	8.2%	\$4,280.12	\$4,601.96	\$321.84	7.5%	
2,700	\$363.73	\$389.70	\$25.97	7.1%	\$382.91	\$414.27	\$31.36	8.2%	\$4,441.48	\$4,774.68	\$333.20	7.5%	
2,800	\$376.94	\$403.80	\$26.86	7.1%	\$396.83	\$429.27	\$32.44	8.2%	\$4,602.84	\$4,947.48	\$344.64	7.5%	
2,900	\$390.15	\$417.89	\$27.74	7.1%	\$410.75	\$444.28	\$33.53	8.2%	\$4,764.20	\$5,120.24	\$356.04	7.5%	
3,000	\$403.36	\$431.99	\$28.63	7.1%	\$424.68	\$459.28	\$34.60	8.1%	\$4,925.60	\$5,293.04	\$367.44	7.5%	
3,100	\$416.57	\$446.08	\$29.51	7.1%	\$438.60	\$474.29	\$35.69	8.1%	\$5,086.96	\$5,465.80	\$378.84	7.4%	
3,200	\$429.78	\$460.18	\$30.40	7.1%	\$452.52	\$489.29	\$36.77	8.1%	\$5,248.32	\$5,638.60	\$390.28	7.4%	
3,300	\$442.99	\$474.27	\$31.28	7.1%	\$466.44	\$504.30	\$37.86	8.1%	\$5,409.68	\$5,811.36	\$401.68	7.4%	
3,400	\$456.20	\$488.37	\$32.17	7.1%	\$480.36	\$519.30	\$38.94	8.1%	\$5,571.04	\$5,984.16	\$413.12	7.4%	
3,500	\$469.41	\$502.46	\$33.05	7.0%	\$494.28	\$534.31	\$40.03	8.1%	\$5,732.40	\$6,156.92	\$424.52	7.4%	
3,600	\$482.62	\$516.56	\$33.94	7.0%	\$508.20	\$549.31	\$41.11	8.1%	\$5,893.76	\$6,329.72	\$435.96	7.4%	
3,700	\$495.83	\$530.65	\$34.82	7.0%	\$522.12	\$564.31	\$42.19	8.1%	\$6,055.12	\$6,502.44	\$447.32	7.4%	
3,800	\$509.04	\$544.74	\$35.70	7.0%	\$536.04	\$579.32	\$43.28	8.1%	\$6,216.48	\$6,675.20	\$458.72	7.4%	
3,900	\$522.25	\$558.84	\$36.59	7.0%	\$549.96	\$594.32	\$44.36	8.1%	\$6,377.84	\$6,848.00	\$470.16	7.4%	
4,000	\$535.46	\$572.93	\$37.47	7.0%	\$563.88	\$609.33	\$45.45	8.1%	\$6,539.20	\$7,020.76	\$481.56	7.4%	
4,100	\$548.67	\$587.03	\$38.36	7.0%	\$577.80	\$624.33	\$46.53	8.1%	\$6,700.56	\$7,193.56	\$493.00	7.4%	
4,200	\$561.88	\$601.12	\$39.24	7.0%	\$591.73	\$639.34	\$47.61	8.0%	\$6,861.96	\$7,366.32	\$504.36	7.4%	
4,300	\$575.09	\$615.22	\$40.13	7.0%	\$605.65	\$654.34	\$48.69	8.0%	\$7,023.32	\$7,539.12	\$515.80	7.3%	
4,400	\$588.30	\$629.31	\$41.01	7.0%	\$619.57	\$669.35	\$49.78	8.0%	\$7,184.68	\$7,711.88	\$527.20	7.3%	
4,500	\$601.51	\$643.41	\$41.90	7.0%	\$633.49	\$684.35	\$50.86	8.0%	\$7,346.04	\$7,884.68	\$538.64	7.3%	
4,600	\$614.72	\$657.50	\$42.78	7.0%	\$647.41	\$699.35	\$51.94	8.0%	\$7,507.40	\$8,057.40	\$550.00	7.3%	
4,700	\$627.93	\$671.60	\$43.67	7.0%	\$661.33	\$714.36	\$53.03	8.0%	\$7,668.76	\$8,230.24	\$561.48	7.3%	
4,800	\$641.14	\$685.69	\$44.55	6.9%	\$675.25	\$729.36	\$54.11	8.0%	\$7,830.12	\$8,402.96	\$572.84	7.3%	
4,900	\$654.35	\$699.79	\$45.44	6.9%	\$689.17	\$744.37	\$55.20	8.0%	\$7,991.48	\$8,575.80	\$584.32	7.3%	
5,000	\$667.56	\$713.88	\$46.32	6.9%	\$703.09	\$759.37	\$56.28	8.0%	\$8,152.84	\$8,748.52	\$595.68	7.3%	
Average Winter Usage					Average Summer Usage								

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company
Residential Geothermal & Heat Pump Service (RGT) - Detailed Customer Impact Analysis
Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh)	Percentage Change in Total Winter Full Service Charges				Percentage Change in Total Summer Full Service Charges				Current Annual Total Full Service Charges {1}	Proposed Annual Total Full Service Charges {1}	Change in Total Annual Full Service Charges	Percentage Change in Total Annual Full Service Charges	
	Current Winter Total Full Service Charges	Proposed Winter Total Full Service Charges	Change in Total Winter Full Service Charges	Percentage Change in Total Winter Full Service Charges	Current Summer Total Full Service Charges	Proposed Summer Total Full Service Charges	Change in Total Summer Full Service Charges	Percentage Change in Total Summer Full Service Charges					
(a)	(b)	(c)	(d) = (c) - (b)	(e) = (d) / (b)	(f)	(g)	(h) = (g) - (f)	(i) = (h) / (f)	(j)	(k)	(l) = (k) - (j)	(m) = (l) / (j)	
100	\$21.04	\$23.87	\$2.83	13.5%	\$20.96	\$24.15	\$3.19	15.2%	\$252.16	\$287.56	\$35.40	14.0%	
200	\$35.03	\$38.59	\$3.56	10.2%	\$34.88	\$39.15	\$4.27	12.2%	\$419.76	\$465.32	\$45.56	10.9%	
300	\$49.02	\$53.31	\$4.29	8.8%	\$48.79	\$54.14	\$5.35	11.0%	\$587.32	\$643.04	\$55.72	9.5%	
400	\$63.01	\$68.03	\$5.02	8.0%	\$62.71	\$69.14	\$6.43	10.3%	\$754.92	\$820.80	\$65.88	8.7%	
500	\$77.01	\$82.75	\$5.74	7.5%	\$76.62	\$84.14	\$7.52	9.8%	\$922.56	\$998.56	\$76.00	8.2%	
600	\$91.00	\$97.47	\$6.47	7.1%	\$90.54	\$99.14	\$8.60	9.5%	\$1,090.16	\$1,176.32	\$86.16	7.9%	
700	\$104.99	\$112.19	\$7.20	6.9%	\$104.45	\$114.14	\$9.69	9.3%	\$1,257.72	\$1,354.08	\$96.36	7.7%	
800	\$118.98	\$126.91	\$7.93	6.7%	\$118.37	\$129.13	\$10.76	9.1%	\$1,425.32	\$1,531.80	\$106.48	7.5%	
900	\$132.97	\$141.62	\$8.65	6.5%	\$132.28	\$144.13	\$11.85	9.0%	\$1,592.88	\$1,709.48	\$116.60	7.3%	
1,000	\$146.96	\$156.34	\$9.38	6.4%	\$146.20	\$159.13	\$12.93	8.8%	\$1,760.48	\$1,887.24	\$126.76	7.2%	
1,100	\$160.95	\$171.06	\$10.11	6.3%	\$160.11	\$174.13	\$14.02	8.8%	\$1,928.04	\$2,065.00	\$136.96	7.1%	
1,200	\$174.94	\$185.78	\$10.84	6.2%	\$174.03	\$189.13	\$15.10	8.7%	\$2,095.64	\$2,242.76	\$147.12	7.0%	
1,300	\$188.94	\$200.50	\$11.56	6.1%	\$187.94	\$204.12	\$16.18	8.6%	\$2,263.28	\$2,420.48	\$157.20	6.9%	
1,400	\$202.93	\$215.22	\$12.29	6.1%	\$201.86	\$219.12	\$17.26	8.6%	\$2,430.88	\$2,598.24	\$167.36	6.9%	
1,500	\$216.92	\$229.94	\$13.02	6.0%	\$215.77	\$234.12	\$18.35	8.5%	\$2,598.44	\$2,776.00	\$177.56	6.8%	
1,600	\$230.91	\$244.66	\$13.75	6.0%	\$229.69	\$249.12	\$19.43	8.5%	\$2,766.04	\$2,953.76	\$187.72	6.8%	
1,700	\$244.90	\$259.38	\$14.48	5.9%	\$243.60	\$264.11	\$20.51	8.4%	\$2,933.60	\$3,131.48	\$197.88	6.7%	
1,800	\$258.89	\$274.10	\$15.21	5.9%	\$257.52	\$279.11	\$21.59	8.4%	\$3,101.20	\$3,309.24	\$208.04	6.7%	
1,900	\$272.88	\$288.82	\$15.94	5.8%	\$271.43	\$294.11	\$22.68	8.4%	\$3,268.76	\$3,487.00	\$218.24	6.7%	
1,956	\$280.76	\$297.11	\$16.35	5.8%	\$279.27	\$302.55	\$23.28	8.3%	\$3,363.16	\$3,587.08	\$223.92	6.7%	
2,000	\$286.87	\$303.54	\$16.67	5.8%	\$285.35	\$309.11	\$23.76	8.3%	\$3,436.36	\$3,664.76	\$228.40	6.6%	
2,100	\$300.87	\$318.26	\$17.39	5.8%	\$299.26	\$324.11	\$24.85	8.3%	\$3,604.00	\$3,842.52	\$238.52	6.6%	
2,200	\$314.86	\$332.98	\$18.12	5.8%	\$313.18	\$339.10	\$25.92	8.3%	\$3,771.60	\$4,020.24	\$248.64	6.6%	
2,313	\$330.72	\$349.67	\$18.95	5.7%	\$328.96	\$356.11	\$27.15	8.3%	\$3,961.60	\$4,221.80	\$260.20	6.6%	
2,300	\$328.85	\$347.70	\$18.85	5.7%	\$327.09	\$354.10	\$27.01	8.3%	\$3,939.16	\$4,198.00	\$258.84	6.6%	
2,400	\$342.84	\$362.42	\$19.58	5.7%	\$341.01	\$369.10	\$28.09	8.2%	\$4,106.76	\$4,375.76	\$269.00	6.6%	
2,500	\$356.83	\$377.14	\$20.31	5.7%	\$354.92	\$384.10	\$29.18	8.2%	\$4,274.32	\$4,553.52	\$279.20	6.5%	
2,600	\$370.82	\$391.85	\$21.03	5.7%	\$368.84	\$399.10	\$30.26	8.2%	\$4,441.92	\$4,731.20	\$289.28	6.5%	
2,700	\$384.81	\$406.57	\$21.76	5.7%	\$382.75	\$414.09	\$31.34	8.2%	\$4,609.48	\$4,908.92	\$299.44	6.5%	
2,800	\$398.80	\$421.29	\$22.49	5.6%	\$396.67	\$429.09	\$32.42	8.2%	\$4,777.08	\$5,086.68	\$309.60	6.5%	
2,900	\$412.79	\$436.01	\$23.22	5.6%	\$410.58	\$444.09	\$33.51	8.2%	\$4,944.64	\$5,264.44	\$319.80	6.5%	
3,000	\$426.79	\$450.73	\$23.94	5.6%	\$424.50	\$459.09	\$34.59	8.1%	\$5,112.32	\$5,442.20	\$329.88	6.5%	
3,100	\$440.78	\$465.45	\$24.67	5.6%	\$438.41	\$474.09	\$35.68	8.1%	\$5,279.88	\$5,619.96	\$340.08	6.4%	
3,200	\$454.77	\$480.17	\$25.40	5.6%	\$452.33	\$489.08	\$36.75	8.1%	\$5,447.48	\$5,797.68	\$350.20	6.4%	
3,300	\$468.76	\$494.89	\$26.13	5.6%	\$466.24	\$504.08	\$37.84	8.1%	\$5,615.04	\$5,975.44	\$360.40	6.4%	
3,400	\$482.75	\$509.61	\$26.86	5.6%	\$480.16	\$519.08	\$38.92	8.1%	\$5,782.64	\$6,153.20	\$370.56	6.4%	
3,500	\$496.74	\$524.33	\$27.59	5.6%	\$494.07	\$534.08	\$40.01	8.1%	\$5,950.20	\$6,330.96	\$380.76	6.4%	
3,600	\$510.73	\$539.05	\$28.32	5.5%	\$507.99	\$549.08	\$41.09	8.1%	\$6,117.80	\$6,508.72	\$390.92	6.4%	
3,700	\$524.72	\$553.77	\$29.05	5.5%	\$521.90	\$564.07	\$42.17	8.1%	\$6,285.36	\$6,686.44	\$401.08	6.4%	
3,800	\$538.72	\$568.49	\$29.77	5.5%	\$535.82	\$579.07	\$43.25	8.1%	\$6,453.04	\$6,864.20	\$411.16	6.4%	
3,900	\$552.71	\$583.21	\$30.50	5.5%	\$549.73	\$594.07	\$44.34	8.1%	\$6,620.60	\$7,041.96	\$421.36	6.4%	
4,000	\$566.70	\$597.93	\$31.23	5.5%	\$563.65	\$609.07	\$45.42	8.1%	\$6,788.20	\$7,219.72	\$431.52	6.4%	
4,100	\$580.69	\$612.65	\$31.96	5.5%	\$577.56	\$624.07	\$46.51	8.1%	\$6,955.76	\$7,397.48	\$441.72	6.4%	
4,200	\$594.68	\$627.36	\$32.68	5.5%	\$591.48	\$639.06	\$47.58	8.0%	\$7,123.36	\$7,575.12	\$451.76	6.3%	
4,300	\$608.67	\$642.08	\$33.41	5.5%	\$605.39	\$654.06	\$48.67	8.0%	\$7,290.92	\$7,752.88	\$461.96	6.3%	
4,400	\$622.66	\$656.80	\$34.14	5.5%	\$619.31	\$669.06	\$49.75	8.0%	\$7,458.52	\$7,930.64	\$472.12	6.3%	
4,500	\$636.65	\$671.52	\$34.87	5.5%	\$633.22	\$684.06	\$50.84	8.0%	\$7,626.08	\$8,108.40	\$482.32	6.3%	
4,600	\$650.65	\$686.24	\$35.59	5.5%	\$647.14	\$699.06	\$51.92	8.0%	\$7,793.76	\$8,286.16	\$492.40	6.3%	
4,700	\$664.64	\$700.96	\$36.32	5.5%	\$661.05	\$714.05	\$53.00	8.0%	\$7,961.32	\$8,463.88	\$502.56	6.3%	
4,800	\$678.63	\$715.68	\$37.05	5.5%	\$674.97	\$729.05	\$54.08	8.0%	\$8,128.92	\$8,641.64	\$512.72	6.3%	
4,900	\$692.62	\$730.40	\$37.78	5.5%	\$688.88	\$744.05	\$55.17	8.0%	\$8,296.48	\$8,819.40	\$522.92	6.3%	
5,000	\$706.61	\$745.12	\$38.51	5.4%	\$702.80	\$759.05	\$56.25	8.0%	\$8,464.08	\$8,997.16	\$533.08	6.3%	
Average Winter Usage				Average Summer Usage									

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company

General Service Secondary (GS) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh)	Current Winter Total Full Service Charges	Proposed Winter Total Full Service Charges	Change in Total Winter Full Service Charges	Percentage Change in Total Winter Full Service Charges	Current Summer Total Full Service Charges	Proposed Summer Total Full Service Charges	Change in Total Summer Full Service Charges	Percentage Change in Total Summer Full Service Charges	Current Annual Total Full Service Charges {1}	Proposed Annual Total Full Service Charges {1}	Change in Total Annual Full Service Charges	Percentage Change in Total Annual Full Service Charges	
(a)	(b)	(c)	(d) = (c) - (b)	(e) = (d) / (b)	(f)	(g)	(h) = (g) - (f)	(i) = (h) / (f)	(j)	(k)	(l) = (k) - (j)	(m) = (l) / (j)	
50	\$12.34	\$14.56	\$2.22	18.0%	\$12.60	\$14.89	\$2.29	18.2%	\$149.12	\$176.04	\$26.92	18.1%	
100	\$20.59	\$23.75	\$3.16	15.3%	\$21.11	\$24.43	\$3.32	15.7%	\$249.16	\$287.72	\$38.56	15.5%	
200	\$37.08	\$42.15	\$5.07	13.7%	\$38.13	\$43.50	\$5.37	14.1%	\$449.16	\$511.20	\$62.04	13.8%	
300	\$53.58	\$60.54	\$6.96	13.0%	\$55.15	\$62.57	\$7.42	13.5%	\$649.24	\$734.60	\$85.36	13.1%	
400	\$70.08	\$78.93	\$8.85	12.6%	\$72.17	\$81.64	\$9.47	13.1%	\$849.32	\$958.00	\$108.68	12.8%	
500	\$86.58	\$97.32	\$10.74	12.4%	\$89.20	\$100.71	\$11.51	12.9%	\$1,049.44	\$1,181.40	\$131.96	12.6%	
600	\$103.07	\$115.72	\$12.65	12.3%	\$106.22	\$119.78	\$13.56	12.8%	\$1,249.44	\$1,404.88	\$155.44	12.4%	
700	\$119.57	\$134.11	\$14.54	12.2%	\$123.24	\$138.85	\$15.61	12.7%	\$1,449.52	\$1,628.28	\$178.76	12.3%	
800	\$136.07	\$152.50	\$16.43	12.1%	\$140.26	\$157.92	\$17.66	12.6%	\$1,649.60	\$1,851.68	\$202.08	12.3%	
900	\$152.57	\$170.90	\$18.33	12.0%	\$157.28	\$176.99	\$19.71	12.5%	\$1,849.68	\$2,075.16	\$225.48	12.2%	
1,000	\$169.06	\$189.29	\$20.23	12.0%	\$174.30	\$196.06	\$21.76	12.5%	\$2,049.68	\$2,298.56	\$248.88	12.1%	
1,100	\$179.95	\$200.34	\$20.39	11.3%	\$185.22	\$207.14	\$21.92	11.8%	\$2,180.48	\$2,431.28	\$250.80	11.5%	
1,200	\$190.84	\$211.39	\$20.55	10.8%	\$196.13	\$218.22	\$22.09	11.3%	\$2,311.24	\$2,564.00	\$252.76	10.9%	
1,300	\$201.73	\$222.44	\$20.71	10.3%	\$207.05	\$229.30	\$22.25	10.7%	\$2,442.04	\$2,696.72	\$254.68	10.4%	
1,400	\$212.62	\$233.50	\$20.88	9.8%	\$217.97	\$240.38	\$22.41	10.3%	\$2,572.84	\$2,829.52	\$256.68	10.0%	
1,500	\$223.50	\$244.55	\$21.05	9.4%	\$228.88	\$251.46	\$22.58	9.9%	\$2,703.52	\$2,962.24	\$258.72	9.6%	
1,600	\$234.39	\$255.60	\$21.21	9.0%	\$239.80	\$262.54	\$22.74	9.5%	\$2,834.32	\$3,094.96	\$260.64	9.2%	
1,700	\$245.28	\$266.65	\$21.37	8.7%	\$250.71	\$273.61	\$22.90	9.1%	\$2,965.08	\$3,227.64	\$262.56	8.9%	
1,800	\$256.17	\$277.70	\$21.53	8.4%	\$261.63	\$284.69	\$23.06	8.8%	\$3,095.88	\$3,360.36	\$264.48	8.5%	
1,900	\$267.06	\$288.75	\$21.69	8.1%	\$272.55	\$295.77	\$23.22	8.5%	\$3,226.68	\$3,493.08	\$266.40	8.3%	
2,000	\$277.94	\$299.81	\$21.87	7.9%	\$283.46	\$306.85	\$23.39	8.3%	\$3,357.36	\$3,625.88	\$268.52	8.0%	
2,100	\$288.83	\$310.86	\$22.03	7.6%	\$294.38	\$317.93	\$23.55	8.0%	\$3,488.16	\$3,758.60	\$270.44	7.8%	
2,200	\$299.72	\$321.91	\$22.19	7.4%	\$305.29	\$329.01	\$23.72	7.8%	\$3,618.92	\$3,891.32	\$272.40	7.5%	
2,300	\$310.61	\$332.96	\$22.35	7.2%	\$316.21	\$340.09	\$23.88	7.6%	\$3,749.72	\$4,024.04	\$274.32	7.3%	
2,400	\$321.50	\$344.01	\$22.51	7.0%	\$327.13	\$351.17	\$24.04	7.3%	\$3,880.52	\$4,156.76	\$276.24	7.1%	
2,500	\$332.38	\$355.06	\$22.68	6.8%	\$338.04	\$362.25	\$24.21	7.2%	\$4,011.20	\$4,289.48	\$278.28	6.9%	
2,600	\$343.27	\$366.12	\$22.85	6.7%	\$348.96	\$373.33	\$24.37	7.0%	\$4,142.00	\$4,422.28	\$280.28	6.8%	
2,700	\$354.16	\$377.17	\$23.01	6.5%	\$359.87	\$384.41	\$24.54	6.8%	\$4,272.76	\$4,555.00	\$282.24	6.6%	
2,800	\$365.05	\$388.22	\$23.17	6.3%	\$370.79	\$395.49	\$24.70	6.7%	\$4,403.56	\$4,687.72	\$284.16	6.5%	
2,900	\$375.94	\$399.27	\$23.33	6.2%	\$381.71	\$406.57	\$24.86	6.5%	\$4,534.36	\$4,820.44	\$286.08	6.3%	
3,000	\$387.56	\$411.29	\$23.73	6.1%	\$392.62	\$417.65	\$25.03	6.4%	\$4,670.96	\$4,960.92	\$289.96	6.2%	
3,500	\$454.54	\$482.97	\$28.43	6.3%	\$459.08	\$488.59	\$29.51	6.4%	\$5,472.64	\$5,818.12	\$345.48	6.3%	
4,000	\$521.53	\$554.65	\$33.12	6.4%	\$527.12	\$561.60	\$34.48	6.5%	\$6,280.72	\$6,683.60	\$402.88	6.4%	
3,913	\$509.84	\$542.12	\$32.28	6.3%	\$515.24	\$548.84	\$33.60	6.5%	\$6,139.68	\$6,532.32	\$392.64	6.4%	
4,500	\$587.78	\$625.37	\$37.59	6.4%	\$594.38	\$633.58	\$39.20	6.6%	\$7,079.76	\$7,537.28	\$457.52	6.5%	
4,527	\$591.43	\$629.28	\$37.85	6.4%	\$598.09	\$637.56	\$39.47	6.6%	\$7,123.80	\$7,584.48	\$460.68	6.5%	
5,000	\$654.76	\$697.05	\$42.29	6.5%	\$662.42	\$706.59	\$44.17	6.7%	\$7,887.76	\$8,402.76	\$515.00	6.5%	
6,000	\$788.74	\$840.40	\$51.66	6.5%	\$796.92	\$850.53	\$53.61	6.7%	\$9,497.60	\$10,125.32	\$627.72	6.6%	
7,000	\$921.97	\$982.80	\$60.83	6.6%	\$932.22	\$995.52	\$63.30	6.8%	\$11,104.64	\$11,844.48	\$739.84	6.7%	
8,000	\$1,055.94	\$1,126.16	\$70.22	6.6%	\$1,067.52	\$1,140.51	\$72.99	6.8%	\$12,717.60	\$13,571.32	\$853.72	6.7%	
9,000	\$1,189.91	\$1,269.53	\$79.62	6.7%	\$1,202.81	\$1,285.49	\$82.68	6.9%	\$14,330.52	\$15,298.20	\$967.68	6.8%	
10,000	\$1,323.15	\$1,411.92	\$88.77	6.7%	\$1,338.11	\$1,430.47	\$92.36	6.9%	\$15,937.64	\$17,017.24	\$1,079.60	6.8%	
15,000	\$1,992.27	\$2,127.76	\$135.49	6.8%	\$2,014.59	\$2,155.40	\$140.81	7.0%	\$23,996.52	\$25,643.68	\$1,647.16	6.9%	
20,000	\$2,660.65	\$2,842.63	\$181.98	6.8%	\$2,690.28	\$2,879.29	\$189.01	7.0%	\$32,046.32	\$34,258.20	\$2,211.88	6.9%	
25,000	\$3,329.04	\$3,557.51	\$228.47	6.9%	\$3,366.76	\$3,604.22	\$237.46	7.1%	\$40,099.36	\$42,876.96	\$2,777.60	6.9%	
30,000	\$3,997.42	\$4,272.37	\$274.95	6.9%	\$4,042.44	\$4,328.10	\$285.66	7.1%	\$48,149.12	\$51,491.36	\$3,342.24	6.9%	
35,000	\$4,665.81	\$4,987.25	\$321.44	6.9%	\$4,718.92	\$5,053.03	\$334.11	7.1%	\$56,202.16	\$60,110.12	\$3,907.96	7.0%	
40,000	\$5,334.19	\$5,702.12	\$367.93	6.9%	\$5,394.61	\$5,776.92	\$382.31	7.1%	\$64,251.96	\$68,724.64	\$4,472.68	7.0%	
45,000	\$6,003.31	\$6,417.96	\$414.65	6.9%	\$6,071.09	\$6,501.85	\$430.76	7.1%	\$72,310.84	\$77,351.08	\$5,040.24	7.0%	
50,000	\$6,671.70	\$7,132.83	\$461.13	6.9%	\$6,746.78	\$7,225.73	\$478.95	7.1%	\$80,360.72	\$85,965.56	\$5,604.84	7.0%	
Average Winter Usage					Average Summer Usage								

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company

General Service Secondary Time-of-Day (GST) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh)	Current Winter Total Full Service Charges	Proposed Winter Total Full Service Charges	Change in Total Winter Full Service Charges	Percentage Change in Total Winter Full Service Charges	Current Summer Total Full Service Charges	Proposed Summer Total Full Service Charges	Change in Total Summer Full Service Charges	Percentage Change in Total Summer Full Service Charges	Current Annual Total Full Service Charges {1}	Proposed Annual Total Full Service Charges {1}	Change in Total Annual Full Service Charges	Percentage Change in Total Annual Full Service Charges	
	(b)	(c)	(d) = (c) - (b)	(e) = (d) / (b)	(f)	(g)	(h) = (g) - (f)	(i) = (h) / (f)	(j)	(k)	(l) = (k) - (j)	(m) = (l) / (j)	
150,000	\$22,235.28	\$23,350.82	\$1,115.54	5.0%	\$27,212.48	\$28,490.30	\$1,277.82	4.7%	\$286,732.16	\$300,767.76	\$14,035.60	4.9%	
160,000	\$23,714.30	\$24,903.19	\$1,188.89	5.0%	\$29,023.54	\$30,385.61	\$1,362.07	4.7%	\$305,808.56	\$320,767.96	\$14,959.40	4.9%	
170,000	\$25,193.32	\$26,455.55	\$1,262.23	5.0%	\$30,834.61	\$32,280.93	\$1,446.32	4.7%	\$324,885.00	\$340,768.12	\$15,883.12	4.9%	
180,000	\$26,672.34	\$28,007.92	\$1,335.58	5.0%	\$32,644.83	\$34,175.08	\$1,530.25	4.7%	\$343,958.04	\$360,763.68	\$16,805.64	4.9%	
190,000	\$28,151.36	\$29,560.28	\$1,408.92	5.0%	\$34,455.89	\$36,070.39	\$1,614.50	4.7%	\$363,034.44	\$380,763.80	\$17,729.36	4.9%	
200,000	\$29,630.39	\$31,112.66	\$1,482.27	5.0%	\$36,266.94	\$37,965.69	\$1,698.75	4.7%	\$382,110.88	\$400,764.04	\$18,653.16	4.9%	
210,000	\$31,109.41	\$32,665.02	\$1,555.61	5.0%	\$38,077.18	\$39,859.86	\$1,782.68	4.7%	\$401,184.00	\$420,759.60	\$19,575.60	4.9%	
220,000	\$32,588.43	\$34,217.39	\$1,628.96	5.0%	\$39,888.23	\$41,755.16	\$1,866.93	4.7%	\$420,260.36	\$440,759.76	\$20,499.40	4.9%	
230,000	\$34,067.45	\$35,769.75	\$1,702.30	5.0%	\$41,699.29	\$43,650.47	\$1,951.18	4.7%	\$439,336.76	\$460,759.88	\$21,423.12	4.9%	
186,133	\$27,579.21	\$28,959.70	\$1,380.49	5.0%	\$33,755.28	\$35,337.11	\$1,581.83	4.7%	\$355,654.80	\$373,026.04	\$17,371.24	4.9%	
240,000	\$35,546.47	\$37,322.12	\$1,775.65	5.0%	\$43,509.52	\$45,544.63	\$2,035.11	4.7%	\$458,409.84	\$480,755.48	\$22,345.64	4.9%	
250,000	\$37,025.49	\$38,874.48	\$1,848.99	5.0%	\$45,320.58	\$47,439.94	\$2,119.36	4.7%	\$477,486.24	\$500,755.60	\$23,269.36	4.9%	
260,000	\$38,503.73	\$40,425.77	\$1,922.04	5.0%	\$47,131.64	\$49,335.25	\$2,203.61	4.7%	\$496,556.40	\$520,747.16	\$24,190.76	4.9%	
195,122	\$28,908.56	\$30,354.91	\$1,446.35	5.0%	\$35,383.79	\$37,041.54	\$1,657.75	4.7%	\$372,803.64	\$391,005.44	\$18,201.80	4.9%	
270,000	\$39,982.75	\$41,978.13	\$1,995.38	5.0%	\$48,942.70	\$51,230.56	\$2,287.86	4.7%	\$515,632.80	\$540,747.28	\$25,114.48	4.9%	
280,000	\$41,461.77	\$43,530.50	\$2,068.73	5.0%	\$50,752.93	\$53,124.72	\$2,371.79	4.7%	\$534,705.88	\$560,742.88	\$26,037.00	4.9%	
290,000	\$42,940.79	\$45,082.86	\$2,142.07	5.0%	\$52,563.99	\$55,020.03	\$2,456.04	4.7%	\$553,782.28	\$580,743.00	\$26,960.72	4.9%	
300,000	\$44,419.81	\$46,635.23	\$2,215.42	5.0%	\$54,375.05	\$56,915.34	\$2,540.29	4.7%	\$572,858.68	\$600,743.20	\$27,884.52	4.9%	
310,000	\$45,898.83	\$48,187.59	\$2,288.76	5.0%	\$56,185.28	\$58,809.50	\$2,624.22	4.7%	\$591,931.76	\$620,738.72	\$28,806.96	4.9%	
320,000	\$47,377.86	\$49,739.97	\$2,362.11	5.0%	\$57,996.34	\$60,704.81	\$2,708.47	4.7%	\$611,008.24	\$640,739.00	\$29,730.76	4.9%	
330,000	\$48,856.88	\$51,292.33	\$2,435.45	5.0%	\$59,807.39	\$62,600.11	\$2,792.72	4.7%	\$630,084.60	\$660,739.08	\$30,654.48	4.9%	
340,000	\$50,335.90	\$52,844.70	\$2,508.80	5.0%	\$61,617.62	\$64,494.27	\$2,876.65	4.7%	\$649,157.68	\$680,734.68	\$31,577.00	4.9%	
350,000	\$51,814.92	\$54,397.06	\$2,582.14	5.0%	\$63,428.68	\$66,389.58	\$2,960.90	4.7%	\$668,234.08	\$700,734.80	\$32,500.72	4.9%	
360,000	\$53,293.94	\$55,949.43	\$2,655.49	5.0%	\$65,239.74	\$68,284.89	\$3,045.15	4.7%	\$687,310.48	\$720,735.00	\$33,424.52	4.9%	
370,000	\$54,772.96	\$57,501.79	\$2,728.83	5.0%	\$67,049.96	\$70,179.04	\$3,129.08	4.7%	\$706,383.52	\$740,730.48	\$34,346.96	4.9%	
380,000	\$56,251.98	\$59,054.16	\$2,802.18	5.0%	\$68,861.02	\$72,074.35	\$3,213.33	4.7%	\$725,459.92	\$760,730.68	\$35,270.76	4.9%	
390,000	\$57,731.00	\$60,606.52	\$2,875.52	5.0%	\$70,672.09	\$73,969.67	\$3,297.58	4.7%	\$744,536.36	\$780,730.84	\$36,194.48	4.9%	
400,000	\$59,210.02	\$62,158.89	\$2,948.87	5.0%	\$72,482.31	\$75,863.82	\$3,381.51	4.7%	\$763,609.40	\$800,726.40	\$37,117.00	4.9%	
410,000	\$60,689.04	\$63,711.25	\$3,022.21	5.0%	\$74,293.37	\$77,759.13	\$3,465.76	4.7%	\$782,685.80	\$820,726.52	\$38,040.72	4.9%	
420,000	\$62,168.06	\$65,263.62	\$3,095.56	5.0%	\$76,104.44	\$79,654.45	\$3,550.01	4.7%	\$801,762.24	\$840,726.76	\$38,964.52	4.9%	
430,000	\$63,647.08	\$66,815.98	\$3,168.90	5.0%	\$77,915.50	\$81,549.76	\$3,634.26	4.7%	\$820,838.64	\$860,726.88	\$39,888.24	4.9%	
440,000	\$65,126.10	\$68,368.34	\$3,242.24	5.0%	\$79,726.56	\$83,445.07	\$3,718.51	4.7%	\$839,915.04	\$880,727.00	\$40,812.00	4.9%	
450,000	\$66,605.12	\$69,920.70	\$3,315.58	5.0%	\$81,537.62	\$85,339.22	\$3,802.44	4.7%	\$858,986.44	\$900,727.12	\$41,735.68	4.9%	
460,000	\$68,084.14	\$71,473.06	\$3,388.92	5.0%	\$83,348.68	\$87,233.37	\$3,886.69	4.7%	\$878,057.84	\$920,727.24	\$42,659.40	4.9%	
470,000	\$69,563.16	\$73,025.42	\$3,462.26	5.0%	\$85,159.74	\$89,127.52	\$3,970.78	4.7%	\$897,129.24	\$940,727.36	\$43,583.12	4.9%	
480,000	\$71,042.18	\$74,577.78	\$3,535.60	5.0%	\$86,970.80	\$91,021.67	\$4,054.87	4.7%	\$916,200.64	\$960,727.48	\$44,507.84	4.9%	
490,000	\$72,521.20	\$76,129.14	\$3,608.94	5.0%	\$88,781.86	\$92,915.82	\$4,139.12	4.7%	\$935,272.04	\$980,727.60	\$45,432.56	4.9%	
500,000	\$73,999.22	\$77,681.50	\$3,682.28	5.0%	\$90,592.92	\$94,810.07	\$4,223.15	4.7%	\$954,343.44	\$1,000,727.72	\$46,357.28	4.9%	
510,000	\$75,478.24	\$79,233.86	\$3,755.62	5.0%	\$92,404.08	\$96,704.22	\$4,307.14	4.7%	\$973,414.84	\$1,020,727.84	\$47,282.00	4.9%	
520,000	\$76,957.26	\$80,786.22	\$3,828.96	5.0%	\$94,215.14	\$98,608.37	\$4,391.23	4.7%	\$992,486.24	\$1,040,727.96	\$48,206.72	4.9%	
530,000	\$78,436.28	\$82,338.58	\$3,902.30	5.0%	\$96,026.20	\$100,512.52	\$4,475.32	4.7%	\$1,011,557.64	\$1,060,728.08	\$49,131.44	4.9%	
540,000	\$79,915.30	\$83,890.94	\$3,975.64	5.0%	\$97,837.26	\$102,416.67	\$4,559.41	4.7%	\$1,030,629.04	\$1,080,728.20	\$50,056.16	4.9%	
550,000	\$81,394.32	\$85,443.30	\$4,048.98	5.0%	\$99,648.32	\$104,320.82	\$4,643.50	4.7%	\$1,049,700.44	\$1,100,728.32	\$50,980.88	4.9%	
560,000	\$82,873.34	\$86,995.66	\$4,122.32	5.0%	\$101,459.38	\$106,224.97	\$4,727.59	4.7%	\$1,068,771.84	\$1,120,728.44	\$51,905.60	4.9%	
570,000	\$84,352.36	\$88,548.02	\$4,195.66	5.0%	\$103,270.44	\$108,129.12	\$4,811.68	4.7%	\$1,087,843.24	\$1,140,728.56	\$52,830.32	4.9%	
580,000	\$85,831.38	\$90,100.38	\$4,268.00	5.0%	\$105,081.50	\$109,973.27	\$4,895.77	4.7%	\$1,106,914.64	\$1,160,728.68	\$53,755.04	4.9%	
590,000	\$87,310.40	\$91,652.74	\$4,341.34	5.0%	\$106,892.56	\$111,867.42	\$4,980.86	4.7%	\$1,126,986.04	\$1,180,728.80	\$54,680.76	4.9%	
600,000	\$88,789.42	\$93,205.10	\$4,415.68	5.0%	\$108,703.62	\$113,761.57	\$5,065.95	4.7%	\$1,147,057.44	\$1,200,728.92	\$55,605.48	4.9%	
Average Winter Usage					Average Summer Usage								

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company

General Service Primary (GP) - Detailed Customer Impact Analysis

Full Service Charges

Dollar Figures Include 6.625 % Sales & Use Tax

Monthly Usage(kWh)	Current Winter	Proposed Winter	Change in Total Winter	Percentage Change in Total Winter	Current Summer	Proposed Summer	Change in Total Summer	Percentage Change in Total Summer	Current Annual Total Full Service Charges {1}	Proposed Annual Total Full Service Charges {1}	Change in Total Annual Full Service Charges	Percentage Change in Total Annual Full Service Charges	
	(a)	(b)	(c)	(d) = (c) - (b)	(e) = (d) / (b)	(f)	(g)	(h) = (g) - (f)	(i) = (h) / (f)	(j)	(k)	(l) = (k) - (j)	(m) = (l) / (j)
200,000	\$25,204.39	\$26,279.29	\$1,074.90	4.3%	\$32,321.90	\$33,518.60	\$1,196.70	3.7%	\$330,922.72	\$344,308.72	\$13,386.00	4.0%	
210,000	\$26,461.29	\$27,589.01	\$1,127.72	4.3%	\$33,934.36	\$35,189.86	\$1,255.50	3.7%	\$347,427.76	\$361,471.52	\$14,043.76	4.0%	
220,000	\$27,718.19	\$28,898.76	\$1,180.57	4.3%	\$35,546.82	\$36,861.14	\$1,314.32	3.7%	\$363,932.80	\$378,634.64	\$14,701.84	4.0%	
230,000	\$28,974.44	\$30,207.61	\$1,233.17	4.3%	\$37,159.23	\$38,532.35	\$1,373.12	3.7%	\$380,432.44	\$395,790.28	\$15,357.84	4.0%	
240,000	\$30,232.97	\$31,518.97	\$1,286.00	4.3%	\$38,773.97	\$40,206.14	\$1,432.17	3.7%	\$396,959.64	\$412,976.32	\$16,016.68	4.0%	
250,000	\$31,489.87	\$32,828.72	\$1,338.85	4.3%	\$40,386.43	\$41,877.42	\$1,490.99	3.7%	\$413,464.68	\$430,139.44	\$16,674.76	4.0%	
260,000	\$32,746.76	\$34,138.46	\$1,391.70	4.2%	\$41,998.88	\$43,548.69	\$1,549.81	3.7%	\$429,969.60	\$447,302.44	\$17,332.84	4.0%	
270,000	\$34,004.47	\$35,449.00	\$1,444.53	4.2%	\$43,612.80	\$45,221.66	\$1,608.86	3.7%	\$446,486.96	\$464,478.64	\$17,991.68	4.0%	
280,000	\$35,260.73	\$36,757.86	\$1,497.13	4.2%	\$45,225.22	\$46,892.88	\$1,667.66	3.7%	\$462,986.72	\$481,634.40	\$18,647.68	4.0%	
290,000	\$36,517.62	\$38,067.60	\$1,549.98	4.2%	\$46,837.67	\$48,564.15	\$1,726.48	3.7%	\$479,491.64	\$498,797.40	\$19,305.76	4.0%	
300,000	\$37,774.53	\$39,377.33	\$1,602.80	4.2%	\$48,450.14	\$50,235.42	\$1,785.28	3.7%	\$495,996.80	\$515,960.32	\$19,963.52	4.0%	
310,000	\$39,033.05	\$40,688.70	\$1,655.65	4.2%	\$50,064.87	\$51,909.21	\$1,844.34	3.7%	\$512,523.88	\$533,146.44	\$20,622.56	4.0%	
320,000	\$40,289.95	\$41,998.44	\$1,708.49	4.2%	\$51,677.34	\$53,580.48	\$1,903.14	3.7%	\$529,028.96	\$550,309.44	\$21,280.48	4.0%	
330,000	\$41,546.80	\$43,308.11	\$1,761.31	4.2%	\$53,289.75	\$55,251.69	\$1,961.94	3.7%	\$545,533.40	\$567,471.64	\$22,938.24	4.0%	
340,000	\$42,803.10	\$44,617.03	\$1,813.93	4.2%	\$54,902.21	\$56,922.87	\$2,020.66	3.7%	\$562,033.64	\$584,628.12	\$22,594.48	4.0%	
287,710	\$36,230.44	\$37,768.47	\$1,538.03	4.2%	\$46,468.52	\$48,181.46	\$1,712.94	3.7%	\$475,717.60	\$494,873.60	\$19,156.00	4.0%	
350,000	\$44,060.82	\$45,927.58	\$1,866.76	4.2%	\$56,516.13	\$58,595.94	\$2,079.81	3.7%	\$578,551.08	\$601,804.40	\$23,253.32	4.0%	
360,000	\$45,317.70	\$47,237.31	\$1,919.61	4.2%	\$58,128.58	\$60,267.21	\$2,138.63	3.7%	\$595,055.92	\$618,967.32	\$23,911.40	4.0%	
370,000	\$46,574.60	\$48,547.06	\$1,972.46	4.2%	\$59,741.04	\$61,938.49	\$2,197.45	3.7%	\$611,560.96	\$636,130.44	\$24,569.48	4.0%	
380,000	\$47,833.09	\$49,858.36	\$2,025.27	4.2%	\$61,355.73	\$63,612.21	\$2,256.48	3.7%	\$628,087.64	\$653,315.72	\$25,228.08	4.0%	
390,000	\$49,089.39	\$51,167.28	\$2,077.89	4.2%	\$62,968.19	\$65,283.49	\$2,315.30	3.7%	\$644,587.88	\$670,472.20	\$25,884.32	4.0%	
325,855	\$41,025.83	\$42,765.15	\$1,739.32	4.2%	\$52,621.85	\$54,559.51	\$1,937.66	3.7%	\$538,694.04	\$560,359.24	\$21,665.20	4.0%	
400,000	\$50,346.27	\$52,477.01	\$2,130.74	4.2%	\$64,580.64	\$66,954.76	\$2,374.12	3.7%	\$661,092.72	\$687,635.12	\$26,542.40	4.0%	
410,000	\$51,603.18	\$53,786.75	\$2,183.57	4.2%	\$66,193.11	\$68,626.03	\$2,432.92	3.7%	\$677,597.88	\$704,798.12	\$27,200.24	4.0%	
420,000	\$52,860.89	\$55,097.30	\$2,236.41	4.2%	\$67,807.03	\$70,299.01	\$2,491.98	3.7%	\$694,115.24	\$721,974.44	\$27,859.20	4.0%	
430,000	\$54,117.74	\$56,406.98	\$2,289.24	4.2%	\$69,419.44	\$71,970.22	\$2,550.78	3.7%	\$710,619.68	\$739,136.72	\$28,517.04	4.0%	
440,000	\$55,374.05	\$57,715.89	\$2,341.84	4.2%	\$71,031.91	\$73,641.49	\$2,609.58	3.7%	\$727,120.04	\$756,293.08	\$29,173.04	4.0%	
450,000	\$56,632.56	\$59,027.26	\$2,394.70	4.2%	\$72,646.63	\$75,315.28	\$2,668.65	3.7%	\$743,647.00	\$773,479.20	\$29,832.20	4.0%	
460,000	\$57,889.47	\$60,336.99	\$2,447.52	4.2%	\$74,259.10	\$76,986.55	\$2,727.45	3.7%	\$760,152.16	\$790,642.12	\$30,489.96	4.0%	
470,000	\$59,146.36	\$61,646.73	\$2,500.37	4.2%	\$75,871.55	\$78,657.82	\$2,786.27	3.7%	\$776,657.08	\$807,805.12	\$31,148.04	4.0%	
480,000	\$60,403.21	\$62,956.41	\$2,553.20	4.2%	\$77,483.97	\$80,329.04	\$2,845.07	3.7%	\$793,161.56	\$824,967.44	\$31,805.88	4.0%	
490,000	\$61,660.33	\$64,266.13	\$2,605.80	4.2%	\$79,097.89	\$82,002.01	\$2,904.12	3.7%	\$809,674.20	\$842,137.08	\$32,462.88	4.0%	
500,000	\$62,917.23	\$65,575.88	\$2,658.65	4.2%	\$80,710.35	\$83,673.29	\$2,962.94	3.7%	\$826,179.24	\$859,300.20	\$33,120.96	4.0%	
510,000	\$64,174.12	\$66,885.62	\$2,711.50	4.2%	\$82,322.80	\$85,344.56	\$3,021.76	3.7%	\$842,684.16	\$876,463.20	\$33,779.04	4.0%	
520,000	\$65,432.65	\$68,196.98	\$2,764.33	4.2%	\$83,937.55	\$87,018.35	\$3,080.80	3.7%	\$859,211.40	\$893,649.24	\$34,437.84	4.0%	
530,000	\$66,689.50	\$69,506.66	\$2,817.16	4.2%	\$85,549.96	\$88,689.56	\$3,139.60	3.7%	\$875,715.84	\$910,811.52	\$35,095.68	4.0%	
540,000	\$67,945.80	\$70,815.58	\$2,869.78	4.2%	\$87,162.42	\$90,360.84	\$3,198.42	3.7%	\$892,216.08	\$927,968.00	\$35,751.92	4.0%	
560,000	\$70,460.41	\$73,435.86	\$2,975.45	4.2%	\$90,388.79	\$93,705.07	\$3,316.28	3.7%	\$925,238.44	\$962,307.16	\$37,068.72	4.0%	
580,000	\$72,974.98	\$76,056.09	\$3,081.11	4.2%	\$93,614.49	\$97,048.37	\$3,433.88	3.7%	\$958,257.80	\$996,642.20	\$38,384.40	4.0%	
600,000	\$75,488.99	\$78,675.55	\$3,186.56	4.2%	\$96,840.86	\$100,392.61	\$3,551.75	3.7%	\$991,275.36	\$1,030,974.84	\$39,699.48	4.0%	
620,000	\$78,002.77	\$81,295.03	\$3,292.26	4.2%	\$100,065.77	\$103,735.16	\$3,669.39	3.7%	\$1,024,285.24	\$1,065,300.88	\$41,015.64	4.0%	
640,000	\$80,516.75	\$83,914.44	\$3,397.69	4.2%	\$103,292.11	\$107,079.35	\$3,787.24	3.7%	\$1,057,302.44	\$1,099,632.92	\$42,330.48	4.0%	
660,000	\$83,031.35	\$86,534.72	\$3,503.37	4.2%	\$106,517.84	\$110,422.70	\$3,904.86	3.7%	\$1,090,322.16	\$1,133,968.56	\$43,646.40	4.0%	
680,000	\$85,545.92	\$89,154.96	\$3,609.04	4.2%	\$109,744.18	\$113,766.90	\$4,022.72	3.7%	\$1,123,344.08	\$1,168,307.28	\$44,963.20	4.0%	
700,000	\$88,059.92	\$91,774.42	\$3,714.50	4.2%	\$112,970.55	\$117,111.14	\$4,140.59	3.7%	\$1,156,361.56	\$1,202,639.92	\$46,278.36	4.0%	
720,000	\$90,574.54	\$94,394.71	\$3,820.17	4.2%	\$116,196.29	\$120,454.50	\$4,258.21	3.7%	\$1,189,381.48	\$1,236,975.68	\$47,594.20	4.0%	
740,000	\$93,088.51	\$97,014.11	\$3,925.60	4.2%	\$119,422.63	\$123,798.69	\$4,376.06	3.7%	\$1,222,398.60	\$1,271,307.64	\$48,909.04	4.0%	
760,000	\$95,602.30	\$99,633.60	\$4,031.30	4.2%	\$122,647.54	\$127,141.24	\$4,493.70	3.7%	\$1,255,408.56	\$1,305,633.76	\$50,225.20	4.0%	
780,000	\$98,116.86	\$102,253.82	\$4,136.96	4.2%	\$125,873.88	\$130,485.42	\$4,611.54	3.7%	\$1,288,430.40	\$1,339,972.24	\$51,541.84	4.0%	
800,000	\$100,630.88	\$104,873.28	\$4,242.40	4.2%	\$129,099.62	\$133,828.78	\$4,729.16	3.7%	\$1,321,445.52	\$1,374,301.36	\$52,855.84	4.0%	
Average Winter Usage					Average Summer Usage								

{1} Annual Charges equals 8 months of winter charges and 4 months of summer charges.

Jersey Central Power & Light Company
2021 Lead-Lag Study
Working Capital Requirement
Summary

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

Jersey Central Power & Light Company
2021 Lead-Lag Study
Revenue Lag

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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