



Agenda Date: 08/24/16
Agenda Item: 2C

STATE OF NEW JERSEY
Board of Public Utilities
44 South Clinton Avenue, 3rd Floor, Suite 314
Post Office Box 350
Trenton, New Jersey 08625-0350
www.nj.gov/bpu/

ENERGY

IN THE MATTER OF THE VERIFIED PETITION OF)	DECISION AND ORDER
JERSEY CENTRAL POWER AND LIGHT COMPANY)	APPROVING STIPULATION
SEEKING REVIEW AND APPROVAL OF ITS)	
DEFERRED BALANCES RELATING TO, AND AN)	
ADJUSTMENT OF, THE RIDER RRC- RGGI)	
RECOVERY CHARGE OF ITS FILED TARIFF ("2009-)	
2013 RIDER RRC FILING"))	DOCKET NO. ER14080869
)	
IN THE MATTER OF THE VERIFIED PETITION OF)	
JERSEY CENTRAL POWER AND LIGHT COMPANY)	
SEEKING REVIEW AND APPROVAL OF ITS)	
DEFERRED BALANCES RELATING TO, AND AN)	
ADJUSTMENT OF, THE RIDER RRC- RGGI)	
RECOVERY CHARGE OF ITS FILED TARIFF ("2014)	
RIDER RRC FILING"))	DOCKET NO. ER15090995

Parties of Record:

Gregory Eisenstark, Esq., Windels Marx Lane & Mittendorf, LLP, on behalf of Jersey Central Power & Light Company

Stefanie A. Brand, Esq., Director, New Jersey Division of Rate Counsel

BY THE BOARD:

By petition dated August 1, 2014 in Docket No. ER14080869, Jersey Central Power and Light Company ("JCP&L" or "Company") filed a petition with the New Jersey Board of Public Utilities ("Board") requesting review and approval of the deferred balances accumulated with respect to amounts the Company incurred under Board-approved demand response ("DR") and renewable energy programs, to the extent accumulated from May 1, 2009 through December 31, 2013. ("August 2014 Petition") By petition dated August 31, 2015 in Docket No. ER15090995, JCP&L filed a petition requesting review and approval of the deferred balances accumulated with respect to amounts the Company incurred for the same programs to the extent accumulated from January 1, 2014 through December 31, 2014. ("August 2015 Petition") By this Decision and Order, the Board considers a stipulation of settlement executed by JCP&L, Board Staff

("Staff") and the New Jersey Division of Rate Counsel ("Rate Counsel") (collectively, the "Parties"), which seeks to resolve both matters. ("Stipulation")

BACKGROUND AND PROCEDURAL HISTORY

Demand Response Programs

AC Cycling Program JCP&L's Air Conditioning Cycling Program ("AC Cycling Program") had historically operated under the terms of a series of stipulations entered into by the Parties and approved by the Board, which required the Company to seek Board authorization on an annual basis. By Order dated July 25, 2008, the Board authorized JCP&L to continue its AC Cycling Program through May 31, 2009.¹ The July 2008 Order authorized JCP&L to recover costs deemed prudent under the current Rider System Control Charge ("Rider SCC"). Through subsequent Board Orders,² the Board authorized JCP&L to extend its AC Cycling Program through December 31, 2012. Pursuant to the March 2011 Order, JCP&L was to wind up and terminate the AC Cycling Program by December 31, 2012.

Demand Response Working Group Program - By Order dated July 1, 2008, the Board directed the State's four electric distribution companies ("EDCs") to submit proposals for DR programs to be implemented for the period beginning June 1, 2009. By Order dated September 22, 2008, the Board adopted a modified version of a proposal submitted in November 2007 by the Demand Response Working Group to be implemented through the EDCs under N.J.S.A. 48:3-98.1.³ ("DRWG Modified Proposal") By Order dated December 10, 2008, the Board directed that reasonable and prudent costs associated with the administration of the DRWG Modified Proposal be recovered via a separate component of the electric RGGI Recovery Charge ("Rider RRC").⁴ The December 2008 Order directed the EDCs to commence charging the RRC on May 1, 2009 for the DRWG Modified Proposal.

Integrated Distributed Energy Resource Program- The Board's July 2008 Order also authorized JCP&L to implement a new Integrated Distribution Energy Resource Program ("IDER") Pilot Program designed to deliver approximately 8 megawatts ("MW") of new demand response by June 1, 2009. The amount of direct load control resulting from the IDER Pilot Program would be counted as part of JCP&L's obligation to provide new DR in 2009 and thereafter. JCP&L was

¹ In re the New Jersey Direct Load Control Program Proposal- Jersey Central Power and Light Company, BPU Docket No. ER0706375, Order dated July 25, 2008. ("July 2008 Order")

² In re the Verified Petition of Jersey Central Power and Light Company Concerning the Continuation Beyond May 31, 2009 of its Legacy Direct Load Control Air Conditioner Cycling Program, BPU Docket No. ER07060375, Order dated March 3, 2009; In re the Verified Petition of Jersey Central Power and Light Company Concerning the Continuation Beyond May 31, 2010 of its Legacy Direct Load Control/Air Conditioning Cycling Program, BPU Docket No. ER10010034, Order dated February 17, 2010 ("February 2010 Order"); In re the Verified Petition of Jersey Central Power and Light Company Concerning the Continuation Beyond May 31, 2011 of its Legacy Direct Load Control/Air Conditioning Cycling Program (2011 AC Cycling Filing), BPU Docket No. ER10010034, Order dated March 30, 2011 ("March 2011 Order")

³ In re Demand Response Programs for the Period Beginning June 1, 2009—Electric Distribution Company Programs, BPU Docket No. EO08050326, Order dated September 22, 2008.

⁴ In re Demand Response Programs for the Period Beginning June 1, 2009—Electric Distribution Company Programs, BPU Docket No. EO08050326, Order dated December 10, 2008. ("December 2008 Order")

authorized to recover actual reasonable and prudent costs associated with the IDER Pilot Program through the current Rider SCC.

By Order dated August 19, 2009, the Board authorized JCP&L to expand its IDER program to add an anticipated additional 15 MW of DR.⁵ The IDER Expansion Order authorized JCP&L to recover its actual incremental reasonable and prudent costs for the IDER expansion through a component of its Rider RRC.

By Order dated June 15, 2011, the Board approved a stipulation that, among other things, authorized JCP&L to transfer the recovery of costs associated with the IDER Pilot Program from Rider SCC to Rider RRC.⁶ Additionally, the June 2011 Order stated that after termination of the existing AC Cycling Program, any under- or- over recovery in Rider SCC would be transferred to Rider RRC.

Solar Financing Programs

By Order dated August 7, 2008, the Board directed JCP&L and Atlantic City Electric Company ("ACE") to file, by September 30, 2008, a solar financing program based on Solar Renewable Energy Certificates ("SRECs"), utilizing and incorporating certain mandatory design and filing requirements. On September 30, 2008, JCP&L filed a petition with a proposed SREC financing program, which was assigned BPU Docket No. EO08090840.

ACE, JCP&L, Staff, Rate Counsel, and the Solar Alliance ("SA") considered the ACE and JCP&L filings in the course of 11 settlement meetings held between February and March 2009. Over the course of those settlement discussions, the ACE and JCP&L proposals were incorporated into a single program, which included a cost recovery mechanism and incentives. ACE, JCP&L, Staff, and SA executed a stipulation on March 13, 2009 (the "March 2009 Stipulation"). Rate Counsel was also a signatory to the March 2009 Stipulation, but reserved its right to contest three specific issues. By Order dated March 27, 2009 (the "March 2009 Order"), the Board approved the March 2009 Stipulation and decided the contested issues.⁷ The March 2009 Order authorized JCP&L to enter into long-term contracts to purchase SRECs with a total estimated program size of 42 MW. ("SREC I Program") Among other things, the March 2009 Order approved the recovery of costs through an SREC rate component of the Rider RRC equal to a per kWh charge applicable to all customers. As net program costs for the first year of the program were uncertain, the March 2009 Order required that the JCP&L Rider RRC rate component for this program be set at zero (\$0.0000) and revisited within twelve months of the awards from the first solicitation.

⁵ In re the Verified Petition of Jersey Central Power and Light Company Concerning a Proposal for Four Small Scale/Pilot Demand Response Programs for the Period Beginning June 1, 2009, BPU Docket Nos. EO08050326 and EO08080542, Order dated August 19, 2009. ("IDER Expansion Order")

⁶ In re the Verified Petition of Jersey Central Power and Light Company Concerning the Continuation Beyond May 31, 2011 of its Legacy Direct Load Control/Air Conditioning Cycling Program (2011 AC Cycling Filing), BPU Docket No. ER10010034, Order dated June 15, 2011.

⁷ In re the Verified Petition of Jersey Central Power and Light Company Concerning a Proposal for a Solar Renewable Energy Certificate-Based Financing Program Under N.J.S.A. 48:3-98.1, BPU Docket No. EO08090840, Order dated March 27, 2009.

On May 8, 2009, Rate Counsel filed a Notice of Appeal with the Superior Court of New Jersey, Appellate Division regarding the additional recoveries portion of the contested issues. On July 29, 2009, ACE, JCP&L, the Board Staff, and Rate Counsel entered into a further stipulation of settlement with respect to the contested issues (the "Stipulation on Appeal"). By Order dated September 16, 2009, the Board modified its March 2009 Order to reflect the terms of the Stipulation on Appeal. Rate Counsel withdrew its appeal on September 23, 2009.⁸

By Order dated December 18, 2013, the Board authorized JCP&L to offer an SREC II Program with a total program size of up to 52 MW.⁹ Similar to the SREC I Program, net program costs for the SREC II Program were to be recovered through Rider RRC.

August 2014 Petition

On August 1, 2014, JCP&L filed the August 2014 Petition requesting review and approval of the deferred balances accumulated for the SREC I Program and the DR programs described above to the extent accumulated from May 1, 2009 through December 31, 2013.¹⁰ In addition, the August 2014 Petition requested approval to increase JCP&L's overall Rider RRC rate from \$0.000116 per kilowatt-hour ("kWh") (\$0.000124 per kWh including Sales and Use Tax ("SUT")) to \$0.000981 per kWh (\$0.001050 per kWh with SUT) to recover an additional \$18.31 million on an annual basis over current recoveries. The August 2014 Petition was based on three months of actual data and nine months of forecasted data for calendar year 2014.

According to the August 2014 Petition, the net deferred balance related to the IDER Program at December 31, 2013 amounted to an over recovery of \$7,143,760, including carrying costs. The Company projected that, at present rates, the net deferred balance for the IDER Program costs at December 31, 2014 would be an over recovery of \$10,625,588, including carrying costs.

With respect to the SREC I Program, the August 2014 Petition indicated that the net deferred balance at December 31, 2013 amounted to an under recovery of \$20,190,627, including carrying costs. The Company projected that, at present rates, the net deferred balance for the SREC I Program costs at December 31, 2014 would be an under recovery of \$31,399,361, including carrying costs.

JCP&L proposed to apply the projected over-recovered IDER Program balance of \$10,625,588 against the projected SREC I Program under recovered balance of \$31,399,361. The Company proposed an initial SREC I Program component of its Rider RRC of \$0.000925 per kWh (including SUT). The IDER Program components of its Rider RRC would remain a combined rate of \$0.000124 per kWh¹¹ (including SUT). Accordingly, the combined Rider RRC rate proposed by JCP&L in the August 2014 Petition was \$0.001050 per kWh (including SUT).

⁸ In re the Verified Petition of Jersey Central Power and Light Company Concerning a Proposal for a Solar Renewable Energy Certificate-Based Financing Program Under N.J.S.A. 48:3-98.1, BPU Docket No. EO08090840, Order dated September 16, 2009.

⁹ In re the Verified Petition of Jersey Central Power and Light Company Concerning a Proposal for a Solar Renewable Energy Certificate-Based Financing Program Under N.J.S.A. 48:3-98.1, BPU Docket No. EO12080750, Order dated December 18, 2013.

¹⁰ JCP&L did not request review or recovery of costs related to the SREC II Program in the August 2014 Petition as the program was not implemented during the period JCP&L requested be reviewed and approved.

¹¹ Currently, the rate in JCP&L's tariff for the IDER Expansion component is \$0.000099 per kwh (including SUT) and the component related to the transfer of IDER Pilot costs from the SCC is \$0.000025 (including SUT).

Pursuant to the Board's Order in Docket No. ER10010034, JCP&L applied the over-collections to the Rider SCC to offset under-collections in its Rider RRC.¹² Pursuant to Board Order dated August 20, 2014, the Board authorized JCP&L to continue to apply Rider SCC over collections, if any, to Rider RRC until such time as the Rider RRC rate was reset pursuant to a Board Order, at which time the Rider SCC rate would be reset to zero.¹³ Accordingly, JCP&L indicated that upon conclusion of the proceeding established for the August 2014 Petition, the Company would reset its Rider SCC rate to zero.

On March 11, 2015, JCP&L filed an update to the August 2014 Petition to update for actual data through December 31, 2014 and to correct certain errors and omissions it had discovered. ("March 2015 Update") Based on the March 2015 Update, the Company revised its request to reflect an increase of approximately \$17 million to its Rider RRC (as opposed to the \$18.3 million increase proposed in the August 2014 Petition. According to the March 2015 Update, through December 31, 2014, the deferred IDER Program costs including interest was \$10,105,303 and the deferred SREC I Program costs including interest was \$29,559,717. Accordingly, based on the March 2015 Update, JCP&L proposed a total Rider RRC rate \$0.000983 per kWh (including SUT).

August 2015 Petition

By filing dated August 31, 2015, JCP&L filed the August 2015 Petition requesting review and approval of the deferred balances accumulated for the SREC I Program and the DR programs described above to the extent accumulated from January 1, 2014 through December 31, 2014. In addition, the August 2015 Petition requested approval to increase JCP&L's overall Rider RRC rate from \$0.000116 per kWh (\$0.000124 per kWh including SUT to \$0.001119 per kWh (\$0.001197 per kWh with SUT) to recover an additional \$21.17 million on an annual basis over current recoveries. The August 2015 Petition was based on actual data through June 30, 2015 and forecasted data for the remainder of 2015.

According to the August 2015 Petition, the net deferred balance related to the IDER Program at December 31, 2014 amounted to an over recovery of \$10,105,303, including carrying costs. The Company projected that, at present rates, the net deferred balance for the IDER Program

¹² Pursuant to the Board's June 15, 2011 Order in Docket No. ER10010034, paragraph 7 of the stipulation, "[a]fter termination of the Existing AC Cycling Program, any under- or over-recover in Rider SCC will be transferred to Rider RRC. Accordingly, on July 1, 2011, JCP&L transferred the \$1,440,127.75 over-recovered Rider SCC balance (including accrued interest) to Rider RRC.

¹³ In re the Verified Petition of Jersey Central Power and Light Company Seeking (1) Review and Approval of its Deferred Balances Relating to, and an Adjustment of Certain Components of the Societal Benefits Charge ("SBC") Clause of its Filed Tariff; (2) Review and Approval of its Deferred Balance Relating to the System Control Charge ("SCC") Clause of its Filed Tariff; and (3) Review and Approval of Costs Incurred for Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation Adjustment Clause ("RAC") of its Filed Tariff, (2009 SBC/SCC and RAC Filing) AND In re the Verified Petition of Jersey Central Power and Light Company Seeking (1) Review and Approval of its Deferred Balances Relating to the Societal Benefits Charge ("SBC") Clause of its Filed Tariff; and (2) Review and Approval of its Deferred Balance Relating to the System Control Charge ("SCC") Clause of its Filed Tariff (2010 SBC/SCC Filing) AND In re the Verified Petition of Jersey Central Power and Light Company Seeking (1) Review and Approval of its Deferred Balances Relating to the Societal Benefits Charge ("SBC") Clause of its Filed Tariff; and (2) Review and Approval of its Deferred Balance Relating to the System Control Charge ("SCC") Clause of its Filed Tariff, (2011 SBC/SCC Filing), BPU Docket Nos. ER10020130, ER11070439, and ER12080756, Order dated August 20, 2014.

costs at December 31, 2015 would be an over recovery of \$13,279,592, including carrying costs.

With respect to the SREC I Program, the August 2015 Petition indicated that the net deferred balance at December 31, 2014 amounted to an under recovery of \$29,559,717, including carrying costs. The Company projected that, at present rates, the net deferred balance for the SREC I Program costs at December 31, 2015 would be an under recovery of \$36,891,845, including carrying costs.

JCP&L proposed to apply the over-recovered IDER Program balance of \$13,279,592 against the SREC I Program under recovered balance of \$36,891,845. Since at the time of the August 2015 Petition, the Board had not ruled on the August 2014 Petition, the Company proposed to implement an initial SREC I Program component of its Rider RRC of \$0.001073 per kWh (including SUT). The IDER Program component of its Rider RRC would remain at \$0.000124 per kWh (including SUT). Accordingly, the combined Rider RRC rate proposed by JCP&L in the August 2015 Petition was \$0.001197 per kWh (including SUT).

During the discovery process, JCP&L updated its information to include actual data through September 30, 2015. Based on that discovery response, through December 31, 2015, the projected deferred IDER Program costs including interest was \$13,504,951 and the projected deferred SREC I Program costs including interest was \$36,523,445.

After notice, public hearings on both the August 2014 Petition and the August 2015 Petition were held on February 22, 2016 in Morristown, NJ and February 24, 2016 in Freehold, NJ. No members of the public attended or provided comment on either petition.

STIPULATION

Following discovery, the Parties met to discuss the issues in these matters. As a result, on August 8, 2016, the Parties executed a Stipulation in this matter. The Stipulation provides the following:¹⁴

1. The Parties agree that the Company's ending deferred balances in the components of the RRC listed below at December 31, 2013, were as follows: (i) an over-recovered IDER balance of \$7.14 million, including carrying costs of \$56,298; and (ii) an under-recovered SREC I Program balance of \$20.19 million, including \$124,501 in carrying costs, and after application of the \$1.40 million over-recovered Rider SCC deferred balance. See Attachment A which is attached to the Stipulation.
2. The Parties agree that the Company's ending deferred balances in the components of the RRC listed below at December 31, 2014, were as follows: (i) an over-recovered IDER balance of \$10.11 million, including carrying costs of \$104,581; and (ii) an under-recovered SREC I Program balance of \$29.56 million, including \$275,516 in carrying costs, and after application of the \$2.42 million over-recovered Rider SCC deferred balance. See Attachment B which is attached to the Stipulation.

¹⁴ Although described in this Order, should there be a conflict between this summary and the Stipulation, the terms of the Stipulation control, subject to the findings and conclusions contained in the Order.

3. The Parties agree that JCP&L will make the following adjustments to its Rider RRC deferred balances for the 2009-2014 periods, as follows:
 - a. Removal of the \$92,631.67 PJM penalty related to the Legacy Appliance Cycling program for PJM Year ended May 31, 2012;
 - b. Removal of the \$151,707.00 PJM penalty related to the IDER program for PJM Year ended May 31, 2012;
 - c. Removal of \$20,328.29 of interest expense from the deferred balance related to the SREC Program component of the Rider RRC; and
 - d. Adjustment of the Overall Pre-Tax Cost of Capital applicable to the calculation of the return on the capital investment component of the IDER Program from 11.61% to 11.37% as of April 1, 2015.
4. As a result of the adjustments set forth in Paragraph 3 of the Stipulation, including the associated interest adjustment, the Parties agree that: (1) the IDER Program component of JCP&L's RRC rate factor will be decreased from the current level of \$0.000116 per kWh (\$0.000124 per kWh including Sales and Use Tax ("SUT")) to a credit of \$(0.000640) per kWh (excluding SUT); (2) the SREC I Program component of JCP&L's RRC rate factor will be set to an initial rate of \$0.001729 per kWh (exclusive of SUT); and (3) JCP&L's overall RRC rate factor will be increased from the current level of \$0.000116 per kWh (\$0.000124 per kWh including SUT) to \$0.001089 per kWh (\$0.001165 per kWh including SUT). This increase in the RRC rate factor will result in an increase in annual revenues collected through the RRC of approximately of \$20.536 million. Revised settlement versions of all Attachments to the 2009-2013 RRC filing and all Attachments to the 2014 RRC filing, which incorporate the adjustments set forth in Paragraphs 3 and 4 of the Stipulation, are attached to the Stipulation as Attachments C and D, respectively. Additionally, the current and proposed tariff sheets are included in Attachment E, attached to the Stipulation.
5. As a result of the changes in the Rider RRC rate as set forth in the Stipulation, a typical residential customer consuming 500 kWh in a month will see an increase in their monthly bill from \$69.04 to \$69.56, an increase of \$0.52 or 0.8%. As a result of the reduction of the Rider SCC to zero as discussed in Paragraph 8 herein below, a typical residential customer consuming 500 kWh in a month will see a decrease of \$0.03 per month. Combining both Riders RRC and SCC, the impact for a residential customer with 500 kWh monthly usage will be an increase of \$0.49 per month, from \$69.04 to \$69.53, or 0.7%, based on rates effective 6/1/2016.
6. To the extent not otherwise recovered in rates, JCP&L shall be authorized to continue to defer all additional reasonable and prudent costs of a type previously approved for recovery through Rider RRC, incurred and deferred subsequent to December 31, 2014, together with accrued interest thereon, for review and inclusion in future annual RRC filings, subject to the Board's review and approval.

7. Interest will accrue on any over- or under-recovered Rider RRC balances 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 ending 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.
8. The Parties agree that, for the 2009-2014 periods, JCP&L has applied the SCC over-collections to offset under-collections in Rider RRC. The Parties further agree that, pursuant to a Stipulation of Settlement filed on July 15, 2014, in Docket Nos. ER10020130, ER11070439, and ER12080756, upon the conclusion of the instant matter with a Board Order approving the new Rider RRC rates, JCP&L will reset its Rider SCC rate to zero. JCP&L will continue to make annual reconciliation filings for its Rider SCC for all applicable periods through the time the rate is set to zero.
9. JCP&L agrees that its next annual RRC Filing will be made no later than October 1, 2016 with actual data through December 2015. It is further agreed that, included with future filings, JCP&L will submit electronic files supporting its petition with all formulas intact.
10. The Parties agree that upon the effective date of the Board's written Order approving the Stipulation, all elements of the 2009-2013 Rider RRC Filing and the 2014 Rider RRC Filing shall all be deemed closed and resolved.

DISCUSSION AND FINDINGS

The Board, having reviewed the attached Stipulation and the record in these proceedings, **FINDS** that the Stipulation resolving the August 2014 Petition and the August 2015 Petition, is reasonable, is in the public interest and is in accordance with the law. Accordingly, the Board **HEREBY APPROVES** the attached Stipulation and incorporates its provisions as if fully stated in this Order.

Accordingly, the Board **HEREBY APPROVES**: (1) an IDER Program component of JCP&L RRC rate of (\$0.000640) per kWh (excluding SUT); (2) an SREC I Program component of JCP&L's RRC rate of \$0.001729 per kWh (excluding SUT);¹⁵ and (3) an SCC rate of \$0.0000 for service rendered on or after September 1, 2016.

Based on the Stipulation, a typical residential customers using 500 kWh monthly will see an increase in their monthly bill from \$69.04 to \$69.53, an increase of \$0.49 or 0.7%.

As indicated in the Stipulation, JCP&L will file its next RRC petition no later than October 1, 2016. The Board **HEREBY ORDERS** JCP&L to make annual RRC true up petitions no later than October 1 of each year. Failure to comply would be considered a violation of this Board's

¹⁵ Accordingly, JCP&L's overall RC rate factor will be set at \$0.001089 per kWh excluding SUT (\$0.001165 including SUT).

Order and may result in actions the Board may deem appropriate, including disallowance of future costs.

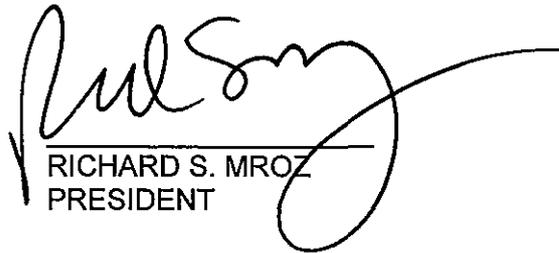
The Board **HEREBY DIRECTS** the Company to file the appropriate revised tariff sheets consistent with the terms of this Order by September 1, 2016.

The Company's costs, including those related to the programs described above, remain subject to audit by the Board. This Decision and Order shall not preclude or prohibit the Board from taking any actions determined to be appropriate as a result of any such audit.

The effective date of this Order is September 1, 2016.

DATED: 8/24/16

BOARD OF PUBLIC UTILITIES
BY:

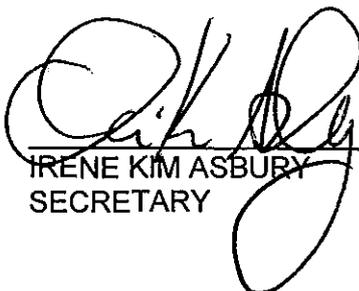

RICHARD S. MROZ
PRESIDENT


JOSEPH L. FIORDALISO
COMMISSIONER

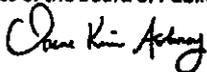

MARY-ANNA HOLDEN
COMMISSIONER


DIANNE SOLOMON
COMMISSIONER


UPENDRA J. CHIVUKULA
COMMISSIONER

ATTEST: 
IRENE KIM ASBURY
SECRETARY

I HEREBY CERTIFY that the within document is a true copy of the original in the files of the Board of Public Utilities



IN THE MATTER OF THE VERIFIED PETITION OF JERSEY CENTRAL POWER AND LIGHT COMPANY SEEKING REVIEW AND APPROVAL OF ITS DEFERRED BALANCES RELATING TO, AND AN ADJUSTMENT, OF THE RIDER RRC- RGGI RECOVERY CHARGE OF ITS FILED TARIFF ("2009-2013 RIDER RRC FILING") DOCKET NO. ER14080869

IN THE MATTER OF THE VERIFIED PETITION OF JERSEY CENTRAL POWER AND LIGHT COMPANY SEEKING REVIEW AND APPROVAL OF ITS DEFERRED BALANCES RELATING TO, AND AN ADJUSTMENT OF, THE RIDER RRC- RGGI RECOVERY CHARGE OF ITS FILED TARIFF ("2014 RIDER RRC FILING") DOCKET NO. ER15090995

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August 8, 2016

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Re: In the Matter of the Verified Petition of Jersey Central Power & Light Company
Seeking Review and Approval of Its Deferred Balances Relating to, and an
Adjustment of, the Rider RRC - RGGI Recovery Charge of Its Filed Tariff
("2009-2013 Rider RRC Filing")
BPU Docket No. ER14080869

-and-

In the Matter of the Verified Petition of Jersey Central Power & Light Company
Seeking Review and Approval of Its Deferred Balances Relating to, and an
Adjustment of, the Rider RRC - RGGI Recovery Charge of Its Filed Tariff ("2014
Rider RRC Filing")
BPU Docket No. ER15090995

Dear Secretary Asbury:

On behalf of Jersey Central Power & Light Company, enclosed please find a fully-executed Stipulation of Settlement with supporting attachments in the above-referenced matters.

Respectfully submitted,



Gregory Eisenstark

Encl.

cc: Service list (via email only)

**In the Matter of the Verified Petition of Jersey Central Power & Light Company
Seeking Review and Approval of Its Deferred Balances Relating to, and an Adjustment of, the
Rider RRC - RGGI Recovery Charge of Its Filed Tariff
"2014 RRC Filing"**

BPU Docket No. ER15090995

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("JCP&L" or the "Company"), the Staff of the Board of Public Utilities ("Staff") and the New Jersey Division of Rate Counsel ("Rate Counsel") (collectively, the "Parties").

The Parties do hereby join in recommending that the Board of Public Utilities ("Board") issue an Order approving the Stipulation, based upon the following stipulations:

Background

The Company's Rider RRC – RGGI Recovery Charge ("RRC") was initially approved by the Board to recover costs associated with a Board-approved demand response program, known as the Demand Response Working Group Modified Proposal ("DRWG").¹ Upon the conclusion of the DRWG program, the Board approved JCP&L's recovery of additional costs through the RRC, including an under-recovered balance, accrued interest, and administrative costs associated with the DRWG program.²

Pursuant to the Board's Order approving an expansion of JCP&L's Integrated Distribution Energy Resource Program ("IDER"), JCP&L was permitted to include the costs of the IDER expansion in the RRC.³ Under another Board Order, regarding various issues pertaining to the Company's legacy A/C Cycling Program and its IDER Program, the Company transferred the cost recovery for its IDER Pilot Program from the System Control Charge ("SCC") to the RRC effective July 1, 2011.⁴

¹ See *I/M/O Demand Response Programs for the Period Beginning June 1, 2009 – Electric Distribution Company Programs*, BPU Docket No. EO08050326 (Order dated December 10, 2008).

² See *I/M/O Demand Response Programs for the Period Beginning June 1, 2009 – Electric Distribution Company Programs*, BPU Docket No. EO08050326 (Order dated February 17, 2010).

³ See *I/M/O the Verified Petition of Jersey Central Power & Light Company Concerning a Proposal for Four Small Scale/Pilot Demand Response Programs for the Period Beginning June 1, 2009*, BPU Docket Nos. EO08050326 and EO08080542 (Order dated August 19, 2009).

⁴ See *I/M/O the Verified Petition of Jersey Central Power & Light Company Concerning the Continuation Beyond*

In 2009, the Board approved a program under which JCP&L enters into long-term contracts to purchase Solar Renewable Energy Certificates (“SRECs”) (“SREC I Program”). *See I/M/O the Verified Petition of Jersey Central Power & Light Company Concerning a Proposal for an SREC-Based Financing Program Under N.J.S.A. 48:3-98.1*, BPU Docket No. EO08090840 (Orders dated March 27, 2009 and September 16, 2009). Cost recovery for the SREC I Program is via the RRC.

On August 1, 2014, the Company filed a Verified Petition and supporting Attachments for the 2009-2013 RRC Period, which was assigned Docket No. ER14080869 (the “2009-2013 RRC Filing”), seeking: (1) review and approval of the deferred balances relating to the Company’s RRC clause of its filed tariff, to the extent accumulated from May 1, 2009 to December 31, 2013; and (2) review and approval of an increase in the RRC rate factor from the current level of \$0.000116 per kWh (\$0.000124 per kWh including Sales and Use Tax (“SUT”)) to \$0.000981 per kWh (\$0.001050 per kWh including SUT). The proposed increase in the RRC would have resulted in an increase of approximately \$18.31 million per year in RRC revenues. The Company proposed to reset the current level of its RRC effective January 1, 2015.

The 2009-2013 RRC filing sought review and approval of the deferred balances accumulated with respect to the IDER Program and the SREC I Program. The 2009-2013 RRC filing also sought to reset the System Control Charge (“SCC”) rate to zero at the time the RRC rate was reset.

The Company filed an update to the 2009-2013 RRC Filing on March 11, 2015. The purpose of the update was to provide actual data through December 31, 2014 and to correct certain errors and omissions in its August 1, 2014 filing. Based on the March 11, 2015 update,

May 31, 2011 of its Legacy Direct Load Control/Air Conditioning Cycling Program, BPU Docket No. ER10010034 (Order dated June 15, 2011).

the 2009-2013 RRC Filing sought an increase in annual revenues collected through the RRC of approximately \$17 million.

On August 31, 2015, the Company filed a Verified Petition and Supporting attachments for the 2014 RRC Period, which was assigned Docket No. ER15090995 (the "2014 RRC Filing"), seeking: (1) review and approval of the deferred balances relating to the Company's Rider RRC clause of its filed tariff, to the extent accumulated from January 1, 2014 through December 31, 2014; and (2) review and approval of an increase in the RRC rate factor from the current level of \$0.000116 per kWh (\$0.000124 per kWh including Sales and Use Tax ("SUT")) to \$0.001119 per kWh (\$0.001197 per kWh including SUT).

The 2014 RRC filing also sought review and approval of the deferred balances accumulated with respect to the IDER, and the SREC I Program to the extent accumulated from January 1, 2014 through December 31, 2014. The 2014 RRC filing also sought to reset the SCC rate to zero at the time the RRC rate was reset.

The 2014 RRC filing sought an increase in annual revenues collected through the RRC of approximately of \$21.17 million in annual revenues, without taking into account the then-pending 2009-2013 RRC Filing. In other words, the 2014 RRC Petition sought an increase of an incremental \$4.17 million annually compared to the increase requested in the 2009-2013 RRC Filing.

Public hearings on the 2009-2013 RRC Filing and the 2014 RRC Filing were held on February 22, 2016 in Morristown, New Jersey and February 24, 2016 in Freehold, New Jersey. No member of the public attended.

Following the filing of each of the Verified Petitions, the Parties engaged in discovery and exchanged additional information during informal discussions and meetings.

Stipulation

The undersigned Parties DO HEREBY STIPULATE AND AGREE as follows:

1. The Parties agree that the Company's ending deferred balances in the components of the RRC listed below at December 31, 2013, were as follows: (i) an over-recovered IDER balance of \$7.14 million, including carrying costs of \$56,298; and (ii) an under-recovered SREC I Program balance of \$20.19 million, including \$124,501 in carrying costs, and after application of the \$1.40 million over-recovered Rider SCC deferred balance. *See Attachment A* which is attached hereto.

2. The Parties agree that the Company's ending deferred balances in the components of the RRC listed below at December 31, 2014, were as follows: (i) an over-recovered IDER balance of \$10.11 million, including carrying costs of \$104,581; and (ii) an under-recovered SREC I Program balance of \$29.56 million, including \$275,516 in carrying costs, and after application of the \$2.42 million over-recovered Rider SCC deferred balance. *See Attachment B* which is attached hereto.

3. The Parties agree that JCP&L will make the following adjustments to its Rider RRC deferred balances for the 2009-2014 periods, as follows:

- a. Removal of the \$92,631.67 PJM penalty related to the Legacy Appliance Cycling program for PJM Year ended May 31, 2012;
- b. Removal of the \$151,707.00 PJM penalty related to the IDER program for PJM Year ended May 31, 2012;
- c. Removal of \$20,328.29 of interest expense from the deferred balance related to the SREC Program component of the Rider RRC; and

d. Adjustment of the Overall Pre-Tax Cost of Capital applicable to the calculation of the return on the capital investment component of the IDER Program from 11.61% to 11.37% as of April 1, 2015.

4. As a result of the adjustments set forth in Paragraph 3 of this Stipulation, including the associated interest adjustment, the Parties agree that: (1) the IDER Program component of JCP&L's RRC rate factor will be decreased from the current level of \$0.000116 per kWh (\$0.000124 per kWh including Sales and Use Tax ("SUT")) to a credit of \$(0.000640) per kWh; (2) the SREC I Program component of JCP&L's RRC rate factor will be set to an initial rate of \$0.001729 per kWh (exclusive of SUT); and (3) JCP&L's overall RRC rate factor will be increased from the current level of \$0.000116 per kWh (\$0.000124 per kWh including Sales and Use Tax ("SUT")) to \$0.001089 per kWh (\$0.001165 per kWh including SUT). This increase in the RRC rate factor will result in an increase in annual revenues collected through the RRC of approximately of \$20.536 million. Revised settlement versions of all Attachments to the 2009-2013 RRC filing and all Attachments to the 2014 RRC filing, which incorporate the adjustments set forth in Paragraphs 3 and 4 of this Stipulation, are attached hereto as Attachments C and D, respectively. Additionally, the current and proposed tariff sheets are included in Attachment E, attached hereto.

5. As a result of the changes in the Rider RRC rate as set forth in this Stipulation, a typical residential customer consuming 500 kWh in a month will see an increase in their monthly bill from \$69.04 to \$69.56, an increase of \$0.52 or 0.8%. As a result of the reduction of the Rider SCC to zero as discussed in Paragraph 8 herein below, a typical residential customer consuming 500 kWh in a month will see a decrease of \$0.03 per month. Combining both Riders

9. JCP&L agrees that its next annual RRC Filing will be made no later than October 1, 2016 with actual data through December 2015. It is further agreed that, included with future filings, JCP&L will submit electronic files supporting its petition with all formulas intact.

10. The Parties agree that upon the effective date of the Board's written Order approving this Stipulation, all elements of the 2009-2013 Rider RRC Filing and the 2014 Rider RRC Filing shall all be deemed closed and resolved.

Conclusion

11. The Parties agree that this Stipulation contains mutual balancing and interdependent clauses and is intended to be accepted and approved in its entirety. In the event any particular provision of this Stipulation is not accepted and approved in its entirety by the Board, or is modified by a court of competent jurisdiction, then any Party aggrieved thereby shall not be bound to proceed with this Stipulation and shall have the right, upon written notice to be provided to all other Parties within ten (10) days after receipt of any such adverse decision, to litigate all issues addressed herein to a conclusion. More particularly, in the event this Stipulation is not adopted in its entirety by the Board in an appropriate Order, or is modified by a court of competent jurisdiction, then any Party hereto is free, upon the timely provision of such written notice, to pursue its then available legal remedies with respect to all issues addressed in this Stipulation, as though this Stipulation had not been signed. The Parties agree that this Stipulation shall be binding on them for all purposes herein.

12. It is specifically understood and agreed that this Stipulation represents a negotiated agreement and, except as otherwise expressly provided for herein:

- a. By executing this Stipulation, no Party waives any rights it possesses under any prior Stipulation, except where the terms of this Stipulation supersede such prior Stipulation.
- b. The contents of this Stipulation shall not in any way be considered, cited or used by any of the undersigned Parties as an indication of any Party's position on any related or other issue litigated in any other proceeding or forum, except to enforce the terms of this Stipulation.

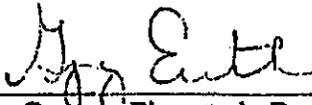
13. This Stipulation may be executed in any number of counterparts, each of which shall be considered one and the same agreement, and shall become effective when one or more counterparts have been signed by each of the Parties. The Parties understand that the Board's written Order approving this Stipulation shall become effective in accordance with N.J.S.A. 48:2-40.

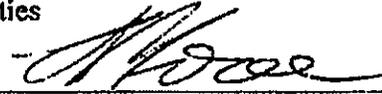
CONCLUSION

WHEREFORE, the Parties hereto have duly executed and do respectfully submit this Stipulation to the Board, and recommend that the Board issue a Final Decision and Order adopting and approving this Stipulation in its entirety in accordance with the terms hereof.

Jersey Central Power & Light Company

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Attorney for Staff of the Board of Public
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Dated: 8-8-2016

Dated: 8-8-2016

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By: 
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Dated: 8.8.2016

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
Calculation of a Proposed Increase in Rider RRC Composite Rate Effective January 1, 2015

Line #	Calculation of Deferred SREC I Financing Program Costs Including Interest	Cumulative at Dec.31, 2014	Refer to Attachment B
	SREC I Auction Sales & Rider RRC Revenues:		
1	SREC I Auction Sales Revenues	\$ (10,390,630.60)	Line 1
2	Less: SREC I Auction Transaction Fees	2,229,111.83	Line 2
3	Net SREC I Auction Sales Revenues	\$ (8,161,518.77)	Line 3
4	Rider RRC - SREC I Program Revenues	-	Line 4
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ (8,161,518.77)	Line 5
	SREC I Financing Program Costs:		
6	SREC I Purchases	\$ 27,377,869.34	Line 6
7	NERA Consulting Fees	1,843,610.11	Line 7
8	Administrative Costs	408,869.57	Line 8
9	Total SREC I Financing Program Costs	\$ 29,630,349.02	Line 9
10	Total SREC I Financing Program Under-Recovery	\$ 21,468,830.25	Line 10
11	Rider SCC (Over)-Recovery Applied to SREC I Financing Program Deferral	(1,402,704.68) ¹	Line 15
12	SREC I Financing Program Interest Income	124,500.98	Line 24
13	Deferred SREC I Program Costs Incl.Interest At December 31, 2013	\$ 20,190,626.55	Line 28
	2014 SREC I "3+9" Forecast Deferred Program Costs Incl.Interest		Attachment E
14	SREC I Financing Program Costs Under Recovery	\$ 12,126,282.45	Line 10
15	Rider SCC (Over)-Recovery Applied to SREC I Financing Program Deferral	(1,054,328.08) ¹	Line 15
16	SREC I Financing Program Interest Income	136,780.00	Line 24
17	2014 SREC I "3+9" Fcst.Under-Recovery of SREC I Prog.Costs Incl.Interest	\$ 11,208,734.37	
18	Deferred SREC I Program Costs Including Interest at December 31, 2014	31,399,360.92	Line 28

• **Notes:**

- ¹ Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
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IDER Phase 2 (Expansion) Program Investment		Cumulative at Dec.31, 2014	Refer to Attachment C
19	IDER Phase 2 (Expansion) Program Investment	\$ 4,864,898.58	Line 2
20	Dept.of Energy (DOE) Reimbursements Applied	(14,113.86)	Line 3
21	Deduct: Annual Amortization	(1,996,476.71)	Line 6
22	Rider SCC (Over)-Recovery Applied to IDER Investment Program	(2,854,308.01) ¹	L7 + L8
23	Unamortized IDER Phase 2 (Expansion) Prog.Investment at Dec.31, 2013	\$ -	Line 10
2014 IDER Phase 2 (Expansion) Program "3+9" Forecast Investment			Attachment E
24	IDER Phase 2 (Expansion) Program Investment	\$ 75,952.48	Line 2
25	Dept.of Energy (DOE) Reimbursements Applied	(31,311.00)	Line 3
26	Deduct: Annual Amortization	(4,272.74)	Line 6
27	Rider SCC (Over)-Recovery Applied to IDER Investment Program	(40,368.74) ¹	L7 + L8
28	2014 Unamortized IDER Phase 2 (Expansion) Prog.Investment	\$ -	L4 + L9
29	Unamortized IDER Phase 2 (Expansion) Prog.Investment at Dec.31, 2014	\$ -	Line 10
Calculation of IDER Program Costs Including Interest		Cumulative at Dec.31, 2014	Refer to Attachment D
30	Rider RRC - IDER Program Revenues	\$ (9,030,181.39)	Line 1
31	Total IDER Program Costs	\$ 2,874,933.47	Line 6
32	Less: PJM Net Revenues	(3,529,804.79)	Line 7
33	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	1,996,476.71	Line 8
34	Add: Return on IDER Phase 2 (Expansion) Program Investment	484,495.81	Line 9
35	Total Recoverable IDER Program Costs	\$ 1,826,101.20	Line 10
36	Total IDER Program (Over)-Recovery	\$ (7,204,080.19)	Line 11
37	Less: One Time Transfer of DRWG Curtailment Program incl.Interest	116,618.64 ²	L13 + L29
38	IDER Interest (Expense)	(56,298.29)	Line 24
39	Deferred IDER (All Phases) Program Costs Incl.Interest at Dec.31, 2013	\$ (7,143,759.84)	Line 31
2014 IDER Program (All Phases) "3+9" Forecast Program Costs			Attachment E
40	Rider RRC - IDER Program Revenues	\$ (2,472,639.97)	Line 1
41	Total IDER Program Costs	\$ 594,480.85	Line 6
42	Less: PJM Net Revenues	(1,560,962.20)	Line 7
43	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	4,272.74	Line 8
44	Add: Return on IDER Phase 2 (Expansion) Program Investment	1,409.71	Line 9
45	Total 2014 IDER Program (All Phases) "3+9" Forecast Program Costs	\$ (960,798.90)	Line 10
46	Total IDER Program (Over)-Recovery	\$ (3,433,438.87)	Line 11
47	IDER Interest (Expense)	(48,389.17)	Line 24
48	Deferred IDER (All Phases) Program Costs Incl.Interest at Dec.31, 2014	\$ (10,625,587.88)	Line 31

Notes:

¹ Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."

² Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
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Calculation of a Proposed Increase in Rider RRC Composite Rate Effective January 1, 2015

Calculation of a Proposed Increase in Rider RRC Composite Rate		Effective January 1, 2015	Refer to Attachment A
49	Deferred SREC I Program Costs Including Interest at December 31, 2014	\$ 31,399,360.92	Line 18
50	Application of (Over)-Recovery of IDER (All Phases) Program Costs Including Interest at December 31, 2014	(10,625,587.88)	Line 48
51	Deferred SREC I Program Costs Including Interest at December 31, 2014 After Applying the (Over)-Recovery of IDER (All Phases) Program Costs Including Interest	\$ 20,773,773.04	
52	Forecast MWh Retail Sales for the 12 Months Ended Dec.31, 2015	21,169,901	
53	Proposed Tariff Rider RRC before SUT (\$/kWh)	\$ 0.000981	
54	Current Rider RRC (IDER Program) before SUT (\$/kWh)	0.000116	
55	Proposed Increase in Rider RRC before SUT (\$/kWh)	\$ 0.000865	
56	Proposed Rider RRC Revenue Increase	\$ 18,311,964.37	

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
Calculation of a Proposed Increase in Rider RRC Composite Rate Effective January 1, 2016

Line #	Calculation of Deferred SREC I Financing Program Costs Including Interest	Cumulative at Dec.31, 2014	Refer to Attachment B
	SREC I Auction Sales & Rider RRC Revenues:		
1	SREC I Auction Sales Revenues	\$ (18,952,733.07)	Line 1
2	Less: SREC I Auction Transaction Fees	3,711,430.78	Line 2
3	Net SREC I Auction Sales Revenues	\$ (15,241,302.29)	Line 3
4	Rider RRC - SREC I Program Revenues	-	Line 4
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ (15,241,302.29)	Line 5
	SREC I Financing Program Costs:		
6	SREC I Purchases	\$ 44,548,572.06	Line 6
7	NERA Consulting Fees	1,918,902.94	Line 7
8	Administrative Costs	481,239.17	Line 8
9	Total SREC I Financing Program Costs	\$ 46,948,714.17	Line 9
10	Total SREC I Financing Program Under-Recovery	\$ 31,707,411.88	Line 10
11	Rider SCC (Over)-Recovery Applied to SREC I Financing Program Deferral	(2,423,210.71) ¹	Line 15
12	SREC I Financing Program Interest Income	275,515.81	Line 24
13	Deferred SREC I Program Costs Incl.Interest at December 31, 2014	\$ 29,559,716.98	Line 28
	2015 SREC I "6+6" Forecast Deferred Program Costs Incl.Interest		
		"6+6" Forecast for the Year 2015	Attachment E (pages 1 & 2)
14	SREC I Financing Program Costs Under-Recovery	\$ 8,179,587.18	Line 10
15	Rider SCC (Over)-Recovery Applied to SREC I Financing Program Deferral	(1,080,029.43) ¹	Line 15
16	SREC I Financing Program Interest Income	232,570.66	Line 24
17	2015 SREC I Under-Recovery of SREC I Program Costs Including Interest	\$ 7,332,128.41	
18	Deferred SREC I Program Costs Including Interest at December 31, 2015	\$ 36,891,845.39	Line 28

Notes:

- ¹ Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
Calculation of a Proposed Increase in Rider RRC Composite Rate Effective January 1, 2016

IDER Phase 2 (Expansion) Program Investment	Cumulative at Dec.31, 2014	Refer to Attachment C
19 IDER Phase 2 (Expansion) Program Investment	\$ 4,905,937.16	Line 2
20 Deduct: Annual Amortization	(2,001,378.39)	Line 5
21 Rider SCC (Over)-Recovery Applied to IDER Investment Program	(2,904,558.77) ¹	L6 + L7
22 Unamortized IDER Phase 2 (Expansion) Prog. Invest. at Dec.31, 2014	\$ -	Line 9

2015 "6+6" Forecast IDER Phase 2 (Expansion) Program Investment	"6+6" Forecast for the Year 2015	Attachment E (pages 3 & 4)
23 IDER Phase 2 (Expansion) Program Investment	\$ 21,848.95	Line 2
24 Deduct: Annual Amortization	(3,173.54)	Line 5
25 Rider SCC (Over)-Recovery Applied to IDER Investment Program	(18,675.41) ¹	L6 + L7
26 Unamort. IDER Phase 2 (Expansion) Prog. Invest. per 2015 "6+6" Fcst	\$ -	L3 + L8
27 Unamortized IDER Phase 2 (Expansion) Prog. Invest. at Dec.31, 2015	\$ -	Line 9

Calculation of IDER Program Costs Including Interest	Cumulative at Dec.31, 2014	Refer to Attachment D
28 Rider RRC - IDER Program Revenues	\$ (11,436,406.99)	Line 1
29 Total IDER Program Costs	\$ 3,970,199.18	Line 6
30 Less: PJM Net Revenues	(5,138,606.80)	Line 7
31 Add: Amortization of IDER Phase 2 (Expansion) Program Investment	2,001,378.39	Line 8
32 Add: Return on IDER Phase 2 (Expansion) Program Investment	486,095.32	Line 9
33 Total Recoverable IDER Program Costs	1,319,066.09	Line 10
34 Total IDER Program (Over)-Recovery	\$ (10,117,340.90)	Line 11
35 Less: One Time Transfer of DRWG Curtailment Program incl.Interest	116,618.64 ²	L13 + L29
36 IDER Interest (Expense)	(104,580.99)	Line 24
37 Deferred IDER (All Phases) Prog. Costs Incl. Interest at Dec.31, 2014	\$ (10,105,303.25)	Line 31

2015 "6+6" Forecast IDER (All Phases) Program Costs and Interest	"6+6" Forecast for the Year 2015	Attachment E (pages 5 & 6)
38 Rider RRC - IDER Program Revenues	\$ (2,464,088.09)	Line 1
39 Total IDER Program Costs	\$ 701,601.08	Line 6
40 Less: PJM Net Revenues	(1,332,222.37)	Line 7
41 Add: Amortization of IDER Phase 2 (Expansion) Program Investment	3,173.54	Line 8
42 Add: Return on IDER Phase 2 (Expansion) Program Investment	1,096.19	Line 9
43 Total 2015 "6+6" Forecast IDER (All Phases) Program Costs	(626,351.56)	Line 10
44 2015 "6+6" Forecast IDER Program (Over)-Recovery	\$ (3,090,439.65)	Line 11
45 2015 "6+6" Forecast IDER Interest (Expense)	(83,848.60)	Line 28
46 Deferred IDER (All Phases) Prog. Costs Incl. Interest at Dec.31, 2015	\$ (13,279,591.50)	Line 31

Notes:

¹ Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."

² Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
Calculation of a Proposed Increase in Rider RRC Composite Rate Effective January 1, 2016

Calculation of a Proposed Increase in Rider RRC Composite Rate	Effective January 1, 2016	Refer to Attachment A
47 Deferred SREC I Program Costs Including Interest at December 31, 2015	\$ 36,891,845.39	Line 18
48 Deferred IDER (All Phases) Prog. Costs Incl. Interest at Dec.31, 2015	(13,279,591.50)	Line 46
49 Deferred SREC I Program Costs Including Interest at December 31, 2015 After Applying the (Over)-Recovery of IDER (All Phases) Program Costs Including Interest	\$ 23,612,253.89	L47 + L48
50 Forecast MWh Retail Sales for the 12 Months Ended December 31, 2016	21,106,358	
51 Proposed Tariff Rider RRC before SUT (\$/kWh) effective January 1, 2016	\$ 0.001119	L49 / (L50 x 1000)
52 Current Rider RRC (IDER Program) before SUT (\$/kWh)	0.000116	
53 Proposed Increase in Rider RRC before SUT (\$/kWh)	\$ 0.001003	L51 - L52
54 Proposed Rider RRC Revenue Increase effective January 1, 2016	\$ 21,169,677.07	L50 x (L53 x 1000)

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
Calculation of a Proposed (Decrease) in Rider RRC Composite Rate Effective July 1, 2015

Line #	Calculation of Deferred SREC I Financing Program Costs Including Interest	Cumulative at Dec.31, 2014	Refer to Attachment B
	SREC I Auction Sales & Rider RRC Revenues:		
1	SREC I Auction Sales Revenues	\$ (10,390,630.60)	Line 1
2	Less: SREC I Auction Transaction Fees	2,229,111.83	Line 2
3	Net SREC I Auction Sales Revenues	\$ (8,161,518.77)	Line 3
4	Rider RRC - SREC I Program Revenues	-	Line 4
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ (8,161,518.77)	Line 5
	SREC I Financing Program Costs:		
6	SREC I Purchases	\$ 27,377,869.34	Line 6
7	NERA Consulting Fees	1,843,610.11	Line 7
8	Administrative Costs	408,869.57	Line 8
9	Total SREC I Financing Program Costs	\$ 29,630,349.02	Line 9
10	Total SREC I Financing Program Under-Recovery	\$ 21,468,830.25	Line 10
11	Rider SCC (Over)-Recovery Applied to SREC I Financing Program Deferral	(1,402,704.68) ¹	Line 15
12	SREC I Financing Program Interest Income	124,500.98	Line 24
13	Deferred SREC I Program Costs Incl. Interest At December 31, 2013	\$ 20,190,626.55	Line 28
	2014 Actual SREC I Deferred Program Costs Including Interest		Updated Attachment E
14	SREC I Financing Program Costs Under-Recovery	\$ 10,238,581.63	Line 10
15	Rider SCC (Over)-Recovery Applied to SREC I Financing Program Deferral	(1,020,506.03) ¹	Line 15
16	SREC I Financing Program Interest Income	151,014.83	Line 24
17	2014 Actual Under-Recovery of SREC I Program Costs Including Interest	\$ 9,369,090.43	
18	Deferred SREC I Program Costs Including Interest at December 31, 2014	\$ 29,559,716.98	Line 28

Notes:

- ¹ Per the BPU's Order in Docket No. ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
Calculation of a Proposed (Decrease) in Rider RRC Composite Rate Effective July 1, 2015

IDER Phase 2 (Expansion) Program Investment		Cumulative at Dec.31, 2014	Refer to Attachment C
19	IDER Phase 2 (Expansion) Program Investment	\$ 4,864,898.58	Line 2
20	Dept.of Energy (DOE) Reimbursements Applied	(14,113.86)	Line 3
21	Deduct: Annual Amortization	(1,996,476.71)	Line 6
22	Rider SCC (Over)-Recovery Applied to IDER Investment Program	(2,854,308.01) ¹	L7 + L8
23	Unamortized IDER Phase 2 (Expansion) Prog.Investment at Dec.31, 2013	\$ -	Line 10
2014 Actual IDER Phase 2 (Expansion) Program Investment			Updated Attachment E
24	IDER Phase 2 (Expansion) Program Investment	\$ 55,152.44	Line 2
25	Dept.of Energy (DOE) Reimbursements Applied	-	Line 3
26	Deduct: Annual Amortization	(4,901.68)	Line 6
27	Rider SCC (Over)-Recovery Applied to IDER Investment Program	(50,250.76) ¹	L7 + L8
28	2014 Actual Unamortized IDER Phase 2 (Expansion) Program Investment	\$ -	L4 + L9
29	Unamortized IDER Phase 2 (Expansion) Program Investment at Dec.31, 2014	\$ -	Line 10
Calculation of IDER Program Costs Including Interest		Cumulative at Dec.31, 2014	Refer to Updated Attachment D
30	Rider RRC - IDER Program Revenues	\$ (9,030,181.39)	Line 1
31	Total IDER Program Costs	\$ 3,276,488.48	Line 7
32	Less: PJM Net Revenues	(3,775,402.71)	Line 8
33	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	1,996,476.71	Line 9
34	Add: Return on IDER Phase 2 (Expansion) Program Investment	484,495.81	Line 10
35	Total Recoverable IDER Program Costs	1,982,058.29	Line 11
36	Total IDER Program (Over)-Recovery	\$ (7,048,123.10)	Line 12
37	Less: One Time Transfer of DRWG Curtailment Program incl.Interest	116,618.64 ²	L14 + L30
38	IDER Interest (Expense)	(54,342.81)	Line 25
39	Deferred IDER (All Phases) Program Costs Incl.Interest at Dec.31, 2013	\$ (6,985,847.27)	Line 32
Actual 2014 IDER (All Phases) Program Costs and Interest			Updated Attachment E
40	Rider RRC - IDER Program Revenues	\$ (2,406,225.60)	Line 1
41	Total IDER Program Costs	\$ 693,710.70	Line 7
42	Less: PJM Net Revenues	(1,607,542.76)	Line 8
43	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	4,901.68	Line 9
44	Add: Return on IDER Phase 2 (Expansion) Program Investment	1,599.51	Line 10
45	Total 2014 Actual IDER (All Phases) Program Costs	(907,330.87)	Line 11
46	2014 Actual IDER Program (Over)-Recovery	\$ (3,313,556.47)	Line 12
47	2014 Actual IDER Interest (Expense)	(54,013.59)	Line 25
48	Deferred IDER (All Phases) Program Costs Incl.Interest at Dec.31, 2014	\$ (10,353,417.33)	Line 32

Notes:

¹ Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."

² Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Attachment C
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Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
Calculation of a Proposed (Decrease) in Rider RRC Composite Rate Effective July 1, 2015

Calculation of a Proposed (Decrease) in Rider RRC Composite Rate		Effective July 1, 2015	Refer to Updated Attachment A
Computation of Rider RRC - SREC I Program Tariff Rate			Line 18
48	2015 SREC I Under-Recovery of SREC I Program Costs Including Interest	\$ 29,559,716.98	Line 48
49	Forecast MWh Retail Sales for the 12 Months Ended December 31, 2016	21,106,358	L + L48
50	Proposed Tariff Rider RRC-SREC before SUT (\$/kWh) effective	0.001401	
51	Current Rider RRC - SREC I Program before SUT (\$/kWh)	-	L49 / (L50 x 1000)
52	Proposed (Decrease)in Rider RRC-SREC I before SUT (\$/kWh)	\$ 0.001401	
Computation of Rider RRC - IDER Program Tariff Rate			L51 - L52 L50 x (L x 1000)
51	2015 "9+3" Forecast IDER Interest (Expense)	\$ (10,353,417.33)	
52	Forecast MWh Retail Sales for the 12 Months Ended December 31, 2016	21,106,358	
53	Proposed Tariff Rider RRC-IDER before SUT (\$/kWh) effective Sept.1, 2016	(0.000491)	
54	Current Rider RRC - IDER Program before SUT (\$/kWh)	0.000116	
55	Proposed (Decrease)in Rider RRC before SUT (\$/kWh)	\$ (0.000607)	
Computation of COMBINED Rider RRC Tariff Rate & Overall Increase			
56	Proposed Tariff Rider RRC before SUT (\$/kWh) effective	\$ 0.000910	
57	Current Rider RRC (IDER Program) before SUT (\$/kWh)	0.000116	
58	Proposed (Decrease)in Rider RRC before SUT (\$/kWh)	\$ 0.000794	
59	Forecast MWh Retail Sales for the 12 Months Ended December 31, 2016	21,106,358	
60	Proposed Rider RRC Revenue (Decrease) effective	\$ 16,758,448.25	

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
For the Year May 1, 2009 - December 31, 2009

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	May 2009	Jun 2009	Jul 2009	Aug 2009	Sep 2009	Oct 2009	Nov 2009	Dec 2009	YTD 2009
SREC I Auction Sales & Rider RRC Revenues:										
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less: SREC I Auction Transaction Fees	-	-	-	-	-	-	-	-	-
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SREC I Financing Program Costs:										
6	SREC I Purchases	-	-	-	-	-	-	-	-	-
7	NERA Consulting Fees (Note 3)	-	-	-	-	-	-	-	134,854.79	134,854.79
8	Administrative Costs	1,104.80	2,052.42	4,055.55	4,097.82	4,106.55	7,684.85	4,719.09	3,257.85	31,078.93
9	Total SREC I Financing Program Costs	\$ 1,104.80	\$ 2,052.42	\$ 4,055.55	\$ 4,097.82	\$ 4,106.55	\$ 7,684.85	\$ 4,719.09	\$ 138,112.64	\$ 165,933.72
10	SREC I Financing Program (Over)/Under-Recovery	\$ 1,104.80	\$ 2,052.42	\$ 4,055.55	\$ 4,097.82	\$ 4,106.55	\$ 7,684.85	\$ 4,719.09	\$ 138,112.64	\$ 165,933.72
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance										
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ -	\$ 1,104.80	\$ 3,157.22	\$ 7,212.77	\$ 11,310.59	\$ 15,417.14	\$ 23,101.99	\$ 27,821.08	\$ -
12	Add/(Deduct): Reclassify Prior Year Interest	-	-	-	-	-	-	-	-	-
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ -	\$ 1,104.80	\$ 3,157.22	\$ 7,212.77	\$ 11,310.59	\$ 15,417.14	\$ 23,101.99	\$ 27,821.08	\$ -
14	(Over)/Under-Recovery (Line 10)	1,104.80	2,052.42	4,055.55	4,097.82	4,106.55	7,684.85	4,719.09	138,112.64	165,933.72
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)	-	-	-	-	-	-	-	-	-
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 1,104.80	\$ 3,157.22	\$ 7,212.77	\$ 11,310.59	\$ 15,417.14	\$ 23,101.99	\$ 27,821.08	\$ 165,933.72	\$ 165,933.72
SREC I Financing Program Interest Calculation										
17	Beginning SREC I Financing Program Principal Balance	\$ -	\$ 1,104.80	\$ 3,157.22	\$ 7,212.77	\$ 11,310.59	\$ 15,417.14	\$ 23,101.99	\$ 27,821.08	
18	Ending SREC I Financing Program Principal Balance	1,104.80	3,157.22	7,212.77	11,310.59	15,417.14	23,101.99	27,821.08	165,933.72	
19	AVERAGE SREC I Financing Program Principal Balance	\$ 552.40	\$ 2,131.01	\$ 5,185.00	\$ 9,261.68	\$ 13,363.87	\$ 19,259.57	\$ 25,461.54	\$ 96,877.40	
20	Accumulated Deferred Income Taxes	226.95	875.50	2,130.20	3,805.07	5,490.41	7,912.60	10,460.62	39,801.11	
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 325.45	\$ 1,255.51	\$ 3,054.80	\$ 5,456.61	\$ 7,873.46	\$ 11,346.97	\$ 15,000.92	\$ 57,076.29	
22	Multiply By: Interest Rate (Note 5)	1.52%	1.57%	1.65%	1.73%	1.52%	1.47%	1.52%	1.27%	
23	Divided By: Months Per Year	12	12	12	12	12	12	12	12	
24	SREC I Financing Program Interest Income/(Expense)	\$ 0.41	\$ 1.64	\$ 4.20	\$ 7.87	\$ 9.97	\$ 13.90	\$ 19.00	\$ 60.41	\$ 117.40
25	Beginning Balance - Deferred SREC I Financing Program Interest	-	0.41	2.05	6.25	14.12	24.09	37.99	56.99	-
26	Reclassify Prior Year Deferred SREC I Financing Program Interest	-	-	-	-	-	-	-	-	-
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 0.41	\$ 2.05	\$ 6.25	\$ 14.12	\$ 24.09	\$ 37.99	\$ 56.99	\$ 117.40	\$ 117.40
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 1,105.21	\$ 3,159.27	\$ 7,219.02	\$ 11,324.71	\$ 15,441.23	\$ 23,139.98	\$ 27,878.07	\$ 166,051.12	\$ 166,051.12

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 As billed & reported in Report of Electric Sales.
- 3 This is JCP&L's share of the National Economic Research Association (NERA) fees.
- 4 Per the BPU's Order in Docket No. ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
For the Year January 1, 2010 - December 31, 2010

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Jan 2010	Feb 2010	Mar 2010	Apr 2010	May 2010	Jun 2010	Jul 2010
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less: SREC I Auction Transaction Fees	-	-	-	-	-	-	-
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ -				
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	NERA Consulting Fees (Note 3)	-	-	430,039.43	-	(162,984.03)	162,984.04	19,120.08
8	Administrative Costs	3,305.52	5,180.04	7,139.64	11,416.96	7,833.24	4,996.98	7,155.67
9	Total SREC I Financing Program Costs	\$ 3,305.52	\$ 5,180.04	\$ 437,179.07	\$ 11,416.96	\$ (155,150.79)	\$ 167,981.02	\$ 26,275.75
10	SREC I Financing Program (Over)/Under-Recovery	\$ 3,305.52	\$ 5,180.04	\$ 437,179.07	\$ 11,416.96	\$ (155,150.79)	\$ 167,981.02	\$ 26,275.75
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
		Jan 2010	Feb 2010	Mar 2010	Apr 2010	May 2010	Jun 2010	Jul 2010
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 165,933.72	\$ 169,356.64	\$ 174,536.68	\$ 611,715.75	\$ 623,132.71	\$ 467,981.92	\$ 635,962.94
12	Add/(Deduct): Reclassify Prior Year Interest	117.40	-	-	-	-	-	-
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 166,051.12	\$ 169,356.64	\$ 174,536.68	\$ 611,715.75	\$ 623,132.71	\$ 467,981.92	\$ 635,962.94
14	(Over)/Under-Recovery (Line 10)	3,305.52	5,180.04	437,179.07	11,416.96	(155,150.79)	167,981.02	26,275.75
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)	-	-	-	-	-	-	-
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 169,356.64	\$ 174,536.68	\$ 611,715.75	\$ 623,132.71	\$ 467,981.92	\$ 635,962.94	\$ 662,238.69
SREC I Financing Program Interest Calculation								
		Jan 2010	Feb 2010	Mar 2010	Apr 2010	May 2010	Jun 2010	Jul 2010
17	Beginning SREC I Financing Program Principal Balance	\$ 166,051.12	\$ 169,356.64	\$ 174,536.68	\$ 611,715.75	\$ 623,132.71	\$ 467,981.92	\$ 635,962.94
18	Ending SREC I Financing Program Principal Balance	169,356.64	174,536.68	611,715.75	623,132.71	467,981.92	635,962.94	662,238.69
19	AVERAGE SREC I Financing Program Principal Balance	\$ 167,703.88	\$ 171,946.66	\$ 393,126.22	\$ 617,424.23	\$ 545,557.32	\$ 551,972.43	\$ 649,100.82
20	Accumulated Deferred Income Taxes	68,507.03	70,240.21	160,592.06	252,217.80	222,860.16	225,480.74	265,157.68
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 99,196.85	\$ 101,706.45	\$ 232,534.16	\$ 365,206.43	\$ 322,697.16	\$ 326,491.69	\$ 383,943.14
22	Multiply By: Interest Rate (Note 5)	1.69%	1.46%	1.40%	1.65%	1.60%	1.38%	1.23%
23	Divided By: Months Per Year	12	12	12	12	12	12	12
24	SREC I Financing Program Interest Income/(Expense)	\$ 139.70	\$ 123.74	\$ 271.29	\$ 502.16	\$ 430.26	\$ 375.47	\$ 393.54
25	Beginning Balance - Deferred SREC I Financing Program Interest	117.40	139.70	263.44	534.73	1,036.89	1,467.15	1,842.62
26	Reclassify Prior Year Deferred SREC I Financing Program Interest	(117.40)	-	-	-	-	-	-
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 139.70	\$ 263.44	\$ 534.73	\$ 1,036.89	\$ 1,467.15	\$ 1,842.62	\$ 2,236.16
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 169,496.34	\$ 174,800.12	\$ 612,250.48	\$ 624,169.60	\$ 469,449.07	\$ 637,805.56	\$ 664,474.85

Notes:

- Current month may include retroactive adjustments recorded in subsequent months.
- As billed & reported in Report of Electric Sales.
- This is JCP&L's share of the National Economic Research Association (NERA) fees.
- Per the BPU's Order in Docket No. ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."
- The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
For the Year January 1, 2010 - December 31, 2010

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Aug 2010	Sep 2010	Oct 2010	Nov 2010	Dec 2010	YTD 2010	Cumulative 2009 - 2010
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less: SREC I Auction Transaction Fees	-	-	-	-	-	-	-
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	NERA Consulting Fees (Note 3)	-	138,929.43	16,595.35	11,365.73	114,111.78	730,161.81	865,016.60
8	Administrative Costs	4,518.16	4,507.67	8,859.04	5,533.75	3,599.37	74,046.04	105,124.97
9	Total SREC I Financing Program Costs	\$ 4,518.16	\$ 143,437.10	\$ 25,454.39	\$ 16,899.48	\$ 117,711.15	\$ 804,207.85	\$ 970,141.57
10	SREC I Financing Program (Over)/Under-Recovery	\$ 4,518.16	\$ 143,437.10	\$ 25,454.39	\$ 16,899.48	\$ 117,711.15	\$ 804,207.85	\$ 970,141.57
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 662,238.69	\$ 666,756.85	\$ 810,193.95	\$ 835,648.34	\$ 852,547.82	\$ 165,933.72	\$ -
12	Add/(Deduct): Reclassify Prior Year Interest						117.40	117.40
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 662,238.69	\$ 666,756.85	\$ 810,193.95	\$ 835,648.34	\$ 852,547.82	\$ 166,051.12	\$ 117.40
14	(Over)/Under-Recovery (Line 10)	4,518.16	143,437.10	25,454.39	16,899.48	117,711.15	804,207.85	970,141.57
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)						-	-
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 666,756.85	\$ 810,193.95	\$ 835,648.34	\$ 852,547.82	\$ 970,258.97	\$ 970,258.97	\$ 970,258.97
SREC I Financing Program Interest Calculation								
17	Beginning SREC I Financing Program Principal Balance	\$ 662,238.69	\$ 666,756.85	\$ 810,193.95	\$ 835,648.34	\$ 852,547.82		
18	Ending SREC I Financing Program Principal Balance	666,756.85	810,193.95	835,648.34	852,547.82	970,258.97		
19	AVERAGE SREC I Financing Program Principal Balance	\$ 664,497.77	\$ 738,475.40	\$ 822,921.15	\$ 844,098.08	\$ 911,403.40		
20	Accumulated Deferred Income Taxes	271,447.34	301,667.20	336,163.29	344,814.07	372,308.29		
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 393,050.43	\$ 436,808.20	\$ 486,757.86	\$ 499,284.01	\$ 539,095.11		
22	Multiply By: Interest Rate (Note 5)	1.16%	1.10%	1.02%	0.94%	1.13%		
23	Divided By: Months Per Year	12	12	12	12	12		
24	SREC I Financing Program Interest Income/(Expense)	\$ 379.95	\$ 400.41	\$ 413.74	\$ 391.11	\$ 507.65	\$ 4,329.02	\$ 4,446.42
25	Beginning Balance - Deferred SREC I Financing Program Interest	2,236.16	2,616.11	3,016.52	3,430.26	3,821.37	117.40	-
26	Reclassify Prior Year Deferred SREC I Financing Program Interest						(117.40)	(117.40)
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 2,616.11	\$ 3,016.52	\$ 3,430.26	\$ 3,821.37	\$ 4,329.02	\$ 4,329.02	\$ 4,329.02
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 669,372.96	\$ 813,210.47	\$ 839,078.60	\$ 856,369.19	\$ 974,587.99	\$ 974,587.99	\$ 974,587.99

Notes:

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- 3 This is JCP&L's share of the National Economic Research Association (NERA) fees.
- 4 Per the BPU's Order in Docket No. ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
For the Year January 1, 2011 - December 31, 2011

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011	Jun 2011	Jul 2011
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ -	\$ (388,420.20)	\$ -	\$ -	\$ (726,555.00)
2	Less: SREC I Auction Transaction Fees	-	-	-	18,101.80	-	-	47,688.88
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ -	\$ (370,318.40)	\$ -	\$ -	\$ (678,866.12)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ -	\$ (370,318.40)	\$ -	\$ -	\$ (678,866.12)
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ -	\$ -	\$ 241,400.00	\$ -	\$ -	\$ 607,629.00
7	NERA Consulting Fees (Note 3)	(492.36)	(7,144.94)	40,101.52	129,331.07	-	-	8,706.55
8	Administrative Costs	4,495.16	8,052.24	10,609.02	10,962.03	9,705.87	9,365.07	10,180.97
9	Total SREC I Financing Program Costs	\$ 4,002.80	\$ 907.30	\$ 50,710.54	\$ 381,693.10	\$ 9,705.87	\$ 9,365.07	\$ 626,516.52
10	SREC I Financing Program (Over)/Under-Recovery	\$ 4,002.80	\$ 907.30	\$ 50,710.54	\$ 11,374.70	\$ 9,705.87	\$ 9,365.07	\$ (52,349.60)
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 970,258.97	\$ 978,590.79	\$ 979,498.09	\$ 1,030,208.63	\$ 1,041,583.33	\$ 1,051,289.20	\$ 1,060,654.27
12	Add/(Deduct): Reclassify Prior Year Interest	4,329.02	-	-	-	-	-	-
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 974,587.99	\$ 978,590.79	\$ 979,498.09	\$ 1,030,208.63	\$ 1,041,583.33	\$ 1,051,289.20	\$ 1,060,654.27
14	(Over)/Under-Recovery (Line 10)	4,002.80	907.30	50,710.54	11,374.70	9,705.87	9,365.07	(52,349.60)
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)	-	-	-	-	-	-	-
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 978,590.79	\$ 979,498.09	\$ 1,030,208.63	\$ 1,041,583.33	\$ 1,051,289.20	\$ 1,060,654.27	\$ 1,008,304.67
SREC I Financing Program Interest Calculation								
17	Beginning SREC I Financing Program Principal Balance	\$ 974,587.99	\$ 978,590.79	\$ 979,498.09	\$ 1,030,208.63	\$ 1,041,583.33	\$ 1,051,289.20	\$ 1,060,654.27
18	Ending SREC I Financing Program Principal Balance	978,590.79	979,498.09	1,030,208.63	1,041,583.33	1,051,289.20	1,060,654.27	1,008,304.67
19	AVERAGE SREC I Financing Program Principal Balance	\$ 976,589.39	\$ 979,044.44	\$ 1,004,853.36	\$ 1,035,895.98	\$ 1,046,436.27	\$ 1,055,971.74	\$ 1,034,479.47
20	Accumulated Deferred Income Taxes	398,936.77	399,939.65	410,482.60	423,163.51	427,469.21	431,364.45	422,584.86
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 577,652.62	\$ 579,104.79	\$ 594,370.76	\$ 612,732.47	\$ 618,967.06	\$ 624,607.29	\$ 611,894.61
22	Multiply By: Interest Rate (Note 5)	1.21000%	1.21000%	1.26000%	1.40000%	1.21000%	1.04000%	1.10000%
23	Divided By: Months Per Year	12	12	12	12	12	12	12
24	SREC I Financing Program Interest Income/(Expense)	\$ 582.47	\$ 583.93	\$ 624.09	\$ 714.85	\$ 624.13	\$ 541.33	\$ 560.90
25	Beginning Balance - Deferred SREC I Financing Program Interest	4,329.02	582.47	1,166.40	1,790.49	2,505.34	3,129.47	3,670.80
26	Reclassify Prior Year Deferred SREC I Financing Program Interest	(4,329.02)	-	-	-	-	-	-
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 582.47	\$ 1,166.40	\$ 1,790.49	\$ 2,505.34	\$ 3,129.47	\$ 3,670.80	\$ 4,231.70
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 979,173.26	\$ 980,664.49	\$ 1,031,999.12	\$ 1,044,088.67	\$ 1,054,418.67	\$ 1,064,325.07	\$ 1,012,536.37

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- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
For the Year January 1, 2011 - December 31, 2011

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Aug 2011	Sep 2011	Oct 2011	Nov 2011	Dec 2011	YTD 2011	Cumulative 2009 - 2011
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ (379,482.25)	\$ -	\$ (716,852.00)	\$ -	\$ -	\$ (2,211,309.45)	\$ (2,211,309.45)
2	Less: SREC I Auction Transaction Fees	24,687.11	-	97,999.40	-	-	188,477.19	188,477.19
3	Net SREC I Auction Sales Revenues	\$ (354,795.14)	\$ -	\$ (618,852.60)	\$ -	\$ -	\$ (2,022,832.26)	\$ (2,022,832.26)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ (354,795.14)	\$ -	\$ (618,852.60)	\$ -	\$ -	\$ (2,022,832.26)	\$ (2,022,832.26)
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ 292,563.00	\$ -	\$ 1,206,338.00	\$ -	\$ -	\$ 2,347,930.00	\$ 2,347,930.00
7	NERA Consulting Fees (Note 3)	107,969.90	-	252,211.85	146,781.66	-	677,465.25	1,542,481.85
8	Administrative Costs	10,680.37	17,527.70	10,308.64	7,786.54	6,261.18	115,934.79	221,059.76
9	Total SREC I Financing Program Costs	\$ 411,213.27	\$ 17,527.70	\$ 1,468,858.49	\$ 154,568.20	\$ 6,261.18	\$ 3,141,330.04	\$ 4,111,471.61
10	SREC I Financing Program (Over)/Under-Recovery	\$ 56,418.13	\$ 17,527.70	\$ 850,005.89	\$ 154,568.20	\$ 6,261.18	\$ 1,118,497.78	\$ 2,088,639.35
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
		Aug 2011	Sep 2011	Oct 2011	Nov 2011	Dec 2011	YTD 2011	Cumulative 2009 - 2011
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 1,008,304.67	\$ 1,064,722.80	\$ 1,082,250.50	\$ 1,932,256.39	\$ 2,086,824.59	\$ 970,258.97	\$ -
12	Add/(Deduct): Reclassify Prior Year Interest						4,329.02	4,446.42
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 1,008,304.67	\$ 1,064,722.80	\$ 1,082,250.50	\$ 1,932,256.39	\$ 2,086,824.59	\$ 974,587.99	\$ 4,446.42
14	(Over)/Under-Recovery (Line 10)	56,418.13	17,527.70	850,005.89	154,568.20	6,261.18	1,118,497.78	2,088,639.35
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)						-	-
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 1,064,722.80	\$ 1,082,250.50	\$ 1,932,256.39	\$ 2,086,824.59	\$ 2,093,085.77	\$ 2,093,085.77	\$ 2,093,085.77
SREC I Financing Program Interest Calculation								
		Aug 2011	Sep 2011	Oct 2011	Nov 2011	Dec 2011	YTD 2011	Cumulative 2009 - 2011
17	Beginning SREC I Financing Program Principal Balance	\$ 1,008,304.67	\$ 1,064,722.80	\$ 1,082,250.50	\$ 1,932,256.39	\$ 2,086,824.59		
18	Ending SREC I Financing Program Principal Balance	1,064,722.80	1,082,250.50	1,932,256.39	2,086,824.59	2,093,085.77		
19	AVERAGE SREC I Financing Program Principal Balance	\$ 1,036,513.74	\$ 1,073,486.65	\$ 1,507,253.45	\$ 2,009,540.49	\$ 2,089,955.18		
20	Accumulated Deferred Income Taxes	423,415.86	438,519.30	615,713.03	820,897.29	853,746.69		
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 613,097.88	\$ 634,967.35	\$ 891,540.42	\$ 1,188,643.20	\$ 1,236,208.49		
22	Multiply By: Interest Rate (Note 5)	0.98000%	0.79000%	0.84000%	0.83000%	0.87000%		
23	Divided By: Months Per Year	12	12	12	12	12		
24	SREC I Financing Program Interest Income/(Expense)	\$ 500.70	\$ 418.02	\$ 624.08	\$ 822.14	\$ 896.25	\$ 7,492.89	\$ 11,939.31
25	Beginning Balance - Deferred SREC I Financing Program Interest	4,231.70	4,732.40	5,150.42	5,774.50	6,596.64	4,329.02	-
26	Reclassify Prior Year Deferred SREC I Financing Program Interest						(4,329.02)	(4,446.42)
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 4,732.40	\$ 5,150.42	\$ 5,774.50	\$ 6,596.64	\$ 7,492.89	\$ 7,492.89	\$ 7,492.89
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 1,069,455.20	\$ 1,087,400.92	\$ 1,938,030.89	\$ 2,093,421.23	\$ 2,100,578.66	\$ 2,100,578.66	\$ 2,100,578.66

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- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
For the Year January 1, 2012 - December 31, 2012

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Jan 2012	Feb 2012	Mar 2012	Apr 2012	May 2012	Jun 2012	Jul 2012
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ (504,592.20)	\$ -	\$ -	\$ (827,390.00)	\$ -	\$ (915,568.64)
2	Less: SREC I Auction Transaction Fees	-	91,757.40	-	-	166,598.98	-	210,605.08
3	Net SREC I Auction Sales Revenues	\$ -	\$ (412,834.80)	\$ -	\$ -	\$ (660,791.02)	\$ -	\$ (704,963.56)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ (412,834.80)	\$ -	\$ -	\$ (660,791.02)	\$ -	\$ (704,963.56)
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ 1,150,446.38	\$ -	\$ (120,746.86)	\$ 2,249,324.86	\$ -	\$ 2,931,124.70
7	NERA Consulting Fees (Note 3)	-	221,925.77	-	-	14,191.86	(20,810.63)	5,952.67
8	Administrative Costs	8,314.29	9,951.81	13,580.71	9,686.80	8,224.26	9,834.71	5,061.23
9	Total SREC I Financing Program Costs	\$ 8,314.29	\$ 1,382,323.96	\$ 13,580.71	\$ (111,060.06)	\$ 2,271,740.98	\$ (10,975.92)	\$ 2,942,138.60
10	SREC I Financing Program (Over)/Under-Recovery	\$ 8,314.29	\$ 969,489.16	\$ 13,580.71	\$ (111,060.06)	\$ 1,610,949.96	\$ (10,975.92)	\$ 2,237,175.04
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 2,093,085.77	\$ 2,108,892.95	\$ 3,078,382.11	\$ 3,091,962.82	\$ 2,980,902.76	\$ 4,591,852.72	\$ 4,580,876.80
12	Add/(Deduct): Reclassify Prior Year Interest	7,492.89						
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 2,100,578.66	\$ 2,108,892.95	\$ 3,078,382.11	\$ 3,091,962.82	\$ 2,980,902.76	\$ 4,591,852.72	\$ 4,580,876.80
14	(Over)/Under-Recovery (Line 10)	8,314.29	969,489.16	13,580.71	(111,060.06)	1,610,949.96	(10,975.92)	2,237,175.04
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)							
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 2,108,892.95	\$ 3,078,382.11	\$ 3,091,962.82	\$ 2,980,902.76	\$ 4,591,852.72	\$ 4,580,876.80	\$ 6,818,051.84
SREC I Financing Program Interest Calculation								
17	Beginning SREC I Financing Program Principal Balance	\$ 2,100,578.66	\$ 2,108,892.95	\$ 3,078,382.11	\$ 3,091,962.82	\$ 2,980,902.76	\$ 4,591,852.72	\$ 4,580,876.80
18	Ending SREC I Financing Program Principal Balance	2,108,892.95	3,078,382.11	3,091,962.82	2,980,902.76	4,591,852.72	4,580,876.80	6,818,051.84
19	AVERAGE SREC I Financing Program Principal Balance	\$ 2,104,735.81	\$ 2,593,637.53	\$ 3,085,172.47	\$ 3,036,432.79	\$ 3,786,377.74	\$ 4,586,364.76	\$ 5,699,464.32
20	Accumulated Deferred Income Taxes	859,784.58	1,059,500.93	1,260,292.95	1,240,382.79	1,546,735.31	1,873,530.00	2,328,231.17
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 1,244,951.23	\$ 1,534,136.60	\$ 1,824,879.52	\$ 1,796,050.00	\$ 2,239,642.43	\$ 2,712,834.76	\$ 3,371,233.15
22	Multiply By: Interest Rate (Note 5)	0.87000%	0.83000%	0.90000%	0.93000%	0.87000%	0.85000%	0.90000%
23	Divided By: Months Per Year	12	12	12	12	12	12	12
24	SREC I Financing Program Interest Income/(Expense)	\$ 902.59	\$ 1,061.11	\$ 1,368.66	\$ 1,391.94	\$ 1,623.74	\$ 1,921.59	\$ 2,528.42
25	Beginning Balance - Deferred SREC I Financing Program Interest	7,492.89	902.59	1,963.70	3,332.36	4,724.30	6,348.04	8,269.63
26	Reclassify Prior Year Deferred SREC I Financing Program Interest	(7,492.89)						
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 902.59	\$ 1,963.70	\$ 3,332.36	\$ 4,724.30	\$ 6,348.04	\$ 8,269.63	\$ 10,798.05
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 2,109,795.54	\$ 3,080,345.81	\$ 3,095,295.18	\$ 2,985,627.06	\$ 4,598,200.76	\$ 4,589,146.43	\$ 6,828,849.89

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- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
For the Year January 1, 2012 - December 31, 2012

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	YTD 2012	Cumulative 2009 - 2012
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ (809,560.74)	\$ -	\$ -	\$ (3,057,111.58)	\$ (5,268,421.03)
2	Less: SREC I Auction Transaction Fees	-	-	358,571.69	-	-	827,533.15	1,016,010.34
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ (450,989.05)	\$ -	\$ -	\$ (2,229,578.43)	\$ (4,252,410.69)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ (450,989.05)	\$ -	\$ -	\$ (2,229,578.43)	\$ (4,252,410.69)
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ -	\$ 4,657,096.28	\$ -	\$ -	\$ 10,867,245.36	\$ 13,215,175.36
7	NERA Consulting Fees (Note 3)	-	-	25,046.21	-	2,804.38	249,110.26	1,791,592.11
8	Administrative Costs	15,154.08	9,276.25	8,576.17	5,289.17	7,942.19	110,891.67	331,951.43
9	Total SREC I Financing Program Costs	\$ 15,154.08	\$ 9,276.25	\$ 4,690,718.66	\$ 5,289.17	\$ 10,746.57	\$ 11,227,247.29	\$ 15,338,718.90
10	SREC I Financing Program (Over)/Under-Recovery	\$ 15,154.08	\$ 9,276.25	\$ 4,239,729.61	\$ 5,289.17	\$ 10,746.57	\$ 8,997,668.86	\$ 11,086,308.21
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 6,818,051.84	\$ 6,833,205.92	\$ 6,842,482.17	\$ 11,082,211.78	\$ 11,087,500.95	\$ 2,093,085.77	\$ -
12	Add/(Deduct): Reclassify Prior Year Interest						7,492.89	11,939.31
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 6,818,051.84	\$ 6,833,205.92	\$ 6,842,482.17	\$ 11,082,211.78	\$ 11,087,500.95	\$ 2,100,578.66	\$ 11,939.31
14	(Over)/Under-Recovery (Line 10)	15,154.08	9,276.25	4,239,729.61	5,289.17	10,746.57	8,997,668.86	11,086,308.21
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)					(351,663.13)	(351,663.13)	(351,663.13)
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 6,833,205.92	\$ 6,842,482.17	\$ 11,082,211.78	\$ 11,087,500.95	\$ 10,746,584.39	\$ 10,746,584.39	\$ 10,746,584.39
SREC I Financing Program Interest Calculation								
17	Beginning SREC I Financing Program Principal Balance	\$ 6,818,051.84	\$ 6,833,205.92	\$ 6,842,482.17	\$ 11,082,211.78	\$ 11,087,500.95		
18	Ending SREC I Financing Program Principal Balance	6,833,205.92	6,842,482.17	11,082,211.78	11,087,500.95	10,746,584.39		
19	AVERAGE SREC I Financing Program Principal Balance	\$ 6,825,628.88	\$ 6,837,844.05	\$ 8,962,346.98	\$ 11,084,856.37	\$ 10,917,042.67		
20	Accumulated Deferred Income Taxes	2,788,269.40	2,793,259.29	3,661,118.74	4,528,163.83	4,459,611.93		
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 4,037,359.48	\$ 4,044,584.76	\$ 5,301,228.24	\$ 6,556,692.54	\$ 6,457,430.74		
22	Multiply By: Interest Rate (Note 5)	0.84000%	0.83000%	0.85000%	0.90000%	0.85000%		
23	Divided By: Months Per Year	12	12	12	12	12		
24	SREC I Financing Program Interest Income/(Expense)	\$ 2,826.15	\$ 2,797.50	\$ 3,755.04	\$ 4,917.52	\$ 4,574.01	\$ 29,668.27	\$ 41,607.58
25	Beginning Balance - Deferred SREC I Financing Program Interest	10,798.05	13,624.20	16,421.70	20,176.74	25,094.26	7,492.89	-
26	Reclassify Prior Year Deferred SREC I Financing Program Interest						(7,492.89)	(11,939.31)
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 13,624.20	\$ 16,421.70	\$ 20,176.74	\$ 25,094.26	\$ 29,668.27	\$ 29,668.27	\$ 29,668.27
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 6,846,830.12	\$ 6,858,903.87	\$ 11,102,388.52	\$ 11,112,595.21	\$ 10,776,252.66	\$ 10,776,252.66	\$ 10,776,252.66

Notes:

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- As billed & reported in Report of Electric Sales.
- This is JCP&L's share of the National Economic Research Association (NERA) fees.
- Per the BPU's Order in Docket No. ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."
- The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
For the Year January 1, 2013 - December 31, 2013

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ (909,185.17)	\$ -	\$ -	\$ -	\$ (1,996,358.00)
2	Less: SREC I Auction Transaction Fees	-	-	253,331.57	-	-	-	489,060.70
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ (655,853.60)	\$ -	\$ -	\$ -	\$ (1,507,297.30)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ (655,853.60)	\$ -	\$ -	\$ -	\$ (1,507,297.30)
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ -	\$ 3,129,312.59	\$ -	\$ -	\$ -	\$ 5,722,878.86
7	NERA Consulting Fees (Note 3)	-	-	5,271.40	-	18,290.60	-	15,627.95
8	Administrative Costs	7,738.35	7,465.77	12,670.86	5,614.08	5,242.83	5,964.78	4,346.97
9	Total SREC I Financing Program Costs	\$ 7,738.35	\$ 7,465.77	\$ 3,147,254.85	\$ 5,614.08	\$ 23,533.43	\$ 5,964.78	\$ 5,742,853.78
10	SREC I Financing Program (Over)/Under-Recovery	\$ 7,738.35	\$ 7,465.77	\$ 2,491,401.25	\$ 5,614.08	\$ 23,533.43	\$ 5,964.78	\$ 4,235,556.48
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
		Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 10,746,584.39	\$ 10,783,991.01	\$ 10,791,456.78	\$ 13,282,858.03	\$ 13,288,472.11	\$ 13,312,005.54	\$ 13,317,970.32
12	Add/(Deduct): Reclassify Prior Year Interest	29,668.27						
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest (Over)/Under-Recovery (Line 10)	\$ 10,776,252.66	\$ 10,783,991.01	\$ 10,791,456.78	\$ 13,282,858.03	\$ 13,288,472.11	\$ 13,312,005.54	\$ 13,317,970.32
14	(Over)/Under-Recovery (Line 10)	7,738.35	7,465.77	2,491,401.25	5,614.08	23,533.43	5,964.78	4,235,556.48
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)							
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 10,783,991.01	\$ 10,791,456.78	\$ 13,282,858.03	\$ 13,288,472.11	\$ 13,312,005.54	\$ 13,317,970.32	\$ 17,553,526.80
SREC I Financing Program Interest Calculation								
		Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013
17	Beginning SREC I Financing Program Principal Balance	\$ 10,776,252.66	\$ 10,783,991.01	\$ 10,791,456.78	\$ 13,282,858.03	\$ 13,288,472.11	\$ 13,312,005.54	\$ 13,317,970.32
18	Ending SREC I Financing Program Principal Balance	10,783,991.01	10,791,456.78	13,282,858.03	13,288,472.11	13,312,005.54	13,317,970.32	17,553,526.80
19	AVERAGE SREC I Financing Program Principal Balance	\$ 10,780,121.84	\$ 10,787,723.90	\$ 12,037,157.41	\$ 13,285,665.07	\$ 13,300,238.83	\$ 13,314,987.93	\$ 15,435,748.56
20	Accumulated Deferred Income Taxes	4,403,679.77	4,406,785.21	4,917,178.80	5,427,194.18	5,433,147.56	5,439,172.57	6,305,503.29
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 6,376,442.07	\$ 6,380,938.69	\$ 7,119,978.61	\$ 7,858,470.89	\$ 7,867,091.27	\$ 7,875,815.36	\$ 9,130,245.27
22	Multiply By: Interest Rate (Note 5)	0.87000%	0.87000%	0.85000%	0.83000%	0.80000%	0.90000%	0.94000%
23	Divided By: Months Per Year	12	12	12	12	12	12	12
24	SREC I Financing Program Interest Income/(Expense)	\$ 4,622.92	\$ 4,626.18	\$ 5,043.32	\$ 5,435.44	\$ 5,244.73	\$ 5,906.86	\$ 7,152.03
25	Beginning Balance - Deferred SREC I Financing Program Interest	29,668.27	4,622.92	9,249.10	14,292.42	19,727.86	24,972.59	30,879.45
26	Reclassify Prior Year Deferred SREC I Financing Program Interest	(29,668.27)						
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 4,622.92	\$ 9,249.10	\$ 14,292.42	\$ 19,727.86	\$ 24,972.59	\$ 30,879.45	\$ 38,031.48
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 10,788,613.93	\$ 10,800,705.88	\$ 13,297,150.45	\$ 13,308,199.97	\$ 13,336,978.13	\$ 13,348,849.77	\$ 17,591,558.28

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- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
For the Year January 1, 2013 - December 31, 2013

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	YTD 2013	Cumulative 2009 - 2013
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ (2,216,666.40)	\$ -	\$ -	\$ (5,122,209.57)	\$ (10,390,630.60)
2	Less: SREC I Auction Transaction Fees	-	-	470,709.22	-	-	1,213,101.49	2,229,111.83
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ (1,745,957.18)	\$ -	\$ -	\$ (3,909,108.08)	\$ (8,161,518.77)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ (1,745,957.18)	\$ -	\$ -	\$ (3,909,108.08)	\$ (8,161,518.77)
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ -	\$ 5,310,502.53	\$ -	\$ -	\$ 14,162,693.98	\$ 27,377,869.34
7	NERA Consulting Fees (Note 3)	-	-	12,828.05	-	-	52,018.00	1,843,610.11
8	Administrative Costs	7,192.23	7,076.13	4,405.26	4,678.32	4,522.56	76,918.14	408,869.57
9	Total SREC I Financing Program Costs	\$ 7,192.23	\$ 7,076.13	\$ 5,327,735.84	\$ 4,678.32	\$ 4,522.56	\$ 14,291,630.12	\$ 29,630,349.02
10	SREC I Financing Program (Over)/Under-Recovery	\$ 7,192.23	\$ 7,076.13	\$ 3,581,778.66	\$ 4,678.32	\$ 4,522.56	\$ 10,382,522.04	\$ 21,468,830.25
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
		Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	YTD 2013	Cumulative 2009 - 2013
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 17,553,526.80	\$ 17,560,719.03	\$ 17,567,795.16	\$ 21,149,573.82	\$ 21,154,252.14	\$ 10,746,584.39	\$ -
12	Add/(Deduct): Reclassify Prior Year Interest						29,668.27	41,607.58
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 17,553,526.80	\$ 17,560,719.03	\$ 17,567,795.16	\$ 21,149,573.82	\$ 21,154,252.14	\$ 10,776,252.66	\$ 41,607.58
14	(Over)/Under-Recovery (Line 10)	7,192.23	7,076.13	3,581,778.66	4,678.32	4,522.56	10,382,522.04	21,468,830.25
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)					(1,051,041.55)	(1,051,041.55)	(1,402,704.68)
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 17,560,719.03	\$ 17,567,795.16	\$ 21,149,573.82	\$ 21,154,252.14	\$ 20,107,733.15	\$ 20,107,733.15	\$ 20,107,733.15
SREC I Financing Program Interest Calculation								
		Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	YTD 2013	Cumulative 2009 - 2013
17	Beginning SREC I Financing Program Principal Balance	\$ 17,553,526.80	\$ 17,560,719.03	\$ 17,567,795.16	\$ 21,149,573.82	\$ 21,154,252.14		
18	Ending SREC I Financing Program Principal Balance	17,560,719.03	17,567,795.16	21,149,573.82	21,154,252.14	20,107,733.15		
19	AVERAGE SREC I Financing Program Principal Balance	\$ 17,557,122.92	\$ 17,564,257.10	\$ 19,358,684.49	\$ 21,151,912.98	\$ 20,630,992.65		
20	Accumulated Deferred Income Taxes	7,172,084.71	7,174,999.02	7,908,022.61	8,640,556.45	8,427,760.50		
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 10,385,038.21	\$ 10,389,258.08	\$ 11,450,661.88	\$ 12,511,356.53	\$ 12,203,232.15		
22	Multiply By: Interest Rate (Note 5)	0.95000%	1.03000%	0.93000%	0.93000%	0.90000%		
23	Divided By: Months Per Year	12	12	12	12	12		
24	SREC I Financing Program Interest Income/(Expense)	\$ 8,221.49	\$ 8,917.45	\$ 8,874.26	\$ 9,696.30	\$ 9,152.42	\$ 82,893.40	\$ 124,500.98
25	Beginning Balance - Deferred SREC I Financing Program Interest	38,031.48	46,252.97	55,170.42	64,044.68	73,740.98	29,668.27	-
26	Reclassify Prior Year Deferred SREC I Financing Program Interest						(29,668.27)	(41,607.58)
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 46,252.97	\$ 55,170.42	\$ 64,044.68	\$ 73,740.98	\$ 82,893.40	\$ 82,893.40	\$ 82,893.40
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 17,606,972.00	\$ 17,622,965.58	\$ 21,213,618.50	\$ 21,227,993.12	\$ 20,190,626.55	\$ 20,190,626.55	\$ 20,190,626.55

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- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program Investment - Net of Amortization
& Return on Investment (Note 1)
For the Year January 1, 2010 - December 31, 2010

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Jan 2010	Feb 2010	Mar 2010	Apr 2010	May 2010	Jun 2010
IDER Phase 2 (Expansion) Program Investment:							
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ -	\$ -	\$ 1,152,550.00	\$ 1,189,237.49	\$ 1,397,229.55	\$ 1,673,841.55
2	IDER Phase 2 (Expansion) Investment	-	1,152,550.00	36,687.49	207,992.06	276,612.00	1,526,004.09
3	DOE Reimbursements	-	-	-	-	-	-
4	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ -	\$ 1,152,550.00	\$ 1,189,237.49	\$ 1,397,229.55	\$ 1,673,841.55	\$ 3,199,845.64
Accumulated Amortization:							
5	Beginning Balance - Accumulated Amortization	\$ -	\$ -	\$ (16,007.64)	\$ (32,524.83)	\$ (51,930.80)	\$ (75,178.60)
6	Current Month Amortization	-	(16,007.64)	(16,517.19)	(19,405.97)	(23,247.80)	(44,442.30)
7	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)						
8	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)						
9	Ending Balance - Accumulated Amortization	\$ -	\$ (16,007.64)	\$ (32,524.83)	\$ (51,930.80)	\$ (75,178.60)	\$ (119,620.90)
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ -	\$ 1,136,542.36	\$ 1,156,712.66	\$ 1,345,298.75	\$ 1,598,662.95	\$ 3,080,224.74
Computation of Return on							
L#	IDER Phase 2 (Expansion) Program Investment	Jan 2010	Feb 2010	Mar 2010	Apr 2010	May 2010	Jun 2010
11	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ -	\$ 1,136,542.36	\$ 1,156,712.66	\$ 1,345,298.75	\$ 1,598,662.95	\$ 3,080,224.74
12	Accumulated Deferred Income Taxes	-	(464,277.55)	(472,517.12)	(549,554.54)	(653,053.82)	(1,258,271.81)
13	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ -	\$ 672,264.81	\$ 684,195.54	\$ 795,744.21	\$ 945,609.13	\$ 1,821,952.93
14	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%
15	Return on IDER Phase 2 (Expansion) Program Investment	\$ -	\$ 6,504.16	\$ 6,619.59	\$ 7,698.83	\$ 9,148.77	\$ 17,627.39

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program Investment - Net of Amortization
& Return on Investment (Note 1)
For the Year January 1, 2010 - December 31, 2010

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Jul 2010	Aug 2010	Sep 2010	Oct 2010	Nov 2010	Dec 2010	YTD 2010
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$3,199,845.64	\$3,479,803.39	\$3,977,509.38	\$3,977,509.38	\$3,977,509.38	\$4,079,950.18	\$ -
2	IDER Phase 2 (Expansion) Investment	279,957.75	497,705.99	-	-	102,440.80	31,751.12	4,111,701.30
3	DOE Reimbursements	-	-	-	-	-	-	-
4	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	<u>\$3,479,803.39</u>	<u>\$3,977,509.38</u>	<u>\$3,977,509.38</u>	<u>\$3,977,509.38</u>	<u>\$4,079,950.18</u>	<u>\$4,111,701.30</u>	<u>\$4,111,701.30</u>
Accumulated Amortization:								
5	Beginning Balance - Accumulated Amortization	\$ (119,620.90)	\$ (167,951.50)	\$ (223,194.69)	\$ (278,437.88)	\$ (333,681.07)	\$ (390,347.04)	\$ -
6	Current Month Amortization	(48,330.60)	(55,243.19)	(55,243.19)	(55,243.19)	(56,665.97)	(57,106.96)	(447,454.00)
7	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)							-
8	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)							-
9	Ending Balance - Accumulated Amortization	<u>\$ (167,951.50)</u>	<u>\$ (223,194.69)</u>	<u>\$ (278,437.88)</u>	<u>\$ (333,681.07)</u>	<u>\$ (390,347.04)</u>	<u>\$ (447,454.00)</u>	<u>\$ (447,454.00)</u>
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	<u>\$3,311,851.89</u>	<u>\$3,754,314.69</u>	<u>\$3,699,071.50</u>	<u>\$3,643,828.31</u>	<u>\$3,689,603.14</u>	<u>\$3,664,247.30</u>	<u>\$3,664,247.30</u>
Computation of Return on								
L#	IDER Phase 2 (Expansion) Program Investment	Jul 2010	Aug 2010	Sep 2010	Oct 2010	Nov 2010	Dec 2010	YTD 2010
11	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$3,311,851.89	\$3,754,314.69	\$3,699,071.50	\$3,643,828.31	\$3,689,603.14	\$3,664,247.30	
12	Accumulated Deferred Income Taxes	(1,352,891.50)	(1,533,637.55)	(1,511,070.71)	(1,488,503.86)	(1,507,202.88)	(1,496,845.02)	
13	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$1,958,960.39	\$2,220,677.14	\$2,188,000.79	\$2,155,324.45	\$2,182,400.26	\$2,167,402.28	
14	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	
15	Return on IDER Phase 2 (Expansion) Program Investment	<u>\$ 18,952.94</u>	<u>\$ 21,485.05</u>	<u>\$ 21,168.91</u>	<u>\$ 20,852.76</u>	<u>\$ 21,114.72</u>	<u>\$ 20,969.62</u>	<u>\$ 172,142.74</u>

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program Investment - Net of Amortization
& Return on Investment (Note 1)
For the Year January 1, 2011 - December 31, 2011

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011	Jun 2011	Jul 2011
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,111,701.30	\$ 4,117,230.15	\$ 4,138,407.15	\$ 4,155,262.21	\$ 4,169,918.14	\$ 4,183,261.36	\$ 4,692,077.16
2	IDER Phase 2 (Expansion) Investment	5,528.85	21,177.00	16,855.06	14,655.93	13,343.22	508,815.80	6,887.00
3	DOE Reimbursements	-	-	-	-	-	-	(2,670.15)
4	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,117,230.15	\$ 4,138,407.15	\$ 4,155,262.21	\$ 4,169,918.14	\$ 4,183,261.36	\$ 4,692,077.16	\$ 4,696,294.01
Accumulated Amortization:								
5	Beginning Balance - Accumulated Amortization	\$ (447,454.00)	\$ (504,637.75)	\$ (562,115.63)	\$ (619,827.61)	\$ (677,743.14)	\$ (735,843.99)	\$ (801,011.73)
6	Current Month Amortization	(57,183.75)	(57,477.88)	(57,711.98)	(57,915.53)	(58,100.85)	(65,167.74)	(65,226.31)
7	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)							(1,440,127.75)
8	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)							
9	Ending Balance - Accumulated Amortization	\$ (504,637.75)	\$ (562,115.63)	\$ (619,827.61)	\$ (677,743.14)	\$ (735,843.99)	\$ (801,011.73)	\$ (2,306,365.79)
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 3,612,592.40	\$ 3,576,291.52	\$ 3,535,434.60	\$ 3,492,175.00	\$ 3,447,417.37	\$ 3,891,065.43	\$ 2,389,928.22
Computation of Return on								
L#	IDER Phase 2 (Expansion) Program Investment	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011	Jun 2011	Jul 2011
11	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 3,612,592.40	\$ 3,576,291.52	\$ 3,535,434.60	\$ 3,492,175.00	\$ 3,447,417.37	\$ 3,891,065.43	\$ 2,389,928.22
12	Accumulated Deferred Income Taxes	(1,475,744.00)	(1,460,915.09)	(1,444,225.03)	(1,426,553.49)	(1,408,270.00)	(1,589,500.23)	(976,285.68)
13	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 2,136,848.40	\$ 2,115,376.43	\$ 2,091,209.57	\$ 2,065,621.51	\$ 2,039,147.37	\$ 2,301,565.20	\$ 1,413,642.54
14	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%
15	Return on IDER Phase 2 (Expansion) Program Investment	\$ 20,674.01	\$ 20,466.27	\$ 20,232.45	\$ 19,984.89	\$ 19,728.75	\$ 22,267.64	\$ 13,676.99

Notes:

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program Investment - Net of Amortization
& Return on Investment (Note 1)
For the Year January 1, 2011 - December 31, 2011

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Aug 2011	Sep 2011	Oct 2011	Nov 2011	Dec 2011	YTD 2011	Cumulative 2010 - 2011
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,696,294.01	\$ 4,696,294.01	\$ 4,726,916.81	\$ 4,735,753.61	\$ 4,740,253.61	\$ 4,111,701.30	\$ -
2	IDER Phase 2 (Expansion) Investment	-	30,622.80	8,836.80	4,500.00	14,265.23	645,487.69	4,757,188.99
3	DOE Reimbursements	-	-	-	-	-	(2,670.15)	(2,670.15)
4	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,696,294.01	\$ 4,726,916.81	\$ 4,735,753.61	\$ 4,740,253.61	\$ 4,754,518.84	\$ 4,754,518.84	\$ 4,754,518.84
Accumulated Amortization:								
5	Beginning Balance - Accumulated Amortization	\$ (2,306,365.79)	\$ (2,371,592.10)	\$ (2,437,243.72)	\$ (2,503,018.08)	\$ (2,568,854.94)	\$ (447,454.00)	\$ -
6	Current Month Amortization	(65,226.31)	(65,651.62)	(65,774.36)	(65,836.86)	(66,034.98)	(747,308.17)	(1,194,762.17)
7	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)						(1,440,127.75)	(1,440,127.75)
8	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)						-	-
9	Ending Balance - Accumulated Amortization	\$ (2,371,592.10)	\$ (2,437,243.72)	\$ (2,503,018.08)	\$ (2,568,854.94)	\$ (2,634,889.92)	\$ (2,634,889.92)	\$ (2,634,889.92)
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 2,324,701.91	\$ 2,289,673.09	\$ 2,232,735.53	\$ 2,171,398.67	\$ 2,119,628.92	\$ 2,119,628.92	\$ 2,119,628.92
Computation of Return on								
L#	IDER Phase 2 (Expansion) Program Investment	Aug 2011	Sep 2011	Oct 2011	Nov 2011	Dec 2011	YTD 2011	Cumulative 2010 - 2011
11	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 2,324,701.91	\$ 2,289,673.09	\$ 2,232,735.53	\$ 2,171,398.67	\$ 2,119,628.92		
12	Accumulated Deferred Income Taxes	(949,640.73)	(935,331.46)	(912,072.46)	(887,016.36)	(865,868.41)		
13	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 1,375,061.18	\$ 1,354,341.63	\$ 1,320,663.07	\$ 1,284,382.31	\$ 1,253,760.51		
14	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%		
15	Return on IDER Phase 2 (Expansion) Program Investment	\$ 13,303.72	\$ 13,103.26	\$ 12,777.42	\$ 12,426.40	\$ 12,130.13	\$ 200,771.93	\$ 372,914.67

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program Investment - Net of Amortization
& Return on Investment (Note 1)
For the Year January 1, 2012 - December 31, 2012

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Jan 2012	Feb 2012	Mar 2012	Apr 2012	May 2012	Jun 2012	Jul 2012
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,754,518.84	\$ 4,754,511.95	\$ 4,758,384.95	\$ 4,762,884.95	\$ 4,767,848.03	\$ 4,773,439.93	\$ 4,782,854.09
2	IDER Phase 2 (Expansion) Investment	(6.89)	3,873.00	4,500.00	4,963.08	5,591.90	9,422.08	1,796.00
3	DOE Reimbursements	-	-	-	-	-	(7.92)	-
4	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	<u>\$ 4,754,511.95</u>	<u>\$ 4,758,384.95</u>	<u>\$ 4,762,884.95</u>	<u>\$ 4,767,848.03</u>	<u>\$ 4,773,439.93</u>	<u>\$ 4,782,854.09</u>	<u>\$ 4,784,650.09</u>
Accumulated Amortization:								
5	Beginning Balance - Accumulated Amortization	\$ (2,634,889.92)	\$ (2,700,924.81)	\$ (2,767,013.49)	\$ (2,833,164.67)	\$ (2,899,384.78)	\$ (2,965,682.56)	\$ (3,032,111.09)
6	Current Month Amortization	(66,034.89)	(66,088.68)	(66,151.18)	(66,220.11)	(66,297.78)	(66,428.53)	(66,453.47)
7	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)							
8	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)							
9	Ending Balance - Accumulated Amortization	<u>\$ (2,700,924.81)</u>	<u>\$ (2,767,013.49)</u>	<u>\$ (2,833,164.67)</u>	<u>\$ (2,899,384.78)</u>	<u>\$ (2,965,682.56)</u>	<u>\$ (3,032,111.09)</u>	<u>\$ (3,098,564.56)</u>
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	<u>\$ 2,053,587.14</u>	<u>\$ 1,991,371.46</u>	<u>\$ 1,929,720.28</u>	<u>\$ 1,868,463.25</u>	<u>\$ 1,807,757.37</u>	<u>\$ 1,750,743.00</u>	<u>\$ 1,686,085.53</u>
Computation of Return on								
L#	IDER Phase 2 (Expansion) Program Investment	Jan 2012	Feb 2012	Mar 2012	Apr 2012	May 2012	Jun 2012	Jul 2012
11	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 2,053,587.14	\$ 1,991,371.46	\$ 1,929,720.28	\$ 1,868,463.25	\$ 1,807,757.37	\$ 1,750,743.00	\$ 1,686,085.53
12	Accumulated Deferred Income Taxes	(838,890.35)	(813,475.24)	(788,290.73)	(763,267.24)	(738,468.89)	(715,178.52)	(688,765.94)
13	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 1,214,696.79	\$ 1,177,896.22	\$ 1,141,429.55	\$ 1,105,196.01	\$ 1,069,288.48	\$ 1,035,564.48	\$ 997,319.59
14	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%
15	Return on IDER Phase 2 (Expansion) Program Investment	<u>\$ 11,752.19</u>	<u>\$ 11,396.15</u>	<u>\$ 11,043.33</u>	<u>\$ 10,692.77</u>	<u>\$ 10,345.37</u>	<u>\$ 10,019.09</u>	<u>\$ 9,649.07</u>

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program Investment - Net of Amortization
& Return on Investment (Note 1)
For the Year January 1, 2012 - December 31, 2012

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	YTD 2012	Cumulative 2010 - 2012
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,784,650.09	\$ 4,787,286.12	\$ 4,793,915.57	\$ 4,809,894.01	\$ 4,814,239.14	\$ 4,754,518.84	\$ -
2	IDER Phase 2 (Expansion) Investment	2,636.03	6,764.56	4,576.69	4,345.13	4,864.11	53,325.69	4,810,514.68
3	DOE Reimbursements	-	(135.11)	11,401.75	-	(3,501.97)	7,756.75	5,086.60
4	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	<u>\$ 4,787,286.12</u>	<u>\$ 4,793,915.57</u>	<u>\$ 4,809,894.01</u>	<u>\$ 4,814,239.14</u>	<u>\$ 4,815,601.28</u>	<u>\$ 4,815,601.28</u>	<u>\$ 4,815,601.28</u>
Accumulated Amortization:								
5	Beginning Balance - Accumulated Amortization	\$ (3,098,564.56)	\$ (3,165,054.65)	\$ (3,231,636.81)	\$ (3,298,440.89)	\$ (3,365,305.32)	\$ (2,634,889.92)	\$ -
6	Current Month Amortization	(66,490.09)	(66,582.16)	(66,804.08)	(66,864.43)	(66,883.35)	(797,298.75)	(1,992,060.92)
7	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)					(1,735,075.74)	(1,735,075.74)	(3,175,203.49)
8	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)					351,663.13	351,663.13	351,663.13
9	Ending Balance - Accumulated Amortization	<u>\$ (3,165,054.65)</u>	<u>\$ (3,231,636.81)</u>	<u>\$ (3,298,440.89)</u>	<u>\$ (3,365,305.32)</u>	<u>\$ (4,815,601.28)</u>	<u>\$ (4,815,601.28)</u>	<u>\$ (4,815,601.28)</u>
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	<u>\$ 1,622,231.47</u>	<u>\$ 1,562,278.76</u>	<u>\$ 1,511,453.12</u>	<u>\$ 1,448,933.82</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Computation of Return on								
L#	IDER Phase 2 (Expansion) Program Investment	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	YTD 2012	Cumulative 2010 - 2012
11	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 1,622,231.47	\$ 1,562,278.76	\$ 1,511,453.12	\$ 1,448,933.82	\$ -		
12	Accumulated Deferred Income Taxes	(662,681.56)	(638,190.87)	(617,428.60)	(591,889.47)	-		
13	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 959,549.91	\$ 924,087.89	\$ 894,024.52	\$ 857,044.35	\$ -		
14	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%		
15	Return on IDER Phase 2 (Expansion) Program Investment	<u>\$ 9,283.65</u>	<u>\$ 8,940.55</u>	<u>\$ 8,649.69</u>	<u>\$ 8,291.90</u>	<u>\$ -</u>	<u>\$ 110,063.76</u>	<u>\$ 482,978.43</u>

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program Investment - Net of Amortization
& Return on Investment (Note 1)
For the Year January 1, 2013 - December 31, 2013

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,815,601.28	\$ 4,820,056.12	\$ 4,824,350.35	\$ 4,829,941.22	\$ 4,834,332.89	\$ 4,838,844.71	\$ 4,847,868.71
2	IDER Phase 2 (Expansion) Investment	4,454.84	4,294.23	10,245.60	4,391.67	4,511.82	9,024.00	(5,695.34)
3	DOE Reimbursements	-	-	(4,654.73)	-	-	-	-
4	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,820,056.12	\$ 4,824,350.35	\$ 4,829,941.22	\$ 4,834,332.89	\$ 4,838,844.71	\$ 4,847,868.71	\$ 4,842,173.37
Accumulated Amortization:								
5	Beginning Balance - Accumulated Amortization	\$ (4,815,601.28)	\$ (4,815,663.15)	\$ (4,815,784.66)	\$ (4,815,983.83)	\$ (4,816,243.99)	\$ (4,816,566.82)	\$ (4,817,014.98)
6	Current Month Amortization	(61.87)	(121.51)	(199.17)	(260.16)	(322.83)	(448.16)	(369.06)
7	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)							
8	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)							
9	Ending Balance - Accumulated Amortization	\$ (4,815,663.15)	\$ (4,815,784.66)	\$ (4,815,983.83)	\$ (4,816,243.99)	\$ (4,816,566.82)	\$ (4,817,014.98)	\$ (4,817,384.04)
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 4,392.97	\$ 8,565.69	\$ 13,957.39	\$ 18,088.90	\$ 22,277.89	\$ 30,853.73	\$ 24,789.33
Computation of Return on								
L#	IDER Phase 2 (Expansion) Program Investment	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013
11	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 4,392.97	\$ 8,565.69	\$ 13,957.39	\$ 18,088.90	\$ 22,277.89	\$ 30,853.73	\$ 24,789.33
12	Accumulated Deferred Income Taxes	(1,794.53)	(3,499.08)	(5,701.59)	(7,389.32)	(9,100.52)	(12,603.75)	(10,126.44)
13	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 2,598.44	\$ 5,066.61	\$ 8,255.80	\$ 10,699.58	\$ 13,177.37	\$ 18,249.98	\$ 14,662.89
14	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%
15	Return on IDER Phase 2 (Expansion) Program Investment	\$ 25.14	\$ 49.02	\$ 79.87	\$ 103.52	\$ 127.49	\$ 176.57	\$ 141.86

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program Investment - Net of Amortization
& Return on Investment (Note 1)
For the Year January 1, 2013 - December 31, 2013

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	YTD 2013	Cumulative 2010 - 2013
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,842,173.37	\$ 4,846,888.40	\$ 4,852,521.43	\$ 4,856,464.00	\$ 4,860,926.00	\$ 4,815,601.28	\$ -
2	IDER Phase 2 (Expansion) Investment	4,715.03	5,633.03	3,942.57	4,462.00	4,404.45	54,383.90	4,864,898.58
3	DOE Reimbursements	-	-	-	-	(14,545.73)	(19,200.46)	(14,113.86)
4	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,846,888.40	\$ 4,852,521.43	\$ 4,856,464.00	\$ 4,860,926.00	\$ 4,850,784.72	\$ 4,850,784.72	\$ 4,850,784.72
Accumulated Amortization:								
5	Beginning Balance - Accumulated Amortization	\$(4,817,384.04)	\$(4,817,818.58)	\$(4,818,331.36)	\$(4,818,898.90)	\$(4,819,528.41)	\$(4,815,601.28)	\$ -
6	Current Month Amortization	(434.54)	(512.78)	(567.54)	(629.51)	(488.66)	(4,415.79)	(1,996,476.71)
7	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)					(1,081,809.20)	(1,081,809.20)	(4,257,012.69)
8	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)					1,051,041.55	1,051,041.55	1,402,704.68
9	Ending Balance - Accumulated Amortization	\$(4,817,818.58)	\$(4,818,331.36)	\$(4,818,898.90)	\$(4,819,528.41)	\$(4,850,784.72)	\$(4,850,784.72)	\$(4,850,784.72)
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 29,069.82	\$ 34,190.07	\$ 37,565.10	\$ 41,397.59	\$ -	\$ -	\$ -
Computation of Return on								
L#	IDER Phase 2 (Expansion) Program Investment	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	YTD 2013	Cumulative 2010 - 2013
11	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 29,069.82	\$ 34,190.07	\$ 37,565.10	\$ 41,397.59	\$ -		
12	Accumulated Deferred Income Taxes	(11,875.02)	(13,966.64)	(15,345.34)	(16,910.92)	-		
13	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 17,194.80	\$ 20,223.43	\$ 22,219.76	\$ 24,486.67	\$ -		
14	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%		
15	Return on IDER Phase 2 (Expansion) Program Investment	\$ 166.36	\$ 195.66	\$ 214.98	\$ 236.91	\$ -	\$ 1,517.38	\$ 484,495.81

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery, IDER Program & Interest (Note 1)
For the Year January 1, 2010 - December 31, 2010

Line #		Jan 2010	Feb 2010	Mar 2010	Apr 2010	May 2010	Jun 2010
Calculation of IDER Program (Over)/Under-Recovery							
1	Rider RRC - IDER Program Revenues (Note 2)	\$ (86,978.11)	\$ (154,800.38)	\$ (163,756.47)	\$ (147,248.68)	\$ (137,503.70)	\$ (164,917.17)
IDER Program Costs:							
2	Outside Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Customer Incentives	-	-	-	31,652.50	-	-
4	Administrative Expenses	-	-	-	3,800.42	3,962.14	8,490.30
5	BPL Global Maintenance Contract Expenses (Note 3)	-	-	-	-	-	-
6	DOE Reimbursements	-	-	-	-	-	-
7	Total IDER Program Costs	\$ -	\$ -	\$ -	\$ 35,452.92	\$ 3,962.14	\$ 8,490.30
8	Less: PJM Net Revenues (Note 4)	-	-	-	-	-	(27,050.70)
9	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	-	16,007.64	16,517.19	19,405.97	23,247.80	44,442.30
10	Add: Return on IDER Phase 2 (Expansion) Program Investment	-	6,504.16	6,619.59	7,698.83	9,148.77	17,627.39
11	Recoverable IDER Program Costs	\$ -	\$ 22,511.80	\$ 23,136.78	\$ 62,557.72	\$ 36,358.71	\$ 43,509.29
12	IDER Program (Over)/Under-Recovery	\$ (86,978.11)	\$ (132,288.58)	\$ (140,619.69)	\$ (84,690.96)	\$ (101,144.99)	\$ (121,407.88)
Deferred IDER (Over)/Under-Recovery							
L#		Jan. 2010	Feb. 2010	Mar. 2010	Apr. 2010	May 2010	Jun. 2010
13	Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ -	\$ (86,978.11)	\$ (219,266.69)	\$ (359,886.38)	\$ (444,577.34)	\$ (545,722.33)
14	Add: One-Time Transfer of DRWG Balance	-	-	-	-	-	-
15	Add/(Deduct): Prior Year IDER Program Deferred Interest	-	-	-	-	-	-
16	Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ -	\$ (86,978.11)	\$ (219,266.69)	\$ (359,886.38)	\$ (444,577.34)	\$ (545,722.33)
17	Add: Current Month IDER Program (Over)/Under-Recovery	(86,978.11)	(132,288.58)	(140,619.69)	(84,690.96)	(101,144.99)	(121,407.88)
18	Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-
19	Ending Balance - Deferred IDER (Over)-Recovery	\$ (86,978.11)	\$ (219,266.69)	\$ (359,886.38)	\$ (444,577.34)	\$ (545,722.33)	\$ (667,130.21)
Computation of IDER Program Costs Interest							
L#		Jan. 2010	Feb. 2010	Mar. 2010	Apr. 2010	May 2010	Jun. 2010
20	AVERAGE Principal Balance Before Deferred Taxes	\$ (43,489.06)	\$ (153,122.40)	\$ (289,576.54)	\$ (402,231.86)	\$ (495,149.84)	\$ (606,426.27)
21	Accumulated Deferred Income Taxes	(17,765.28)	(62,550.50)	(118,292.01)	(164,311.71)	(202,268.71)	(247,725.13)
22	AVERAGE Principal Balance Excluding Deferred Taxes	\$ (25,723.78)	\$ (90,571.90)	\$ (171,284.53)	\$ (237,920.15)	\$ (292,881.13)	\$ (358,701.14)
23	Multiply By: Interest Rate (Note 5)	1.69%	1.46%	1.40%	1.65%	1.60%	1.38%
24	Divided By: Months Per Year	12	12	12	12	12	12
25	IDER Program Interest Income / (Expense)	\$ (36.23)	\$ (110.20)	\$ (199.83)	\$ (327.14)	\$ (390.51)	\$ (412.51)
Deferred IDER Program Costs Including Interest							
L#		Jan. 2010	Feb. 2010	Mar. 2010	Apr. 2010	May 2010	Jun. 2010
26	Beginning Balance - Deferred Interest on IDER Program Costs	\$ -	\$ (36.23)	\$ (146.43)	\$ (346.26)	\$ (673.40)	\$ (1,063.91)
27	Annual IDER Interest Reclass Journal Voucher (JV)	-	-	-	-	-	-
28	Beginning Balance After Prior Year Interest Reclass JV	\$ -	\$ (36.23)	\$ (146.43)	\$ (346.26)	\$ (673.40)	\$ (1,063.91)
29	IDER Program Interest Income / (Expense)	(36.23)	(110.20)	(199.83)	(327.14)	(390.51)	(412.51)
30	Balance Reclassified from DRWG Curtailment Program (Note 6)	-	-	-	-	-	-
31	Ending Balance - Deferred Interest on IDER Program Costs	\$ (36.23)	\$ (146.43)	\$ (346.26)	\$ (673.40)	\$ (1,063.91)	\$ (1,476.42)
32	Ending Balance - Deferred IDER Program Costs Including Interest	\$ (87,014.34)	\$ (219,413.12)	\$ (360,232.64)	\$ (445,250.74)	\$ (546,786.24)	\$ (668,606.63)

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- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
- 6 Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery, IDER Program & Interest (Note 1)
For the Year January 1, 2010 - December 31, 2010

Line #		Jul 2010	Aug 2010	Sep 2010	Oct 2010	Nov 2010	Dec 2010	YTD 2010
Calculation of IDER Program (Over)/Under-Recovery								
1	Rider RRC - IDER Program Revenues (Note 2)	\$ (216,140.81)	\$ (225,484.23)	\$ (195,476.49)	\$ (157,482.24)	\$ (140,617.07)	\$ (157,111.62)	\$ (1,947,516.97)
IDER Program Costs:								
2	Outside Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417,736.70	\$ 417,736.70
3	Customer Incentives	-	49,447.75	-	-	144,685.75	176,721.00	402,507.00
4	Administrative Expenses	5,962.11	4,098.36	7,840.71	10,187.14	5,239.16	6,608.85	56,189.19
5	BPL Global Maintenance Contract Expenses (Note 3)	-	-	-	-	-	-	-
6	DOE Reimbursements	-	-	-	-	-	-	-
7	Total IDER Program Costs	\$ 5,962.11	\$ 53,546.11	\$ 7,840.71	\$ 10,187.14	\$ 149,924.91	\$ 601,066.55	\$ 876,432.89
8	Less: PJM Net Revenues (Note 4)	(27,952.39)	(27,952.39)	(27,050.70)	(27,952.39)	(27,050.70)	(30,309.09)	(195,318.36)
9	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	48,330.60	55,243.19	55,243.19	55,243.19	56,665.97	57,106.96	447,454.00
10	Add: Return on IDER Phase 2 (Expansion) Program Investment	18,952.94	21,485.05	21,168.91	20,852.76	21,114.72	20,969.62	172,142.74
11	Recoverable IDER Program Costs	\$ 45,293.26	\$ 102,321.96	\$ 57,202.11	\$ 58,330.70	\$ 200,654.90	\$ 648,834.04	\$ 1,300,711.27
12	IDER Program (Over)/Under-Recovery	\$ (170,847.55)	\$ (123,162.27)	\$ (138,274.38)	\$ (99,151.54)	\$ 60,037.83	\$ 491,722.42	\$ (646,805.70)
Deferred IDER (Over)/Under-Recovery								
L#		Jul. 2010	Aug. 2010	Sep. 2010	Oct. 2010	Nov. 2010	Dec. 2010	YTD 2010
13	Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (667,130.21)	\$ (837,977.76)	\$ (961,140.03)	\$ (982,661.48)	\$ (1,081,813.02)	\$ (1,021,775.19)	\$ -
14	Add: One-Time Transfer of DRWG Balance			116,752.93				116,752.93
15	Add/(Deduct): Prior Year IDER Program Deferred Interest							-
16	Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (667,130.21)	\$ (837,977.76)	\$ (844,387.10)	\$ (982,661.48)	\$ (1,081,813.02)	\$ (1,021,775.19)	\$ 116,752.93
17	Add: Current Month IDER Program (Over)/Under-Recovery	(170,847.55)	(123,162.27)	(138,274.38)	(99,151.54)	60,037.83	491,722.42	(646,805.70)
18	Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
19	Ending Balance - Deferred IDER (Over)-Recovery	\$ (837,977.76)	\$ (961,140.03)	\$ (982,661.48)	\$ (1,081,813.02)	\$ (1,021,775.19)	\$ (530,052.77)	\$ (530,052.77)
Computation of IDER Program Costs Interest								
L#		Jul. 2010	Aug. 2010	Sep. 2010	Oct. 2010	Nov. 2010	Dec. 2010	YTD 2010
20	AVERAGE Principal Balance Before Deferred Taxes	\$ (752,553.99)	\$ (899,558.90)	\$ (913,524.29)	\$ (1,032,237.25)	\$ (1,051,794.11)	\$ (775,913.98)	
21	Accumulated Deferred Income Taxes	(307,418.30)	(367,469.81)	(373,174.67)	(421,668.92)	(429,657.89)	(316,960.86)	
22	AVERAGE Principal Balance Excluding Deferred Taxes	\$ (445,135.69)	\$ (532,089.09)	\$ (540,349.62)	\$ (610,568.33)	\$ (622,136.22)	\$ (458,953.12)	
23	Multiply By: Interest Rate (Note 5)	1.23%	1.16%	1.10%	1.02%	0.94%	1.13%	
24	Divided By: Months Per Year	12	12	12	12	12	12	
25	IDER Program Interest Income / (Expense)	\$ (456.26)	\$ (514.35)	\$ (495.32)	\$ (518.98)	\$ (487.34)	\$ (432.18)	\$ (4,380.85)
Deferred IDER Program Costs Including Interest								
L#		Jul. 2010	Aug. 2010	Sep. 2010	Oct. 2010	Nov. 2010	Dec. 2010	YTD 2010
26	Beginning Balance - Deferred Interest on IDER Program Costs	\$ (1,476.42)	\$ (1,932.68)	\$ (2,447.03)	\$ (2,942.35)	\$ (3,461.33)	\$ (3,948.67)	\$ -
27	Annual IDER Interest Reclass Journal Voucher (JV)							-
28	Beginning Balance After Prior Year Interest Reclass JV	\$ (1,476.42)	\$ (1,932.68)	\$ (2,447.03)	\$ (2,942.35)	\$ (3,461.33)	\$ (3,948.67)	\$ -
29	IDER Program Interest Income / (Expense)	(456.26)	(514.35)	(495.32)	(518.98)	(487.34)	(432.18)	(4,380.85)
30	Balance Reclassified from DRWG Curtailment Program (Note 6)						(134.29)	(134.29)
31	Ending Balance - Deferred Interest on IDER Program Costs	\$ (1,932.68)	\$ (2,447.03)	\$ (2,942.35)	\$ (3,461.33)	\$ (3,948.67)	\$ (4,515.14)	\$ (4,515.14)
32	Ending Balance - Deferred IDER Program Costs Including Interest	\$ (839,910.44)	\$ (963,587.06)	\$ (985,603.83)	\$ (1,085,274.35)	\$ (1,025,723.86)	\$ (534,567.91)	\$ (534,567.91)

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery, IDER Program & Interest (Note 1)
For the Year January 1, 2011 - December 31, 2011

Line #	Calculation of IDER Program (Over)/Under-Recovery	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011	Jun 2011	Jul 2011
1	Rider RRC - IDER Program Revenues (Note 2)	\$ (172,689.76)	\$ (168,903.40)	\$ (161,729.97)	\$ (151,288.97)	\$ (139,172.94)	\$ (162,383.32)	\$ (207,136.90)
IDER Program Costs:								
2	Outside Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Customer Incentives	-	34,031.25	-	-	-	-	-
4	Administrative Expenses	4,768.21	4,115.50	424.42	101.01	101.01	-	-
5	BPL Global Maintenance Contract Expenses (Note 3)	-	-	-	-	-	-	-
6	DOE Reimbursements	-	-	-	-	-	-	-
7	Total IDER Program Costs	\$ 4,768.21	\$ 38,146.75	\$ 424.42	\$ 101.01	\$ 101.01	\$ -	\$ -
8	Less: PJM Net Revenues (Note 4)	(27,952.39)	(25,247.32)	(27,952.39)	(27,050.70)	(27,952.39)	(64,888.30)	(95,283.11)
9	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	57,183.75	57,477.88	57,711.98	57,915.53	58,100.85	65,167.74	65,226.31
10	Add: Return on IDER Phase 2 (Expansion) Program Investment	20,674.01	20,466.27	20,232.45	19,984.89	19,728.75	22,267.64	13,676.99
11	Recoverable IDER Program Costs	\$ 54,673.58	\$ 90,843.58	\$ 50,416.46	\$ 50,950.73	\$ 49,978.22	\$ 22,547.08	\$ (16,379.81)
12	IDER Program (Over)/Under-Recovery	\$ (118,016.18)	\$ (78,059.82)	\$ (111,313.51)	\$ (100,338.24)	\$ (89,194.72)	\$ (139,836.24)	\$ (223,516.71)
L# Deferred IDER (Over)/Under-Recovery								
13	Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (530,052.77)	\$ (652,584.09)	\$ (730,643.91)	\$ (841,957.42)	\$ (942,295.66)	\$ (1,031,490.38)	\$ (1,171,326.62)
14	Add: One-Time Transfer of DRWG Balance							
15	Add/(Deduct): Prior Year IDER Program Deferred Interest	(4,515.14)						
16	Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (534,567.91)	\$ (652,584.09)	\$ (730,643.91)	\$ (841,957.42)	\$ (942,295.66)	\$ (1,031,490.38)	\$ (1,171,326.62)
17	Add: Current Month IDER Program (Over)/Under-Recovery	(118,016.18)	(78,059.82)	(111,313.51)	(100,338.24)	(89,194.72)	(139,836.24)	(223,516.71)
18	Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
19	Ending Balance - Deferred IDER (Over)-Recovery	\$ (652,584.09)	\$ (730,643.91)	\$ (841,957.42)	\$ (942,295.66)	\$ (1,031,490.38)	\$ (1,171,326.62)	\$ (1,394,843.33)
L# Computation of IDER Program Costs Interest								
20	AVERAGE Principal Balance Before Deferred Taxes	\$ (593,576.00)	\$ (691,614.00)	\$ (786,300.67)	\$ (892,126.54)	\$ (986,893.02)	\$ (1,101,408.50)	\$ (1,283,084.98)
21	Accumulated Deferred Income Taxes	(242,475.80)	(282,524.32)	(321,203.82)	(364,433.69)	(403,145.80)	(449,925.37)	(524,140.21)
22	AVERAGE Principal Balance Excluding Deferred Taxes	\$ (351,100.20)	\$ (409,089.68)	\$ (465,096.85)	\$ (527,692.85)	\$ (583,747.22)	\$ (651,483.13)	\$ (758,944.77)
23	Multiply By: Interest Rate (Note 5)	1.21%	1.21%	1.26%	1.40%	1.21%	1.04%	1.10%
24	Divided By: Months Per Year	12	12	12	12	12	12	12
25	IDER Program Interest Income / (Expense)	\$ (354.03)	\$ (412.50)	\$ (488.35)	\$ (615.64)	\$ (588.61)	\$ (564.62)	\$ (695.70)
L# Deferred IDER Program Costs Including Interest								
26	Beginning Balance - Deferred Interest on IDER Program Costs	\$ (4,515.14)	\$ (354.03)	\$ (766.53)	\$ (1,254.88)	\$ (1,870.52)	\$ (2,459.13)	\$ (3,023.75)
27	Annual IDER Interest Reclass Journal Voucher (JV)	4,515.14						
28	Beginning Balance After Prior Year Interest Reclass JV	\$ -	\$ (354.03)	\$ (766.53)	\$ (1,254.88)	\$ (1,870.52)	\$ (2,459.13)	\$ (3,023.75)
29	IDER Program Interest Income / (Expense)	(354.03)	(412.50)	(488.35)	(615.64)	(588.61)	(564.62)	(695.70)
30	Balance Reclassified from DRWG Curtailment Program (Note 6)							
31	Ending Balance - Deferred Interest on IDER Program Costs	\$ (354.03)	\$ (766.53)	\$ (1,254.88)	\$ (1,870.52)	\$ (2,459.13)	\$ (3,023.75)	\$ (3,719.45)
32	Ending Balance - Deferred IDER Program Costs Including Interest	\$ (652,938.12)	\$ (731,410.44)	\$ (843,212.30)	\$ (944,166.18)	\$ (1,033,949.51)	\$ (1,174,350.37)	\$ (1,398,562.78)

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery, IDER Program & Interest (Note 1)
For the Year January 1, 2011 - December 31, 2011

Line #	Aug 2011	Sep 2011	Oct 2011	Nov 2011	Dec 2011	YTD 2011	Cumulative 2010 - 2011
Calculation of IDER Program (Over)/Under-Recovery							
1 Rider RRC - IDER Program Revenues (Note 2)	\$ (284,706.02)	\$ (242,834.96)	\$ (188,214.82)	\$ (179,231.19)	\$ (179,686.57)	\$ (2,237,978.82)	\$ (4,185,495.79)
IDER Program Costs:							
2 Outside Contractors	\$ 51,750.00	\$ -	\$ -	\$ 12,016.48	\$ 6,947.88	\$ 70,714.36	\$ 488,451.06
3 Customer Incentives	-	-	-	-	-	34,031.25	436,538.25
4 Administrative Expenses	-	-	-	948.78	3,338.69	13,797.62	69,986.81
5 BPL Global Maintenance Contract Expenses (Note 3)	-	-	-	-	313,037.83	313,037.83	313,037.83
6 DOE Reimbursements	-	-	-	-	-	-	-
7 Total IDER Program Costs	\$ 51,750.00	\$ -	\$ -	\$ 12,965.26	\$ 323,324.40	\$ 431,581.06	\$ 1,308,013.95
8 Less: PJM Net Revenues (Note 4)	(95,283.11)	(92,209.30)	(95,283.11)	(92,209.30)	(95,283.11)	(766,594.53)	(961,912.89)
9 Add: Amortization of IDER Phase 2 (Expansion) Program Investment	65,226.31	65,651.62	65,774.36	65,836.86	66,034.98	747,308.17	1,194,762.17
10 Add: Return on IDER Phase 2 (Expansion) Program Investment	13,303.72	13,103.26	12,777.42	12,426.40	12,130.13	200,771.93	372,914.67
11 Recoverable IDER Program Costs	\$ 34,996.92	\$ (13,454.42)	\$ (16,731.33)	\$ (980.78)	\$ 306,206.40	\$ (153,527.90)	\$ 1,913,777.90
12 IDER Program (Over)/Under-Recovery	\$ (249,709.10)	\$ (256,289.38)	\$ (204,946.15)	\$ (180,211.97)	\$ 126,519.83	\$ (2,391,506.72)	\$ (2,271,717.89)
Deferred IDER (Over)/Under-Recovery							
L#	Aug. 2011	Sep. 2011	Oct. 2011	Nov. 2011	Dec. 2011	YTD 2011	Cumulative
13 Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (1,394,843.33)	\$ (1,644,552.43)	\$ (1,900,841.81)	\$ (2,105,787.96)	\$ (2,285,999.93)	\$ (530,052.77)	\$ -
14 Add: One-Time Transfer of DRWG Balance						-	116,752.93
15 Add/(Deduct): Prior Year IDER Program Deferred Interest						(4,515.14)	(4,515.14)
16 Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (1,394,843.33)	\$ (1,644,552.43)	\$ (1,900,841.81)	\$ (2,105,787.96)	\$ (2,285,999.93)	\$ (534,567.91)	\$ 112,237.79
17 Add: Current Month IDER Program (Over)/Under-Recovery	(249,709.10)	(256,289.38)	(204,946.15)	(180,211.97)	126,519.83	(1,624,912.19)	(2,271,717.89)
18 Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
19 Ending Balance - Deferred IDER (Over)-Recovery	\$ (1,644,552.43)	\$ (1,900,841.81)	\$ (2,105,787.96)	\$ (2,285,999.93)	\$ (2,159,480.10)	\$ (2,159,480.10)	\$ (2,159,480.10)
Computation of IDER Program Costs Interest							
L#	Aug. 2011	Sep. 2011	Oct. 2011	Nov. 2011	Dec. 2011	YTD 2011	Cumulative
20 AVERAGE Principal Balance Before Deferred Taxes	\$ (1,519,697.88)	\$ (1,772,697.12)	\$ (2,003,314.89)	\$ (2,195,893.95)	\$ (2,222,740.02)		
21 Accumulated Deferred Income Taxes	(620,796.58)	(724,146.77)	(818,354.13)	(897,022.68)	(907,989.30)		
22 AVERAGE Principal Balance Excluding Deferred Taxes	\$ (898,901.30)	\$ (1,048,550.35)	\$ (1,184,960.76)	\$ (1,298,871.27)	\$ (1,314,750.72)		
23 Multiply By: Interest Rate (Note 5)	0.98%	0.79%	0.84%	0.83%	0.87%		
24 Divided By: Months Per Year	12	12	12	12	12		
25 IDER Program Interest Income / (Expense)	\$ (734.10)	\$ (690.30)	\$ (829.47)	\$ (898.39)	\$ (953.19)	\$ (7,824.90)	\$ (12,205.75)
Deferred IDER Program Costs Including Interest							
L#	Aug. 2011	Sep. 2011	Oct. 2011	Nov. 2011	Dec. 2011	YTD 2011	Cumulative
26 Beginning Balance - Deferred Interest on IDER Program Costs	\$ (3,719.45)	\$ (4,453.55)	\$ (5,143.85)	\$ (5,973.32)	\$ (6,871.71)	\$ (4,515.14)	\$ -
27 Annual IDER Interest Reclaim Journal (JV)						4,515.14	4,515.14
28 Beginning Balance After Prior Year Interest Reclaim JV	\$ (3,719.45)	\$ (4,453.55)	\$ (5,143.85)	\$ (5,973.32)	\$ (6,871.71)	\$ -	\$ 4,515.14
29 IDER Program Interest Income / (Expense)	(734.10)	(690.30)	(829.47)	(898.39)	(953.19)	(7,824.90)	(12,205.75)
30 Balance Reclassified from DRWG Curtailment Program (Note 6)						-	(134.29)
31 Ending Balance - Deferred Interest on IDER Program Costs	\$ (4,453.55)	\$ (5,143.85)	\$ (5,973.32)	\$ (6,871.71)	\$ (7,824.90)	\$ (7,824.90)	\$ (7,824.90)
32 Ending Balance - Deferred IDER Program Costs Including Interest	\$ (1,649,005.98)	\$ (1,905,985.66)	\$ (2,111,761.28)	\$ (2,292,871.64)	\$ (2,167,305.00)	\$ (2,167,305.00)	\$ (2,167,305.00)

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery, IDER Program & Interest (Note 1)
For the Year January 1, 2012 - December 31, 2012

Line #	Jan 2012	Feb 2012	Mar 2012	Apr 2012	May 2012	Jun 2012	Jul 2012
Calculation of IDER Program (Over)/Under-Recovery							
1 Rider RRC - IDER Program Revenues (Note 2)	\$ (199,963.72)	\$ (196,633.19)	\$ (188,460.51)	\$ (175,005.52)	\$ (176,347.74)	\$ (202,757.80)	\$ (245,304.17)
IDER Program Costs:							
2 Outside Contractors	\$ 5,451.20	\$ 106,750.35	\$ 2,423.28	\$ 245,638.96	\$ 7,954.90	\$ (24,390.82)	\$ 201,488.92
3 Customer Incentives	-	-	-	-	-	-	-
4 Administrative Expenses	3,615.26	106,381.55	6,731.64	3,563.06	4,440.42	3,455.19	1,926.21
5 BPL Global Maintenance Contract Expenses (Note 3)	-	88,517.18	-	-	-	-	-
6 DOE Reimbursements	-	-	-	-	-	(3,205.13)	-
7 Total IDER Program Costs	\$ 9,066.46	\$ 301,649.08	\$ 9,154.92	\$ 249,202.02	\$ 12,395.32	\$ (24,140.76)	\$ 203,415.13
8 Less: PJM Net Revenues (Note 4)	(95,283.11)	(89,135.49)	(95,283.11)	(92,209.30)	(95,283.11)	-	(210,531.13)
9 Add: Amortization of IDER Phase 2 (Expansion) Program Investment	66,034.89	66,088.68	66,151.18	66,220.11	66,297.78	66,428.53	66,453.47
10 Add: Return on IDER Phase 2 (Expansion) Program Investment	11,752.19	11,396.15	11,043.33	10,692.77	10,345.37	10,019.09	9,649.07
11 Recoverable IDER Program Costs	\$ (8,429.57)	\$ 289,998.42	\$ (8,933.68)	\$ 233,905.60	\$ (6,244.64)	\$ 52,306.86	\$ 68,986.54
12 IDER Program (Over)/Under-Recovery	\$ (208,393.29)	\$ 93,365.23	\$ (197,394.19)	\$ 58,900.08	\$ (182,592.38)	\$ (150,450.94)	\$ (176,317.63)
Deferred IDER (Over)/Under-Recovery							
L#	Jan. 2012	Feb. 2012	Mar. 2012	Apr. 2012	May 2012	Jun. 2012	Jul. 2012
13 Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (2,159,480.10)	\$ (2,375,698.29)	\$ (2,282,333.06)	\$ (2,479,727.25)	\$ (2,420,827.17)	\$ (2,603,419.55)	\$ (2,753,870.49)
14 Add: One-Time Transfer of DRWG Balance							
15 Add/(Deduct): Prior Year IDER Program Deferred Interest	(7,824.90)						
16 Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (2,167,305.00)	\$ (2,375,698.29)	\$ (2,282,333.06)	\$ (2,479,727.25)	\$ (2,420,827.17)	\$ (2,603,419.55)	\$ (2,753,870.49)
17 Add: Current Month IDER Program (Over)/Under-Recovery	(208,393.29)	93,365.23	(197,394.19)	58,900.08	(182,592.38)	(150,450.94)	(176,317.63)
18 Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
19 Ending Balance - Deferred IDER (Over)-Recovery	\$ (2,375,698.29)	\$ (2,282,333.06)	\$ (2,479,727.25)	\$ (2,420,827.17)	\$ (2,603,419.55)	\$ (2,753,870.49)	\$ (2,930,188.12)
Computation of IDER Program Costs Interest							
L#	Jan. 2012	Feb. 2012	Mar. 2012	Apr. 2012	May 2012	Jun. 2012	Jul. 2012
20 AVERAGE Principal Balance Before Deferred Taxes	\$ (2,271,501.65)	\$ (2,329,015.68)	\$ (2,381,030.16)	\$ (2,450,277.21)	\$ (2,512,123.36)	\$ (2,678,645.02)	\$ (2,842,029.31)
21 Accumulated Deferred Income Taxes	(927,908.42)	(951,402.90)	(972,650.82)	(1,000,938.24)	(1,026,202.39)	(1,094,226.49)	(1,160,968.97)
22 AVERAGE Principal Balance Excluding Deferred Taxes	\$ (1,343,593.23)	\$ (1,377,612.78)	\$ (1,408,379.34)	\$ (1,449,338.97)	\$ (1,485,920.97)	\$ (1,584,418.53)	\$ (1,681,060.34)
23 Multiply By: Interest Rate (Note 5)	0.87%	0.83%	0.90%	0.93%	0.87%	0.85%	0.90%
24 Divided By: Months Per Year	12	12	12	12	12	12	12
25 IDER Program Interest Income / (Expense)	\$ (974.11)	\$ (952.85)	\$ (1,056.28)	\$ (1,123.24)	\$ (1,077.29)	\$ (1,122.30)	\$ (1,260.80)
Deferred IDER Program Costs Including Interest							
L#	Jan. 2012	Feb. 2012	Mar. 2012	Apr. 2012	May 2012	Jun. 2012	Jul. 2012
26 Beginning Balance - Deferred Interest on IDER Program Costs	\$ (7,824.90)	\$ (974.11)	\$ (1,926.96)	\$ (2,983.24)	\$ (4,106.48)	\$ (5,183.77)	\$ (6,306.07)
27 Annual IDER Interest Reclaim Journal Voucher (JV)	7,824.90						
28 Beginning Balance After Prior Year Interest Reclaim JV	\$ -	\$ (974.11)	\$ (1,926.96)	\$ (2,983.24)	\$ (4,106.48)	\$ (5,183.77)	\$ (6,306.07)
29 IDER Program Interest Income / (Expense)	(974.11)	(952.85)	(1,056.28)	(1,123.24)	(1,077.29)	(1,122.30)	(1,260.80)
30 Balance Reclassified from DRWG Curtailment Program (Note 6)							
31 Ending Balance - Deferred Interest on IDER Program Costs	\$ (974.11)	\$ (1,926.96)	\$ (2,983.24)	\$ (4,106.48)	\$ (5,183.77)	\$ (6,306.07)	\$ (7,566.87)
32 Ending Balance - Deferred IDER Program Costs Including Interest	\$ (2,376,672.40)	\$ (2,284,260.02)	\$ (2,482,710.49)	\$ (2,424,933.65)	\$ (2,608,603.32)	\$ (2,760,176.56)	\$ (2,937,754.99)

Notes:

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- 3 These costs were not captured in the original August 1, 2014 filing
- 4 PJM Revenues include any PJM rewards earned or penalties incurred.
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
- 6 Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery, IDER Program & Interest (Note 1)
For the Year January 1, 2012 - December 31, 2012

Line #	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	YTD 2012	Cumulative 2010 - 2012
Calculation of IDER Program (Over)/Under-Recovery							
1 Rider RRC - IDER Program Revenues (Note 2)	\$ (270,533.80)	\$ (237,315.39)	\$ (190,154.65)	\$ (168,117.33)	\$ (158,708.02)	\$ (2,409,301.84)	\$ (6,594,797.63)
IDER Program Costs:							
2 Outside Contractors	\$ 221,910.73	\$ 7,572.73	\$ 203,821.43	\$ (666.36)	\$ 5,600.73	\$ 983,556.05	\$ 1,472,007.11
3 Customer Incentives	-	-	-	-	-	-	436,538.25
4 Administrative Expenses	4,016.84	2,784.94	1,898.64	(18,319.05)	1,772.79	122,267.49	192,254.30
5 BPL Global Maintenance Contract Expenses (Note 3)	-	-	-	-	-	88,517.18	401,555.01
6 DOE Reimbursements	-	(3,443.49)	9,417.03	-	(9,360.88)	(6,592.47)	(6,592.47)
7 Total IDER Program Costs	\$ 225,927.57	\$ 6,914.18	\$ 215,137.10	\$ (18,985.41)	\$ (1,987.36)	\$ 1,187,748.25	\$ 2,495,762.20
8 Less: PJM Net Revenues (Note 4)	(106,991.23)	(103,539.90)	(106,991.23)	(104,067.75)	(107,094.73)	(1,206,410.09)	(2,168,322.98)
9 Add: Amortization of IDER Phase 2 (Expansion) Program Investment	66,490.09	66,582.16	66,804.08	66,864.43	66,883.35	797,298.75	1,992,060.92
10 Add: Return on IDER Phase 2 (Expansion) Program Investment	9,283.65	8,940.55	8,649.69	8,291.90	-	110,063.76	482,978.43
11 Recoverable IDER Program Costs	\$ 194,710.08	\$ (21,103.01)	\$ 183,599.64	\$ (47,896.83)	\$ (42,198.74)	\$ 888,700.67	\$ 2,802,478.57
12 IDER Program (Over)/Under-Recovery	\$ (75,823.72)	\$ (258,418.40)	\$ (6,555.01)	\$ (216,014.16)	\$ (200,906.76)	\$ (1,520,601.17)	\$ (3,792,319.06)
Deferred IDER (Over)/Under-Recovery							
L#	Aug. 2012	Sep. 2012	Oct. 2012	Nov. 2012	Dec. 2012	YTD 2012	Cumulative
13 Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (2,930,188.12)	\$ (3,006,011.84)	\$ (3,264,430.24)	\$ (3,270,985.25)	\$ (3,486,999.41)	\$ (2,159,480.10)	\$ -
14 Add: One-Time Transfer of DRWG Balance						-	116,752.93
15 Add/(Deduct): Prior Year IDER Program Deferred Interest						(7,824.90)	(12,340.04)
16 Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (2,930,188.12)	\$ (3,006,011.84)	\$ (3,264,430.24)	\$ (3,270,985.25)	\$ (3,486,999.41)	\$ (2,167,305.00)	\$ 104,412.89
17 Add: Current Month IDER Program (Over)/Under-Recovery	(75,823.72)	(258,418.40)	(6,555.01)	(216,014.16)	(200,906.76)	(1,520,601.17)	(3,792,319.06)
18 Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
19 Ending Balance - Deferred IDER (Over)-Recovery	\$ (3,006,011.84)	\$ (3,264,430.24)	\$ (3,270,985.25)	\$ (3,486,999.41)	\$ (3,687,906.17)	\$ (3,687,906.17)	\$ (3,687,906.17)
Computation of IDER Program Costs Interest							
L#	Aug. 2012	Sep. 2012	Oct. 2012	Nov. 2012	Dec. 2012	YTD 2012	Cumulative
20 AVERAGE Principal Balance Before Deferred Taxes	\$ (2,968,099.98)	\$ (3,135,221.04)	\$ (3,267,707.75)	\$ (3,378,992.33)	\$ (3,587,452.79)		
21 Accumulated Deferred Income Taxes	(1,212,468.84)	(1,280,737.79)	(1,334,858.61)	(1,380,318.37)	(1,465,474.46)		
22 AVERAGE Principal Balance Excluding Deferred Taxes	\$ (1,755,631.14)	\$ (1,854,483.25)	\$ (1,932,849.14)	\$ (1,998,673.96)	\$ (2,121,978.33)		
23 Multiply By: Interest Rate (Note 5)	0.84%	0.83%	0.85%	0.90%	0.85%		
24 Divided By: Months Per Year	12	12	12	12	12		
25 IDER Program Interest Income / (Expense)	\$ (1,228.94)	\$ (1,282.68)	\$ (1,369.10)	\$ (1,499.01)	\$ (1,503.07)	\$ (14,449.67)	\$ (26,655.42)
Deferred IDER Program Costs Including Interest							
L#	Aug. 2012	Sep. 2012	Oct. 2012	Nov. 2012	Dec. 2012	YTD 2012	Cumulative
26 Beginning Balance - Deferred Interest on IDER Program Costs	\$ (7,566.87)	\$ (8,795.81)	\$ (10,078.49)	\$ (11,447.59)	\$ (12,946.60)	\$ (7,824.90)	\$ -
27 Annual IDER Interest Reclaim Journal Voucher (JV)						7,824.90	12,340.04
28 Beginning Balance After Prior Year Interest Reclaim JV	\$ (7,566.87)	\$ (8,795.81)	\$ (10,078.49)	\$ (11,447.59)	\$ (12,946.60)	\$ -	\$ 12,340.04
29 IDER Program Interest Income / (Expense)	(1,228.94)	(1,282.68)	(1,369.10)	(1,499.01)	(1,503.07)	(14,449.67)	(26,655.42)
30 Balance Reclassified from DRWG Curtailment Program (Note 6)						-	(134.29)
31 Ending Balance - Deferred Interest on IDER Program Costs	\$ (8,795.81)	\$ (10,078.49)	\$ (11,447.59)	\$ (12,946.60)	\$ (14,449.67)	\$ (14,449.67)	\$ (14,449.67)
32 Ending Balance - Deferred IDER Program Costs Including Interest	\$ (3,014,807.65)	\$ (3,274,508.73)	\$ (3,282,432.84)	\$ (3,499,946.01)	\$ (3,702,355.84)	\$ (3,702,355.84)	\$ (3,702,355.84)

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- 3 These costs were not captured in the original August 1, 2014 filing
- 4 PJM Revenues include any PJM rewards earned or penalties incurred.
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
- 6 Per BPU Order in Docket No. EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery, IDER Program & Interest (Note 1)
For the Year January 1, 2013 - December 31, 2013

Line #	Calculation of IDER Program (Over)/Under-Recovery	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013
1	Rider RRC - IDER Program Revenues (Note 2)	\$ (211,996.38)	\$ (198,895.19)	\$ (193,672.15)	\$ (180,349.09)	\$ (166,956.20)	\$ (198,978.53)	\$ (258,108.88)
IDER Program Costs:								
2	Outside Contractors	\$ 209,180.38	\$ 4,830.29	\$ 4,844.11	\$ 202,625.97	\$ 5,935.16	\$ 9,100.98	\$ 146,095.98
3	Customer Incentives	-	-	-	-	-	-	-
4	Administrative Expenses	1,835.13	2,684.67	6,544.03	4,405.83	4,639.74	2,482.19	4,656.44
5	BPL Global Maintenance Contract Expenses (Note 3)	-	-	-	-	-	-	-
6	DOE Reimbursements	-	-	(4,454.44)	-	-	-	-
7	Total IDER Program Costs	\$ 211,015.51	\$ 7,514.96	\$ 6,933.70	\$ 207,031.80	\$ 10,574.90	\$ 11,583.17	\$ 150,752.42
8	Less: PJM Net Revenues (Note 4)	(107,098.18)	(96,744.19)	(103,636.50)	(107,098.18)	(107,094.73)	(152,251.95)	(157,216.50)
9	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	61.87	121.51	199.17	260.16	322.83	448.16	369.06
10	Add: Return on IDER Phase 2 (Expansion) Program Investment	25.14	49.02	79.87	103.52	127.49	176.57	141.86
11	Recoverable IDER Program Costs	\$ 104,004.34	\$ (89,058.70)	\$ (96,423.76)	\$ 100,297.30	\$ (96,069.51)	\$ (140,044.05)	\$ (5,953.16)
12	IDER Program (Over)/Under-Recovery	\$ (107,992.04)	\$ (287,953.89)	\$ (290,095.91)	\$ (80,051.79)	\$ (263,025.71)	\$ (339,022.58)	\$ (264,062.04)
Deferred IDER (Over)/Under-Recovery								
L#		Jan. 2013	Feb. 2013	Mar. 2013	Apr. 2013	May 2013	Jun. 2013	Jul. 2013
13	Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (3,687,906.17)	\$ (3,810,347.88)	\$ (4,098,301.77)	\$ (4,388,397.68)	\$ (4,468,449.47)	\$ (4,731,475.18)	\$ (5,070,497.76)
14	Add: One-Time Transfer of DRWG Balance							
15	Add/(Deduct): Prior Year IDER Program Deferred Interest	(14,449.67)						
16	Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (3,702,355.84)	\$ (3,810,347.88)	\$ (4,098,301.77)	\$ (4,388,397.68)	\$ (4,468,449.47)	\$ (4,731,475.18)	\$ (5,070,497.76)
17	Add: Current Month IDER Program (Over)/Under-Recovery	(107,992.04)	(287,953.89)	(290,095.91)	(80,051.79)	(263,025.71)	(339,022.58)	(264,062.04)
18	Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
19	Ending Balance - Deferred IDER (Over)-Recovery	\$ (3,810,347.88)	\$ (4,098,301.77)	\$ (4,388,397.68)	\$ (4,468,449.47)	\$ (4,731,475.18)	\$ (5,070,497.76)	\$ (5,334,559.80)
Computation of IDER Program Costs Interest								
L#		Jan. 2013	Feb. 2013	Mar. 2013	Apr. 2013	May 2013	Jun. 2013	Jul. 2013
20	AVERAGE Principal Balance Before Deferred Taxes	\$ (3,756,351.86)	\$ (3,954,324.83)	\$ (4,243,349.73)	\$ (4,428,423.58)	\$ (4,599,962.33)	\$ (4,900,986.47)	\$ (5,202,528.78)
21	Accumulated Deferred Income Taxes	(1,534,469.73)	(1,615,341.69)	(1,733,408.36)	(1,809,011.03)	(1,879,084.61)	(2,002,052.97)	(2,125,233.01)
22	AVERAGE Principal Balance Excluding Deferred Taxes	\$ (2,221,882.13)	\$ (2,338,983.14)	\$ (2,509,941.37)	\$ (2,619,412.55)	\$ (2,720,877.72)	\$ (2,898,933.50)	\$ (3,077,295.77)
23	Multiply By: Interest Rate (Note 5)	0.87%	0.87%	0.85%	0.83%	0.80%	0.90%	0.94%
24	Divided By: Months Per Year	12	12	12	12	12	12	12
25	IDER Program Interest Income / (Expense)	\$ (1,610.86)	\$ (1,695.76)	\$ (1,777.88)	\$ (1,811.76)	\$ (1,813.92)	\$ (2,174.20)	\$ (2,410.55)
Deferred IDER Program Costs Including Interest								
L#		Jan. 2013	Feb. 2013	Mar. 2013	Apr. 2013	May 2013	Jun. 2013	Jul. 2013
26	Beginning Balance - Deferred Interest on IDER Program Costs	\$ (14,449.67)	\$ (1,610.86)	\$ (3,306.62)	\$ (5,084.50)	\$ (6,896.26)	\$ (8,710.18)	\$ (10,884.38)
27	Annual IDER Interest Reclass Journal Voucher (JV)	14,449.67						
28	Beginning Balance After Prior Year Interest Reclass JV	\$ -	\$ (1,610.86)	\$ (3,306.62)	\$ (5,084.50)	\$ (6,896.26)	\$ (8,710.18)	\$ (10,884.38)
29	IDER Program Interest Income / (Expense)	(1,610.86)	(1,695.76)	(1,777.88)	(1,811.76)	(1,813.92)	(2,174.20)	(2,410.55)
30	Balance Reclassified from DRWG Curtailment Program (Note 6)							
31	Ending Balance - Deferred Interest on IDER Program Costs	\$ (1,610.86)	\$ (3,306.62)	\$ (5,084.50)	\$ (6,896.26)	\$ (8,710.18)	\$ (10,884.38)	\$ (13,294.93)
32	Ending Balance - Deferred IDER Program Costs Including Interest	\$ (3,811,958.74)	\$ (4,101,608.39)	\$ (4,393,482.18)	\$ (4,475,345.73)	\$ (4,740,185.36)	\$ (5,081,382.14)	\$ (5,347,854.73)

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- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery, IDER Program & Interest (Note 1)
For the Year January 1, 2013 - December 31, 2013

Line #		Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	YTD 2013	Cumulative 2010 - 2013
Calculation of IDER Program (Over)/Under-Recovery								
1	Rider RRC - IDER Program Revenues (Note 2)	\$ (262,547.17)	\$ (217,001.64)	\$ (188,310.79)	\$ (169,190.89)	\$ (189,376.85)	\$ (2,435,383.76)	\$ (9,030,181.39)
IDER Program Costs:								
2	Outside Contractors	\$ 8,137.26	\$ 4,037.77	\$ 173,949.14	\$ 481.88	\$ (940.68)	\$ 768,278.24	\$ 2,240,285.35
3	Customer Incentives	-	-	-	-	-	-	436,538.25
4	Administrative Expenses	1,218.54	2,767.20	3,301.41	5,158.72	5,539.35	45,233.25	237,487.55
5	BPL Global Maintenance Contract Expenses (Note 3)	-	-	-	-	-	-	401,555.01
6	DOE Reimbursements	-	-	-	-	(28,330.77)	(32,785.21)	(39,377.68)
7	Total IDER Program Costs	\$ 9,355.80	\$ 6,804.97	\$ 177,250.55	\$ 5,640.60	\$ (23,732.10)	\$ 780,726.28	\$ 3,276,488.48
8	Less: PJM Net Revenues (Note 4)	(157,216.50)	(152,145.00)	(157,216.50)	(152,145.00)	(157,216.50)	(1,607,079.73)	(3,775,402.71)
9	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	434.54	512.78	567.54	629.51	488.66	4,415.79	1,996,476.71
10	Add: Return on IDER Phase 2 (Expansion) Program Investment	166.36	195.66	214.98	236.91	-	1,517.38	484,495.81
11	Recoverable IDER Program Costs	\$ (147,259.80)	\$ (144,631.59)	\$ 20,816.57	\$ (145,637.98)	\$ (180,459.94)	\$ (820,420.28)	\$ 1,982,058.29
12	IDER Program (Over)/Under-Recovery	\$ (409,806.97)	\$ (361,633.23)	\$ (167,494.22)	\$ (314,828.87)	\$ (369,836.79)	\$ (3,255,804.04)	\$ (7,048,123.10)
Deferred IDER (Over)/Under-Recovery								
L#		Aug. 2013	Sep. 2013	Oct. 2013	Nov. 2013	Dec. 2013	YTD 2013	Cumulative
13	Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (5,334,559.80)	\$ (5,744,366.77)	\$ (6,106,000.00)	\$ (6,273,494.22)	\$ (6,588,323.09)	\$ (3,687,906.17)	\$ -
14	Add: One-Time Transfer of DRWG Balance						-	116,752.93
15	Add/(Deduct): Prior Year IDER Program Deferred Interest						(14,449.67)	(26,789.71)
16	Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (5,334,559.80)	\$ (5,744,366.77)	\$ (6,106,000.00)	\$ (6,273,494.22)	\$ (6,588,323.09)	\$ (3,702,355.84)	\$ 89,963.22
17	Add: Current Month IDER Program (Over)/Under-Recovery	(409,806.97)	(361,633.23)	(167,494.22)	(314,828.87)	(369,836.79)	(3,255,804.04)	(7,048,123.10)
18	Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
19	Ending Balance - Deferred IDER (Over)-Recovery	\$ (5,744,366.77)	\$ (6,106,000.00)	\$ (6,273,494.22)	\$ (6,588,323.09)	\$ (6,958,159.88)	\$ (6,958,159.88)	\$ (6,958,159.88)
Computation of IDER Program Costs Interest								
L#		Aug. 2013	Sep. 2013	Oct. 2013	Nov. 2013	Dec. 2013	YTD 2013	Cumulative
20	AVERAGE Principal Balance Before Deferred Taxes	\$ (5,539,463.29)	\$ (5,925,183.39)	\$ (6,189,747.11)	\$ (6,430,908.66)	\$ (6,773,241.49)		
21	Accumulated Deferred Income Taxes	(2,262,870.75)	(2,420,437.41)	(2,528,511.69)	(2,627,026.19)	(2,766,869.15)		
22	AVERAGE Principal Balance Excluding Deferred Taxes	\$ (3,276,592.54)	\$ (3,504,745.98)	\$ (3,661,235.42)	\$ (3,803,882.47)	\$ (4,006,372.34)		
23	Multiply By: Interest Rate (Note 5)	0.95%	1.03%	0.93%	0.93%	0.90%		
24	Divided By: Months Per Year	12	12	12	12	12		
25	IDER Program Interest Income / (Expense)	\$ (2,593.97)	\$ (3,008.24)	\$ (2,837.46)	\$ (2,948.01)	\$ (3,004.78)	\$ (27,687.39)	\$ (54,342.81)
Deferred IDER Program Costs Including Interest								
L#		Aug. 2013	Sep. 2013	Oct. 2013	Nov. 2013	Dec. 2013	YTD 2013	Cumulative
26	Beginning Balance - Deferred Interest on IDER Program Costs	\$ (13,294.93)	\$ (15,888.90)	\$ (18,897.14)	\$ (21,734.60)	\$ (24,682.61)	\$ (14,449.67)	\$ -
27	Annual IDER Interest Reclaim Journal Voucher (JV)						14,449.67	26,789.71
28	Beginning Balance After Prior Year Interest Reclaim JV	\$ (13,294.93)	\$ (15,888.90)	\$ (18,897.14)	\$ (21,734.60)	\$ (24,682.61)	\$ -	\$ 26,789.71
29	IDER Program Interest Income / (Expense)	(2,593.97)	(3,008.24)	(2,837.46)	(2,948.01)	(3,004.78)	(27,687.39)	(54,342.81)
30	Balance Reclassified from DRWG Curtailment Program (Note 6)						-	(134.29)
31	Ending Balance - Deferred Interest on IDER Program Costs	\$ (15,888.90)	\$ (18,897.14)	\$ (21,734.60)	\$ (24,682.61)	\$ (27,687.39)	\$ (27,687.39)	\$ (27,687.39)
32	Ending Balance - Deferred IDER Program Costs Including Interest	\$ (5,760,255.67)	\$ (6,124,897.14)	\$ (6,295,228.82)	\$ (6,613,005.70)	\$ (6,985,847.27)	\$ (6,985,847.27)	\$ (6,985,847.27)

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 As billed & reported in Report of Electric Sales.
- 3 These costs were not captured in the original August 1, 2014 filing
- 4 PJM Revenues include any PJM rewards earned or penalties incurred.
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
- 6 Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
12 Months Actual Data for the Year January 1, 2014 - December 31, 2014

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Actual Jan 2014	Actual Feb 2014	Actual Mar 2014	Actual Apr 2014	Actual May 2014	Actual Jun 2014	Actual Jul 2014
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ (2,261,296.75)	\$ -	\$ -	\$ -	\$ (2,221,015.56)
2	Less: SREC I Auction Transaction Fees	-	-	390,593.15	-	-	-	417,527.38
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ (1,870,703.60)	\$ -	\$ -	\$ -	\$ (1,803,488.18)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ (1,870,703.60)	\$ -	\$ -	\$ -	\$ (1,803,488.18)
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ -	\$ 4,534,738.91	\$ -	\$ -	\$ -	\$ 4,764,845.90
7	NERA Consulting Fees (Note 3)	1,000.00	4,808.00	-	19,505.53	-	-	-
8	Administrative Costs	4,557.12	7,500.26	7,785.08	5,143.94	6,910.05	6,816.24	4,195.67
9	Total SREC I Financing Program Costs	\$ 5,557.12	\$ 12,308.26	\$ 4,542,523.99	\$ 24,649.47	\$ 6,910.05	\$ 6,816.24	\$ 4,769,041.57
10	SREC I Financing Program (Over)/Under-Recovery	\$ 5,557.12	\$ 12,308.26	\$ 2,671,820.39	\$ 24,649.47	\$ 6,910.05	\$ 6,816.24	\$ 2,965,553.39
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
		Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 20,107,733.15	\$ 20,196,183.67	\$ 20,208,491.93	\$ 22,880,312.32	\$ 22,904,961.79	\$ 22,911,871.84	\$ 22,918,688.08
12	Add/(Deduct): Reclassify Prior Year Interest	82,893.40	-	-	-	-	-	-
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 20,190,626.55	\$ 20,196,183.67	\$ 20,208,491.93	\$ 22,880,312.32	\$ 22,904,961.79	\$ 22,911,871.84	\$ 22,918,688.08
14	(Over)/Under-Recovery (Line 10)	5,557.12	12,308.26	2,671,820.39	24,649.47	6,910.05	6,816.24	2,965,553.39
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)	-	-	-	-	-	-	-
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 20,196,183.67	\$ 20,208,491.93	\$ 22,880,312.32	\$ 22,904,961.79	\$ 22,911,871.84	\$ 22,918,688.08	\$ 25,884,241.47
SREC I Financing Program Interest Calculation								
		Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014
17	Beginning SREC I Financing Program Principal Balance	\$ 20,190,626.55	\$ 20,196,183.67	\$ 20,208,491.93	\$ 22,880,312.32	\$ 22,904,961.79	\$ 22,911,871.84	\$ 22,918,688.08
18	Ending SREC I Financing Program Principal Balance	20,196,183.67	20,208,491.93	22,880,312.32	22,904,961.79	22,911,871.84	22,918,688.08	25,884,241.47
19	AVERAGE SREC I Financing Program Principal Balance	\$ 20,193,405.11	\$ 20,202,337.80	\$ 21,544,402.13	\$ 22,892,637.06	\$ 22,908,416.82	\$ 22,915,279.96	\$ 24,401,464.78
20	Accumulated Deferred Income Taxes	8,249,005.99	8,252,654.99	8,800,888.27	9,351,642.24	9,358,088.27	9,360,891.86	9,967,998.36
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 11,944,399.12	\$ 11,949,682.81	\$ 12,743,513.86	\$ 13,540,994.82	\$ 13,550,328.55	\$ 13,554,388.10	\$ 14,433,466.42
22	Multiply By: Interest Rate (Note 5)	0.99000%	0.90000%	0.92000%	1.04000%	1.01000%	0.99000%	1.07000%
23	Divided By: Months Per Year	12	12	12	12	12	12	12
24	SREC I Financing Program Interest Income/(Expense)	\$ 9,854.13	\$ 8,962.26	\$ 9,770.03	\$ 11,735.53	\$ 11,404.86	\$ 11,182.37	\$ 12,869.84
25	Beginning Balance - Deferred SREC I Financing Program Interest	82,893.40	9,854.13	18,816.39	28,586.42	40,321.95	51,726.81	62,909.18
26	Reclassify Prior Year Deferred SREC I Financing Program Interest	(82,893.40)	-	-	-	-	-	-
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 9,854.13	\$ 18,816.39	\$ 28,586.42	\$ 40,321.95	\$ 51,726.81	\$ 62,909.18	\$ 75,779.02
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 20,206,037.80	\$ 20,227,308.32	\$ 22,908,898.74	\$ 22,945,283.74	\$ 22,963,598.65	\$ 22,981,597.26	\$ 25,960,020.49

Notes:

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- 2 As billed & reported in Report of Electric Sales.
- 3 This is JCP&L's share of the National Economic Research Association (NERA) fees.
- 4 Per the BPU's Order in Docket No. ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
12 Months Actual Data for the Year January 1, 2014 - December 31, 2014

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Actual Aug 2014	Actual Sep 2014	Actual Oct 2014	Actual Nov 2014	Actual Dec 2014	YTD 2014	Cumulative 2009 - 2014
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ (2,745,474.16)	\$ -	\$ (1,334,316.00)	\$ (8,562,102.47)	\$ (18,952,733.07)
2	Less: SREC I Auction Transaction Fees	-	-	466,807.97	-	207,390.45	1,482,318.95	3,711,430.78
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ (2,278,666.19)	\$ -	\$ (1,126,925.55)	\$ (7,079,783.52)	\$ (15,241,302.29)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ (2,278,666.19)	\$ -	\$ (1,126,925.55)	\$ (7,079,783.52)	\$ (15,241,302.29)
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ -	\$ 5,469,799.44	\$ -	\$ 2,401,318.47	\$ 17,170,702.72	\$ 44,548,572.06
7	NERA Consulting Fees (Note 3)	25,641.73	-	-	12,310.44	12,027.13	75,292.83	1,918,902.94
8	Administrative Costs	7,250.93	5,601.46	6,284.35	4,557.12	5,767.38	72,369.60	481,239.17
9	Total SREC I Financing Program Costs	\$ 32,892.66	\$ 5,601.46	\$ 5,476,083.79	\$ 16,867.56	\$ 2,419,112.98	\$ 17,318,365.15	\$ 46,948,714.17
10	SREC I Financing Program (Over)/Under-Recovery	\$ 32,892.66	\$ 5,601.46	\$ 3,197,417.60	\$ 16,867.56	\$ 1,292,187.43	\$ 10,238,581.63	\$ 31,707,411.88
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
		Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	YTD 2014	Cumulative 2009 - 2014
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 25,884,241.47	\$ 25,917,134.13	\$ 25,922,735.59	\$ 29,120,153.19	\$ 29,137,020.75	\$ 20,107,733.15	\$ -
12	Add/(Deduct): Reclassify Prior Year Interest						82,893.40	124,500.98
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 25,884,241.47	\$ 25,917,134.13	\$ 25,922,735.59	\$ 29,120,153.19	\$ 29,137,020.75	\$ 20,190,626.55	\$ 124,500.98
14	(Over)/Under-Recovery (Line 10)	32,892.66	5,601.46	3,197,417.60	16,867.56	1,292,187.43	10,238,581.63	31,707,411.88
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)					(1,020,506.03)	(1,020,506.03)	(2,423,210.71)
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 25,917,134.13	\$ 25,922,735.59	\$ 29,120,153.19	\$ 29,137,020.75	\$ 29,408,702.15	\$ 29,408,702.15	\$ 29,408,702.15
SREC I Financing Program Interest Calculation								
		Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	YTD 2014	Cumulative 2009 - 2014
17	Beginning SREC I Financing Program Principal Balance	\$ 25,884,241.47	\$ 25,917,134.13	\$ 25,922,735.59	\$ 29,120,153.19	\$ 29,137,020.75		
18	Ending SREC I Financing Program Principal Balance	25,917,134.13	25,922,735.59	29,120,153.19	29,137,020.75	29,408,702.15		
19	AVERAGE SREC I Financing Program Principal Balance	\$ 25,900,687.80	\$ 25,919,934.86	\$ 27,521,444.39	\$ 29,128,586.97	\$ 29,272,861.45		
20	Accumulated Deferred Income Taxes	10,580,430.97	10,588,293.39	11,242,510.03	11,899,027.78	11,957,963.90		
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 15,320,256.83	\$ 15,331,641.47	\$ 16,278,934.36	\$ 17,229,559.19	\$ 17,314,897.55		
22	Multiply By: Interest Rate (Note 5)	1.07000%	1.13000%	1.13000%	1.12000%	1.09000%		
23	Divided By: Months Per Year	12	12	12	12	12		
24	SREC I Financing Program Interest Income/(Expense)	\$ 13,660.56	\$ 14,437.30	\$ 15,329.33	\$ 16,080.92	\$ 15,727.70	\$ 151,014.83	\$ 275,515.81
25	Beginning Balance - Deferred SREC I Financing Program Interest	75,779.02	89,439.58	103,876.88	119,206.21	135,287.13	82,893.40	-
26	Reclassify Prior Year Deferred SREC I Financing Program Interest						(82,893.40)	(124,500.98)
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 89,439.58	\$ 103,876.88	\$ 119,206.21	\$ 135,287.13	\$ 151,014.83	\$ 151,014.83	\$ 151,014.83
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 26,006,573.71	\$ 26,026,612.47	\$ 29,239,359.40	\$ 29,272,307.88	\$ 29,559,716.98	\$ 29,559,716.98	\$ 29,559,716.98

Notes:

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- 3 This is JCP&L's share of the National Economic Research Association (NERA) fees.
- 4 Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
 Integrated Distributed Energy Resource (IDER) Phase 2 (Investment) Program
 Monthly Calculations of IDER Expansion Program Investment - Net of Amortization
 & Return on Investment (Note 1)

12 Months Actual Data for the Year January 1, 2014 - December 31, 2014

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Actual Jan 2014	Actual Feb 2014	Actual Mar 2014	Actual Apr 2014	Actual May 2014	Actual Jun 2014	Actual Jul 2014
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,850,784.72	\$ 4,855,212.16	\$ 4,864,159.65	\$ 4,864,110.20	\$ 4,868,515.31	\$ 4,873,025.68	\$ 4,877,469.56
2	IDER Phase 2 (Expansion) Investment	4,427.44	8,947.49	(49.45)	4,405.11	4,510.37	4,443.88	4,508.87
3	DOE Reimbursements	-	-	-	-	-	-	-
4	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	<u>\$ 4,855,212.16</u>	<u>\$ 4,864,159.65</u>	<u>\$ 4,864,110.20</u>	<u>\$ 4,868,515.31</u>	<u>\$ 4,873,025.68</u>	<u>\$ 4,877,469.56</u>	<u>\$ 4,881,978.43</u>
Accumulated Amortization:								
5	Beginning Balance - Accumulated Amortization	\$(4,850,784.72)	\$(4,850,846.21)	\$(4,851,031.97)	\$(4,851,217.05)	\$(4,851,463.31)	\$(4,851,772.21)	\$(4,852,142.83)
6	Current Month Amortization	(61.49)	(185.76)	(185.08)	(246.26)	(308.90)	(370.62)	(433.25)
7	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)							
8	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)							
9	Ending Balance - Accumulated Amortization	<u>\$(4,850,846.21)</u>	<u>\$(4,851,031.97)</u>	<u>\$(4,851,217.05)</u>	<u>\$(4,851,463.31)</u>	<u>\$(4,851,772.21)</u>	<u>\$(4,852,142.83)</u>	<u>\$(4,852,576.08)</u>
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	<u>\$ 4,365.95</u>	<u>\$ 13,127.68</u>	<u>\$ 12,893.15</u>	<u>\$ 17,052.00</u>	<u>\$ 21,253.47</u>	<u>\$ 25,326.73</u>	<u>\$ 29,402.35</u>

Computation of Return on								
L#	IDER Phase 2 (Expansion) Program Investment	Jan. 2014	Feb. 2014	Mar. 2014	Apr. 2014	May. 2014	Jun. 2014	Jul. 2014
11	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 4,365.95	\$ 13,127.68	\$ 12,893.15	\$ 17,052.00	\$ 21,253.47	\$ 25,326.73	\$ 29,402.35
12	Accumulated Deferred Income Taxes	(1,783.49)	(5,362.66)	(5,266.85)	(6,965.74)	(8,682.04)	(10,345.97)	(12,010.86)
13	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 2,582.46	\$ 7,765.02	\$ 7,626.30	\$ 10,086.26	\$ 12,571.43	\$ 14,980.76	\$ 17,391.49
14	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%
15	Return on IDER Phase 2 (Expansion) Program Investment	<u>\$ 24.99</u>	<u>\$ 75.13</u>	<u>\$ 73.78</u>	<u>\$ 97.58</u>	<u>\$ 121.63</u>	<u>\$ 144.94</u>	<u>\$ 168.26</u>

Notes:

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- 2 Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC effective on July 1, 2011."

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program Investment - Net of Amortization
& Return on Investment (Note 1)
12 Months Actual Data for the Year January 1, 2014 - December 31, 2014

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Actual Aug 2014	Actual Sep 2014	Actual Oct 2014	Actual Nov 2014	Actual Dec 2014	YTD 2014	Cumulative 2010 - 2014
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,881,978.43	\$ 4,886,343.78	\$ 4,890,586.40	\$ 4,895,001.13	\$ 4,899,997.55	\$ 4,850,784.72	\$ -
2	IDER Phase 2 (Expansion) Investment	4,365.35	4,242.62	4,414.73	4,996.42	5,939.61	55,152.44	4,920,051.02
3	DOE Reimbursements	-	-	-	-	-	-	(14,113.86)
4	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	<u>\$ 4,886,343.78</u>	<u>\$ 4,890,586.40</u>	<u>\$ 4,895,001.13</u>	<u>\$ 4,899,997.55</u>	<u>\$ 4,905,937.16</u>	<u>\$ 4,905,937.16</u>	<u>\$ 4,905,937.16</u>
Accumulated Amortization:								
5	Beginning Balance - Accumulated Amortization	\$(4,852,576.08)	\$(4,853,069.96)	\$(4,853,622.76)	\$(4,854,236.88)	\$(4,854,920.39)	\$(4,850,784.72)	\$ -
6	Current Month Amortization	(493.88)	(552.80)	(614.12)	(683.51)	(766.01)	(4,901.68)	(2,001,378.39)
7	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)					(1,070,756.79)	(1,070,756.79)	(5,327,769.48)
8	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)					1,020,506.03	1,020,506.03	2,423,210.71
9	Ending Balance - Accumulated Amortization	<u>\$(4,853,069.96)</u>	<u>\$(4,853,622.76)</u>	<u>\$(4,854,236.88)</u>	<u>\$(4,854,920.39)</u>	<u>\$(4,905,937.16)</u>	<u>\$(4,905,937.16)</u>	<u>\$(4,905,937.16)</u>
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	<u>\$ 33,273.82</u>	<u>\$ 36,963.64</u>	<u>\$ 40,764.25</u>	<u>\$ 45,077.16</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

L#	IDER Phase 2 (Expansion) Program Investment	Aug. 2014	Sep. 2014	Oct. 2014	Nov. 2014	Dec. 2014	YTD. 2014	Cumulative
11	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 33,273.82	\$ 36,963.64	\$ 40,764.25	\$ 45,077.16	\$ -		
12	Accumulated Deferred Income Taxes	(13,592.36)	(15,099.65)	(16,652.20)	(18,414.02)	-		
13	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 19,681.46	\$ 21,863.99	\$ 24,112.05	\$ 26,663.14	\$ -		
14	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%		
15	Return on IDER Phase 2 (Expansion) Program Investment	<u>\$ 190.42</u>	<u>\$ 211.53</u>	<u>\$ 233.28</u>	<u>\$ 257.97</u>	<u>\$ -</u>	<u>\$ 1,599.51</u>	<u>\$ 486,095.32</u>

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Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery, IDER Program & Interest (Note 1)
12 Months Actual Data for the Year January 1, 2014 - December 31, 2014

Line #	Actual Jan 2014	Actual Feb 2014	Actual Mar 2014	Actual Apr 2014	Actual May 2014	Actual Jun 2014	Actual Jul 2014
Calculation of IDER Program (Over)/Under-Recovery							
1 Rider RRC - IDER Program Revenues (Note 2)	\$ (213,461.94)	\$ (204,436.33)	\$ (207,568.71)	\$ (180,720.20)	\$ (170,621.29)	\$ (188,441.90)	\$ (236,859.96)
IDER Program Costs:							
2 Outside Contractors	\$ 156,817.20	\$ 1,201.64	\$ 1,379.42	\$ 157,055.62	\$ 1,068.25	\$ 1,347.71	\$ 1,381.75
3 Customer Incentives	-	-	-	-	-	-	-
4 Administrative Expenses	4,451.89	4,129.19	3,139.74	2,818.29	4,539.27	4,000.10	2,155.35
5 BPL Global Maintenance Contract Expenses (Note 3)	-	-	-	-	-	-	-
6 DOE Reimbursements	-	-	-	-	-	-	-
7 Total IDER Program Costs	\$ 161,269.09	\$ 5,330.83	\$ 4,519.16	\$ 159,873.91	\$ 5,607.52	\$ 5,347.81	\$ 3,537.10
8 Less: PJM Net Revenues (Note 4)	(260,710.64)	(126,388.58)	(164,488.10)	(160,195.70)	(165,007.50)	(109,364.00)	(104,690.41)
9 Add: Amortization of IDER Phase 2 (Expansion) Program Investment	61.49	185.76	185.08	246.26	308.90	370.62	433.25
10 Add: Return on IDER Phase 2 (Expansion) Program Investment	24.99	75.13	73.78	97.58	121.63	144.94	168.26
11 Recoverable IDER Program Costs	\$ (99,355.07)	\$ (120,796.86)	\$ (159,710.08)	\$ 22.05	\$ (158,969.45)	\$ (103,500.63)	\$ (100,551.80)
12 IDER Program (Over)/Under-Recovery	\$ (312,817.01)	\$ (325,233.19)	\$ (367,278.79)	\$ (180,698.15)	\$ (329,590.74)	\$ (291,942.53)	\$ (337,411.76)
Deferred IDER (Over)/Under-Recovery							
L#	Jan. 2014	Feb. 2014	Mar. 2014	Apr. 2014	May 2014	Jun. 2014	Jul. 2014
13 Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (6,958,159.88)	\$ (7,298,664.28)	\$ (7,623,897.47)	\$ (7,991,176.26)	\$ (8,171,874.41)	\$ (8,501,465.15)	\$ (8,793,407.68)
14 Add: One-Time Transfer of DRWG Balance							
15 Add/(Deduct): Prior Year IDER Program Deferred Interest	(27,687.39)						
16 Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (6,985,847.27)	\$ (7,298,664.28)	\$ (7,623,897.47)	\$ (7,991,176.26)	\$ (8,171,874.41)	\$ (8,501,465.15)	\$ (8,793,407.68)
17 Add: Current Month IDER Program (Over)/Under-Recovery	(312,817.01)	(325,233.19)	(367,278.79)	(180,698.15)	(329,590.74)	(291,942.53)	(337,411.76)
18 Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
19 Ending Balance - Deferred IDER (Over)-Recovery	\$ (7,298,664.28)	\$ (7,623,897.47)	\$ (7,991,176.26)	\$ (8,171,874.41)	\$ (8,501,465.15)	\$ (8,793,407.68)	\$ (9,130,819.44)
Computation of IDER Program Costs Interest							
L#	Jan. 2014	Feb. 2014	Mar. 2014	Apr. 2014	May 2014	Jun. 2014	Jul. 2014
20 AVERAGE Principal Balance Before Deferred Taxes	\$ (7,142,255.78)	\$ (7,461,280.88)	\$ (7,807,536.87)	\$ (8,081,525.34)	\$ (8,336,669.78)	\$ (8,647,436.42)	\$ (8,962,113.56)
21 Accumulated Deferred Income Taxes	(2,917,611.48)	(3,047,933.24)	(3,189,378.81)	(3,301,303.10)	(3,405,529.61)	(3,532,477.78)	(3,661,023.39)
22 AVERAGE Principal Balance Excluding Deferred Taxes	\$ (4,224,644.30)	\$ (4,413,347.64)	\$ (4,618,158.06)	\$ (4,780,222.24)	\$ (4,931,140.17)	\$ (5,114,958.64)	\$ (5,301,090.17)
23 Multiply By: Interest Rate (Note 5)	0.99%	0.90%	0.92%	1.04%	1.01%	0.99%	1.07%
24 Divided By: Months Per Year	12	12	12	12	12	12	12
25 IDER Program Interest Income / (Expense)	\$ (3,485.33)	\$ (3,310.01)	\$ (3,540.59)	\$ (4,142.86)	\$ (4,150.38)	\$ (4,219.84)	\$ (4,726.81)
Deferred IDER Program Costs Including Interest							
L#	Jan. 2014	Feb. 2014	Mar. 2014	Apr. 2014	May 2014	Jun. 2014	Jul. 2014
26 Beginning Balance - Deferred Interest on IDER Program Costs	\$ (27,687.39)	\$ (3,485.33)	\$ (6,795.34)	\$ (10,335.93)	\$ (14,478.79)	\$ (18,629.17)	\$ (22,849.01)
27 Annual IDER Interest Reclass Journal Voucher (JV)	27,687.39						
28 Beginning Balance After Prior Year Interest Reclass JV	\$ -	\$ (3,485.33)	\$ (6,795.34)	\$ (10,335.93)	\$ (14,478.79)	\$ (18,629.17)	\$ (22,849.01)
29 IDER Program Interest Income / (Expense)	(3,485.33)	(3,310.01)	(3,540.59)	(4,142.86)	(4,150.38)	(4,219.84)	(4,726.81)
30 Balance Reclassified from DRWG Curtailment Program (Note 6)							
31 Ending Balance - Deferred Interest on IDER Program Costs	\$ (3,485.33)	\$ (6,795.34)	\$ (10,335.93)	\$ (14,478.79)	\$ (18,629.17)	\$ (22,849.01)	\$ (27,575.82)
32 Ending Balance - Deferred IDER Program Costs Including Interest	\$ (7,302,149.61)	\$ (7,630,692.81)	\$ (8,001,512.19)	\$ (8,186,353.20)	\$ (8,520,094.32)	\$ (8,816,256.69)	\$ (9,158,395.26)

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 As billed & reported in Report of Electric Sales.
- 3 These costs were not captured in the original August 1, 2014 filing
- 4 PJM Revenues include any PJM rewards earned or penalties incurred.
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
- 6 Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery, IDER Program & Interest (Note 1)
12 Months Actual Data for the Year January 1, 2014 - December 31, 2014

Line #	Calculation of IDER Program (Over)/Under-Recovery	Actual Aug 2014	Actual Sep 2014	Actual Oct 2014	Actual Nov 2014	Actual Dec 2014	YTD 2014	Cumulative 2010 - 2014
1	Rider RRC - IDER Program Revenues (Note 2)	\$ (235,483.19)	\$ (219,808.14)	\$ (183,470.68)	\$ (168,835.58)	\$ (196,517.68)	\$ (2,406,225.60)	\$ (11,436,406.99)
IDER Program Costs:								
2	Outside Contractors	\$ 156,740.68	\$ (9,731.19)	\$ 178,569.05	\$ 975.38	\$ 1,022.45	\$ 647,827.96	\$ 2,888,113.31
3	Customer Incentives	-	-	-	-	-	-	436,538.25
4	Administrative Expenses	5,530.69	3,281.03	4,255.71	3,722.58	3,858.90	45,882.74	283,370.29
5	BPL Global Maintenance Contract Expenses (Note 3)	-	-	-	-	-	-	401,555.01
6	DOE Reimbursements	-	-	-	-	-	-	(39,377.68)
7	Total IDER Program Costs	\$ 162,271.37	\$ (6,450.16)	\$ 182,824.76	\$ 4,697.96	\$ 4,881.35	\$ 693,710.70	\$ 3,970,199.18
8	Less: PJM Net Revenues (Note 4)	(104,690.41)	(101,313.30)	(104,690.41)	(101,313.30)	(104,690.41)	(1,607,542.76)	(5,382,945.47)
9	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	493.88	552.80	614.12	683.51	766.01	4,901.68	2,001,378.39
10	Add: Return on IDER Phase 2 (Expansion) Program Investment	190.42	211.53	233.28	257.97	-	1,599.51	486,095.32
11	Recoverable IDER Program Costs	\$ 58,265.26	\$ (106,999.13)	\$ 78,981.75	\$ (95,673.86)	\$ (99,043.05)	\$ (907,330.87)	\$ 1,074,727.42
12	IDER Program (Over)/Under-Recovery	\$ (177,217.93)	\$ (326,807.27)	\$ (104,488.93)	\$ (264,509.44)	\$ (295,560.73)	\$ (3,313,556.47)	\$ (10,361,679.57)
Deferred IDER (Over)/Under-Recovery								
L#		Aug. 2014	Sep. 2014	Oct. 2014	Nov. 2014	Dec. 2014	YTD 2014	Cumulative
13	Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (9,130,819.44)	\$ (9,308,037.37)	\$ (9,634,844.64)	\$ (9,739,333.57)	\$ (10,003,843.01)	\$ (6,958,159.88)	\$ -
14	Add: One-Time Transfer of DRWG Balance						-	116,752.93
15	Add/(Deduct): Prior Year IDER Program Deferred Interest						(27,687.39)	(54,477.10)
16	Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (9,130,819.44)	\$ (9,308,037.37)	\$ (9,634,844.64)	\$ (9,739,333.57)	\$ (10,003,843.01)	\$ (6,985,847.27)	\$ 62,275.83
17	Add: Current Month IDER Program (Over)/Under-Recovery	(177,217.93)	(326,807.27)	(104,488.93)	(264,509.44)	(295,560.73)	(3,313,556.47)	(10,361,679.57)
18	Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
19	Ending Balance - Deferred IDER (Over)-Recovery	\$ (9,308,037.37)	\$ (9,634,844.64)	\$ (9,739,333.57)	\$ (10,003,843.01)	\$ (10,299,403.74)	\$ (10,299,403.74)	\$ (10,299,403.74)
Computation of IDER Program Costs Interest								
L#		Aug. 2014	Sep. 2014	Oct. 2014	Nov. 2014	Dec. 2014	YTD 2014	Cumulative
20	AVERAGE Principal Balance Before Deferred Taxes	\$ (9,219,428.41)	\$ (9,471,441.01)	\$ (9,687,089.11)	\$ (9,871,588.29)	\$ (10,151,623.38)		
21	Accumulated Deferred Income Taxes	(3,766,136.50)	(3,869,083.65)	(3,957,175.90)	(4,032,543.82)	(4,146,938.15)		
22	AVERAGE Principal Balance Excluding Deferred Taxes	\$ (5,453,291.91)	\$ (5,602,357.36)	\$ (5,729,913.21)	\$ (5,839,044.47)	\$ (6,004,685.23)		
23	Multiply By: Interest Rate (Note 5)	1.07%	1.13%	1.13%	1.12%	1.09%		
24	Divided By: Months Per Year	12	12	12	12	12		
25	IDER Program Interest Income / (Expense)	\$ (4,862.52)	\$ (5,275.55)	\$ (5,395.67)	\$ (5,449.77)	\$ (5,454.26)	\$ (54,013.59)	\$ (108,356.40)
Deferred IDER Program Costs Including Interest								
L#		Aug. 2014	Sep. 2014	Oct. 2014	Nov. 2014	Dec. 2014	YTD 2014	Cumulative
26	Beginning Balance - Deferred Interest on IDER Program Costs	\$ (27,575.82)	\$ (32,438.34)	\$ (37,713.89)	\$ (43,109.56)	\$ (48,559.33)	\$ (27,687.39)	\$ -
27	Annual IDER Interest Reclaim Voucher (JV)						27,687.39	54,477.10
28	Beginning Balance After Prior Year Interest Reclaim JV	\$ (27,575.82)	\$ (32,438.34)	\$ (37,713.89)	\$ (43,109.56)	\$ (48,559.33)	\$ -	\$ 54,477.10
29	IDER Program Interest Income / (Expense)	(4,862.52)	(5,275.55)	(5,395.67)	(5,449.77)	(5,454.26)	(54,013.59)	(108,356.40)
30	Balance Reclassified from DRWG Curtailment Program (Note 6)						-	(134.29)
31	Ending Balance - Deferred Interest on IDER Program Costs	\$ (32,438.34)	\$ (37,713.89)	\$ (43,109.56)	\$ (48,559.33)	\$ (54,013.59)	\$ (54,013.59)	\$ (54,013.59)
32	Ending Balance - Deferred IDER Program Costs Including Interest	\$ (9,340,475.71)	\$ (9,672,558.53)	\$ (9,782,443.13)	\$ (10,052,402.34)	\$ (10,353,417.33)	\$ (10,353,417.33)	\$ (10,353,417.33)

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 As billed & reported in Report of Electric Sales.
- 3 These costs were not captured in the original August 1, 2014 filing
- 4 PJM Revenues include any PJM rewards earned or penalties incurred.
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
- 6 Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
Calculation of a Proposed Increase in Rider RRC Composite Rate Effective September 1, 2016
Actual Results Through September 2015

Line #	Calculation of Deferred SREC I Financing Program Costs Including Interest	Cumulative at Dec.31, 2014	Refer to Attachment B
	SREC I Auction Sales & Rider RRC Revenues:		
1	SREC I Auction Sales Revenues	\$ (18,952,733.07)	Line 1
2	Less: SREC I Auction Transaction Fees	3,711,430.78	Line 2
3	Net SREC I Auction Sales Revenues	\$ (15,241,302.29)	Line 3
4	Rider RRC - SREC I Program Revenues	-	Line 4
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ (15,241,302.29)	Line 5
	SREC I Financing Program Costs:		
6	SREC I Purchases	\$ 44,548,572.06	Line 6
7	NERA Consulting Fees	1,918,902.94	Line 7
8	Administrative Costs	481,239.17	Line 8
9	Total SREC I Financing Program Costs	\$ 46,948,714.17	Line 9
10	Total SREC I Financing Program Under-Recovery	\$ 31,707,411.88	Line 10
11	Rider SCC (Over)-Recovery Applied to SREC I Financing Program Deferral	(2,423,210.71) ¹	Line 15
12	SREC I Financing Program Interest Income	275,515.81	Line 24
13	Deferred SREC I Program Costs Incl.Interest at December 31, 2014	\$ 29,559,716.98	Line 28
	2015 SREC I "9+3" Forecast Deferred Program Costs Incl.Interest	"9+3" Forecast for the Year 2015	Attachment E (pages 1 & 2)
14	SREC I Financing Program Costs Under-Recovery	\$ 7,818,637.03	Line 10
15	Rider SCC (Over)-Recovery Applied to SREC I Financing Program Deferral	(1,090,290.93) ¹	Line 15
16	SREC I Financing Program Interest Income	235,382.26	Line 24
17	2015 SREC I Under-Recovery of SREC I Program Costs Including Interest	\$ 6,963,728.36	
18	Deferred SREC I Program Costs Including Interest at December 31, 2015	\$ 36,523,445.34	Line 28
19	Reduction of SREC Interest Income for Settlement	(20,328.29)	
20	Dfd.SREC I Prog.Costs Including Interest & Settlement Adj.at Dec. 31, 2015	\$ 36,503,117.05	

Notes:

¹ Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
Calculation of a Proposed Increase in Rider RRC Composite Rate Effective September 1, 2016
Actual Results Through September 2015

IDER Phase 2 (Expansion) Program Investment		Cumulative at Dec.31, 2014	Refer to Attachment C
21	IDER Phase 2 (Expansion) Program Investment	\$ 4,905,937.16	Line 2
22	Deduct: Annual Amortization	(2,001,378.39)	Line 5
23	Rider SCC (Over)-Recovery Applied to IDER Investment Program	(2,904,558.77) ¹	L6 + L7
24	Unamortized IDER Phase 2 (Expansion) Prog.Investment at Dec.31, 2014	\$ -	Line 9

2015 "9+3" Forecast IDER Phase 2 (Expansion) Program Investment		"9+3" Forecast for the Year 2015	Attachment E (pages 3 & 4)
25	IDER Phase 2 (Expansion) Program Investment	\$ 21,848.95	Line 2
26	Deduct: Annual Amortization	(3,173.54)	Line 5
27	Rider SCC (Over)-Recovery Applied to IDER Investment Program	(18,675.41) ¹	L6 + L7
28	Unamort. IDER Phase 2 (Expansion) Prog. Invest. Per 2015 "9+3" Forecast	\$ -	L3 + L8
29	Unamortized IDER Phase 2 (Expansion) Prog. Investment at Dec.31, 2015	\$ -	Line 9

Calculation of IDER Program Costs Including Interest		Cumulative at Dec.31, 2014	Refer to Attachment D
30	Rider RRC - IDER Program Revenues	\$ (11,436,406.99)	Line 1
31	Total IDER Program Costs	\$ 3,970,199.18	Line 6
32	Less: PJM Net Revenues	(5,382,945.47)	Line 7
33	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	2,001,378.39	Line 8
34	Add: Return on IDER Phase 2 (Expansion) Program Investment	486,095.32	Line 9
35	Total Recoverable IDER Program Costs	1,074,727.42	Line 10
36	Total IDER Program (Over)-Recovery	\$ (10,361,679.57)	Line 11
37	Less: One Time Transfer of DRWG Curtailment Program incl.Interest	116,618.64 ²	L13 + L29
38	IDER Interest (Expense)	(108,356.40)	Line 24
39	Deferred IDER (All Phases) Program Costs Incl.Interest at Dec.31, 2014	\$ (10,353,417.33)	Line 31

2015 "9+3" Forecast IDER (All Phases) Program Costs and Interest		"9+3" Forecast for the Year 2015	Attachment E (pages 5 & 6)
40	Rider RRC - IDER Program Revenues	\$ (2,499,837.87)	Line 1
41	Total IDER Program Costs	\$ 668,623.66	Line 6
42	Less: PJM Net Revenues	(1,236,987.65)	Line 7
43	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	3,173.54	Line 8
44	Add: Return on IDER Phase 2 (Expansion) Program Investment	1,076.74	Line 9
45	Total 2015 "9+3" Forecast IDER (All Phases) Program Costs	(564,113.71)	Line 10
46	2015 "9+3" Forecast IDER Program (Over)-Recovery	\$ (3,063,951.58)	Line 11
47	2015 "9+3" Forecast IDER Interest (Expense)	(87,582.02)	Line 28
48	Deferred IDER (All Phases) Program Costs Incl.Interest at Dec.31, 2015	\$ (13,504,950.93)	Line 31

Notes:

¹ Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."

² Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
RGGI Recovery Charge - Rider RRC
Summary of Deferred Solar Renewable Energy Certificate I (SREC I) Financing Program Costs &
Deferred Integrated Distributed Energy Resource (IDER) Investment & Program Costs
Calculation of a Proposed Increase in Rider RRC Composite Rate Effective September 1, 2016
Actual Results Through September 2015

Calculation of a Proposed Increase in Rider RRC Composite Rate	Effective September 1, 2016	Refer to Attachment A
Computation of Rider RRC - SREC I Program Tariff Rate		
49 Deferred SREC I Program Costs Including Interest at December 31, 2015	\$ 36,503,117.05	Line 20
50 Forecast MWh Retail Sales for the 12 Months Ended December 31, 2016	21,106,358	
51 Proposed Tariff Rider RRC-SREC before SUT (\$/kWh) effective	0.001729	L49 / L50 / 1000
52 Current Rider RRC - SREC I Program before SUT (\$/kWh)	-	
53 Proposed Increase in Rider RRC-SREC I before SUT (\$/kWh)	\$ 0.001729	L51 - L52
Computation of Rider RRC - IDER Program Tariff Rate		
52 Deferred IDER (All Phases) Program Costs Incl. Interest at Dec.31, 2015	\$ (13,504,950.93)	Line 48
53 Forecast MWh Retail Sales for the 12 Months Ended December 31, 2016	21,106,358	Line 50
54 Proposed Tariff Rider RRC-IDER before SUT (\$/kWh) effective Sept.1, 2016	(0.000640)	L52 / L53 / 1000
55 Current Rider RRC - IDER Program before SUT (\$/kWh)	0.000116	
56 Proposed (Decrease)in Rider RRC before SUT (\$/kWh)	\$ (0.000756)	L54 - L55
Computation of COMBINED Rider RRC Tariff Rate & Overall Increase		
57 Proposed Tariff Rider RRC before SUT (\$/kWh) effective September 1, 2016	\$ 0.001089	L51 + L54
58 Current Rider RRC (IDER Program) before SUT (\$/kWh)	0.000116	L52 + L55
59 Proposed Increase in Rider RRC before SUT (\$/kWh)	\$ 0.000973	L57 - L58
60 Forecast MWh Retail Sales for the 12 Months Ended December 31, 2016	21,106,358	Line 50
61 Proposed Rider RRC Revenue Increase effective September 1, 2016	\$ 20,536,486.33	L59 x L60 x 1000

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
For the Year January 1, 2014 - December 31, 2014

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery of Program Costs	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ (2,261,296.75)	\$ -	\$ -	\$ -	\$ (2,221,015.56)
2	Less: SREC I Auction Transaction Fees	-	-	390,593.15	-	-	-	417,527.38
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ (1,870,703.60)	\$ -	\$ -	\$ -	\$ (1,803,488.18)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ (1,870,703.60)	\$ -	\$ -	\$ -	\$ (1,803,488.18)
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ -	\$ 4,534,738.91	\$ -	\$ -	\$ -	\$ 4,764,845.90
7	NERA Consulting Fees (Note 3)	1,000.00	4,808.00	-	19,505.53	-	-	-
8	SREC I Program Administrative Costs	4,557.12	7,500.26	7,785.08	5,143.94	6,910.05	6,816.24	4,195.67
9	Total SREC I Financing Program Costs	\$ 5,557.12	\$ 12,308.26	\$ 4,542,523.99	\$ 24,649.47	\$ 6,910.05	\$ 6,816.24	\$ 4,769,041.57
10	SREC I Financing Program Costs (Over)/Under-Recovery	\$ 5,557.12	\$ 12,308.26	\$ 2,671,820.39	\$ 24,649.47	\$ 6,910.05	\$ 6,816.24	\$ 2,965,553.39
Calculation of Deferred SREC I Financing Program Costs								
		Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 20,107,733.15	\$ 20,196,183.67	\$ 20,208,491.93	\$ 22,880,312.32	\$ 22,904,961.79	\$ 22,911,871.84	\$ 22,918,688.08
12	Add/(Deduct): Reclassify Prior Year Interest	82,893.40	-	-	-	-	-	-
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 20,190,626.55	\$ 20,196,183.67	\$ 20,208,491.93	\$ 22,880,312.32	\$ 22,904,961.79	\$ 22,911,871.84	\$ 22,918,688.08
14	(Over)/Under-Recovery (Line 10)	5,557.12	12,308.26	2,671,820.39	24,649.47	6,910.05	6,816.24	2,965,553.39
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)	-	-	-	-	-	-	-
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 20,196,183.67	\$ 20,208,491.93	\$ 22,880,312.32	\$ 22,904,961.79	\$ 22,911,871.84	\$ 22,918,688.08	\$ 25,884,241.47
Calculation of SREC I Financing Program Interest								
		Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014
17	Beginning SREC I Financing Program Principal Balance	\$ 20,190,626.55	\$ 20,196,183.67	\$ 20,208,491.93	\$ 22,880,312.32	\$ 22,904,961.79	\$ 22,911,871.84	\$ 22,918,688.08
18	Ending SREC I Financing Program Principal Balance	20,196,183.67	20,208,491.93	22,880,312.32	22,904,961.79	22,911,871.84	22,918,688.08	25,884,241.47
19	AVERAGE SREC I Financing Program Principal Balance	\$ 20,193,405.11	\$ 20,202,337.80	\$ 21,544,402.13	\$ 22,892,637.06	\$ 22,908,416.82	\$ 22,915,279.96	\$ 24,401,464.78
20	Accumulated Deferred Income Taxes	8,249,005.99	8,252,654.99	8,800,888.27	9,351,642.24	9,358,088.27	9,360,891.86	9,967,998.36
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 11,944,399.12	\$ 11,949,682.81	\$ 12,743,513.86	\$ 13,540,994.82	\$ 13,550,328.55	\$ 13,554,388.10	\$ 14,433,466.42
22	Multiply By: Interest Rate (Note 5)	0.99%	0.90%	0.92%	1.04%	1.01%	0.99%	1.07%
23	Divided By: Months Per Year	12	12	12	12	12	12	12
24	SREC I Financing Program Interest Income/(Expense)	\$ 9,854.13	\$ 8,962.26	\$ 9,770.03	\$ 11,735.53	\$ 11,404.86	\$ 11,182.37	\$ 12,869.84
25	Beginning Balance - Deferred SREC I Financing Program Interest	82,893.40	9,854.13	18,816.39	28,586.42	40,321.95	51,726.81	62,909.18
26	Reclassify Prior Year Deferred SREC I Financing Program Interest	(82,893.40)	-	-	-	-	-	-
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 9,854.13	\$ 18,816.39	\$ 28,586.42	\$ 40,321.95	\$ 51,726.81	\$ 62,909.18	\$ 75,779.02
28	Ending Deferred SREC I Financing Program Costs Incl. Interest	\$ 20,206,037.80	\$ 20,227,308.32	\$ 22,908,898.74	\$ 22,945,283.74	\$ 22,963,598.65	\$ 22,981,597.26	\$ 25,960,020.49

Notes:

- Current month may include retroactive adjustments recorded in subsequent months.
- As billed & reported in Report of Electric Sales.
- This is JCP&L's share of the National Economic Research Association (NERA) fees.
- Per the BPU's Order in Docket No. ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."
- The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 4)
For the Year January 1, 2014 - December 31, 2014

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery of Program Costs	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	YTD 2014	Cumulative 2009 - 2014
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ (2,745,474.16)	\$ -	\$ (1,334,316.00)	\$ (8,562,102.47)	\$ (18,952,733.07)
2	Less: SREC I Auction Transaction Fees	-	-	466,807.97	-	207,390.45	1,482,318.95	3,711,430.78
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ (2,278,666.19)	\$ -	\$ (1,126,925.55)	\$ (7,079,783.52)	\$ (15,241,302.29)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ (2,278,666.19)	\$ -	\$ (1,126,925.55)	\$ (7,079,783.52)	\$ (15,241,302.29)
SREC I Financing Program Costs:								
6	SREC I Purchases	\$ -	\$ -	\$ 5,469,799.44	\$ -	\$ 2,401,318.47	\$ 17,170,702.72	\$ 44,548,572.06
7	NERA Consulting Fees (Note 3)	25,641.73	-	-	12,310.44	12,027.13	75,292.83	1,918,902.94
8	SREC I Program Administrative Costs	7,250.93	5,601.46	6,284.35	4,557.12	5,767.38	72,369.60	481,239.17
9	Total SREC I Financing Program Costs	\$ 32,892.66	\$ 5,601.46	\$ 5,476,083.79	\$ 16,867.56	\$ 2,419,112.98	\$ 17,318,365.15	\$ 46,948,714.17
10	SREC I Financing Program Costs (Over)/Under-Recovery	\$ 32,892.66	\$ 5,601.46	\$ 3,197,417.60	\$ 16,867.56	\$ 1,292,187.43	\$ 10,238,581.63	\$ 31,707,411.88
Calculation of Deferred SREC I Financing Program Costs								
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 25,884,241.47	\$ 25,917,134.13	\$ 25,922,735.59	\$ 29,120,153.19	\$ 29,137,020.75	\$ 20,107,733.15	\$ -
12	Add/(Deduct): Reclassify Prior Year Interest						82,893.40	-
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest (Over)/Under-Recovery (Line 10)	\$ 25,884,241.47	\$ 25,917,134.13	\$ 25,922,735.59	\$ 29,120,153.19	\$ 29,137,020.75	\$ 20,190,626.55	\$ -
14	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)	32,892.66	5,601.46	3,197,417.60	16,867.56	1,292,187.43	10,238,581.63	31,707,411.88
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 25,917,134.13	\$ 25,922,735.59	\$ 29,120,153.19	\$ 29,137,020.75	\$ 29,408,702.15	\$ 29,408,702.15	\$ 29,284,201.17
Calculation of SREC I Financing Program Interest								
17	Beginning SREC I Financing Program Principal Balance	\$ 25,884,241.47	\$ 25,917,134.13	\$ 25,922,735.59	\$ 29,120,153.19	\$ 29,137,020.75		
18	Ending SREC I Financing Program Principal Balance	25,917,134.13	25,922,735.59	29,120,153.19	29,137,020.75	29,408,702.15		
19	AVERAGE SREC I Financing Program Principal Balance	\$ 25,900,687.80	\$ 25,919,934.86	\$ 27,521,444.39	\$ 29,128,586.97	\$ 29,272,861.45		
20	Accumulated Deferred Income Taxes	10,580,430.97	10,588,293.39	11,242,510.03	11,899,027.78	11,957,963.90		
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 15,320,256.83	\$ 15,331,641.47	\$ 16,278,934.36	\$ 17,229,559.19	\$ 17,314,897.55		
22	Multiply By: Interest Rate (Note 5)	1.07%	1.13%	1.13%	1.12%	1.09%		
23	Divided By: Months Per Year	12	12	12	12	12		
24	SREC I Financing Program Interest Income/(Expense)	\$ 13,660.56	\$ 14,437.30	\$ 15,329.33	\$ 16,080.92	\$ 15,727.70	\$ 151,014.83	\$ 275,515.81
25	Beginning Balance - Deferred SREC I Financing Program Interest	75,779.02	89,439.58	103,876.88	119,206.21	135,287.13	82,893.40	-
26	Reclassify Prior Year Deferred SREC I Financing Program Interest						(82,893.40)	-
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 89,439.58	\$ 103,876.88	\$ 119,206.21	\$ 135,287.13	\$ 151,014.83	\$ 151,014.83	\$ 275,515.81
28	Ending Deferred SREC I Financing Program Costs Incl. Interest	\$ 26,006,573.71	\$ 26,026,612.47	\$ 29,239,359.40	\$ 29,272,307.88	\$ 29,559,716.98	\$ 29,559,716.98	\$ 29,559,716.98

Notes:

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- As billed & reported in Report of Electric Sales.
- This is JCP&L's share of the National Economic Research Association (NERA) fees.
- Per the BPU's Order in Docket No. ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC, effective on July 1, 2011."
- The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program
Monthly Calculations of
IDER Phase 2 (Expansion) Program Investment - Net of Amortization
& Return on Investment (Note 1)
For the Year January 1, 2014 - December 31, 2014

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of IDER Phase 2 (Expansion) Program Net Investment	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,850,784.72	\$ 4,855,212.16	\$ 4,864,159.65	\$ 4,864,110.20	\$ 4,868,515.31	\$ 4,873,025.68	\$ 4,877,469.56
2	IDER Phase 2 (Expansion) Investment	4,427.44	8,947.49	(49.45)	4,405.11	4,510.37	4,443.88	4,508.87
3	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,855,212.16	\$ 4,864,159.65	\$ 4,864,110.20	\$ 4,868,515.31	\$ 4,873,025.68	\$ 4,877,469.56	\$ 4,881,978.43
Accumulated Amortization:								
4	Beginning Balance - Accumulated Amortization	\$ (4,850,784.72)	\$ (4,850,846.21)	\$ (4,851,031.97)	\$ (4,851,217.05)	\$ (4,851,463.31)	\$ (4,851,772.21)	\$ (4,852,142.83)
5	Current Month Amortization	(61.49)	(185.76)	(185.08)	(246.26)	(308.90)	(370.62)	(433.25)
6	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)							
7	Rider SCC (Over)-Recovery Applied to SREC I Program (Note 2)							
8	Ending Balance - Accumulated Amortization	\$ (4,850,846.21)	\$ (4,851,031.97)	\$ (4,851,217.05)	\$ (4,851,463.31)	\$ (4,851,772.21)	\$ (4,852,142.83)	\$ (4,852,576.08)
9	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 4,365.95	\$ 13,127.68	\$ 12,893.15	\$ 17,052.00	\$ 21,253.47	\$ 25,326.73	\$ 29,402.35

Line #	Computation of Return on IDER Phase 2 (Expansion) Program Investment	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 4,365.95	\$ 13,127.68	\$ 12,893.15	\$ 17,052.00	\$ 21,253.47	\$ 25,326.73	\$ 29,402.35
11	Accumulated Deferred Income Taxes	(1,783.49)	(5,362.66)	(5,266.85)	(6,965.74)	(8,682.04)	(10,345.97)	(12,010.86)
12	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 2,582.46	\$ 7,765.02	\$ 7,626.30	\$ 10,086.26	\$ 12,571.43	\$ 14,980.76	\$ 17,391.49
13	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%	11.61%
14	Return on IDER Phase 2 (Expansion) Program Investment	\$ 24.99	\$ 75.13	\$ 73.78	\$ 97.58	\$ 121.63	\$ 144.94	\$ 168.26

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC effective on July 1, 2011."

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program
Monthly Calculations of
IDER Phase 2 (Expansion) Program Investment - Net of Amortization
& Return on Investment (Note 1)
For the Year January 1, 2014 - December 31, 2014

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of IDER Phase 2 (Expansion) Program Net Investment	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	YTD 2014	Cumulative 2010 - 2014
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,881,978.43	\$ 4,886,343.78	\$ 4,890,586.40	\$ 4,895,001.13	\$ 4,899,997.55	\$ 4,850,784.72	\$ -
2	IDER Phase 2 (Expansion) Investment	4,365.35	4,242.62	4,414.73	4,996.42	5,939.61	55,152.44	4,905,937.16
3	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,886,343.78	\$ 4,890,586.40	\$ 4,895,001.13	\$ 4,899,997.55	\$ 4,905,937.16	\$ 4,905,937.16	\$ 4,905,937.16
Accumulated Amortization:								
4	Beginning Balance - Accumulated Amortization	\$ (4,852,576.08)	\$ (4,853,069.96)	\$ (4,853,622.76)	\$ (4,854,236.88)	\$ (4,854,920.39)	\$ (4,850,784.72)	\$ -
5	Current Month Amortization	(493.88)	(552.80)	(614.12)	(683.51)	(766.01)	(4,901.68)	(2,001,378.39)
6	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)					(1,070,756.79)	(1,070,756.79)	(5,327,769.48)
7	Rider SCC (Over)-Recovery Applied to SREC I Program (Note 2)					1,020,506.03	1,020,506.03	2,423,210.71
8	Ending Balance - Accumulated Amortization	\$ (4,853,069.96)	\$ (4,853,622.76)	\$ (4,854,236.88)	\$ (4,854,920.39)	\$ (4,905,937.16)	\$ (4,905,937.16)	\$ (4,905,937.16)
9	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 33,273.82	\$ 36,963.64	\$ 40,764.25	\$ 45,077.16	\$ -	\$ -	\$ -

Line #	Computation of Return on IDER Phase 2 (Expansion) Program Investment	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	YTD 2014	Cumulative 2010 - 2014
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 33,273.82	\$ 36,963.64	\$ 40,764.25	\$ 45,077.16	\$ -		
11	Accumulated Deferred Income Taxes	(13,592.36)	(15,099.65)	(16,652.20)	(18,414.02)	-		
12	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 19,681.46	\$ 21,863.99	\$ 24,112.05	\$ 26,663.14	\$ -		
13	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.61%	11.61%		
14	Return on IDER Phase 2 (Expansion) Program Investment	\$ 190.42	\$ 211.53	\$ 233.28	\$ 257.97	\$ -	\$ 1,599.51	\$ 486,095.32

Notes:

- Current month may include retroactive adjustments recorded in subsequent months.
- Per the BPU's Order in Docket No. ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC effective on July 1, 2011."

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of
(Over)/Under-Recovery, IDER Program & Interest (Note 1)
For the Year January 1, 2014 - December 31, 2014

Line #	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014
Calculation of IDER Program (Over)/Under-Recovery							
1 Rider RRC - IDER Program Revenues (Note 2)	\$ (213,461.94)	\$ (204,436.33)	\$ (207,568.71)	\$ (180,720.20)	\$ (170,621.29)	\$ (188,441.90)	\$ (236,859.96)
IDER Program Costs:							
2 Outside Contractors	\$ 156,816.72	\$ 1,106.50	\$ 1,379.42	\$ 157,052.81	\$ 810.42	\$ 1,341.00	\$ 1,381.75
3 Customer Incentives	-	-	-	-	-	-	-
4 Administrative Expenses	4,452.37	4,224.33	3,139.74	2,821.10	4,797.10	4,006.81	2,155.35
5 DOE Reimbursements	-	-	-	-	-	-	-
6 Total IDER Program Costs	\$ 161,269.09	\$ 5,330.83	\$ 4,519.16	\$ 159,873.91	\$ 5,607.52	\$ 5,347.81	\$ 3,537.10
7 Less: PJM Net Revenues (Note 3)	(260,710.64)	(126,388.58)	(164,488.10)	(160,195.70)	(165,007.50)	(109,364.00)	(104,690.41)
8 Add: Amortization of IDER Phase 2 (Expansion) Program Investment	61.49	185.76	185.08	246.26	308.90	370.62	433.25
9 Add: Return on IDER Phase 2 (Expansion) Program Investment	24.99	75.13	73.78	97.58	121.63	144.94	168.26
10 Recoverable IDER Program Costs	\$ (99,355.07)	\$ (120,796.86)	\$ (159,710.08)	\$ 22.05	\$ (158,969.45)	\$ (103,500.63)	\$ (100,551.80)
11 IDER Program (Over)/Under-Recovery	\$ (312,817.01)	\$ (325,233.19)	\$ (367,278.79)	\$ (180,698.15)	\$ (329,590.74)	\$ (291,942.53)	\$ (337,411.76)
Deferred IDER (Over)/Under-Recovery							
12 Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (6,958,159.88)	\$ (7,298,664.28)	\$ (7,623,897.47)	\$ (7,991,176.26)	\$ (8,171,874.41)	\$ (8,501,465.15)	\$ (8,793,407.68)
13 Add: One-Time Transfer of DRWG Balance							
14 Add/(Deduct): Prior Year IDER Program Deferred Interest	(27,687.39)						
15 Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (6,985,847.27)	\$ (7,298,664.28)	\$ (7,623,897.47)	\$ (7,991,176.26)	\$ (8,171,874.41)	\$ (8,501,465.15)	\$ (8,793,407.68)
16 Add: Current Month IDER Program (Over)/Under-Recovery	(312,817.01)	(325,233.19)	(367,278.79)	(180,698.15)	(329,590.74)	(291,942.53)	(337,411.76)
17 Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
18 Ending Balance - Deferred IDER (Over)-Recovery	\$ (7,298,664.28)	\$ (7,623,897.47)	\$ (7,991,176.26)	\$ (8,171,874.41)	\$ (8,501,465.15)	\$ (8,793,407.68)	\$ (9,130,819.44)
Computation of IDER Program Costs Interest							
19 AVERAGE Principal Balance Before Deferred Taxes	\$ (7,142,255.78)	\$ (7,461,280.88)	\$ (7,807,536.87)	\$ (8,081,525.34)	\$ (8,336,669.78)	\$ (8,647,436.42)	\$ (8,962,113.56)
20 Accumulated Deferred Income Taxes	(2,917,611.48)	(3,047,933.24)	(3,189,378.81)	(3,301,303.10)	(3,405,529.61)	(3,532,477.78)	(3,661,023.39)
21 AVERAGE Principal Balance Excluding Deferred Taxes	\$ (4,224,644.30)	\$ (4,413,347.64)	\$ (4,618,158.06)	\$ (4,780,222.24)	\$ (4,931,140.17)	\$ (5,114,958.64)	\$ (5,301,090.17)
22 Multiply By: Interest Rate (Note 4)	0.99%	0.90%	0.92%	1.04%	1.01%	0.99%	1.07%
23 Divided By: Months Per Year	12	12	12	12	12	12	12
24 IDER Program Interest Income / (Expense)	\$ (3,485.33)	\$ (3,310.01)	\$ (3,540.59)	\$ (4,142.86)	\$ (4,150.38)	\$ (4,219.84)	\$ (4,726.81)
Deferred IDER Program Costs Including Interest							
25 Beginning Balance - Deferred Interest on IDER Program Costs	\$ (27,687.39)	\$ (3,485.33)	\$ (6,795.34)	\$ (10,335.93)	\$ (14,478.79)	\$ (18,629.17)	\$ (22,849.01)
26 Annual IDER Interest Reclass Journal Voucher (JV)	27,687.39						
27 Beginning Balance After Prior Year Interest Reclass JV	\$ -	\$ (3,485.33)	\$ (6,795.34)	\$ (10,335.93)	\$ (14,478.79)	\$ (18,629.17)	\$ (22,849.01)
28 IDER Program Interest Income / (Expense)	(3,485.33)	(3,310.01)	(3,540.59)	(4,142.86)	(4,150.38)	(4,219.84)	(4,726.81)
29 Balance Reclassified from DRWG Curtailment Program (Note 5)							
30 Ending Balance - Deferred Interest on IDER Program Costs	\$ (3,485.33)	\$ (6,795.34)	\$ (10,335.93)	\$ (14,478.79)	\$ (18,629.17)	\$ (22,849.01)	\$ (27,575.82)
31 Ending Balance - Deferred IDER Program Costs Including Interest	\$ (7,302,149.61)	\$ (7,630,692.81)	\$ (8,001,512.19)	\$ (8,186,353.20)	\$ (8,520,094.32)	\$ (8,816,256.69)	\$ (9,158,395.26)

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 As billed & reported in Report of Electric Sales.
- 3 PJM Revenues include any PJM rewards earned or penalties incurred.
- 4 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
- 5 Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of
(Over)/Under-Recovery, IDER Program & Interest (Note 1)
For the Year January 1, 2014 - December 31, 2014

Line #	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	YTD 2014	Cumulative 2010 - 2014
Calculation of IDER Program (Over)/Under-Recovery							
1 Rider RRC - IDER Program Revenues (Note 2)	\$ (235,483.19)	\$ (219,808.14)	\$ (183,470.68)	\$ (168,835.58)	\$ (196,517.68)	\$ (2,406,225.60)	\$ (11,436,406.99)
IDER Program Costs:							
2 Outside Contractors	\$ 156,740.68	\$ 1,418.93	\$ 178,569.05	\$ 975.38	\$ 1,022.45	\$ 658,615.11	\$ 3,300,455.47
3 Customer Incentives	-	-	-	-	-	-	436,538.25
4 Administrative Expenses	5,530.69	(7,869.09)	4,255.71	3,722.58	3,858.90	35,095.59	272,583.14
5 DOE Reimbursements	-	-	-	-	-	-	(39,377.68)
6 Total IDER Program Costs	\$ 162,271.37	\$ (6,450.16)	\$ 182,824.76	\$ 4,697.96	\$ 4,881.35	\$ 693,710.70	\$ 3,970,199.18
7 Less: PJM Net Revenues (Note 3)	(104,690.41)	(101,313.30)	(104,690.41)	(101,313.30)	(104,690.41)	(1,607,542.76)	(5,382,945.47)
8 Add: Amortization of IDER Phase 2 (Expansion) Program Investment	493.88	552.80	614.12	683.51	766.01	4,901.68	2,001,378.39
9 Add: Return on IDER Phase 2 (Expansion) Program Investment	190.42	211.53	233.28	257.97	-	1,599.51	486,095.32
10 Recoverable IDER Program Costs	\$ 58,265.26	\$ (106,999.13)	\$ 78,981.75	\$ (95,673.86)	\$ (99,043.05)	\$ (907,330.87)	\$ 1,074,727.42
11 IDER Program (Over)/Under-Recovery	\$ (177,217.93)	\$ (326,807.27)	\$ (104,488.93)	\$ (264,509.44)	\$ (295,560.73)	\$ (3,313,556.47)	\$ (10,361,679.57)
Deferred IDER (Over)/Under-Recovery							
	Aug. 2014	Sep. 2014	Oct. 2014	Nov. 2014	Dec. 2014	YTD 2014	Cumulative 2010 - 2014
12 Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (9,130,819.44)	\$ (9,308,037.37)	\$ (9,634,844.64)	\$ (9,739,333.57)	\$ (10,003,843.01)	\$ (6,958,159.88)	\$ -
13 Add: One-Time Transfer of DRWG Balance	-	-	-	-	-	-	116,752.93
14 Add/(Deduct): Prior Year IDER Program Deferred Interest	-	-	-	-	-	(27,687.39)	(54,477.10)
15 Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (9,130,819.44)	\$ (9,308,037.37)	\$ (9,634,844.64)	\$ (9,739,333.57)	\$ (10,003,843.01)	\$ (6,985,847.27)	\$ 62,275.83
16 Add: Current Month IDER Program (Over)/Under-Recovery	(177,217.93)	(326,807.27)	(104,488.93)	(264,509.44)	(295,560.73)	(3,313,556.47)	(10,361,679.57)
17 Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
18 Ending Balance - Deferred IDER (Over)-Recovery	\$ (9,308,037.37)	\$ (9,634,844.64)	\$ (9,739,333.57)	\$ (10,003,843.01)	\$ (10,299,403.74)	\$ (10,299,403.74)	\$ (10,299,403.74)
Computation of IDER Program Costs Interest							
	Aug. 2014	Sep. 2014	Oct. 2014	Nov. 2014	Dec. 2014	YTD 2014	Cumulative 2010 - 2014
19 AVERAGE Principal Balance Before Deferred Taxes	\$ (9,219,428.41)	\$ (9,471,441.01)	\$ (9,687,089.11)	\$ (9,871,588.29)	\$ (10,151,623.38)		
20 Accumulated Deferred Income Taxes	(3,766,136.50)	(3,869,083.65)	(3,957,175.90)	(4,032,543.82)	(4,146,938.15)		
21 AVERAGE Principal Balance Excluding Deferred Taxes	\$ (5,453,291.91)	\$ (5,602,357.36)	\$ (5,729,913.21)	\$ (5,839,044.47)	\$ (6,004,685.23)		
22 Multiply By: Interest Rate (Note 4)	1.07%	1.13%	1.13%	1.12%	1.09%		
23 Divided By: Months Per Year	12	12	12	12	12		
24 IDER Program Interest Income / (Expense)	\$ (4,862.52)	\$ (5,275.55)	\$ (5,395.67)	\$ (5,449.77)	\$ (5,454.26)	\$ (54,013.59)	\$ (108,356.40)
Deferred IDER Program Costs Including Interest							
	Aug. 2014	Sep. 2014	Oct. 2014	Nov. 2014	Dec. 2014	YTD 2014	Cumulative 2010 - 2014
25 Beginning Balance - Deferred Interest on IDER Program Costs	\$ (27,575.82)	\$ (32,438.34)	\$ (37,713.89)	\$ (43,109.56)	\$ (48,559.33)	\$ (27,687.39)	\$ -
26 Annual IDER Interest Reclass Journal Voucher (JV)	-	-	-	-	-	27,687.39	54,477.10
27 Beginning Balance After Prior Year Interest Reclass JV	\$ (27,575.82)	\$ (32,438.34)	\$ (37,713.89)	\$ (43,109.56)	\$ (48,559.33)	\$ -	\$ 54,477.10
28 IDER Program Interest Income / (Expense)	(4,862.52)	(5,275.55)	(5,395.67)	(5,449.77)	(5,454.26)	(54,013.59)	(108,356.40)
29 Balance Reclassified from DRWG Curtailment Program (Note 5)	-	-	-	-	-	-	(134.29)
30 Ending Balance - Deferred Interest on IDER Program Costs	\$ (32,438.34)	\$ (37,713.89)	\$ (43,109.56)	\$ (48,559.33)	\$ (54,013.59)	\$ (54,013.59)	\$ (54,013.59)
31 Ending Balance - Deferred IDER Program Costs Including Interest	\$ (9,340,475.71)	\$ (9,672,558.53)	\$ (9,782,443.13)	\$ (10,052,402.34)	\$ (10,353,417.33)	\$ (10,353,417.33)	\$ (10,353,417.33)

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 As billed & reported in Report of Electric Sales.
- 3 PJM Revenues include any PJM rewards earned or penalties incurred.
- 4 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
- 5 Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
'9+3' Forecast for the Year Ended Dec.31, 2015
Actual Results Through September 2015

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Actual Jan 2015	Actual Feb 2015	Actual Mar 2015	Actual Apr 2015	Actual May 2015	Actual Jun 2015
SREC I Auction Sales & Rider RRC Revenues:							
1	SREC I Auction Sales Revenues	\$ -	\$ -	\$ (1,048,086.67)	\$ -	\$ -	\$ -
2	Less: SREC I Auction Transaction Fees	-	-	155,020.07	-	-	-
3	Net SREC I Auction Sales Revenues	\$ -	\$ -	\$ (893,066.60)	\$ -	\$ -	\$ -
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ -	\$ -	\$ (893,066.60)	\$ -	\$ -	\$ -
SREC I Financing Program Costs:							
6	SREC I Purchases	\$ -	\$ -	1,844,461.10	-	-	-
7	NERA Consulting Fees (Note 3)	-	-	-	10,835.61	-	-
8	Administrative Costs	7,871.60	3,781.00	4,465.37	4,998.23	5,870.50	5,870.50
9	Total SREC I Financing Program Costs	\$ 7,871.60	\$ 3,781.00	\$ 1,848,926.47	\$ 15,833.84	\$ 5,870.50	\$ 5,870.50
10	SREC I Financing Program (Over)/Under-Recovery	\$ 7,871.60	\$ 3,781.00	\$ 955,859.87	\$ 15,833.84	\$ 5,870.50	\$ 5,870.50
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance							
		Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	Jun 2015
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 29,408,702.15	\$ 29,567,588.58	\$ 29,571,369.58	\$ 30,527,229.45	\$ 30,543,063.29	\$ 30,548,933.79
12	Add/(Deduct): Reclassify Prior Year Interest	151,014.83					
13	Beginning Balance - Deferred SREC I Incl. Prior Year Interest	\$ 29,559,716.98	\$ 29,567,588.58	\$ 29,571,369.58	\$ 30,527,229.45	\$ 30,543,063.29	\$ 30,548,933.79
14	(Over)/Under-Recovery (Line 10)	7,871.60	3,781.00	955,859.87	15,833.84	5,870.50	5,870.50
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)						
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 29,567,588.58	\$ 29,571,369.58	\$ 30,527,229.45	\$ 30,543,063.29	\$ 30,548,933.79	\$ 30,554,804.29
SREC I Financing Program Interest Calculation							
		Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	Jun 2015
17	Beginning SREC I Financing Program Principal Balance	\$ 29,559,716.98	\$ 29,567,588.58	\$ 29,571,369.58	\$ 30,527,229.45	\$ 30,543,063.29	\$ 30,548,933.79
18	Ending SREC I Financing Program Principal Balance	29,567,588.58	29,571,369.58	30,527,229.45	30,543,063.29	30,548,933.79	30,554,804.29
19	AVERAGE SREC I Financing Program Principal Balance	\$ 29,563,652.78	\$ 29,569,479.08	\$ 30,049,299.52	\$ 30,535,146.37	\$ 30,545,998.54	\$ 30,551,869.04
20	Accumulated Deferred Income Taxes	12,076,752.16	12,079,132.20	12,275,138.85	12,473,607.29	12,478,040.40	12,480,438.50
21	Average SREC I Financing Program Principal Balance Excl. Dfd. Taxes	\$ 17,486,900.62	\$ 17,490,346.88	\$ 17,774,160.67	\$ 18,061,539.08	\$ 18,067,958.14	\$ 18,071,430.54
22	Multiply By: Interest Rate (Note 5)	1.26%	1.09%	1.26%	1.15%	1.20%	1.24%
23	Divided By: Months Per Year	12	12	12	12	12	12
24	SREC I Financing Program Interest Income/(Expense)	\$ 18,361.25	\$ 15,887.07	\$ 18,662.87	\$ 17,308.97	\$ 18,067.96	\$ 18,673.81
25	Beginning Balance - Deferred SREC I Financing Program Interest	151,014.83	18,361.25	34,248.32	52,911.19	70,220.16	88,288.12
26	Reclassify Prior Year Deferred SREC I Financing Program Interest	(151,014.83)					
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 18,361.25	\$ 34,248.32	\$ 52,911.19	\$ 70,220.16	\$ 88,288.12	\$ 106,961.93
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 29,585,949.83	\$ 29,605,617.90	\$ 30,580,140.64	\$ 30,613,283.45	\$ 30,637,221.91	\$ 30,661,766.22

Notes:

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- 2 As billed & reported in Report of Electric Sales.
- 3 This is JCP&L's share of the National Economic Research Association (NERA) fees.
- 4 Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Solar Renewable Energy Certificate I (SREC I) Financing Program
Monthly Calculations of (Over)/Under-Recovery, Interest,
& Deferred General Ledger Account Balances (Note 1)
'9+3' Forecast for the Year Ended Dec.31, 2015
Actual Results Through September 2015

Line #	Calculation of SREC I Financing Program (Over)/Under-Recovery	Actual Jul 2015	Actual Aug 2015	Actual Sep 2015	Forecast Oct 2015	Forecast Nov 2015	Forecast Dec 2015	Total 2015
SREC I Auction Sales & Rider RRC Revenues:								
1	SREC I Auction Sales Revenues	\$ (3,467,622.24)	\$ -	\$ -	\$ (2,166,003.12)		\$ (2,166,003.13)	\$ (8,847,715.16)
2	Less: SREC I Auction Transaction Fees	439,187.12	-	-	365,410.58	-	365,410.58	1,325,028.35
3	Net SREC I Auction Sales Revenues	\$ (3,028,435.12)	\$ -	\$ -	\$ (1,800,592.54)	\$ -	\$ (1,800,592.55)	\$ (7,522,686.81)
4	Rider RRC SREC I Revenues (Note 2)	-	-	-	-	-	-	-
5	Total SREC I Auction Sales & Rider RRC Revenues	\$ (3,028,435.12)	\$ -	\$ -	\$ (1,800,592.54)	\$ -	\$ (1,800,592.55)	\$ (7,522,686.81)
SREC I Financing Program Costs:								
6	SREC I Purchases	5,035,958.48	-	-	4,168,092.50	-	4,168,092.50	\$ 15,216,604.58
7	NERA Consulting Fees (Note 3)	-	23,679.67	-	-	-	20,000.00	54,515.28
8	Administrative Costs	7,748.87	4,617.91	3,980.00	7,000.00	7,000.00	7,000.00	70,203.98
9	Total SREC I Financing Program Costs	\$ 5,043,707.35	\$ 28,297.58	\$ 3,980.00	\$ 4,175,092.50	\$ 7,000.00	\$ 4,195,092.50	\$ 15,341,323.84
10	SREC I Financing Program (Over)/Under-Recovery	\$ 2,015,272.23	\$ 28,297.58	\$ 3,980.00	\$ 2,374,499.96	\$ 7,000.00	\$ 2,394,499.95	\$ 7,818,637.03
Calculation of Deferred SREC I Financing Program (Over)/Under-Recovered General Ledger Account Balance								
		Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Total 2015
11	Beginning Balance Deferred SREC I (Over)/Under-Recovery	\$ 30,554,804.29	\$ 32,570,076.52	\$ 32,598,374.10	\$ 32,602,354.10	\$ 34,976,854.06	\$ 34,983,854.06	\$ 29,408,702.15
12	Add/(Deduct): Reclassify Prior Year Interest							151,014.83
13	Beginning Balance - Deferred SREC I Incl.Prior Year Interest	\$ 30,554,804.29	\$ 32,570,076.52	\$ 32,598,374.10	\$ 32,602,354.10	\$ 34,976,854.06	\$ 34,983,854.06	\$ 29,559,716.98
14	(Over)/Under-Recovery (Line 10)	2,015,272.23	28,297.58	3,980.00	2,374,499.96	7,000.00	2,394,499.95	7,818,637.03
15	(Deduct): Rider SCC (Over)-Recovery Applied to RRC (Note 4)						(1,090,290.93)	(1,090,290.93)
16	Ending Deferred (Over)/Under-Recovered SREC I Balance	\$ 32,570,076.52	\$ 32,598,374.10	\$ 32,602,354.10	\$ 34,976,854.06	\$ 34,983,854.06	\$ 36,288,063.08	\$ 36,288,063.08
SREC I Financing Program Interest Calculation								
		Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Total 2015
17	Beginning SREC I Financing Program Principal Balance	\$ 30,554,804.29	\$ 32,570,076.52	\$ 32,598,374.10	\$ 32,602,354.10	\$ 34,976,854.06	\$ 34,983,854.06	
18	Ending SREC I Financing Program Principal Balance	32,570,076.52	32,598,374.10	32,602,354.10	34,976,854.06	34,983,854.06	36,288,063.08	
19	AVERAGE SREC I Financing Program Principal Balance	\$ 31,562,440.41	\$ 32,584,225.31	\$ 32,600,364.10	\$ 33,789,604.08	\$ 34,980,354.06	\$ 35,635,958.57	
20	Accumulated Deferred Income Taxes	12,893,256.91	13,310,656.04	13,317,248.73	13,803,053.27	14,289,474.63	14,557,289.08	
21	Average SREC I Financing Program Principal Balance Excl.Dfd.Taxes	\$ 18,669,183.50	\$ 19,273,569.27	\$ 19,283,115.37	\$ 19,986,550.81	\$ 20,690,879.43	\$ 21,078,669.49	
22	Multiply By: Interest Rate (Note 5)	1.29%	1.28%	1.30%	1.30%	1.30%	1.30%	
23	Divided By: Months Per Year	12	12	12	12	12	12	
24	SREC I Financing Program Interest Income/(Expense)	\$ 20,069.37	\$ 20,558.47	\$ 20,890.04	\$ 21,652.10	\$ 22,415.12	\$ 22,835.23	\$ 235,382.26
25	Beginning Balance - Deferred SREC I Financing Program Interest	106,961.93	127,031.30	147,589.77	168,479.81	190,131.91	212,547.03	151,014.83
26	Reclassify Prior Year Deferred SREC I Financing Program Interest							(151,014.83)
27	Ending Balance - Deferred SREC I Financing Program Interest	\$ 127,031.30	\$ 147,589.77	\$ 168,479.81	\$ 190,131.91	\$ 212,547.03	\$ 235,382.26	\$ 235,382.26
28	Ending Deferred SREC I Financing Program Balances Including Interest	\$ 32,697,107.82	\$ 32,745,963.87	\$ 32,770,833.91	\$ 35,166,985.97	\$ 35,196,401.09	\$ 36,523,445.34	\$ 36,523,445.34

Notes:

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- 3 This is JCP&L's share of the National Economic Research Association (NERA) fees.
- 4 Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER)
Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program
Investment - Net of Amortization & Return on Investment (Note 1)
'9+3' Forecast for the Year Ended Dec.31, 2015
Actual Results Through September 2015

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Actual Jan 2015	Actual Feb 2015	Actual Mar 2015	Actual Apr 2015	Actual May 2015	Actual Jun 2015
IDER Phase 2 (Expansion) Program Investment:							
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,905,937.16	\$ 4,910,912.33	\$ 4,917,363.50	\$ 4,917,195.62	\$ 4,928,414.53	\$ 4,931,350.61
2	IDER Phase 2 (Expansion) Investment	4,975.17	6,451.17	(167.88)	11,218.91	2,936.08	(3,564.50)
3	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	<u>\$ 4,910,912.33</u>	<u>\$ 4,917,363.50</u>	<u>\$ 4,917,195.62</u>	<u>\$ 4,928,414.53</u>	<u>\$ 4,931,350.61</u>	<u>\$ 4,927,786.11</u>
Accumulated Amortization:							
4	Beginning Balance - Accumulated Amortization	\$ (4,905,937.16)	\$ (4,906,006.26)	\$ (4,906,164.96)	\$ (4,906,321.33)	\$ (4,906,633.52)	\$ (4,906,986.48)
5	Current Month Amortization	(69.10)	(158.70)	(156.37)	(312.19)	(352.96)	(303.46)
6	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)						
7	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)						
8	Ending Balance - Accumulated Amortization	<u>\$ (4,906,006.26)</u>	<u>\$ (4,906,164.96)</u>	<u>\$ (4,906,321.33)</u>	<u>\$ (4,906,633.52)</u>	<u>\$ (4,906,986.48)</u>	<u>\$ (4,907,289.94)</u>
9	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	<u>\$ 4,906.07</u>	<u>\$ 11,198.54</u>	<u>\$ 10,874.29</u>	<u>\$ 21,781.01</u>	<u>\$ 24,364.13</u>	<u>\$ 20,496.17</u>

L#	IDER Phase 2 (Expansion) Program Investment	Jan. 2015	Feb. 2015	Mar. 2015	Apr. 2015	May. 2015	Jun. 2015
10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 4,906.07	\$ 11,198.54	\$ 10,874.29	\$ 21,781.01	\$ 24,364.13	\$ 20,496.17
11	Accumulated Deferred Income Taxes	(2,004.13)	(4,574.60)	(4,442.15)	(8,897.54)	(9,952.75)	(8,372.69)
12	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 2,901.94	\$ 6,623.94	\$ 6,432.14	\$ 12,883.47	\$ 14,411.38	\$ 12,123.48
13	JCP&L's Overall Pre-Tax Cost of Capital	11.61%	11.61%	11.61%	11.37%	11.37%	11.37%
14	Return on IDER Phase 2 (Expansion) Program Investment	<u>\$ 28.08</u>	<u>\$ 64.09</u>	<u>\$ 62.23</u>	<u>\$ 122.07</u>	<u>\$ 136.55</u>	<u>\$ 114.87</u>

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC effective on July 1, 2011."

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER)
Phase 2 (Investment) Program
Monthly Calculations of IDER Expansion Program
Investment - Net of Amortization & Return on Investment (Note 1)
'9+3' Forecast for the Year Ended Dec.31, 2015
Actual Results Through September 2015

Line #	15 MW IDER Phase 2 (Expansion) Program Calculation of (Over)/Under-Recovery	Actual	Actual	Actual	Forecast	Forecast	Forecast	Total
		Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	
IDER Phase 2 (Expansion) Program Investment:								
1	Beginning Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	\$ 4,927,786.11	\$ 4,927,786.11	\$ 4,927,786.11	\$ 4,927,786.11	\$ 4,927,786.11	\$ 4,927,786.11	\$ 4,905,937.16
2	IDER Phase 2 (Expansion) Investment	-	-	-	-	-	-	21,848.95
3	Ending Balance - Cumulative IDER Phase 2 (Expansion) Program Investment	<u>\$ 4,927,786.11</u>						
Accumulated Amortization:								
4	Beginning Balance - Accumulated Amortization	\$ (4,907,289.94)	\$ (4,907,593.40)	\$ (4,907,896.86)	\$ (4,908,200.32)	\$ (4,908,503.78)	\$ (4,908,807.24)	\$ (4,905,937.16)
5	Current Month Amortization	(303.46)	(303.46)	(303.46)	(303.46)	(303.46)	(303.46)	(3,173.54)
6	Rider SCC (Over)-Recovery Applied to IDER Investment (Note 2)						(1,108,966.34)	(1,108,966.34)
7	Rider SCC (Over)-Recovery Applied to SREC Program (Note 2)						1,090,290.93	1,090,290.93
8	Ending Balance - Accumulated Amortization	<u>\$ (4,907,593.40)</u>	<u>\$ (4,907,896.86)</u>	<u>\$ (4,908,200.32)</u>	<u>\$ (4,908,503.78)</u>	<u>\$ (4,908,807.24)</u>	<u>\$ (4,927,786.11)</u>	<u>\$ (4,927,786.11)</u>
9	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	<u>\$ 20,192.71</u>	<u>\$ 19,889.25</u>	<u>\$ 19,585.79</u>	<u>\$ 19,282.33</u>	<u>\$ 18,978.87</u>	<u>\$ -</u>	<u>\$ -</u>

L#	Computation of Return on IDER Phase 2 (Expansion) Program Investment	Jul. 2015	Aug. 2015	Sep. 2015	Oct. 2015	Nov. 2015	Dec. 2015	Total. 2015
		10	Ending Balance - IDER Phase 2 (Investment) Program - Net of Amortization	\$ 20,192.71	\$ 19,889.25	\$ 19,585.79	\$ 19,282.33	\$ 18,978.87
11	Accumulated Deferred Income Taxes	(8,248.72)	(8,124.76)	(8,000.80)	(7,876.83)	(7,752.87)	-	
12	Unamortized IDER Phase 2 (Expansion) Program Investment - Net of Tax	\$ 11,943.99	\$ 11,764.49	\$ 11,584.99	\$ 11,405.50	\$ 11,226.00	\$ -	
13	JCP&L's Overall Pre-Tax Cost of Capital	11.37%	11.37%	11.37%	11.37%	11.37%	11.37%	
14	Return on IDER Phase 2 (Expansion) Program Investment	<u>\$ 113.17</u>	<u>\$ 111.47</u>	<u>\$ 109.77</u>	<u>\$ 108.07</u>	<u>\$ 106.37</u>	<u>\$ -</u>	<u>\$ 1,076.74</u>

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 Per the BPU's Order in Docket No.ER10010034, signed June 15, 2011, the Board directed JCP&L to "transfer the existing under or over recovery in Rider SCC to Rider RRC effective on July 1, 2011."

Jersey Central Power & Light Company
Integrated Distributed Energy Resource (IDER) Program (All Phases)
Monthly Calculations of (Over)/Under-Recovery,
IDER Program & Interest (Note 1)
'9+3' Forecast for the Year Ended Dec.31, 2015
Actual Results Through September 2015

Line #	Calculation of IDER Program (Over)/Under-Recovery	Actual Jan 2015	Actual Feb 2015	Actual Mar 2015	Actual Apr 2015	Actual May 2015	Actual Jun 2015
1	Rider RRC - IDER Program Revenues (Note 2)	\$ (205,919.99)	\$ (215,333.91)	\$ (215,041.37)	\$ (182,895.46)	\$ (165,274.53)	\$ (202,772.71)
	IDER Program Costs:						
2	Outside Contractors	\$ 81,920.94	\$ 1,170.50	\$ 30,746.13	\$ 190,624.00	\$ 1,276.00	\$ 78.65
3	Customer Incentives	-	-	-	-	-	-
4	Administrative Expenses	5,355.20	2,524.10	1,685.00	1,702.05	3,078.23	(2,691.38)
5	DOE Reimbursements	-	-	-	-	-	-
6	Total IDER Program Costs	\$ 87,276.14	\$ 3,694.60	\$ 32,431.13	\$ 192,326.05	\$ 4,354.23	\$ (2,612.73)
7	Less: PJM Net Revenues (Note 4)	(104,690.41)	(94,559.08)	(104,690.41)	(101,313.30)	(104,690.41)	(88,571.40)
8	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	69.10	158.70	156.37	312.19	352.96	303.46
9	Add: Return on IDER Phase 2 (Expansion) Program Investment	28.08	64.09	62.23	122.07	136.55	114.87
10	Recoverable IDER Program Costs	\$ (17,317.09)	\$ (90,641.69)	\$ (72,040.68)	\$ 91,447.01	\$ (99,846.67)	\$ (90,765.80)
11	IDER Program (Over)/Under-Recovery	\$ (223,237.08)	\$ (305,975.60)	\$ (287,082.05)	\$ (91,448.45)	\$ (265,121.20)	\$ (293,538.51)

L#	Deferred IDER (Over)/Under-Recovery	Jan. 2015	Feb. 2015	Mar. 2015	Apr. 2015	May 2015	Jun. 2015
12	Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (10,299,403.74)	\$ (10,576,654.41)	\$ (10,882,630.01)	\$ (11,169,712.06)	\$ (11,261,160.51)	\$ (11,526,281.71)
13	Add: One-Time Transfer of DRWG Balance	-	-	-	-	-	-
14	Add/(Deduct): Prior Year IDER Program Deferred Interest	(54,013.59)	-	-	-	-	-
15	Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (10,353,417.33)	\$ (10,576,654.41)	\$ (10,882,630.01)	\$ (11,169,712.06)	\$ (11,261,160.51)	\$ (11,526,281.71)
16	Add: Current Month IDER Program (Over)/Under-Recovery	(223,237.08)	(305,975.60)	(287,082.05)	(91,448.45)	(265,121.20)	(293,538.51)
17	Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-
18	Ending Balance - Deferred IDER (Over)-Recovery	\$ (10,576,654.41)	\$ (10,882,630.01)	\$ (11,169,712.06)	\$ (11,261,160.51)	\$ (11,526,281.71)	\$ (11,819,820.22)

L#	Computation of IDER Program Costs Interest	Jan. 2015	Feb. 2015	Mar. 2015	Apr. 2015	May 2015	Jun. 2015
19	AVERAGE Principal Balance Before Deferred Taxes	\$ (10,465,035.87)	\$ (10,729,642.21)	\$ (11,026,171.04)	\$ (11,215,436.29)	\$ (11,393,721.11)	\$ (11,673,050.97)
20	Accumulated Deferred Income Taxes	(4,274,967.15)	(4,383,058.84)	(4,504,190.87)	(4,581,505.72)	(4,654,335.07)	(4,768,441.32)
21	AVERAGE Principal Balance Excluding Deferred Taxes	\$ (6,190,068.72)	\$ (6,346,583.37)	\$ (6,521,980.17)	\$ (6,633,930.57)	\$ (6,739,386.04)	\$ (6,904,609.65)
22	Multiply By: Interest Rate (Note 5)	1.26%	1.09%	1.26%	1.15%	1.20%	1.24%
23	Divided By: Months Per Year	12	12	12	12	12	12
24	IDER Program Interest Income / (Expense)	\$ (6,499.57)	\$ (5,764.81)	\$ (6,848.08)	\$ (6,357.52)	\$ (6,739.39)	\$ (7,134.76)

L#	Deferred IDER Program Costs Including Interest	Jan. 2015	Feb. 2015	Mar. 2015	Apr. 2015	May 2015	Jun. 2015
25	Beginning Balance - Deferred Interest on IDER Program Costs	\$ (54,013.59)	\$ (6,499.57)	\$ (12,264.38)	\$ (19,112.46)	\$ (25,469.98)	\$ (32,209.37)
26	Annual IDER Interest Reclaim Voucher (JV)	54,013.59	-	-	-	-	-
27	Beginning Balance After Prior Year Interest Reclaim JV	\$ -	\$ (6,499.57)	\$ (12,264.38)	\$ (19,112.46)	\$ (25,469.98)	\$ (32,209.37)
28	IDER Program Interest Income / (Expense)	(6,499.57)	(5,764.81)	(6,848.08)	(6,357.52)	(6,739.39)	(7,134.76)
29	Balance Reclassified from DRWG Curtailment Program (Note 6)	-	-	-	-	-	-
30	Ending Balance - Deferred Interest on IDER Program Costs	\$ (6,499.57)	\$ (12,264.38)	\$ (19,112.46)	\$ (25,469.98)	\$ (32,209.37)	\$ (39,344.13)
31	Ending Balance - Deferred IDER Program Costs Including Interest	\$ (10,583,153.98)	\$ (10,894,894.39)	\$ (11,188,824.52)	\$ (11,286,630.49)	\$ (11,558,491.08)	\$ (11,859,164.35)

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 As billed & reported in Report of Electric Sales.
- 3 These costs were not captured in the original August 1, 2014 filing
- 4 PJM Revenues include any PJM rewards earned or penalties incurred.
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
- 6 Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Jersey Central Power & Light Company
 Integrated Distributed Energy Resource (IDER) Program (All Phases)
 Monthly Calculations of (Over)/Under-Recovery,
 IDER Program & Interest (Note 1)
 '9+3' Forecast for the Year Ended Dec.31, 2015
 Actual Results Through September 2015

Line #		Actual Jul 2015	Actual Aug 2015	Actual Sep 2015	Forecast Oct 2015	Forecast Nov 2015	Forecast Dec 2015	Total 2015
Calculation of IDER Program (Over)/Under-Recovery								
1	Rider RRC - IDER Program Revenues (Note 2)	\$ (238,307.60)	\$ (257,811.94)	\$ (249,187.41)	\$ (181,679.30)	\$ (183,647.13)	\$ (201,966.52)	\$ (2,499,837.87)
IDER Program Costs:								
2	Outside Contractors	\$ 144,082.25	\$ -	\$ -	\$ 163,112.00	\$ 8,747.20	\$ 8,747.20	\$ 630,504.87
3	Customer Incentives	-	-	-	-	-	-	-
4	Administrative Expenses	5,856.00	4,444.00	4,328.40	4,255.71	3,722.58	3,858.90	38,118.79
5	DOE Reimbursements	-	-	-	-	-	-	-
6	Total IDER Program Costs	\$ 149,938.25	\$ 4,444.00	\$ 4,328.40	\$ 167,367.71	\$ 12,469.78	\$ 12,606.10	\$ 668,623.66
7	Less: PJM Net Revenues (Note 4)	(91,523.78)	(91,523.78)	(88,571.40)	(123,613.74)	(119,626.20)	(123,613.74)	(1,236,987.65)
8	Add: Amortization of IDER Phase 2 (Expansion) Program Investment	303.46	303.46	303.46	303.46	303.46	303.46	3,173.54
9	Add: Return on IDER Phase 2 (Expansion) Program Investment	113.17	111.47	109.77	108.07	106.37	-	1,076.74
10	Recoverable IDER Program Costs	\$ 58,831.10	\$ (86,664.85)	\$ (83,829.77)	\$ 44,165.50	\$ (106,746.59)	\$ (110,704.18)	\$ (564,113.71)
11	IDER Program (Over)/Under-Recovery	\$ (179,476.50)	\$ (344,476.79)	\$ (333,017.18)	\$ (137,513.80)	\$ (290,393.72)	\$ (312,670.70)	\$ (3,063,951.58)
Deferred IDER (Over)/Under-Recovery								
L#		Jul. 2015	Aug. 2015	Sep. 2015	Oct. 2015	Nov. 2015	Dec. 2015	Total 2015
12	Beginning Balance - Deferred IDER (Over)/Under-Recovery	\$ (11,819,820.22)	\$ (11,999,296.72)	\$ (12,343,773.51)	\$ (12,676,790.69)	\$ (12,814,304.49)	\$ (13,104,698.21)	\$ (10,299,403.74)
13	Add: One-Time Transfer of DRWG Balance	-	-	-	-	-	-	-
14	Add/(Deduct): Prior Year IDER Program Deferred Interest	-	-	-	-	-	-	(54,013.59)
15	Beginning Balance - Deferred IDER Program Costs Incl. Prior Year Interest	\$ (11,819,820.22)	\$ (11,999,296.72)	\$ (12,343,773.51)	\$ (12,676,790.69)	\$ (12,814,304.49)	\$ (13,104,698.21)	\$ (10,353,417.33)
16	Add: Current Month IDER Program (Over)/Under-Recovery	(179,476.50)	(344,476.79)	(333,017.18)	(137,513.80)	(290,393.72)	(312,670.70)	(3,063,951.58)
17	Add/(Deduct): Other Adjustments (if any)	-	-	-	-	-	-	-
18	Ending Balance - Deferred IDER (Over)-Recovery	\$ (11,999,296.72)	\$ (12,343,773.51)	\$ (12,676,790.69)	\$ (12,814,304.49)	\$ (13,104,698.21)	\$ (13,417,368.91)	\$ (13,417,368.91)
Computation of IDER Program Costs Interest								
L#		Jul. 2015	Aug. 2015	Sep. 2015	Oct. 2015	Nov. 2015	Dec. 2015	Total 2015
19	AVERAGE Principal Balance Before Deferred Taxes	\$ (11,909,558.47)	\$ (12,171,535.12)	\$ (12,510,282.10)	\$ (12,745,547.59)	\$ (12,959,501.35)	\$ (13,261,033.56)	-
20	Accumulated Deferred Income Taxes	(4,865,054.63)	(4,972,072.09)	(5,110,450.24)	(5,206,556.19)	(5,293,956.30)	(5,417,132.21)	-
21	AVERAGE Principal Balance Excluding Deferred Taxes	\$ (7,044,503.84)	\$ (7,199,463.03)	\$ (7,399,831.86)	\$ (7,538,991.40)	\$ (7,665,545.05)	\$ (7,843,901.35)	-
22	Multiply By: Interest Rate (Note 5)	1.29%	1.28%	1.30%	1.30%	1.30%	1.30%	-
23	Divided By: Months Per Year	12	12	12	12	12	12	-
24	IDER Program Interest Income / (Expense)	\$ (7,572.84)	\$ (7,679.43)	\$ (8,016.48)	\$ (8,167.24)	\$ (8,304.34)	\$ (8,497.56)	\$ (87,582.02)
Deferred IDER Program Costs Including Interest								
L#		Jul. 2015	Aug. 2015	Sep. 2015	Oct. 2015	Nov. 2015	Dec. 2015	Total 2015
25	Beginning Balance - Deferred Interest on IDER Program Costs	\$ (39,344.13)	\$ (46,916.97)	\$ (54,596.40)	\$ (62,612.88)	\$ (70,780.12)	\$ (79,084.46)	\$ (54,013.59)
26	Annual IDER Interest Reclaim Journal Voucher (JV)	-	-	-	-	-	-	54,013.59
27	Beginning Balance After Prior Year Interest Reclaim JV	\$ (39,344.13)	\$ (46,916.97)	\$ (54,596.40)	\$ (62,612.88)	\$ (70,780.12)	\$ (79,084.46)	\$ -
28	IDER Program Interest Income / (Expense)	(7,572.84)	(7,679.43)	(8,016.48)	(8,167.24)	(8,304.34)	(8,497.56)	(87,582.02)
29	Balance Reclassified from DRWG Curtailment Program (Note 6)	-	-	-	-	-	-	-
30	Ending Balance - Deferred Interest on IDER Program Costs	\$ (46,916.97)	\$ (54,596.40)	\$ (62,612.88)	\$ (70,780.12)	\$ (79,084.46)	\$ (87,582.02)	\$ (87,582.02)
31	Ending Balance - Deferred IDER Program Costs Including Interest	\$ (12,046,213.69)	\$ (12,398,369.91)	\$ (12,739,403.57)	\$ (12,885,084.61)	\$ (13,183,782.67)	\$ (13,504,950.93)	\$ (13,504,950.93)

Notes:

- 1 Current month may include retroactive adjustments recorded in subsequent months.
- 2 As billed & reported in Report of Electric Sales.
- 3 These costs were not captured in the original August 1, 2014 filing
- 4 PJM Revenues include any PJM rewards earned or penalties incurred.
- 5 The interest rates equal the 2-year constant maturity Treasuries on the first business day of each month plus 60 basis points.
- 6 Per BPU Order in Docket No.EO08050326, signed February 17, 2010.

Attachment E
Current Tariff Sheets

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 11 ELECTRIC - PART III

Original Sheet No. 55

**Rider SCC
System Control Charge**

APPLICABILITY: Rider SCC provides a charge for Basic Generation Service system control costs applicable to all KWH usage of any Full Service Customer or Delivery Service Customer. The SCC rate is subject to annual true-up for any over or under-recovery of system control costs.

SCC = \$0.000051 per KWH (\$0.000055 per KWH including SUT)

System control costs shall include carrying costs on any unamortized balance of such costs at the applicable interest rate approved by the BPU. Pursuant to the Summary Order dated August 1, 2003, such interest rate shall be "the rate actually incurred on the Company's short-term debt (debt maturing in less than one year), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding...interest shall be computed monthly and compounded annually (added to the balance on which interest is accrued annually)."

Issued: March 27, 2015

Effective: April 1, 2015

**Filed pursuant to Order of Board of Public Utilities
Docket No. ER12111052 dated March 26, 2015**

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

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 11 ELECTRIC - PART III

Original Sheet No. 56

**Rider RRC
RGGI Recovery Charge**

APPLICABILITY: Rider RRC provides a charge for the costs associated with demand response/energy efficiency 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.

For service rendered effective July 1, 2011:

RRC = \$0.000116 per KWH (\$0.000124 per KWH including SUT)

The above RRC provides recovery for the followings:

Integrated Distributed Energy Resource Expansion (IDER Expansion)

Pursuant to BPU Order dated August 19, 2009 (Docket Nos. EO08050326/EO08080542) approving the Stipulation of Settlement, the Company shall include an initial IDER Expansion Rate of \$0.000093 per kWh in RRC effective January 1, 2010.

Transfer of IDER Pilot from Rider SCC (System Control Charge) to Rider RRC

Pursuant to BPU Order dated June 15, 2011 (Docket No. ER10010034) approving the Stipulation of Settlement, the Company shall transfer the recovery of IDER Pilot from SCC of \$0.000023 per kWh to RRC effective July 1, 2011.

The combined IDER Expansion/Pilot Rate effective July 1, 2011 shall be \$0.000116 per kWh.

The combined IDER costs, as detailed in the Stipulation of Settlement, 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.). Interest shall be accrued monthly, with interest roll-in to the deferred balance as provided in the Stipulation of Settlement.

The IDER Expansion/Pilot Rate in RRC is subject to annual true-up.

Issued: March 27, 2015

Effective: April 1, 2015

**Filed pursuant to Order of Board of Public Utilities
Docket No. ER12111052 dated March 26, 2015**

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

Attachment E
Proposed Tariff Sheets

JERSEY CENTRAL POWER & LIGHT COMPANY

BPU No. 11 ELECTRIC - PART III

**1st Rev. Sheet No. 55
Superseding Original Sheet No. 55**

**Rider SCC
System Control Charge**

APPLICABILITY: Rider SCC provides a charge for Basic Generation Service system control costs applicable to all KWH usage of any Full Service Customer or Delivery Service Customer. The SCC rate is subject to annual true-up for any over or under-recovery of system control costs.

Pursuant to BPU Order dated (Docket Nos. ER14080869/ER15090995) approving the Stipulation of Settlement, the Company shall reset the SCC rate to zero effective September 1, 2016:

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

System control costs shall include carrying costs on any unamortized balance of such costs at the applicable interest rate approved by the BPU. Pursuant to the Summary Order dated August 1, 2003, such interest rate shall be "the rate actually incurred on the Company's short-term debt (debt maturing in less than one year), or the rate on equivalent temporary cash investments if the Company has no short-term debt outstanding...interest shall be computed monthly and compounded annually (added to the balance on which interest is accrued annually)."

Issued:

Effective: September 1, 2016

**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. 11 ELECTRIC - PART III

1st Rev. Sheet No. 56
Superseding Original Sheet No. 56

**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.

For service rendered effective September 1, 2016:

RRC = \$0.001089 per KWH (\$0.001165 per KWH including SUT)

The above RRC provides recovery for the following:

Integrated Distributed Energy Resource Program (IDER)

Pursuant to BPU Order dated (Docket Nos. ER14080869/ER15090995) approving the Stipulation of Settlement, the Company shall include an IDER Program Rate of (\$0.000640) per kWh in RRC effective September 1, 2016.

Solar Renewable Energy Certificates Financing Program (SREC I)

Pursuant to BPU Orders dated March 27, 2009 and September 16, 2009 (Docket No. EO08090840) approving an SREC-based financing program, and pursuant to BPU Order dated (Docket Nos. ER14080869/ER15090995) approving the Stipulation of Settlement, the Company shall include an initial SREC I Rate of \$0.001729 per kWh in RRC effective September 1, 2016.

The combined IDER/SREC I Rate effective September 1, 2016 shall be \$0.001089 per kWh.

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 RRC is subject to annual true-up.

Issued:

Effective: September 1, 2016

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