



Agenda Date: 7/26/17
Agenda Item: 2B

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)	ORDER ADOPTING
JERSEY CENTRAL POWER & LIGHT COMPANY)	STIPULATION
SEEKING (1) REVIEW AND APPROVAL OF ITS)	
DEFERRED BALANCES RELATING TO THE SOCIETAL)	
BENEFITS CHARGE CLAUSE OF ITS FILED TARIFF;)	
AND (2) REVIEW AND APPROVAL OF ITS DEFERRED)	
BALANCE RELATING TO THE SYSTEM CONTROL)	
CHARGE CLAUSE OF ITS FILED TARIFF ("2012-2013-)	
2014 SBC/SCC FILING"))	DOCKET NO. ER15030382
)	
AND)	
)	
IN THE MATTER OF THE VERIFIED PETITION OF)	
JERSEY CENTRAL POWER & LIGHT COMPANY)	
SEEKING (1) REVIEW AND APPROVAL OF ITS)	
DEFERRED BALANCES RELATING TO THE SOCIETAL)	
BENEFITS CHARGE CLAUSE OF ITS FILED TARIFF;)	
AND (2) REVIEW AND APPROVAL OF ITS DEFERRED)	
BALANCE RELATING TO THE SYSTEM CONTROL)	
CHARGE CLAUSE OF ITS FILED TARIFF ("2015)	
SBC/SCC FILING"))	DOCKET NO. ER16121189

Parties of Record:

Stefanie A. Brand, Esq., Director, New Jersey Division of Rate Counsel
Gregory Eisenstark, Esq., Windels Marx Lane & Mittendorf, LLP; on behalf of Jersey Central Power & Light Company

BY THE BOARD:

On March 26, 2015, Jersey Central Power and Light Company ("JCP&L" or "Company") filed a petition with the New Jersey Board of Public Utilities ("Board") 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 for the period January 1, 2012 through December 31, 2014; and (2) review and approval of its deferred balances relating to the System

Control Charge ("SCC") of its filed tariff for the period January 1, 2012 through December 31, 2014. ("2012-2014 SBC/SCC Petition") On December 27, 2016, JCP&L filed a petition with the Board seeking: (1) review and approval of its deferred balances relating to, and an adjustment of certain components of, the SBC clause of its filed tariff for the period January 1, 2015 through December 31, 2015; and (2) review and approval of its deferred balances relating to the SCC of its filed tariff for the period January 1, 2015 to December 31, 2015. ("2015 SBC/SCC Petition") By this Order, the Board considers a Stipulation of Settlement ("Stipulation") executed by JCP&L, the New Jersey Division of Rate Counsel ("Rate Counsel") and Board Staff (collectively, the "Parties") resolving issues related to both the 2012-2014 SBC/SCC Petition and the 2015 SBC/SCC Petition.

BACKGROUND/PROCEDURAL HISTORY

As a result of the Board's Final Decision and Order issued in Docket Nos. EO97070458, EO97070459, and EO97070460 ("Restructuring Order"),¹ the Company implemented, among other things, the SBC and established the components of the SBC and the associated cost recovery mechanisms.

Pursuant to the Restructuring Order, and to the extent that expenditures for these initiatives exceeded the amount of their allowed cost recovery, the expenditures were subject to deferred accounting treatment for future recovery after the transition period. The Board further directed JCP&L to make a filing, no later than August 1, 2002, so the Board could consider the matter. As a result of the Board's Final Decision and Order² issued in Docket No. ER02080507, together with the Board's Order³ in Docket Nos. EX02060363 and EA02060365, all issues were resolved relating to the deferred balances of the following components of JCP&L's SBC through July 31, 2003: 1) Consumer Education; 2) Demand Side Factor ("DSF"); 3) Uncollectible Accounts Charge ("UNC"); and 4) Nuclear Decommissioning Costs ("NDC").

JCP&L's Air Conditioning Cycling Program ("AC Cycling Program") and Integrated Distributed Energy Resource Pilot Program ("IDER Pilot Program") have 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 and to recover costs associated with the program through JCP&L's Rider SCC. 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 RGGI Recovery Charge ("Rider RRC").⁴ 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.

¹ In re JCP&L- Rate Unbundling, Stranded Costs and Restructuring Filings, BPU Docket Nos. EO97070458, EO97070459, EO97070460 (March 7, 2001).

² In re the Verified Petition of Jersey Central Power & Light Company for Review and Approval of its Deferred Balances Relating to the Market Transition Charge and Societal Benefits Charge, BPU Docket No. ER02080507 (May 17, 2004).

³ In re the Deferred Balances Audit of Jersey Central Power & Light Company Phase II: August 2002-July 2003, BPU Docket Nos. EX02060363 and EA02060365 (June 8, 2006).

⁴ 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 (June 15, 2011). ("June 2011 Order")

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.⁵ 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.⁶

2012-2014 SBC/SCC Petition

On March 26, 2015, JCP&L filed the 2012-2014 SBC/SCC Petition in Docket No. ER15030382 seeking: (1) review and approval of its deferred balances relating to, and an adjustment of certain components of, the SBC clause of its filed Tariff; and (2) review and approval of its deferred balance relating to the SCC clause of its filed Tariff. The 2012-2014 SBC/SCC Petition sought review and approval of the deferred balances accumulated with respect to the Demand Side Factor ("DSF"), Uncollectible Accounts Charge ("UNC") and Nuclear Decommissioning Costs ("NDC") components of the Company's SBC and the SCC to the extent accumulated from January 1, 2012 through December 31, 2014.

The 2012-2014 SBC/SCC Petition proposed an increase in the Company's Rider DSF rate to recover an additional \$17.24 million on an annual basis. The 2012-2014 SBC/SCC Petition also proposed a decrease in the Company's Rider UNC rate of \$4.26 million on an annual basis. The 2012-2014 SBC/SCC Petition did not propose any change to the Company's Rider SCC rate or Rider NDC rate. As a result of all of the proposed changes, the Company proposed an overall net increase in rates of approximately \$12.98 million annually.

Public hearings were held for the 2012-2014 SBC/SCC Petition on October 24, 2016 in Morristown and Freehold. No members of the public attended.

⁵ 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.

⁶ 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 (August 20, 2014).

2015 SBC/SCC Petition

On December 27, 2016, JCP&L filed the 2015 SBC/SCC Petition with the Board under Docket No. ER16121189 seeking: 1) review and approval of its deferred balances relating to, and an adjustment of certain components of, the SBC clause of its filed Tariff; and (2) review and approval of its deferred balance relating to the SCC clause of its filed Tariff.

With respect to the SBC, the 2015 SBC/SCC Petition sought review and approval of the deferred balances accumulated with respect to the DSF, UNC and NDC components of the Company's SBC, in each case to the extent accumulated from January 1, 2015 through December 31, 2015. With respect to the SCC, the 2015 SBC/SCC Petition sought review and approval of the deferred balance accumulated with respect to the Company's SCC clause from January 1, 2015 through December 31, 2015. The 2015 SBC/SCC Petition did not propose any changes to any of the rate components of Rider SBC or Rider SCC (which had been set to zero effective September 1, 2016 pursuant to the Board's Order⁷ dated August 24, 2016).

STIPULATION

The Parties conducted discovery and held discussions regarding the matter. As a result, on June 26, 2017, the Parties entered into the attached stipulation resolving both the 2012-2014 SBC/SCC Petition and the 2015 SBC/SCC Petition. The Stipulation provides for the following.⁸

1. The Parties agree that the Company's ending deferred balances in the components of the SBC listed below at December 31, 2014 were as follows: (i) an under-recovered DSF balance of \$30.7 million, plus under-recovered carrying costs of \$195,042; and (ii) an over-recovered UNC balance of \$5.685 million, plus over-recovered carrying costs of \$16,739 (in all cases without giving effect to the annual application of any over-recoveries to reduce under-recovered balances in other components of the Company's SBC deferred balance). The \$5.702 million over-recovered Rider UNC deferred balance including interest at December 31, 2014 was applied against the under-recovered Rider DSF deferred balance of \$30.9 million (including interest), thereby resetting the Rider UNC deferred balance including interest to zero and reducing the under-recovered deferred Rider DSF balance including interest to \$25.2 million. Refer to Attachments A-1, A-2, A-3, B-1 and B-2 to the Stipulation.
2. The Parties also agree that the Company's ending deferred balances in the component of the SBC listed below at December 31, 2015 were as follows: (i) an under-recovered DSF balance of \$16.558 million, plus under-recovered carrying costs of \$51,025; and (ii) an over-recovered UNC balance of \$3.645 million, plus

⁷ In re the Verified Petition of JCP&L Seeking Review and Approval of its Deferred Balances Relating to, and an Adjustment of, the Rider RRC of its Filing Tariff ("2009-2013 Rider RRC Filing") AND In re the Verified Petition of JCP&L Seeking Review and Approval of its Deferred Balances Relating to, and an Adjustment of, the Rider RRC of its Filing Tariff ("2014 Rider RRC Filing"), BPU Docket Nos. ER14080869 and ER15090995 (August 24, 2016).

⁸ Although described in this Order, should there be any conflict between this summary and the Stipulation, the terms of the Stipulation control, subject to the findings and conclusion in this Order.

over-recovered carrying costs of \$8,696 (in all cases without giving effect to the annual application of any over-recoveries to reduce under-recovered balances in other components of the Company's SBC deferred balance). The \$3.654 million over-recovered Rider UNC deferred balance including interest at December 31, 2015 was applied against the under-recovered Rider DSF deferred balance of \$16.609 million (including interest), thereby resetting the Rider UNC deferred balance including interest to zero, and reducing the under-recovered deferred Rider DSF balance including interest to \$12.955 million. 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 SBC, incurred and deferred subsequent to December 31, 2015, together with accrued interest thereon, for review and inclusion in future annual SBC filings and related adjustments to the Company's Rider SBC, subject to the Board's review and approval. Refer to Attachments A-4, A-5, A-6, B-3 and B-4 to the Stipulation.

3. The Parties further agree that JCP&L's Rider NDC is currently set at zero and shall remain at zero as a result of the Stipulation. See Attachments A-3 and A-6 of the Stipulation.
4. In regard to the Rider DSF rate, the Company's calculations show that an increase in the Rider DSF of \$8.73 million on an annual basis would be warranted. See Attachment A-4 of the Stipulation. However, even though the DSF balance was under-recovered as of December 31, 2015, based on the Board's Clean Energy Program funding levels for 2016, the Company's forecast of SBC revenues, and in the interest of rate stability, the Parties agree that it is appropriate for JCP&L to leave its Rider DSF rate at the current level at this time.
5. In regard to the Rider UNC rate, the Company's calculations show that, based on the forecasted revenues and expenses, the calculated decrease to the Rider UNC rate is \$3.12 million on an annual basis. See Attachment A-5 of the Stipulation. However, in concert with the Company's decision to not propose an increase in the Rider DSF at this time, the Parties agree that it is appropriate for the Company to leave the Rider UNC rate at its current level at this time.
6. Interest will continue to accrue monthly on the net-of-tax deferred balances in the NDC, DSF and UNC components of JCP&L's SBC deferred balance at a rate equal to the monthly rate actually incurred on short-term debt, or in the event no short-term debt is outstanding, the rate available on equivalent temporary cash investments, with annual compounding on January 1 of each year.
7. In regard to the Rider SCC, the Parties also agree that, as set forth in more detail in Attachments C-1 and D-1 of the Stipulation, as of December 31, 2014, Rider SCC was over collected by \$3,887,642 including carrying costs of \$10,426. The Parties further agree that, as set forth in more detail in Attachments C-2 and D-2 of the Stipulation, as of December 31, 2015, Rider SCC was over collected by \$1,095,054 including carrying costs of \$2,458. Both the \$3,887,642 and \$1,095,054 deferred amounts were transferred to the Rider RRC deferred balance on or before December 31, 2014 and on December 31, 2015, respectively. See Attachments C-1 and C-2 of the Stipulation. As discussed

above, pursuant to the Board's August 24, 2016 Order in the Company's RRC case, the Rider RRC rate was set to zero as of September 1, 2016. The Parties agree that it is appropriate for JCP&L to leave the Rider SCC set at zero at this time. In its next annual SBC/SCC filing (for calendar year 2016), JCP&L will propose a final true-up of the Rider SCC deferred balance.

8. 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 SCC, incurred and deferred subsequent to December 31, 2015, if any, together with accrued interest thereon, for review and inclusion in future annual SCC filings and related adjustments to the Company's Rider SCC, subject to the Board's review and approval.
9. Interest will continue to accrue monthly on the net-of-tax deferred balances in the SCC at a rate equal to the monthly rate actually incurred on short-term debt, or in the event no short-term debt is outstanding, the rate available on equivalent temporary cash investments, with annual compounding on August 1 of each year.
10. The Parties agree that upon the effective date of the Board's written Order approving the Stipulation, all elements of the 2012-2013-2014 SBC/SCC Petition and the 2015 SBC/SCC Petition shall all be deemed closed and resolved.
11. JCP&L agrees to file its next annual SBC/SCC Filing for the period January 1, 2016 through December 31, 2016 no later than September 1, 2017.

DISCUSSION AND FINDING

The Board, having reviewed the attached Stipulation, **HEREBY FINDS** that the Stipulation is reasonable, in the public interest and in accordance with the law. The costs associated with the SBC and SCC at issue in this proceeding are reasonable since they result from JCP&L providing Board approved energy efficiency programs to New Jersey residents, which reduce energy usage for the benefit of those customers and for the State, and also result from JCP&L's uncollectible costs of providing utility service that may be passed through the SBC pursuant to N.J.S.A. 48:3-60. The Board **HEREBY APPROVES** the attached Stipulation and incorporates its terms and conditions as if fully stated in this Order.

As a result of the Stipulation, a typical residential customer using 768 kWh per month would see no change in their monthly bill.

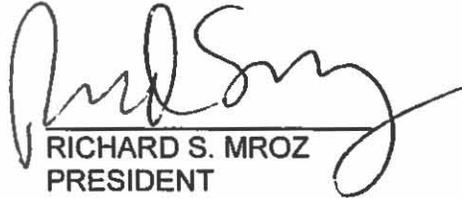
The Board **HEREBY DIRECTS** the Company to file the appropriate revised tariff sheets conforming to the terms of this Order within five (5) days of the effective date of this Order.

The Company's costs, including those related to the individual SBC rate component and Rider SCC, remain subject to audit by the Board. This Decision and Order shall not preclude nor prohibit the Board from taking any actions determined to be appropriate as a result of any such audit.

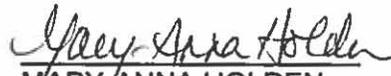
The effective date of this Order is August 5, 2017.

DATED: 7/26/17

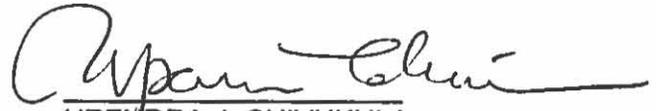
BOARD OF PUBLIC UTILITIES
BY:


RICHARD S. MROZ
PRESIDENT

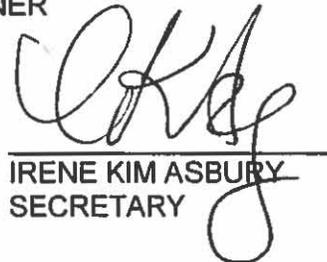

JOSEPH L. FIORDALISO
COMMISSIONER


MARY ANNA HOLDEN
COMMISSIONER

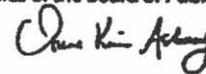

DIANNE SOLOMON
COMMISSIONER


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 & LIGHT COMPANY SEEKING (1) REVIEW AND APPROVAL OF ITS DEFERRED BALANCES RELATING TO THE SOCIETAL BENEFITS CHARGE CLAUSE OF ITS FILED TARIFF; AND (2) REVIEW AND APPROVAL OF ITS DEFERRED BALANCE RELATING TO THE SYSTEM CONTROL CHARGE CLAUSE OF ITS FILED TARIFF ("2012-2013-2014 SBC/SCC FILING")
DOCKET NO. ER15030382

AND

IN THE MATTER OF THE VERIFIED PETITION OF JERSEY CENTRAL POWER & LIGHT COMPANY SEEKING (1) REVIEW AND APPROVAL OF ITS DEFERRED BALANCES RELATING TO THE SOCIETAL BENEFITS CHARGE CLAUSE OF ITS FILED TARIFF; AND (2) REVIEW AND APPROVAL OF ITS DEFERRED BALANCE RELATING TO THE SYSTEM CONTROL CHARGE CLAUSE OF ITS FILED TARIFF ("2015 SBC/SCC FILING")
DOCKET NO. ER16121189

SERVICE LIST

Gregory Eisenstark, Esq.
Windels Marx Lane & Mittendorf, LLP
120 Albany Street Plaza
New Brunswick, NJ 08901
geisenstark@windlesmarx.com

Mark A. Mader
Jersey Central Power & Light Company
300 Madison Avenue
Post Office Box 1911
Morristown, NJ 07962-1911
mamader@firstenergycorp.com

Sally J. Cheong
Jersey Central Power & Light Company
300 Madison Avenue
Post Office Box Box 1911
Morristown, NJ 07962-1911
scheong@firstenergycorp.com

Stefanie A. Brand, Esq. Director
Division of Rate Counsel
140 East Front Street, 4th Floor
Post Office Box 003
Trenton, NJ 08625-0003
sbrand@rpa.state.nj.us

Irene Kim Asbury, Esq.
Secretary of the Board
Board of Public Utilities
44 South Clinton Avenue, 3rd Floor Suite 314
Post Office Box 350
Trenton, NJ 08625-0350
Irene.asbury@bpu.nj.gov

Thomas Walker, Director
Division of Energy
Board of Public Utilities
44 South Clinton Avenue, 3rd Floor Suite 314
Post Office Box 350
Trenton, NJ 08625-0350
Thomas.walker@bpu.nj.gov

Stacy Peterson, Deputy Director
Division of Energy
Board of Public Utilities
44 South Clinton Avenue, 3rd Floor Suite 314
Post Office Box 350
Trenton, NJ 08625-0350
stacy.peterson@bpu.nj.gov

Bethany Rocque-Romaine
Counsel's Office
Board of Public Utilities
44 South Clinton Avenue, 3rd Floor Suite 314
Post Office Box 350
Trenton, NJ 08625-0350
Bethany.Romaine@bpu.nj.gov

Ami Morita, Esq.
Division of Rate Counsel
140 East Front Street, 4th Floor
Post Office Box 003
Trenton, NJ 08625-0003
amorita@rpa.state.nj.us

Diane Schulze, Esq.
Division of Rate Counsel
140 East Front Street, 4th Floor
Post Office Box 003
Trenton, NJ 08625-0003
dschulze@rpa.state.nj.us

Caroline Vachier, DAG
Division of Law
124 Halsey Street
Post Office Box 45029
Newark, NJ 07101-45029
caroline.vachier@law.njoag.gov

Geoffrey Gersten, DAG
Division of Law
124 Halsey Street
Post Office Box 45029
Newark, NJ 07101-45029
geoffrey.gersten@law.njoag.gov

Alex Moreau, DAG
Division of Law
124 Halsey Street
Post Office Box 45029
Newark, NJ 07101-45029
alex.moreau@law.njoag.gov

Renee Greenberg, DAG
Division of Law
124 Halsey Street
Post Office Box 45029
Newark, NJ 07101-45029
renee.greenberg@law.njoag.gov

Gregory Eisenstark
732.448.2537
geisenstark@windelsmarx.com

120 Albany Street Plaza | New Brunswick, NJ 08901
T. 732.846.7600 | F. 732.846.8877

June 28, 2017

Irene K. Asbury, Secretary
Board of Public Utilities
44 South Clinton Avenue, 3rd Fl., Ste. 314
P.O. Box 350
Trenton, NJ 08625

Re: **In the Matter of the Verified Petition of Jersey Central Power & Light Company Seeking (1) Review and Approval of Its Deferred Balances Relating to the Societal Benefits Charge Clause of Its Filed Tariff; and (2) Review and Approval of Its Deferred Balance Relating to the System Control Charge Clause of Its Filed Tariff (“2012-2013-2014 SBC/SCC Filing”)**

BPU Docket No. ER15030382

-and-

In the Matter of the Verified Petition of Jersey Central Power & Light Company Seeking (1) Review and Approval of Its Deferred Balances Relating to, and an Adjustment of, the Societal Benefits Charge Clause of Its Filed Tariff; and (2) Review and Approval of Its Deferred Balance Relating to the System Control Charge Clause of Its Filed Tariff (“2015 SBC/SCC Filing”)

BPU Docket No. ER16121189

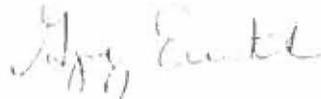
Dear Secretary Asbury:

Enclosed herewith for filing with the Board of Public Utilities are the original and 11 copies of a Stipulation of Settlement (“Stipulation”) in the above-referenced matters. The Stipulation has been executed by all parties and fully-resolves to these matters.

Irene K. Asbury, Secretary
June 28, 2017
Page 2

Your anticipated courtesies and cooperation are deeply appreciated.

Respectfully submitted,



Gregory Eisenstark

Enclosure

cc: Service List (w/enclosure – by Hand Delivery, UPS or regular mail)

**In the Matter of the Verified Petition of Jersey Central Power & Light Company (“JCP&L”)
Seeking (1) Review and Approval of Its Deferred Balances Relating to, and an Adjustment of, the
Societal Benefits Charge Clause of Its Filed Tariff; & (2) Review and Approval of Its Deferred Balance
Relating to the System Control Charge Clause of Its Filed Tariff
 (“2015 SBC/SCC Filing”)
Docket No. ER16121189**

Service List

BPU Staff

Irene Kim Asbury, Secretary
Board of Public Utilities
44 South Clinton Ave., Suite 314
PO Box 350
Trenton, NJ 08625-0350
irene.asbury@bpu.state.nj.us

Thomas Walker, Director
Board of Public Utilities
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, NJ 08625
Thomas.walker@bpu.nj.gov

Stacy Peterson
Board of Public Utilities
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, NJ 08625-0350
stacy.peterson@bpu.nj.gov

Bethany Romaine, Esq.
Board of Public Utilities
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, NJ 08625-
0350 Bethany.romaine@bpu.nj.gov

Andrea Reid
Board of Public Utilities
44 South Clinton Ave., Suite 314
PO Box 350
Trenton, NJ 08625-0350
Andrea.Reid@bpu.nj.gov

Scott Sumliner.
Board of Public Utilities
44 South Clinton Ave., Suite 314
P.O. Box 350
Trenton, NJ 08625-
0350 Scott.Sumliner@bpu.nj.gov

Henry Rich
Board of Public Utilities
44 South Clinton Ave., Suite 314
PO Box 350
Trenton, NJ 08625-0350
henry.rich@bpu.nj.gov

DAG

Alex Moreau
Dept. of Law & Public Safety
Division of Law
124 Halsey Street, 5th Floor
PO Box 45029
Newark, NJ 07101
alex.moreau@dol.lps.state.nj.us

Caroline Vachier, DAG
Dept. Of Law & Public Safety
Division of Law
124 Halsey Street
P.O. Box 45029 Newark, NJ 07101
caroline.vachier@dol.lps.state.nj.us

Renee Greenberg, DAG
Dept. of Law & Public Safety
Division of Law
124 Halsey Street, 5th Floor
PO Box 45029
Newark, NJ 07101
Renee.greenberg@dol.lps.state.nj.us

Patricia Krogman, DAG
Division of Law
Dept. of Law & Public Safety
124 Halsey Street, 5th Floor
PO Box 45029
Newark, New Jersey 07101
patricia.krogman@dol.lps.state.nj.us

Angela Hickson, Paralegal
Dept. of Law & Public Safety
Division of Law
124 Halsey Street - 5th Floor
P.O. Box 45029
Newark, NJ
07101 Angela.hickson@dol.lps.state.nj.us

Rate Counsel

Stefanie Brand, Esq., Director
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, N.J. 08625-0003
sbrand@rpa.state.nj.us

Brian Lipman
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, N.J. 08615-0003
blipman@rpa.state.nj.us

Ami Morita, Esq.
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, N.J. 08625-0003
amorita@rpa.state.nj.us

Diane Schulze
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, N.J. 08625-0003
dschulze@rpa.state.nj.us

James W. Glassen, Esq.
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, N.J. 08625-0003
jglassen@rpa.state.nj.us

Lisa Gurkas
Division of Rate Counsel
140 East Front Street, 4th Floor
P.O. Box 003
Trenton, N.J. 08615-0003
lgurkas@rpa.state.nj.us

Rate Counsel Consultant

David Peterson
Chesapeake Reg. Consultants Inc.
10351 Southern Maryland Blvd.
Suite 202
Dunkirk, MD 20754-9500
davelp@chesapeake.net

JCP&L

Mark A. Mader
Jersey Central Power & Light Co.
300 Madison Avenue
PO Box 1911
Morristown, NJ 07962-1911
mamader@alleghenypower.com

Sally J. Cheong
Jersey Central Power & Light Co.
300 Madison Avenue
PO Box 1911
Morristown, NJ 07962-1911
scheong@firstenergycorp.com

Carol Pittavino
Jersey Central Power & Light Co.
800 Cabin Hill Drive
Greensburg, PA 15601
cpittavino@firstenergycorp.com

Lauren M. Lepkoski, Esq.
FirstEnergy Service Company
Legal Department
2800 Pottsville Pike
Reading, PA 19612-6001
llepkoski@firstenergycorp.com

Gregory Eisenstark
Windels Marx Lane & Mittendorf, LLP
120 Albany Street Plaza,
New Brunswick, NJ 08901
geisenstark@windelsmarx.com

James E. O'Toole
Jersey Central Power & Light Co.
300 Madison Avenue
PO Box 1911
Morristown, NJ 07962-1911
jotoole@firstenergycorp.com

("JCP&L" or the "Company"), the Staff of the New Jersey 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 New Jersey Board of Public Utilities ("Board") issue an Order approving the Stipulation without modification, based upon the following terms:

Background

2012-2013-2014 SBC/SCC Filing

On March 26, 2015, JCP&L filed with the Board a Verified Petition, including supporting schedules, under Docket No. ER15030382 ("2012-2013-2014 SBC/SCC Filing"), 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, and (2) review and approval of its deferred balance relating to the System Control Charge ("SCC") clause of its filed Tariff. With respect to the SBC, the 2012-2013-2014 SBC/SCC Filing sought review and approval of the deferred balances accumulated with respect to the Demand Side Factor ("DSF"), Uncollectible Accounts Charge ("UNC") and Nuclear Decommissioning Costs ("NDC") components of the Company's SBC, in each case to the extent accumulated from January 1, 2012 through December 31, 2014. With respect to the SCC, the 2012-2013-2014 SBC/SCC Filing sought review and approval of the deferred balance accumulated with respect to the Company's SCC clause from January 1, 2012 through December 31, 2014.

The 2012-2013-2014 SBC/SCC Filing proposed an increase in the Company's Rider DSF rate to recover an additional \$17.24 million on an annual basis. The 2012-2013-2014 SBC/SCC Filing also proposed a decrease in the Company's Rider UNC rate of \$4.26 million on an annual basis. The 2012-2013-2014 SBC/SCC Filing did not propose any change to the Company's

Rider SCC rate or Rider NDC rate. As a result of all of the foregoing changes, the Company proposed an overall net increase in rates of approximately \$12.98 million annually, with a proposed rate effective date of July 1, 2015.

Public hearings were held on October 24, 2016 on the 2012-2013-2014 SBC/SCC Filing in Morristown and Freehold, New Jersey. No members of the public appeared at the public hearings.

2015 SBC/SCC Filing

On December 27, 2016, JCP&L filed with the Board a Verified Petition, including supporting schedules, under Docket No. ER16121189 ("2015 SBC/SCC Filing"), 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, and (2) review and approval of its deferred balance relating to the System Control Charge ("SCC") clause of its filed Tariff. In regard to the SBC, the 2015 SBC/SCC Filing sought review and approval of the deferred balances accumulated with respect to the Demand Side Factor ("DSF"), Uncollectible Accounts Charge ("UNC") and Nuclear Decommissioning Costs ("NDC") components of the Company's SBC, in each case to the extent accumulated from January 1, 2015 through December 31, 2015. In regard to the SCC, the 2015 SBC/SCC Filing sought review and approval of the deferred balance accumulated with respect to the Company's SCC clause from January 1, 2015 through December 31, 2015.

The 2015 SBC/SCC filing did not propose any changes to any of the rate components of the Rider SBC. Similarly, the 2015 SBC/SCC filing did not propose a change to its Rider SCC rate, which had been set at zero effective September 1, 2016 pursuant to the Board's August 24, 2016 Order in Docket Nos. ER14080869 and ER15090995.

Following the filing of each of the Verified Petitions, the Parties engaged in discovery and exchanged additional information during informal discussions and settlement negotiations. As a result, the Parties have agreed to resolve these matters pursuant to the instant Stipulation.

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 SBC listed below at December 31, 2014 were as follows: (i) an under-recovered DSF balance of \$30.7 million, plus under-recovered carrying costs of \$195,042; and (ii) an over-recovered UNC balance of \$5.685 million, plus over-recovered carrying costs of \$16,739 (in all cases without giving effect to the annual application of any over-recoveries to reduce under-recovered balances in other components of the Company's SBC deferred balance). The \$5.702 million over-recovered Rider UNC deferred balance including interest at December 31, 2014 was applied against the under-recovered Rider DSF deferred balance of \$30.9 million (including interest), thereby resetting the Rider UNC deferred balance including interest to zero and reducing the under-recovered deferred Rider DSF balance including interest to \$25.2 million. Please refer to Attachments A-1, A-2, A-3, B-1 and B-2 to this Stipulation.

2. The Parties also agree that the Company's ending deferred balances in the component of the SBC listed below at December 31, 2015 were as follows: (i) an under-recovered DSF balance of \$16.558 million, plus under-recovered carrying costs of \$51,025; and (ii) an over-recovered UNC balance of \$3.645 million, plus over-recovered carrying costs of \$8,696 (in all cases without giving effect to the annual application of any over-recoveries to reduce under-recovered balances in other components of the Company's SBC deferred balance). The \$3.654 million over-recovered Rider UNC deferred balance including interest at December

31, 2015 was applied against the under-recovered Rider DSF deferred balance of \$16.609 million (including interest), thereby resetting the Rider UNC deferred balance including interest to zero, and reducing the under-recovered deferred Rider DSF balance including interest to \$12.955 million. 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 SBC, incurred and deferred subsequent to December 31, 2015, together with accrued interest thereon, for review and inclusion in future annual SBC filings and related adjustments to the Company's Rider SBC, subject to the Board's review and approval. Please refer to Attachments A-4, A-5, A-6, B-3 and B-4 to this Stipulation.

3. The Parties further agree that JCP&L's Rider NDC is currently set at zero and shall remain at zero as a result of this Stipulation. See Attachments A-3 and A-6.

4. In regard to the Rider DSF rate, the Company's calculations show that an increase in the Rider DSF of \$8.73 million on an annual basis would be warranted. See Attachment A-4. However, even though the DSF balanced was under-recovered as of December 31, 2015, based on the Board's Clean Energy Program funding levels for 2016, the Company's forecast of SBC revenues, and in the interest of rate stability, the Parties agree that it is appropriate for JCP&L to leave its Rider DSF rate at the current level at this time.

5. In regard to the Rider UNC rate, the Company's calculations show that, based on the forecasted revenues and expenses, the calculated decrease to the Rider UNC rate is \$3.12 million on an annual basis. See Attachment A-5. However, in concert with the Company's decision to not propose an increase in the Rider DSF at this time, the Parties agree that it is appropriate for the Company to leave the Rider UNC rate at its current level at this time.

6. Interest will continue to accrue monthly on the net-of-tax deferred balances in the NDC, DSF and UNC components of JCP&L's SBC deferred balance at a rate equal to the monthly rate actually incurred on short-term debt, or in the event no short-term debt is outstanding, the rate available on equivalent temporary cash investments, with annual compounding on January 1 of each year.¹

7. In regard to the Rider SCC, the Parties also agree that, as set forth in more detail in Attachments C-1 and D-1, as of December 31, 2014, Rider SCC was over collected by \$3,887,642 including carrying costs of \$10,426. The Parties further agree that, as set forth in more detail in Attachments C-2 and D-2, as of December 31, 2015, Rider SCC was over collected by \$1,095,054 including carrying costs of \$2,458. Both the \$3,887,642 and \$1,095,054 deferred amounts were transferred to the Rider RRC deferred balance on or before December 31, 2014² and on December 31, 2015, respectively. See Attachments C-1 and C-2. As discussed herein above, pursuant to the Board's August 24, 2016 Order in the Company's RRC case, the Rider RRC rate was set to zero as of September 1, 2016. The Parties agree that it is appropriate for JCP&L to leave the Rider SCC set at zero at this time. In its next annual SBC/SCC filing (for calendar year 2016), JCP&L will propose a final true-up of the Rider SCC deferred balance.

8. 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 SCC, incurred and deferred subsequent to December 31, 2015, if any,

¹ Pursuant to the Board's June 15, 2011 Order, as of January 1, 2012, interest on all elements of the SBC compounds annually on January 1.

² The over collected Rider SCC deferred balance including carrying costs was transferred annually to the Rider RRC deferred balance on December 31st of the years 2012, 2013 and 2014 in the amounts of \$1,735,076, \$1,081,809 and \$1,070,757, respectively, as reflected on Attachment D-1, Line 28.

together with accrued interest thereon, for review and inclusion in future annual SCC filings and related adjustments to the Company's Rider SCC, subject to the Board's review and approval.

9. Interest will continue to accrue monthly on the net-of-tax deferred balances in the SCC at a rate equal to the monthly rate actually incurred on short-term debt, or in the event no short-term debt is outstanding, the rate available on equivalent temporary cash investments, with annual compounding on August 1 of each year.

10. The Parties agree that upon the effective date of the Board's written Order approving this Stipulation, all elements of the 2012-2013-2014 SBC/SCC Filing and the 2015 SBC/SCC Filing shall all be deemed closed and resolved.

11. JCP&L agrees to file its next annual SBC/SCC Filing for the period January 1, 2016 through December 31, 2016 no later than September 1, 2017.

Conclusion

12. 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.

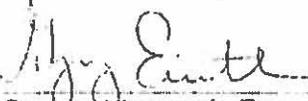
13. It is specifically understood and agreed that this Stipulation represents a negotiated agreement and, except as otherwise expressly provided for herein:

- 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.

14. 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.

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

By: 
Gregory Eisenstark, Esq.
Windels Marx Lane & Mittendorf, LLP

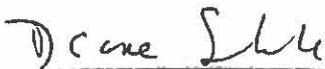
Dated: 6-26-2017

Christopher S. Porrino
Attorney General of New Jersey
Attorney for Staff of the Board of Public
Utilities

By: 
Alex Moreau
Deputy Attorney General

Dated: 6-26-2017

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

By: 
Diane Schulze, Esq.
Assistant Deputy Rate Counsel

Dated: 6-26-17

Jersey Central Power & Light Company
Societal Benefits Charge - Demand Side Factor ("SBC-DSF")
Summary of Deferred Clean Energy Program ("CEP") & Legacy DSM Program Costs ("PC") & Interest
For the Period January 1, 2012 through December 31, 2014

Line No.	COMPUTATION OF (OVER)/UNDER RECOVERY OF CEP & LEGACY DSM PROGRAM COSTS	Jan.2012 through Dec.2014	Refer to Attachment B-1, P.6 of 6 Line No(s).
1	(Over)/Under Recovery of CEP & Legacy DSM Program Costs (PC) at 1/1/2012	\$ -	8
2	Interest on Deferred CEP & Legacy DSM PC Accounts at 1/1/2012	-	9
3	Total Deferred CEP & Legacy DSM Program Costs Incl.Interest at 1/1/2012 (L1 + L2)	<u>\$ -</u>	10
Deferral & Interest Accrual for the period January 1, 2012 through December 31, 2014:			
4	Tariff Rider DSF Revenue Recovery	\$ (180,818,498.98)	1
5	Clean Energy Program Costs & Legacy DSM Program Costs	<u>211,523,056.89</u>	6
6	Under Recovery of CEP & Legacy DSM PC at 12/31/2014 (Line 4 + Line 5)	\$ 30,704,557.91	7
7	Accrued Interest Income/(Expense)	<u>195,041.61</u>	27
8	Under Recovery of CEP & Legacy DSM PC at 12/31/2014 Incl.Interest (L6 + L7)	\$ 30,899,599.52	31
9	Rider UNC (Over) Recovery Offset Against Deferred CEP & Legacy DSM PC at 12/31/2014	<u>(5,702,030.81)</u>	33
10	Under Recovery of CEP & Legacy DSM Program Costs at 12/31/2014 (L3 + L8 + L9)	<u>\$ 25,197,568.71</u>	34
CALCULATION OF A PROPOSED INCREASE IN RIDER DSF EFFECTIVE July 1, 2015			
Line No.		Amount	
11	Mandated Clean Energy Program Costs for the 12 Months Ended December 31, 2015	\$ 66,279,594.27	
12	Under Recovery of CEP & Legacy DSM Program Costs at 12/31/2014 (Line 10)	<u>25,197,568.71</u>	34
13	Total Recoverable New Jersey Clean Energy Program Costs	\$ 91,477,162.98	
14	Forecasted Jurisdictional MWh Sales for the 12 Months Ended June 30, 2016	<u>21,105,554</u>	
15	Proposed Tariff Rider DSF (\$ per kWh) before SUT (Line 13 + Line 14)	\$ 0.004334	
16	Current Rider DSF (\$ per kWh) before SUT	<u>0.003517</u>	
17	Proposed Increase in Rider DSF (\$ per kWh) before SUT (Line 15 - Line 16)	\$ 0.000817	
18	Proposed Rider DSF Revenue Increase Effective July 1, 2015 (L14 x L17 x 1,000)	<u>\$ 17,243,237.62</u>	

Notes:

¹ SBC over-recoveries are offset against other under-recovered SBC components at year-end in accordance with Tariff Rider SBC.

² Uses mandated spending per the BPU's Order in Docket No.EO11050324V signed June 30, 2014 for January 2015 through June 2015. For July 2015 through December 2015 the forecast assumes the same BPU-approved spending as for the months of July 2014 through December 2014.

Jersey Central Power & Light Company
Societal Benefits Charge (SBC-UNC)
Summary of Deferred Uncollectible Accounts Expense and Interest
For Period January 1, 2012 through December 31, 2014

Line No.	Jan-12 through Dec-14	Refer to Attachment B-2 Line No(s).
1 Total (Over)/Under-Recovered Uncollectible Accounts Expense at Jan.1, 2012	\$ 1,557,623	
2 Balance of Interest on Deferred Uncollectible Accounts Expense at Jan.1, 2012	-	
3 Total (Over)/Under-Recovered Uncollectible Accounts Expense Including Interest at Jan.1, 2012	<u>\$ 1,557,623</u>	
4 Tariff Rider UNC Net Revenue Recovery	\$ (34,345,134)	1
5 Uncollectible Accounts Expense Incurred	27,102,220	2
6 (Over)/Under-Recovery of UNC Costs	<u>\$ (7,242,914)</u>	3
7 Interest Accrued	\$ (16,739)	15
8 Over/(Under)-Recovery of UNC Costs and Related Interest Applied to SBC at Year-End	\$ 5,702,030 ¹	9 + 17
9 Under/(Over)-Recovered Balance of Uncollectible Accounts Expense Deferred at Dec.31, 2014	<u><u>\$ 0</u></u>	
 <u>Calculation of Proposed Increase to Tariff Rider UNC:</u>		
10 Balance of Deferred Uncollectible Accounts Expense at Dec 31, 2014	\$ 0	Line 9 above.
11 Forecasted Annual Uncollectible Accounts Expense	8,229,872	
12 Total Proposed Uncollectible Accounts Expense (Line 10 + Line 11)	<u>\$ 8,229,872</u>	
13 Forecasted Jurisdictional MWh Sales for 7/1/2015 - 6/30/2016	21,105,554	
14 Proposed Tariff Rider UNC (\$ per KWh) Before SUT (Line 12 / Line 13)	<u>\$ 0.000390</u>	
15 Current Tariff Rider UNC (\$ per KWh) Before SUT	\$ 0.000592	
16 Proposed Change to Tariff Rider UNC (\$ per KWh) Before SUT effective 7/1/2015	<u>\$ (0.000202)</u>	
17 Proposed Rider UNC Revenue (Decrease) Increase Effective 7/1/2015 (Line 13 X Line 16)	<u><u>\$ (4,263,322)</u></u>	

¹ SBC over-recoveries applied to other under-recovered SBC components at year-end in accordance with Tariff Rider SBC.

Societal Benefits Charge - Nuclear Decommissioning Costs ("SBC-NDC")
Computation of JCP&L's TMI-2 Decommissioning Liability,
Annual Revenue Requirement,
as of December 31, 2014

Line #	Computation of Trust Fund Shortage:	Amount
1	Balance Per Trust Statements at December 31, 2014	\$ 212,791,475.98
2	Assumed After-Tax Return on the Funding Annuity	5.83%
3	JCP&L 25% TMI-2 Decommissioning Liability at January 1, 2034	\$ 638,200,300.87
4	Projected Trust Fund Balance at January 1, 2034	624,484,054.13
5	Trust Fund Shortage at January 1, 2034 (L3 - L4)	\$ 13,716,246.74
6	Present Value of Shortage at January 1, 2034	\$ 4,673,778.89
Calculation of a Proposed (Decrease) in Rider NDC Effective July 1, 2015		Amount
7	Annual Revenue Requirement	\$ 413,318.68
8	Proposed Tariff Rider NDC (\$ per kWh) Before SUT	0.000000
9	Current Tariff Rider UNC (\$ per kWh) Before SUT	0.000000
10	No Change in Rider NDC (\$ per kWh) before SUT (L8 - L9)	0.000000

Jersey Central Power & Light Company
Societal Benefits Charge - Demand Side Factor ("SBC-DSF")
Summary of Deferred Clean Energy Program ("CEP") Costs & Interest
For the Period January 1, 2015 through December 31, 2015

Line No.		Jan.2015 through Dec.2015	Refer to Attachment B-3, P.2 of 2 Line No(s).
	Computation of (Over) Recovery of Clean Energy Program Costs:		
1	Tariff Rider DSF Revenue Recovery	\$ (74,786,144.38)	1
2	BPU-mandated New Jersey Clean Energy Program Costs	66,146,618.62 ¹	4
3	(Over) Recovery of Clean Energy Program Costs for 2015 (Line 1 + Line 2)	<u>\$ (8,639,525.76)</u>	5
4	Cumulative Under Recovery of Clean Energy Program Costs at 1/1/2015	\$ 25,197,568.71	6
5	Accrued Interest on Deferred Clean Energy Program Costs at 1/1/2015	-	7
6	Beginning Balance of Deferred CEP Costs Incl.Interest at 1/1/2015 (L4 + L5)	<u>\$ 25,197,568.71</u>	8
7	Deferred Clean Energy Program Costs at 12/31/2015 (L3 + L6)	\$ 16,558,042.95	10
8	Accrued Interest Income/(Expense)	51,024.73	25
9	Under Recovery of Clean Energy Program Costs for 2015 Incl.Interest (L7 + L8)	\$ 16,609,067.68	29
10	Rider UNC (Over) Recovery Offset Against Deferred CEP at 12/31/2015	(3,653,887.83) ²	31
11	Deferred Clean Energy Program Costs Incl.Interest at 12/31/2015 (L9 + L10)	<u>\$ 12,955,179.85</u>	32
Line No.	CALCULATION OF A PROPOSED INCREASE IN RIDER DSF Effective March 1, 2017	Amount	
12	Mandated Clean Energy Program Costs for the 12 Months Ended December 31, 2016	\$ 66,027,563.31 ³	
13	Deferred Clean Energy Program Costs Incl.Interest at 12/31/2015 (Line 11)	12,955,179.85	32
14	Total Recoverable New Jersey Clean Energy Program Costs	<u>\$ 78,982,743.16</u>	
15	Forecasted Jurisdictional MWh Sales for the 12 Months Ended February 28, 2018	19,974,688	
16	Proposed Tariff Rider DSF (\$ per kWh) before SUT (Line 14 + Line 15)	\$ 0.003954	
17	Current Rider DSF (\$ per kWh) before SUT	0.003517	
18	Proposed Increase in Rider DSF (\$ per kWh) before SUT (Line 16 - Line 17)	<u>\$ 0.000437</u>	
19	Proposed Rider DSF Revenue Increase Effective March 1, 2017 (L15 x L18 x 1,000)	<u>\$ 8,728,938.66</u>	
Notes:			
¹ Per the spending mandated in the BPU's Orders in Docket No.EO11050324V, signed June 30, 2014, for the period January 2015 through June 2015 and in Docket No.QO15040476, dated June 25, 2016, for the period July 2015 through December 2015.			
² SBC over-recoveries are offset against other under-recovered SBC components at year-end in accordance with Tariff Rider SBC.			
³ Per the spending mandated in the BPU's Orders in Docket No.QO15040476, dated June 25, 2016, for the period January 2016 through June 2016 and in Docket No.QO16040352, dated July 29, 2016, for the period July 2016 through December 2016.			

**Jersey Central Power & Light Company
Societal Benefits Charge (SBC-UNC)
Summary of Deferred Uncollectible Accounts Expense and Interest
For Period January 1, 2015 through December 31, 2015**

Line No	Jan-15 through Dec-15	Refer to Attachment B-4 Line No(s).
1 Total (Over)/Under-Recovered Uncollectible Accounts Expense at Jan.1, 2015	\$0	
2 Balance of Interest on Deferred Uncollectible Accounts Expense at Jan.1, 2015	\$0	
3 Total (Over)/Under-Recovered Uncollectible Accounts Expense Including Interest at Jan.1, 2015	\$0	
4 Tariff Rider UNC Net Revenue Recovery	(\$12,581,780)	1
5 Uncollectible Accounts Expense Incurred	\$8,936,588	2
6 (Over)/Under-Recovery of UNC Costs	(\$3,645,192)	3
7 Interest Accrued	(\$8,696)	16
8 Over/(Under)-Recovery of UNC Costs and Related Interest Applied to SBC at Year-End	\$3,653,888 ¹	3 + 16
9 Under/(Over)-Recovered Balance of Uncollectible Accounts Expense Deferred at Dec.31, 2015	<u>\$0</u>	
<u>Calculation of Proposed Increase to Tariff Rider UNC:</u>		
10 Balance of Deferred Uncollectible Accounts Expense at Dec 31, 2015	\$0	Line 9 above.
11 Forecasted Annual Uncollectible Accounts Expense	8,714,921	
12 Total Proposed Uncollectible Accounts Expense (Line 10 + Line 11)	<u>\$8,714,921</u>	
13 Forecasted Jurisdictional MWh Sales for 3/1/2017 - 2/28/2018	19,974,688	
14 Proposed Tariff Rider UNC (\$ per KWh) Before SUT (Line 12 / Line 13)	\$ 0.000436	
15 Current Tariff Rider UNC (\$ per KWh) Before SUT	\$ 0.000592	
16 Proposed Change to Tariff Rider UNC (\$ per KWh) Before SUT effective 3/1/2017	<u>\$ (0.000156)</u>	
17 Proposed Rider UNC Revenue (Decrease) Increase Effective 3/1/2017 (Line 13 X Line 16)	<u>\$ (3,116,051)</u>	

¹ SBC over-recoveries applied to other under-recovered SBC components at year-end in accordance with Tariff Rider SBC.

**Societal Benefits Charge - Nuclear Decommissioning Costs ("SBC-NDC")
Computation of JCP&L's TMI-2 Decommissioning Liability,
Annual Revenue Requirement,
as of December 31, 2015**

Line #	Computation of Trust Fund (Excess):	Attachment A-3 Revised
1	Balance Per Trust Statements at December 31, 2015	\$ 204,404,945.66
2	Assumed After-Tax Return on the Funding Annuity	5.83%
3	JCP&L 25% TMI-2 Decommissioning Liability at January 1, 2034	\$ 486,032,659.16
4	Projected Trust Fund Balance at January 1, 2034	566,825,956.82
5	Trust Fund Shortage at January 1, 2034 (L3 - L4)	\$ (80,793,297.66)
6	Present Value of (Excess) at January 1, 2034	\$ (29,135,132.96)
Calculation of a Proposed (Decrease) in Rider NDC Effective March 1, 2017		Amount
7	Annual Revenue Requirement	\$ (2,656,574.02)
8	Proposed Tariff Rider NDC (\$ per kWh) Before SUT	0.000000
9	Current Tariff Rider UNC (\$ per kWh) Before SUT	0.000000
10	No Change in Rider NDC (\$ per kWh) before SUT (L8 - L9)	0.000000

Jersey Central Power & Light Company
New Jersey Clean Energy Program ("CEP") & Legacy DSM Program Costs
Monthly Calculations Of (Over)/Under Recovery, Deferred Clean Energy
Program General Ledger Account Balances & CEP Interest (Note 1)
For the CEP Year January 1, 2012 - December 31, 2012

Line #	Calculation of (Over)/Under Recovery	Jan 2012	Feb 2012	Mar 2012	Apr 2012	May 2012	Jun 2012
1	Rider DSF Revenues (Note 2)	\$ (4,883,490.55)	\$ (4,803,078.63)	\$ (4,603,712.29)	\$ (4,275,037.60)	\$ (4,307,092.97)	\$ (4,952,158.34)
Clean Energy Program Costs							
2	JCP&L Administered Clean Energy Program Costs	\$ 543,746.29	\$ 259,326.37	\$ 332,092.37	\$ 437,694.58	\$ 572,732.68	\$ 677,123.51
3	Payable to Fiscal Agent for Clean Energy Program	5,370,618.71	5,741,332.63	6,115,189.63	5,124,144.42	4,844,201.32	5,656,968.49
4	Total Clean Energy Program Costs (L2 + L3)	\$ 5,914,365.00	\$ 6,000,659.00	\$ 6,447,282.00	\$ 5,561,839.00	\$ 5,416,934.00	\$ 6,334,092.00
5	Legacy DSM Program Costs	-	-	-	-	68.00	-
6	Total Clean Energy & Legacy DSM PC (L4 + L5)	\$ 5,914,365.00	\$ 6,000,659.00	\$ 6,447,282.00	\$ 5,561,839.00	\$ 5,417,002.00	\$ 6,334,092.00
7	(Over)/Under Recovery (L1 + L6)	\$ 1,030,874.45	\$ 1,197,580.37	\$ 1,843,569.71	\$ 1,286,801.40	\$ 1,109,909.03	\$ 1,381,933.66
Calculation of Ending Deferred CEP/Legacy DSM General Ledger Balance Excluding Current Year Interest							
8	Beginning Balance - Deferred Program Costs	\$ -	\$ 1,030,874.45	\$ 2,228,454.82	\$ 4,072,024.53	\$ 5,358,825.93	\$ 6,468,734.96
9	Beginning Balance - Accrued Interest	-	-	-	-	-	-
10	Beginning Balance - Deferred NJCEP/Legacy DSM Prog.Costs (L8 + L9)	\$ -	\$ 1,030,874.45	\$ 2,228,454.82	\$ 4,072,024.53	\$ 5,358,825.93	\$ 6,468,734.96
11	(Over)/Under Recovery (L7)	1,030,874.45	1,197,580.37	1,843,569.71	1,286,801.40	1,109,909.03	1,381,933.66
12	Ending Balance - Deferred NJCEP/Legacy DSM Prog.Costs (L10 + L11)	\$ 1,030,874.45	\$ 2,228,454.82	\$ 4,072,024.53	\$ 5,358,825.93	\$ 6,468,734.96	\$ 7,850,668.62
Calculation Of Amount Due Fiscal Agent For The State Of New Jersey							
13	Beginning Balance - (Payable to) Fiscal Agent	\$ (9,159,482.31)	\$ (10,158,233.01)	\$ (5,741,332.63)	\$ (11,856,522.26)	\$ (11,239,334.05)	\$ (9,968,345.74)
14	(Payable to) Fiscal Agent (-L2)	(5,370,618.71)	(5,741,332.63)	(6,115,189.63)	(5,124,144.42)	(4,844,201.32)	(5,656,968.49)
15	JCP&L Payments to Fiscal Agent	4,371,868.01	10,158,233.01	-	5,741,332.63	6,115,189.63	9,968,345.74
16	Ending Balance - (Payable) to Fiscal Agent (L13 + L14 + L15)	\$ (10,158,233.01)	\$ (5,741,332.63)	\$ (11,856,522.26)	\$ (11,239,334.05)	\$ (9,968,345.74)	\$ (5,656,968.49)
17	Ending Deferred Balance Excluding Interest (L12 + L16)	\$ (9,127,358.56)	\$ (3,512,877.81)	\$ (7,784,497.73)	\$ (5,880,508.12)	\$ (3,499,610.78)	\$ 2,193,700.13
Interest Calculation							
18	Beginning CEP Principal Balance Before Taxes (L10 + L13)	\$ (9,159,482.31)	\$ (9,127,358.56)	\$ (3,512,877.81)	\$ (7,784,497.73)	\$ (5,880,508.12)	\$ (3,499,610.78)
19	Accumulated Deferred Income Taxes (L18 x 40.85%)	(3,741,648.52)	(3,728,525.97)	(1,435,010.59)	(3,179,967.32)	(2,402,187.57)	(1,429,591.00)
20	Beginning CEP Principal Balance After Taxes (L18 - L19)	(5,417,833.79)	(5,398,832.59)	(2,077,867.22)	(4,604,530.41)	(3,478,320.55)	(2,070,019.78)
21	Ending CEP Pncipal Balance Before Taxes (L17)	\$ (9,127,358.56)	\$ (3,512,877.81)	\$ (7,784,497.73)	\$ (5,880,508.12)	\$ (3,499,610.78)	\$ 2,193,700.13
22	Accumulated Deferred Income Taxes (L21 x 40.85%)	(3,728,525.97)	(1,435,010.59)	(3,179,967.32)	(2,402,187.57)	(1,429,591.00)	896,126.50
23	Ending CEP Principal Balance After Taxes (L21 - L22)	(5,398,832.59)	(2,077,867.22)	(4,604,530.41)	(3,478,320.55)	(2,070,019.78)	1,297,573.63
24	Average After Tax CEP Principal ((L20 + L23) ÷ 2)	\$ (5,408,333.19)	\$ (3,738,349.91)	\$ (3,341,198.82)	\$ (4,041,425.48)	\$ (2,774,170.17)	\$ (386,223.08)
25	Multiply By: Interest Rate	0.71110%	0.97410%	0.86360%	0.47410%	0.54940%	0.64590%
26	Divided By: Months Per Year	12	12	12	12	12	12
27	Interest Income/(Expense) (L24 x L25/L26)	\$ (3,204.89)	\$ (3,034.61)	\$ (2,404.55)	\$ (1,596.70)	\$ (1,270.11)	\$ (207.88)
28	Beginning Balance - Accrued Interest Account	-	(3,204.89)	(6,239.50)	(8,644.05)	(10,240.75)	(11,510.86)
29	Prior Year Accrued Interest Added to Deferred Balance at January 1, 2012	-	-	-	-	-	-
30	Ending Balance - Accrued Interest Account (L27 + L28 + L29)	\$ (3,204.89)	\$ (6,239.50)	\$ (8,644.05)	\$ (10,240.75)	\$ (11,510.86)	\$ (11,718.74)
31	Ending Deferred CEP/DSM Balances Including Interest (L12 + L30)	\$ 1,027,669.56	\$ 2,222,215.32	\$ 4,063,380.48	\$ 5,348,585.18	\$ 6,457,224.10	\$ 7,838,949.88
32	Over Recovery Applied to SBC (if any)	-	-	-	-	-	-
33	SBC (Over) Recovery Applied to DSF (if any)	-	-	-	-	-	-
34	Ending Dfd.CEP Bals.Incl.Int.After Applying (Over) Recovery (L31+L32+L33)	\$ 1,027,669.56	\$ 2,222,215.32	\$ 4,063,380.48	\$ 5,348,585.18	\$ 6,457,224.10	\$ 7,838,949.88
35	Ending Dfd.CEP Bals.Incl.Int.& (Payable) to Fiscal Agent (L16 + L34)	\$ (9,130,563.45)	\$ (3,519,117.31)	\$ (7,793,141.78)	\$ (5,890,748.87)	\$ (3,511,121.64)	\$ 2,181,981.39

Notes:

- May include in the current month, retroactive adjustments actually recorded in subsequent months.
- As billed & reported in Report of Electric Sales.

Jersey Central Power & Light Company
New Jersey Clean Energy Program ("CEP") & Legacy DSM Program Costs
Monthly Calculations Of (Over)/Under Recovery, Deferred Clean Energy
Program General Ledger Account Balances & CEP Interest (Note 1)
For the CEP Year January 1, 2012 - December 31, 2012

Line #	Calculation of (Over)/Under Recovery	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	YTD 2012
1	Rider DSF Revenues (Note 2)	\$ (5,991,295.18)	\$ (6,610,448.21)	\$ (5,797,195.57)	\$ (4,645,666.49)	\$ (4,106,954.85)	\$ (3,877,510.80)	\$ (58,853,641.48)
Clean Energy Program Costs								
2	JCP&L Administered Clean Energy Program Costs	\$ 255,331.78	\$ 411,922.89	\$ 292,816.24	\$ 239,953.16	\$ 303,050.90	\$ 425,259.20	\$ 4,751,049.97
3	Payable to Fiscal Agent for Clean Energy Program	6,821,478.22	7,165,354.11	6,596,804.76	5,767,654.84	5,259,790.10	5,383,271.80	69,846,809.03
4	Total Clean Energy Program Costs (L2 + L3)	\$ 7,076,810.00	\$ 7,577,277.00	\$ 6,889,621.00	\$ 6,007,608.00	\$ 5,562,841.00	\$ 5,808,531.00	\$ 74,597,859.00
5	Legacy DSM Program Costs	-	-	84.95	-	-	84.95	237.90
6	Total Clean Energy & Legacy DSM PC (L4 + L5)	\$ 7,076,810.00	\$ 7,577,277.00	\$ 6,889,705.95	\$ 6,007,608.00	\$ 5,562,841.00	\$ 5,808,615.95	\$ 74,598,096.90
7	(Over)/Under Recovery (L1 + L6)	\$ 1,085,514.82	\$ 966,828.79	\$ 1,092,510.38	\$ 1,361,941.51	\$ 1,455,886.15	\$ 1,931,105.15	\$ 15,744,455.42
Calculation of Ending Deferred CEP/Legacy DSM General Ledger Balance Excluding Current Year Interest								
8	Beginning Balance - Deferred Program Costs	\$ 7,850,668.62	\$ 8,936,183.44	\$ 9,903,012.23	\$ 10,995,522.61	\$ 12,357,464.12	\$ 13,813,350.27	\$ -
9	Beginning Balance - Accrued Interest	-	-	-	-	-	-	-
10	Beginning Balance - Deferred NJCEP/Legacy DSM Prog Costs (L8 + L9)	\$ 7,850,668.62	\$ 8,936,183.44	\$ 9,903,012.23	\$ 10,995,522.61	\$ 12,357,464.12	\$ 13,813,350.27	\$ -
11	(Over)/Under Recovery (L7)	1,085,514.82	966,828.79	1,092,510.38	1,361,941.51	1,455,886.15	1,931,105.15	15,744,455.42
12	Ending Balance - Deferred NJCEP/Legacy DSM Prog.Costs (L10 + L11)	\$ 8,936,183.44	\$ 9,903,012.23	\$ 10,995,522.61	\$ 12,357,464.12	\$ 13,813,350.27	\$ 15,744,455.42	\$ 15,744,455.42
Calculation Of Amount Due Fiscal Agent For The State Of New Jersey								
13	Beginning Balance - (Payable to) Fiscal Agent	\$ (5,656,968.49)	\$ (12,478,446.71)	\$ (13,986,832.33)	\$ (13,762,158.87)	\$ (12,364,459.60)	\$ (11,027,444.94)	\$ (9,159,482.31)
14	(Payable to) Fiscal Agent (-L2)	(6,821,478.22)	(7,165,354.11)	(6,596,804.76)	(5,767,654.84)	(5,259,790.10)	(5,383,271.80)	(69,846,809.03)
15	JCP&L Payments to Fiscal Agent	-	5,656,968.49	6,821,478.22	7,165,354.11	6,596,804.76	5,767,654.84	68,363,229.44
16	Ending Balance - (Payable) to Fiscal Agent (L13 + L14 + L15)	\$ (12,478,446.71)	\$ (13,986,832.33)	\$ (13,762,158.87)	\$ (12,364,459.60)	\$ (11,027,444.94)	\$ (10,643,061.90)	\$ (10,643,061.90)
17	Ending Deferred Balance Excluding Interest (L12 + L16)	\$ (3,542,263.27)	\$ (4,083,820.10)	\$ (2,766,636.26)	\$ (6,995.48)	\$ 2,785,905.33	\$ 5,101,393.52	\$ 5,101,393.52
Interest Calculation								
18	Beginning CEP Principal Balance Before Taxes (L10 + L13)	\$ 2,193,700.13	\$ (3,542,263.27)	\$ (4,083,820.10)	\$ (2,766,636.26)	\$ (6,995.48)	\$ 2,785,905.33	\$ 2,785,905.33
19	Accumulated Deferred Income Taxes (L18 x 40.85%)	896,126.50	(1,447,014.55)	(1,668,240.51)	(1,130,170.91)	(2,857.65)	1,138,042.33	-
20	Beginning CEP Principal Balance After Taxes (L18 - L19)	1,297,573.63	(2,095,248.72)	(2,415,579.59)	(1,636,465.35)	(4,137.83)	1,647,863.00	-
21	Ending CEP Principal Balance Before Taxes (L17)	\$ (3,542,263.27)	\$ (4,083,820.10)	\$ (2,766,636.26)	\$ (6,995.48)	\$ 2,785,905.33	\$ 5,101,393.52	\$ 5,101,393.52
22	Accumulated Deferred Income Taxes (L21 x 40.85%)	(1,447,014.55)	(1,668,240.51)	(1,130,170.91)	(2,857.65)	1,138,042.33	2,083,919.25	-
23	Ending CEP Principal Balance After Taxes (L21 - L22)	(2,095,248.72)	(2,415,579.59)	(1,636,465.35)	(4,137.83)	1,647,863.00	3,017,474.27	-
24	Average After Tax CEP Principal ((L20 + L23) ÷ 2)	\$ (398,837.55)	\$ (2,255,414.16)	\$ (2,026,022.47)	\$ (820,301.59)	\$ 821,862.58	\$ 2,332,668.64	-
25	Multiply By: Interest Rate	0.61910%	0.49450%	0.34390%	0.26770%	0.51560%	0.50780%	-
26	Divided By: Months Per Year	12	12	12	12	12	12	-
27	Interest Income/(Expense) (L24 x L25/L26)	\$ (205.77)	\$ (929.42)	\$ (580.62)	\$ (183.00)	\$ 353.13	\$ 987.11	\$ (12,277.31)
28	Beginning Balance - Accrued Interest Account	(11,718.74)	(11,924.51)	(12,853.93)	(13,434.55)	(13,617.55)	(13,264.42)	-
29	Prior Year Accrued Interest Added to Deferred Balance at January 1, 2012	-	-	-	-	-	-	-
30	Ending Balance - Accrued Interest Account (L27 + L28 + L29)	\$ (11,924.51)	\$ (12,853.93)	\$ (13,434.55)	\$ (13,617.55)	\$ (13,264.42)	\$ (12,277.31)	\$ (12,277.31)
31	Ending Deferred CEP/DSM Balances Including Interest (L12 + L30)	\$ 8,924,258.93	\$ 9,890,158.30	\$ 10,982,088.06	\$ 12,343,846.57	\$ 13,800,085.85	\$ 15,732,178.11	\$ 15,732,178.11
32	Over Recovery Applied to SBC (if any)	-	-	-	-	-	-	-
33	SBC (Over) Recovery Applied to DSF (if any)	-	-	-	-	-	-	-
34	Ending Dfd.CEP Bal.Incl.Int.After Applying (Over) Recovery (L31+L32+L33)	\$ 8,924,258.93	\$ 9,890,158.30	\$ 10,982,088.06	\$ 12,343,846.57	\$ 13,800,085.85	\$ 15,732,178.11	\$ 15,732,178.11
35	Ending Dfd.CEP Bal.Incl.Int.& (Payable) to Fiscal Agent (L16 + L34)	\$ (3,554,187.78)	\$ (4,096,674.03)	\$ (2,780,070.81)	\$ (20,613.03)	\$ 2,772,640.91	\$ 5,089,116.21	\$ 5,089,116.21

Notes:

- 1 May include in the current month, retroactive adjustments actually recorded in subsequent months.
- 2 As billed & reported in Report of Electric Sales.

Jersey Central Power & Light Company
New Jersey Clean Energy Program ("CEP") & Legacy DSM Program Costs
Monthly Calculations Of (Over)/Under Recovery, Deferred Clean Energy
Program General Ledger Account Balances & CEP Interest (Note 1)
For the CEP Year January 1, 2013 - December 31, 2013

Line #	Calculation of (Over)/Under Recovery	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013
1	Rider DSF Revenues (Note 2)	\$ (5,178,685.91)	\$ (4,857,796.51)	\$ (4,731,168.94)	\$ (4,404,930.11)	\$ (4,078,328.30)	\$ (4,860,747.58)
Clean Energy Program Costs							
2	JCP&L Administered Clean Energy Program Costs	\$ 285,249.15	\$ 230,873.38	\$ 362,401.27	\$ 347,482.52	\$ 467,720.35	\$ 563,974.71
3	Payable to Fiscal Agent for Clean Energy Program	5,629,115.85	5,769,785.62	6,084,880.73	5,214,356.48	4,949,213.65	5,770,117.29
4	Total Clean Energy Program Costs (L2 + L3)	\$ 5,914,365.00	\$ 6,000,659.00	\$ 6,447,282.00	\$ 5,561,839.00	\$ 5,416,934.00	\$ 6,334,092.00
5	Legacy DSM Program Costs						
6	Total Clean Energy & Legacy DSM PC (L4 + L5)	\$ 5,914,365.00	\$ 6,000,659.00	\$ 6,447,282.00	\$ 5,561,839.00	\$ 5,416,934.00	\$ 6,334,092.00
7	(Over)/Under Recovery (L1 + L6)	\$ 735,679.09	\$ 1,142,862.49	\$ 1,716,113.06	\$ 1,156,908.89	\$ 1,338,605.70	\$ 1,473,344.42
Calculation of Ending Deferred CEP/Legacy DSM General Ledger Balance Excluding Current Year Interest							
		Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013
8	Beginning Balance - Deferred Program Costs	\$ 15,744,455.42	\$ 16,467,857.20	\$ 17,610,719.69	\$ 19,326,832.75	\$ 20,483,741.64	\$ 21,822,347.34
9	Beginning Balance - Accrued Interest	(12,277.31)					
10	Beginning Balance - Deferred NJCEP/Legacy DSM Prog.Costs (L8 + L9)	\$ 15,732,178.11	\$ 16,467,857.20	\$ 17,610,719.69	\$ 19,326,832.75	\$ 20,483,741.64	\$ 21,822,347.34
11	(Over)/Under Recovery (L7)	735,679.09	1,142,862.49	1,716,113.06	1,156,908.89	1,338,605.70	1,473,344.42
12	Ending Balance - Deferred NJCEP/Legacy DSM Prog.Costs (L10 + L11)	\$ 16,467,857.20	\$ 17,610,719.69	\$ 19,326,832.75	\$ 20,483,741.64	\$ 21,822,347.34	\$ 23,295,691.76
Calculation Of Amount Due Fiscal Agent For The State Of New Jersey							
13	Beginning Balance - (Payable to) Fiscal Agent	\$ (10,643,061.90)	\$ (11,012,387.65)	\$ (11,398,901.47)	\$ (11,854,666.35)	\$ (11,299,237.21)	\$ (4,949,213.65)
14	(Payable to) Fiscal Agent (-L2)	(5,629,115.85)	(5,769,785.62)	(6,084,880.73)	(5,214,356.48)	(4,949,213.65)	(5,770,117.29)
15	JCP&L Payments to Fiscal Agent	5,259,790.10	5,383,271.80	5,629,115.85	5,769,785.62	11,299,237.21	-
16	Ending Balance - (Payable) to Fiscal Agent (L13 + L14 + L15)	\$ (11,012,387.65)	\$ (11,398,901.47)	\$ (11,854,666.35)	\$ (11,299,237.21)	\$ (4,949,213.65)	\$ (10,719,330.94)
17	Ending Deferred Balance Excluding Interest (L12 + L16)	\$ 5,455,469.55	\$ 6,211,818.22	\$ 7,472,166.40	\$ 9,184,504.43	\$ 16,873,133.69	\$ 12,576,360.82
Interest Calculation							
		Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013
18	Beginning CEP Principal Balance Before Taxes (L10 + L13)	\$ 5,089,116.21	\$ 5,455,469.55	\$ 6,211,818.22	\$ 7,472,166.40	\$ 9,184,504.43	\$ 16,873,133.69
19	Accumulated Deferred Income Taxes (L18 x 40.85%)	2,078,903.97	2,228,559.31	2,537,527.74	3,052,379.97	3,751,870.06	6,892,675.11
20	Beginning CEP Principal Balance After Taxes (L18 - L19)	3,010,212.24	3,226,910.24	3,674,290.48	4,419,786.43	5,432,634.37	9,980,458.58
21	Ending CEP Principal Balance Before Taxes (L17)	\$ 5,455,469.55	\$ 6,211,818.22	\$ 7,472,166.40	\$ 9,184,504.43	\$ 16,873,133.69	\$ 12,576,360.82
22	Accumulated Deferred Income Taxes (L21 x 40.85%)	2,228,559.31	2,537,527.74	3,052,379.97	3,751,870.06	6,892,675.11	5,137,443.39
23	Ending CEP Principal Balance After Taxes (L21 - L22)	3,226,910.24	3,674,290.48	4,419,786.43	5,432,634.37	9,980,458.58	7,438,917.43
24	Average After Tax CEP Principal ((L20 + L23) + 2)	\$ 3,118,561.24	\$ 3,450,600.36	\$ 4,047,038.46	\$ 4,926,210.40	\$ 7,706,546.48	\$ 8,709,688.01
25	Multiply By: Interest Rate	0.50930%	0.58730%	0.66930%	0.36320%	0.41230%	0.39920%
26	Divided By: Months Per Year	12	12	12	12	12	12
27	Interest Income/(Expense) (L24 x L25/L26)	\$ 1,323.57	\$ 1,688.78	\$ 2,257.24	\$ 1,491.00	\$ 2,647.84	\$ 2,897.42
28	Beginning Balance - Accrued Interest Account	(12,277.31)	1,323.57	3,012.35	5,269.59	6,760.59	9,408.43
29	Prior Year Accrued Interest Added to Deferred Balance at January 1, 2013	12,277.31					
30	Ending Balance - Accrued Interest Account (L27 + L28 + L29)	\$ 1,323.57	\$ 3,012.35	\$ 5,269.59	\$ 6,760.59	\$ 9,408.43	\$ 12,305.85
31	Ending Deferred CEP/DSM Balances Including Interest (L12 + L30)	\$ 16,469,180.77	\$ 17,613,732.04	\$ 19,332,102.34	\$ 20,490,502.23	\$ 21,831,755.77	\$ 23,307,997.61
32	Over Recovery Applied to SBC (if any)						
33	SBC (Over) Recovery Applied to DSF (if any)						
34	Ending Dfd.CEP Bals.Incl.Int.After Applying (Over) Recovery (L31+L32+L33)	\$ 16,469,180.77	\$ 17,613,732.04	\$ 19,332,102.34	\$ 20,490,502.23	\$ 21,831,755.77	\$ 23,307,997.61
35	Ending Dfd.CEP Bals.Incl.Int.& (Payable) to Fiscal Agent (L16 + L34)	\$ 5,456,793.12	\$ 6,214,830.57	\$ 7,477,435.99	\$ 9,191,265.02	\$ 16,882,542.12	\$ 12,588,666.67

Notes:

- 1 May include in the current month, retroactive adjustments actually recorded in subsequent months.
- 2 As billed & reported in Report of Electric Sales.

Jersey Central Power & Light Company
New Jersey Clean Energy Program ("CEP") & Legacy DSM Program Costs
Monthly Calculations Of (Over)/Under Recovery, Deferred Clean Energy
Program General Ledger Account Balances & CEP Interest (Note 1)
For the CEP Year January 1, 2013 - December 31, 2013

Line #	Calculation of (Over)/Under Recovery	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	YTD 2013
1	Rider DSF Revenues (Note 2)	\$ (6,304,990.67)	\$ (6,413,050.78)	\$ (5,299,822.90)	\$ (4,600,274.49)	\$ (4,134,969.82)	\$ (4,626,331.30)	\$ (59,491,097.31)
Clean Energy Program Costs								
2	JCP&L Administered Clean Energy Program Costs	\$ 206,465.82	\$ 437,999.97	\$ 436,514.28	\$ 373,885.15	\$ 315,217.53	\$ 365,744.05	\$ 4,393,528.18
3	Payable to Fiscal Agent for Clean Energy Program	6,380,293.29	6,536,323.97	5,878,064.75	4,787,621.02	4,422,923.79	4,829,141.10	66,251,837.54
4	Total Clean Energy Program Costs (L2 + L3)	\$ 6,586,759.11	\$ 6,974,323.94	\$ 6,314,579.03	\$ 5,161,506.17	\$ 4,738,141.32	\$ 5,194,885.15	\$ 70,645,365.72
5	Legacy DSM Program Costs	-	-	-	-	-	-	-
6	Total Clean Energy & Legacy DSM PC (L4 + L5)	\$ 6,586,759.11	\$ 6,974,323.94	\$ 6,314,579.03	\$ 5,161,506.17	\$ 4,738,141.32	\$ 5,194,885.15	\$ 70,645,365.72
7	(Over)/Under Recovery (L1 + L6)	\$ 281,768.44	\$ 561,273.16	\$ 1,014,756.13	\$ 561,231.68	\$ 603,171.50	\$ 568,553.85	\$ 11,154,268.41
Calculation of Ending Deferred CEP/Legacy DSM General Ledger Balance Excluding Current Year Interest								
8	Beginning Balance - Deferred Program Costs	\$ 23,295,691.76	\$ 23,577,460.20	\$ 24,138,733.36	\$ 25,153,489.49	\$ 25,714,721.17	\$ 26,317,892.67	\$ 15,744,455.42
9	Beginning Balance - Accrued Interest	-	-	-	-	-	-	(12,277.31)
10	Beginning Balance - Deferred NJCEP/Legacy DSM Prog. Costs (L8 + L9)	\$ 23,295,691.76	\$ 23,577,460.20	\$ 24,138,733.36	\$ 25,153,489.49	\$ 25,714,721.17	\$ 26,317,892.67	\$ 15,732,178.11
11	(Over)/Under Recovery (L7)	281,768.44	561,273.16	1,014,756.13	561,231.68	603,171.50	568,553.85	11,154,268.41
12	Ending Balance - Deferred NJCEP/Legacy DSM Prog. Costs (L10 + L11)	\$ 23,577,460.20	\$ 24,138,733.36	\$ 25,153,489.49	\$ 25,714,721.17	\$ 26,317,892.67	\$ 26,886,446.52	\$ 26,886,446.52
Calculation Of Amount Due Fiscal Agent For The State Of New Jersey								
13	Beginning Balance - (Payable to) Fiscal Agent	\$ (10,719,330.94)	\$ (12,150,410.58)	\$ (12,857,579.19)	\$ (12,414,388.72)	\$ (10,665,685.77)	\$ (9,210,544.81)	\$ (10,643,061.90)
14	(Payable to) Fiscal Agent (-L2)	(6,380,293.29)	(6,536,323.97)	(5,878,064.75)	(4,787,621.02)	(4,422,923.79)	(4,829,141.10)	(66,251,837.54)
15	JCP&L Payments to Fiscal Agent	4,949,213.65	5,829,155.36	6,321,255.22	6,536,323.97	5,878,064.75	4,787,621.02	67,642,834.55
16	Ending Balance - (Payable) to Fiscal Agent (L13 + L14 + L15)	\$ (12,150,410.58)	\$ (12,857,579.19)	\$ (12,414,388.72)	\$ (10,665,685.77)	\$ (9,210,544.81)	\$ (9,252,064.89)	\$ (9,252,064.89)
17	Ending Deferred Balance Excluding Interest (L12 + L16)	\$ 11,427,049.62	\$ 11,281,154.17	\$ 12,739,100.77	\$ 15,049,035.40	\$ 17,107,347.86	\$ 17,634,381.63	\$ 17,634,381.63
Interest Calculation								
18	Beginning CEP Principal Balance Before Taxes (L10 + L13)	\$ 12,576,360.82	\$ 11,427,049.62	\$ 11,281,154.17	\$ 12,739,100.77	\$ 15,049,035.40	\$ 17,107,347.86	\$ 17,107,347.86
19	Accumulated Deferred Income Taxes (L18 x 40.85%)	5,137,443.39	4,667,949.77	4,608,351.48	5,203,922.66	6,147,530.96	6,988,351.60	6,988,351.60
20	Beginning CEP Principal Balance After Taxes (L18 - L19)	7,438,917.43	6,759,099.85	6,672,802.69	7,535,178.11	8,901,504.44	10,118,996.26	10,118,996.26
21	Ending CEP Principal Balance Before Taxes (L17)	\$ 11,427,049.62	\$ 11,281,154.17	\$ 12,739,100.77	\$ 15,049,035.40	\$ 17,107,347.86	\$ 17,634,381.63	\$ 17,634,381.63
22	Accumulated Deferred Income Taxes (L21 x 40.85%)	4,667,949.77	4,608,351.48	5,203,922.66	6,147,530.96	6,988,351.60	7,203,644.90	7,203,644.90
23	Ending CEP Principal Balance After Taxes (L21 - L22)	6,759,099.85	6,672,802.69	7,535,178.11	8,901,504.44	10,118,996.26	10,430,736.73	10,430,736.73
24	Average After Tax CEP Principal ((L20 + L23) ÷ 2)	\$ 7,099,008.64	\$ 6,715,951.27	\$ 7,103,990.40	\$ 8,218,341.27	\$ 9,510,250.35	\$ 10,274,866.50	\$ 10,274,866.50
25	Multiply By: Interest Rate	0.45240%	0.29760%	0.64690%	1.39770%	1.04970%	1.30610%	
26	Divided By: Months Per Year	12	12	12	12	12	12	
27	Interest Income/(Expense) (L24 x L25/L26)	\$ 2,676.33	\$ 1,665.56	\$ 3,829.64	\$ 9,572.31	\$ 8,319.09	\$ 11,183.34	\$ 49,552.12
28	Beginning Balance - Accrued Interest Account	12,305.85	14,982.18	16,647.74	20,477.38	30,049.69	38,368.78	(12,277.31)
29	Prior Year Accrued Interest Added to Deferred Balance at January 1, 2013	-	-	-	-	-	-	12,277.31
30	Ending Balance - Accrued Interest Account (L27 + L28 + L29)	\$ 14,982.18	\$ 16,647.74	\$ 20,477.38	\$ 30,049.69	\$ 38,368.78	\$ 49,552.12	\$ 49,552.12
31	Ending Deferred CEP/DSM Balances Including Interest (L12 + L30)	\$ 23,592,442.38	\$ 24,155,381.10	\$ 25,173,966.87	\$ 25,744,770.86	\$ 26,356,261.45	\$ 26,935,998.64	\$ 26,935,998.64
32	Over Recovery Applied to SBC (if any)	-	-	-	-	-	-	-
33	SBC (Over) Recovery Applied to DSF (if any)	-	-	-	-	-	(1,176,439.08)	(1,176,439.08)
34	Ending Dfd. CEP Bal. Incl. Int. After Applying (Over) Recovery (L31+L32+L33)	\$ 23,592,442.38	\$ 24,155,381.10	\$ 25,173,966.87	\$ 25,744,770.86	\$ 26,356,261.45	\$ 25,759,559.56	\$ 25,759,559.56
35	Ending Dfd. CEP Bal. Incl. Int. & (Payable) to Fiscal Agent (L16 + L34)	\$ 11,442,031.80	\$ 11,297,801.91	\$ 12,759,578.15	\$ 15,079,085.09	\$ 17,145,716.64	\$ 16,507,494.67	\$ 16,507,494.67

Notes:

- May include in the current month, retroactive adjustments actually recorded in subsequent months.
- As billed & reported in Report of Electric Sales.

Jersey Central Power & Light Company
New Jersey Clean Energy Program ("CEP") & Legacy DSM Program Costs
Monthly Calculations Of (Over)/Under Recovery, Deferred Clean Energy
Program General Ledger Account Balances & CEP Interest (Note 1)
For the CEP Year January 1, 2014 - December 31, 2014

Line #	Calculation of (Over)/Under Recovery	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014
1	Rider DSF Revenues (Note 2)	\$ (5,214,589.21)	\$ (4,994,126.29)	\$ (5,070,903.31)	\$ (4,414,668.17)	\$ (4,168,107.17)	\$ (4,603,283.07)	\$ (5,785,358.30)
Clean Energy Program Costs								
2	JCP&L Administered Clean Energy Program Costs	\$ 156,682.99	\$ 198,787.33	\$ 366,685.79	\$ 453,950.69	\$ 358,679.80	\$ 681,625.65	\$ 308,316.67
3	Payable to Fiscal Agent for Clean Energy Program	5,298,230.23	5,311,081.72	4,920,907.65	4,533,353.73	4,244,602.30	4,784,811.67	6,278,442.44
4	Total Clean Energy Program Costs (L2 + L3)	\$ 5,454,913.22	\$ 5,509,869.05	\$ 5,287,593.44	\$ 4,987,304.42	\$ 4,603,282.10	\$ 5,466,437.32	\$ 6,586,759.11
5	Legacy DSM Program Costs	-	-	-	-	-	-	-
6	Total Clean Energy & Legacy DSM PC (L4 + L5)	\$ 5,454,913.22	\$ 5,509,869.05	\$ 5,287,593.44	\$ 4,987,304.42	\$ 4,603,282.10	\$ 5,466,437.32	\$ 6,586,759.11
7	(Over)/Under Recovery (L1 + L6)	\$ 240,324.01	\$ 515,742.76	\$ 216,690.13	\$ 572,636.25	\$ 435,174.93	\$ 863,154.25	\$ 801,400.81
Calculation of Ending Deferred CEP/Legacy DSM General Ledger Balance Excluding Current Year Interest								
8	Beginning Balance - Deferred Program Costs	\$ 25,759,559.56	\$ 25,999,883.57	\$ 26,515,626.33	\$ 26,732,316.46	\$ 27,304,952.71	\$ 27,740,127.64	\$ 28,603,281.89
9	Beginning Balance - Accrued Interest	-	-	-	-	-	-	-
10	Beginning Balance - Deferred NJCEP/Legacy DSM Prog.Costs (L8 + L9)	\$ 25,759,559.56	\$ 25,999,883.57	\$ 26,515,626.33	\$ 26,732,316.46	\$ 27,304,952.71	\$ 27,740,127.64	\$ 28,603,281.89
11	(Over)/Under Recovery (L7)	240,324.01	515,742.76	216,690.13	572,636.25	435,174.93	863,154.25	801,400.81
12	Ending Balance - Deferred NJCEP/Legacy DSM Prog.Costs (L10 + L11)	\$ 25,999,883.57	\$ 26,515,626.33	\$ 26,732,316.46	\$ 27,304,952.71	\$ 27,740,127.64	\$ 28,603,281.89	\$ 29,404,682.70
Calculation Of Amount Due Fiscal Agent For The State Of New Jersey								
13	Beginning Balance - (Payable to) Fiscal Agent	\$ (9,252,064.89)	\$ (5,298,230.23)	\$ (10,609,311.95)	\$ (10,231,989.37)	\$ (9,454,261.38)	\$ (8,777,956.03)	\$ (9,029,413.97)
14	(Payable to) Fiscal Agent (-L2)	(5,298,230.23)	(5,311,081.72)	(4,920,907.65)	(4,533,353.73)	(4,244,602.30)	(4,784,811.67)	(6,278,442.44)
15	JCP&L Payments to Fiscal Agent	9,252,064.89	-	5,298,230.23	5,311,081.72	4,920,907.65	4,533,353.73	4,244,602.30
16	Ending Balance - (Payable) to Fiscal Agent (L13 + L14 + L15)	\$ (5,298,230.23)	\$ (10,609,311.95)	\$ (10,231,989.37)	\$ (9,454,261.38)	\$ (8,777,956.03)	\$ (9,029,413.97)	\$ (11,063,254.11)
17	Ending Deferred Balance Excluding Interest (L12 + L16)	\$ 20,701,653.34	\$ 15,906,314.38	\$ 16,500,327.09	\$ 17,850,691.33	\$ 18,962,171.61	\$ 19,573,867.92	\$ 18,341,428.59
Interest Calculation								
18	Beginning CEP Principal Balance Before Taxes (L10 + L13)	\$ 16,507,494.67	\$ 20,701,653.34	\$ 15,906,314.38	\$ 16,500,327.09	\$ 17,850,691.33	\$ 18,962,171.61	\$ 19,573,867.92
19	Accumulated Deferred Income Taxes (L18 x 40.85%)	6,743,311.57	8,456,625.39	6,497,729.42	6,740,383.62	7,292,007.41	7,746,047.10	7,995,925.05
20	Beginning CEP Principal Balance After Taxes (L18 - L19)	9,764,183.10	12,245,027.95	9,408,584.96	9,759,943.47	10,558,683.92	11,216,124.51	11,577,942.87
21	Ending CEP Pncipal Balance Before Taxes (L17)	\$ 20,701,653.34	\$ 15,906,314.38	\$ 16,500,327.09	\$ 17,850,691.33	\$ 18,962,171.61	\$ 19,573,867.92	\$ 18,341,428.59
22	Accumulated Deferred Income Taxes (L21 x 40.85%)	8,456,625.39	6,497,729.42	6,740,383.62	7,292,007.41	7,746,047.10	7,995,925.05	7,492,473.58
23	Ending CEP Pncipal Balance After Taxes (L21 - L22)	12,245,027.95	9,408,584.96	9,759,943.47	10,558,683.92	11,216,124.51	11,577,942.87	10,848,955.01
24	Average After Tax CEP Principal ((L20 + L23) ÷ 2)	\$ 11,004,605.53	\$ 10,826,806.46	\$ 9,584,264.22	\$ 10,159,313.70	\$ 10,887,404.22	\$ 11,397,033.69	\$ 11,213,448.94
25	Multiply By: Interest Rate	1.73150%	1.70440%	1.61320%	1.68070%	1.70190%	1.68420%	1.65360%
26	Divided By: Months Per Year	12	12	12	12	12	12	12
27	Interest Income/(Expense) (L24 x L25/L26)	\$ 15,878.73	\$ 15,377.67	\$ 12,884.45	\$ 14,228.97	\$ 15,441.06	\$ 15,995.74	\$ 15,452.13
28	Beginning Balance - Accrued Interest Account	-	15,878.73	31,256.40	44,140.85	58,369.82	73,810.88	89,806.62
29	Prior Year Accrued Interest Added to Deferred Balance at January 1, 2014	-	-	-	-	-	-	-
30	Ending Balance - Accrued Interest Account (L27 + L28 + L29)	\$ 15,878.73	\$ 31,256.40	\$ 44,140.85	\$ 58,369.82	\$ 73,810.88	\$ 89,806.62	\$ 105,258.75
31	Ending Deferred CEP/DSM Balances Including Interest (L12 + L30)	\$ 26,015,762.30	\$ 26,546,882.73	\$ 26,776,457.31	\$ 27,363,322.53	\$ 27,813,938.52	\$ 28,693,088.51	\$ 29,509,941.45
32	Over Recovery Applied to SBC (if any)	-	-	-	-	-	-	-
33	SBC (Over) Recovery Applied to DSF (if any)	-	-	-	-	-	-	-
34	Ending Dfd.CEP Bals.Incl.Int.After Applying (Over) Recovery (L31+L32+L33)	\$ 26,015,762.30	\$ 26,546,882.73	\$ 26,776,457.31	\$ 27,363,322.53	\$ 27,813,938.52	\$ 28,693,088.51	\$ 29,509,941.45
35	Ending Dfd.CEP Bals.Incl.Int.& (Payable) to Fiscal Agent (L16 + L34)	\$ 20,717,532.07	\$ 15,937,570.78	\$ 16,544,467.94	\$ 17,909,061.15	\$ 19,035,982.49	\$ 19,663,674.54	\$ 18,446,687.34

Notes:

- May include in the current month, retroactive adjustments actually recorded in subsequent months.
- As billed & reported in Report of Electric Sales.

Jersey Central Power & Light Company
New Jersey Clean Energy Program ("CEP") & Legacy DSM Program Costs
Monthly Calculations Of (Over)/Under Recovery, Deferred Clean Energy
Program General Ledger Account Balances & CEP Interest (Note 1)
For the CEP Year January 1, 2014 - December 31, 2014

Line #	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014	YTD 2014	Cumulative Totals 1/1/12-12/31/14
Calculation of (Over)/Under Recovery							
1 Rider DSF Revenues (Note 2)	\$ (5,751,938.36)	\$ (5,849,496.63)	\$ (5,536,667.78)	\$ (5,123,474.00)	\$ (5,961,147.90)	\$ (62,473,760.19)	\$ (180,818,498.98)
Clean Energy Program Costs							
2 JCP&L Administered Clean Energy Program Costs	\$ 245,311.88	\$ 297,434.66	\$ 234,821.55	\$ 200,294.98	\$ 211,398.58	\$ 3,713,990.57	\$ 12,858,568.72
3 Payable to Fiscal Agent for Clean Energy Program	6,729,012.06	6,017,144.37	4,926,684.62	4,537,846.34	4,983,486.57	62,565,603.70	198,664,250.27
4 Total Clean Energy Program Costs (L2 + L3)	\$ 6,974,323.94	\$ 6,314,579.03	\$ 5,161,506.17	\$ 4,738,141.32	\$ 5,194,885.15	\$ 66,279,594.27	\$ 211,522,818.99
5 Legacy DSM Program Costs	-	-	-	-	-	-	237.90
6 Total Clean Energy & Legacy DSM PC (L4 + L5)	\$ 6,974,323.94	\$ 6,314,579.03	\$ 5,161,506.17	\$ 4,738,141.32	\$ 5,194,885.15	\$ 66,279,594.27	\$ 211,523,056.89
7 (Over)/Under Recovery (L1 + L6)	\$ 1,222,385.58	\$ 465,082.40	\$ (375,161.61)	\$ (385,332.68)	\$ (766,262.75)	\$ 3,805,834.08	\$ 30,704,557.91
Calculation of Ending Deferred CEP/Legacy DSM General Ledger Balance Excluding Current Year Interest							
8 Beginning Balance - Deferred Program Costs	\$ 29,404,682.70	\$ 30,627,068.28	\$ 31,092,150.68	\$ 30,716,989.07	\$ 30,331,656.39	\$ 25,759,559.56	\$ -
9 Beginning Balance - Accrued Interest	-	-	-	-	-	-	-
10 Beginning Balance - Deferred NJCEP/Legacy DSM Prog.Costs (L8 + L9)	\$ 29,404,682.70	\$ 30,627,068.28	\$ 31,092,150.68	\$ 30,716,989.07	\$ 30,331,656.39	\$ 25,759,559.56	\$ -
11 (Over)/Under Recovery (L7)	1,222,385.58	465,082.40	(375,161.61)	(385,332.68)	(766,262.75)	3,805,834.08	30,704,557.91
12 Ending Balance - Deferred NJCEP/Legacy DSM Prog.Costs (L10 + L11)	\$ 30,627,068.28	\$ 31,092,150.68	\$ 30,716,989.07	\$ 30,331,656.39	\$ 29,565,393.64	\$ 29,565,393.64	\$ 30,704,557.91
Calculation Of Amount Due Fiscal Agent For The State Of New Jersey							
13 Beginning Balance - (Payable to) Fiscal Agent	\$(11,063,254.11)	\$(13,007,454.50)	\$(12,746,156.43)	\$(10,943,828.99)	\$ (9,464,530.96)	\$ (9,252,064.89)	\$ (9,159,482.31)
14 (Payable to) Fiscal Agent (-L2)	(6,729,012.06)	(6,017,144.37)	(4,926,684.62)	(4,537,846.34)	(4,983,486.57)	(62,565,603.70)	(198,664,250.27)
15 JCP&L Payments to Fiscal Agent	4,784,811.67	6,278,442.44	6,729,012.06	6,017,144.37	4,926,684.62	62,296,335.68	198,302,399.67
16 Ending Balance - (Payable) to Fiscal Agent (L13 + L14 + L15)	\$(13,007,454.50)	\$(12,746,156.43)	\$(10,943,828.99)	\$ (9,464,530.96)	\$ (9,521,332.91)	\$ (9,521,332.91)	\$ (9,521,332.91)
17 Ending Deferred Balance Excluding Interest (L12 + L16)	\$ 17,619,613.78	\$ 18,345,994.25	\$ 19,773,160.08	\$ 20,867,125.43	\$ 20,044,060.73	\$ 20,044,060.73	\$ 21,183,225.00
Interest Calculation							
18 Beginning CEP Principal Balance Before Taxes (L10 + L13)	\$ 18,341,428.59	\$ 17,619,613.78	\$ 18,345,994.25	\$ 19,773,160.08	\$ 20,867,125.43		
19 Accumulated Deferred Income Taxes (L18 x 40.85%)	7,492,473.58	7,197,612.23	7,494,338.65	8,077,335.89	8,524,220.74		
20 Beginning CEP Principal Balance After Taxes (L18 - L19)	10,848,955.01	10,422,001.55	10,851,655.60	11,695,824.19	12,342,904.69		
21 Ending CEP Pncipal Balance Before Taxes (L17)	\$ 17,619,613.78	\$ 18,345,994.25	\$ 19,773,160.08	\$ 20,867,125.43	\$ 20,044,060.73		
22 Accumulated Deferred Income Taxes (L21 x 40.85%)	7,197,612.23	7,494,338.65	8,077,335.89	8,524,220.74	8,187,998.81		
23 Ending CEP Principal Balance After Taxes (L21 - L22)	10,422,001.55	10,851,655.60	11,695,824.19	12,342,904.69	11,856,061.92		
24 Average After Tax CEP Principal ((L20 + L23) - 2)	\$ 10,635,478.28	\$ 10,636,828.58	\$ 11,273,739.90	\$ 12,019,364.44	\$ 12,099,483.31		
25 Multiply By: Interest Rate	1.65180%	1.56310%	1.01660%	0.65990%	0.77880%		
26 Divided By: Months Per Year	12	12	12	12	12		
27 Interest Income/(Expense) (L24 x L25/L26)	\$ 14,639.74	\$ 13,855.36	\$ 9,550.74	\$ 6,609.65	\$ 7,652.56	\$ 157,766.80	\$ 195,041.61
28 Beginning Balance - Accrued Interest Account	105,258.75	119,898.49	133,753.85	143,304.59	149,914.24	-	-
29 Prior Year Accrued Interest Added to Deferred Balance at January 1, 2014	-	-	-	-	-	-	-
30 Ending Balance - Accrued Interest Account (L27 + L28 + L29)	\$ 119,898.49	\$ 133,753.85	\$ 143,304.59	\$ 149,914.24	\$ 157,766.80	\$ 157,766.80	\$ 195,041.61
31 Ending Deferred CEP/DSM Balances Including Interest (L12 + L30)	\$ 30,746,966.77	\$ 31,225,904.53	\$ 30,860,293.66	\$ 30,481,570.63	\$ 29,723,160.44	\$ 29,723,160.44	\$ 30,899,599.52
32 Over Recovery Applied to SBC (if any)	-	-	-	-	-	-	-
33 SBC (Over) Recovery Applied to DSF (if any)	-	-	-	-	(4,525,591.73)	(4,525,591.73)	(5,702,030.81)
34 Ending Dfd.CEP Bals.Incl.Int.After Applying (Over) Recovery (L31+L32+L33)	\$ 30,746,966.77	\$ 31,225,904.53	\$ 30,860,293.66	\$ 30,481,570.63	\$ 25,197,568.71	\$ 25,197,568.71	\$ 25,197,568.71
35 Ending Dfd.CEP Bals.Incl.Int.& (Payable) to Fiscal Agent (L16 + L34)	\$ 17,739,512.27	\$ 18,479,748.10	\$ 19,916,464.67	\$ 21,017,039.67	\$ 15,676,235.80	\$ 15,676,235.80	\$ 15,676,235.80

Notes:

- May include in the current month, retroactive adjustments actually recorded in subsequent months.
- As billed & reported in Report of Electric Sales.

Jersey Central Power & Light Company
Calculation of Over/(Under) Recovery and Interest (a)
Uncollectible Accounts Expense

Line No.	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
Calculation of Monthly Deferred Cost:							
1		(\$939,675.92)	(\$924,360.52)	(\$886,089.98)	(\$822,891.27)	(\$829,158.01)	(\$953,347.27)
2		\$1,086,415.71	\$899,732.86	\$1,299,343.49	\$604,972.74	\$612,245.37	\$714,803.37
3		\$146,739.79	(\$24,627.66)	\$413,253.51	(\$217,918.53)	(\$216,912.64)	(\$238,543.90)
	Composite Tax Rate		40.85%	40.85%	40.85%	40.85%	40.85%
Calculation of Interest on Deferred Balance:							
4		\$1,557,622.90	\$1,704,362.69	\$1,679,735.03	\$2,092,988.54	\$1,875,070.01	\$1,658,157.37
5		146,739.79	(24,627.66)	413,253.51	(217,918.53)	(216,912.64)	(238,543.90)
6		\$2,675,035.91	\$1,704,362.69	\$1,679,735.03	\$2,092,988.54	\$1,875,070.01	\$1,658,157.37
7		696,232.16	686,171.76	854,985.82	765,966.10	677,357.29	579,912.10
8		\$1,008,130.53	\$993,563.27	\$1,238,002.72	\$1,109,103.91	\$980,800.08	\$839,701.37
9	Application of Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC	(\$1,117,413.01)					
10	Accumulated Deferred Interest at December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	Deferred Tax at End of Year	0.00	0.00	0.00	0.00	0.00	0.00
12	Interest Balance Net of Deferred Tax at End of Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Total Average Balance Beg & End of Month Net of Tax	\$964,732.24	\$1,000,846.90	\$1,115,783.00	\$1,173,553.32	\$1,044,952.00	\$910,250.73
14	Interest Rate	0.7111%	0.9741%	0.8636%	0.4741%	0.5494%	0.6459%
15	Total Interest on Deferred Balance	\$571.68	\$812.44	\$802.99	\$463.65	\$478.41	\$489.94
16	Cumulative Interest Ending Balance	\$4,936.04	\$571.68	\$1,384.12	\$2,187.11	\$2,650.76	\$3,129.18
17	Application of Interest on Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC	(\$4,936.04)					
18	Reconciliation to Interest Ending Balance as Recorded	\$571.68	\$1,384.12	\$2,187.11	\$2,650.76	\$3,129.18	\$3,619.12

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales.

Jersey Central Power & Light Company
Calculation of Over/(Under) Recovery and Interest (a)
Uncollectible Accounts Expense

Line No.		Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
<u>Calculation of Monthly Deferred Cost:</u>							
1	Current Month Uncollectible Accounts Revenue (Tariff Rider UNC) (b)	(\$1,153,344.97)	(\$1,272,111.04)	(\$1,115,808.63)	(\$894,001.14)	(\$790,456.20)	(\$746,291.82)
2	Uncollectible Accounts Expense	\$943,982.35	\$1,584,383.01	\$1,269,395.79	\$577,467.28	\$245,343.17	\$355,567.98
3	Amount (Over)/Under Recovered	(\$209,362.62)	\$312,271.97	\$153,587.16	(\$316,533.86)	(\$545,113.03)	(\$390,723.84)
	Composite Tax Rate	40.85%	40.85%	40.85%	40.85%	40.85%	40.85%
<u>Calculation of Interest on Deferred Balance:</u>							
4	Deferred (Over)/Under-Recovered Balance at Beginning of Month	\$1,419,613.47	\$1,210,250.85	\$1,522,522.82	\$1,676,109.98	\$1,359,576.12	\$814,463.09
5	Current Period Deferral	(209,362.62)	312,271.97	153,587.16	(316,533.86)	(545,113.03)	(390,723.84)
6	Deferred (Over)/Under-Recovered Balance at End of Month	\$1,210,250.85	\$1,522,522.82	\$1,676,109.98	\$1,359,576.12	\$814,463.09	\$423,739.25
7	Deferred Tax Balance at End of Month	494,387.47	621,950.57	684,690.93	555,386.85	332,708.17	173,097.48
8	Balance Net of Deferred Tax at End of Month	\$715,863.38	\$900,572.25	\$991,419.05	\$804,189.27	\$481,754.92	\$250,641.77
9	Application of Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC						\$0.00
10	Accumulated Deferred Interest at December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	Deferred Tax at End of Year	0.00	0.00	0.00	0.00	0.00	0.00
12	Interest Balance Net of Deferred Tax at End of Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Total Average Balance Beg & End of Month Net of Tax	\$777,782.37	\$808,217.81	\$945,995.65	\$897,804.16	\$642,972.10	\$366,198.34
14	Interest Rate	0.6191%	0.4945%	0.3439%	0.2677%	0.5156%	0.5078%
15	Total Interest on Deferred Balance	\$401.27	\$333.05	\$271.11	\$200.29	\$276.26	\$154.96
16	Cumulative Interest Ending Balance	\$4,020.39	\$4,353.44	\$4,624.55	\$4,824.84	\$5,101.10	\$5,256.06
17	Application of Interest on Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC						\$0.00
18	Reconciliation to Interest Ending Balance as Recorded	\$4,020.39	\$4,353.44	\$4,624.55	\$4,824.84	\$5,101.10	\$5,256.06

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales.

Jersey Central Power & Light Company
Calculation of Over/(Under) Recovery and Interest (a)
Uncollectible Accounts Expense

Line No.		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
<u>Calculation of Monthly Deferred Cost:</u>							
1	Current Month Uncollectible Accounts Revenue (Tariff Rider UNC) (b)	(\$996,753.46)	(\$935,339.48)	(\$910,628.22)	(\$847,837.96)	(\$785,127.02)	(\$935,592.19)
2	Uncollectible Accounts Expense	\$716,486.52	\$492,346.02	\$482,101.24	\$594,480.17	\$461,091.64	\$657,835.77
3	Amount (Over)/Under Recovered	<u>(\$280,266.94)</u>	<u>(\$442,993.46)</u>	<u>(\$428,526.98)</u>	<u>(\$253,357.79)</u>	<u>(\$324,035.38)</u>	<u>(\$277,756.42)</u>
	Composite Tax Rate	40.85%	40.85%	40.85%	40.85%	40.85%	40.85%
<u>Calculation of Interest on Deferred Balance:</u>							
4	Deferred (Over)/Under-Recovered Balance at Beginning of Month	\$423,739.25	\$143,472.31	(\$299,521.15)	(\$728,048.13)	(\$981,405.92)	(\$1,305,441.30)
5	Current Period Deferral	(280,266.94)	(442,993.46)	(428,526.98)	(253,357.79)	(324,035.38)	(277,756.42)
6	Deferred (Over)/Under-Recovered Balance at End of Month	<u>\$143,472.31</u>	<u>(\$299,521.15)</u>	<u>(\$728,048.13)</u>	<u>(\$981,405.92)</u>	<u>(\$1,305,441.30)</u>	<u>(\$1,583,197.72)</u>
7	Deferred Tax Balance at End of Month	58,608.44	(122,354.39)	(297,407.66)	(400,904.32)	(533,272.77)	(646,736.27)
8	Balance Net of Deferred Tax at End of Month	<u>\$84,863.87</u>	<u>(\$177,166.76)</u>	<u>(\$430,640.47)</u>	<u>(\$580,501.60)</u>	<u>(\$772,168.53)</u>	<u>(\$936,461.45)</u>
9	Application of Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC						
10	Accumulated Deferred Interest at December 31	\$5,256.05	\$5,256.05	\$5,256.05	\$5,256.05	\$5,256.05	\$5,256.05
11	Deferred Tax at End of Year	2,147.10	2,147.10	2,147.10	2,147.10	2,147.10	2,147.10
12	Interest Balance Net of Deferred Tax at End of Year	<u>\$3,108.95</u>	<u>\$3,108.95</u>	<u>\$3,108.95</u>	<u>\$3,108.95</u>	<u>\$3,108.95</u>	<u>\$3,108.95</u>
13	Total Average Balance Beg & End of Month Net of Tax	\$170,861.77	(\$43,042.49)	(\$300,794.66)	(\$502,462.08)	(\$673,226.11)	(\$851,206.04)
14	Interest Rate	0.5093%	0.5873%	0.6693%	0.3632%	0.4123%	0.3992%
15	Total Interest on Deferred Balance	<u>\$72.52</u>	<u>(\$21.07)</u>	<u>(\$167.77)</u>	<u>(\$152.08)</u>	<u>(\$231.31)</u>	<u>(\$283.17)</u>
16	Cumulative Interest Ending Balance	\$5,328.57	\$5,307.50	\$5,139.73	\$4,987.65	\$4,756.34	\$4,473.17
17	Application of Interest on Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC						
18	Reconciliation to Interest Ending Balance as Recorded	<u>\$5,328.57</u>	<u>\$5,307.50</u>	<u>\$5,139.73</u>	<u>\$4,987.65</u>	<u>\$4,756.34</u>	<u>\$4,473.17</u>

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales

Jersey Central Power & Light Company
Calculation of Over/(Under) Recovery and Interest (a)
Uncollectible Accounts Expense

Line No.	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	
Calculation of Monthly Deferred Cost:							
1	Current Month Uncollectible Accounts Revenue (Tariff Rider UNC) (b)	(\$1,213,566.01)	(\$1,234,472.59)	(\$1,020,486.33)	(\$885,401.20)	(\$795,837.33)	(\$890,435.37)
2	Uncollectible Accounts Expense	\$1,371,572.60	\$1,304,058.90	\$1,363,939.76	\$2,525,287.38	(\$386,716.41)	\$265,918.06
3	Amount (Over)/Under Recovered	\$158,006.59	\$69,586.31	\$343,453.43	\$1,639,886.18	(\$1,182,553.74)	(\$624,517.31)
	Composite Tax Rate	40.85%	40.85%	40.85%	40.85%	40.85%	40.85%
Calculation of Interest on Deferred Balance:							
4	Deferred (Over)/Under-Recovered Balance at Beginning of Month	(\$1,583,197.72)	(\$1,425,191.13)	(\$1,355,604.82)	(\$1,012,151.39)	\$627,734.79	(\$554,818.95)
5	Current Period Deferral	158,006.59	69,586.31	343,453.43	1,639,886.18	(1,182,553.74)	(624,517.31)
6	Deferred (Over)/Under-Recovered Balance at End of Month	(\$1,425,191.13)	(\$1,355,604.82)	(\$1,012,151.39)	\$627,734.79	(\$554,818.95)	(\$1,179,336.26)
7	Deferred Tax Balance at End of Month	(582,190.58)	(553,764.57)	(413,463.84)	256,429.66	(226,643.54)	(481,758.86)
8	Balance Net of Deferred Tax at End of Month	(\$843,000.55)	(\$801,840.25)	(\$598,687.55)	\$371,305.13	(\$328,175.41)	(\$697,577.40)
9	Application of Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC						\$1,179,336.26
10	Accumulated Deferred Interest at December 31	\$5,256.05	\$5,256.05	\$5,256.05	\$5,256.05	\$5,256.05	\$5,256.05
11	Deferred Tax at End of Year	2,147.10	2,147.10	2,147.10	2,147.10	2,147.10	2,147.10
12	Interest Balance Net of Deferred Tax at End of Year	\$3,108.95	\$3,108.95	\$3,108.95	\$3,108.95	\$3,108.95	\$3,108.95
13	Total Average Balance Beg & End of Month Net of Tax	(\$886,622.05)	(\$819,311.45)	(\$697,154.95)	(\$110,582.26)	\$24,673.81	(\$509,767.45)
14	Interest Rate	0.4524%	0.2976%	0.6469%	1.3977%	1.0497%	1.3061%
15	Total Interest on Deferred Balance	(\$334.26)	(\$203.19)	(\$375.82)	(\$128.80)	\$21.58	(\$554.84)
16	Cumulative Interest Ending Balance	\$4,138.91	\$3,935.72	\$3,559.90	\$3,431.10	\$3,452.68	\$2,897.84
17	Application of Interest on Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC						(\$2,897.84)
18	Reconciliation to Interest Ending Balance as Recorded	\$4,138.91	\$3,935.72	\$3,559.90	\$3,431.10	\$3,452.68	\$0.00

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales.

Jersey Central Power & Light Company
Calculation of Over/(Under) Recovery and Interest (a)
Uncollectible Accounts Expense

Line No.		Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
Calculation of Monthly Deferred Cost:							
1	Current Month Uncollectible Accounts Revenue (Tariff Rider UNC) (b)	(\$1,003,656.91)	(\$961,214.95)	(\$975,983.72)	(\$849,761.19)	(\$802,250.45)	(\$885,996.56)
2	Uncollectible Accounts Expense	(\$113,369.09)	\$406,067.54	\$948,312.07	\$1,019,629.25	\$878,965.06	\$130,714.11
3	Amount (Over)/Under Recovered	(\$1,117,026.00)	(\$555,147.41)	(\$27,671.65)	\$169,868.06	\$76,714.61	(\$755,282.45)
	Composite Tax Rate	40.85%	40.85%	40.85%	40.85%	40.85%	40.85%
Calculation of Interest on Deferred Balance:							
4	Deferred (Over)/Under-Recovered Balance at Beginning of Month	\$0.00	(\$1,117,026.00)	(\$1,672,173.41)	(\$1,699,845.06)	(\$1,529,977.00)	(\$1,453,262.39)
5	Current Period Deferral	(1,117,026.00)	(555,147.41)	(27,671.65)	169,868.06	76,714.61	(755,282.45)
6	Deferred (Over)/Under-Recovered Balance at End of Month	(\$1,117,026.00)	(\$1,672,173.41)	(\$1,699,845.06)	(\$1,529,977.00)	(\$1,453,262.39)	(\$2,208,544.84)
7	Deferred Tax Balance at End of Month	(456,305.12)	(683,082.84)	(694,386.71)	(624,995.60)	(593,657.69)	(902,190.57)
8	Balance Net of Deferred Tax at End of Month	(\$660,720.88)	(\$989,090.57)	(\$1,005,458.35)	(\$904,981.40)	(\$859,604.70)	(\$1,306,354.27)
9	Application of Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC						
10	Accumulated Deferred Interest at December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	Deferred Tax at End of Year	0.00	0.00	0.00	0.00	0.00	0.00
12	Interest Balance Net of Deferred Tax at End of Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Total Average Balance Beg & End of Month Net of Tax	(\$330,360.44)	(\$824,905.73)	(\$997,274.46)	(\$955,219.87)	(\$882,293.05)	(\$1,082,979.49)
14	Interest Rate	1.7315%	1.7044%	1.6132%	1.6807%	1.7019%	1.6842%
15	Total Interest on Deferred Balance	(\$476.68)	(\$1,171.64)	(\$1,340.67)	(\$1,337.87)	(\$1,251.31)	(\$1,519.96)
16	Cumulative Interest Ending Balance	(\$476.68)	(\$1,648.32)	(\$2,988.99)	(\$4,326.86)	(\$5,578.17)	(\$7,098.13)
17	Application of Interest on Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC						
18	Reconciliation to Interest Ending Balance as Recorded	(\$476.68)	(\$1,648.32)	(\$2,988.99)	(\$4,326.86)	(\$5,578.17)	(\$7,098.13)

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales.

Jersey Central Power & Light Company
Calculation of Over/(Under) Recovery and Interest (a)
Uncollectible Accounts Expense

Line No.	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	2012 to 2014 Cumulative	
<u>Calculation of Monthly Deferred Cost:</u>								
1	Current Month Uncollectible Accounts Revenue (Tariff Rider UNC) (b)	(\$1,113,755.93)	(\$1,107,301.63)	(\$1,066,635.23)	(\$934,547.35)	(\$861,928.89)	(\$1,003,087.55)	(\$34,345,134.29)
2	Uncollectible Accounts Expense	\$470,396.47	\$630,630.97	\$369,865.41	\$936,198.52	\$397,796.34	\$984,958.81	\$27,102,220.23
3	Amount (Over)/Under Recovered	(\$643,359.46)	(\$476,670.66)	(\$696,769.82)	\$1,651.17	(\$464,132.55)	(\$18,128.74)	(\$7,242,914.06)
	Composite Tax Rate	40.85%	40.85%	40.85%	40.85%	40.85%	40.85%	40.85%
<u>Calculation of Interest on Deferred Balance:</u>								
4	Deferred (Over)/Under-Recovered Balance at Beginning of Month	(\$2,208,544.84)	(\$2,851,904.30)	(\$3,328,574.96)	(\$4,025,344.78)	(\$4,023,693.61)	(\$4,487,826.16)	\$1,557,622.90
5	Current Period Deferral	(643,359.46)	(476,670.66)	(696,769.82)	1,651.17	(464,132.55)	(18,128.74)	(7,242,914.06)
6	Deferred (Over)/Under-Recovered Balance at End of Month	(\$2,851,904.30)	(\$3,328,574.96)	(\$4,025,344.78)	(\$4,023,693.61)	(\$4,487,826.16)	(\$4,505,954.90)	(\$5,685,291.16)
7	Deferred Tax Balance at End of Month	(1,165,002.91)	(1,359,722.87)	(1,644,353.34)	(1,643,678.84)	(1,833,276.99)	(1,840,682.58)	
8	Balance Net of Deferred Tax at End of Month	(\$1,686,901.39)	(\$1,968,852.09)	(\$2,380,991.44)	(\$2,380,014.77)	(\$2,654,549.17)	(\$2,665,272.32)	
9	Application of Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC						\$4,505,954.90	\$5,685,291.16
10	Accumulated Deferred Interest at December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	Deferred Tax at End of Year	0.00	0.00	0.00	0.00	0.00	0.00	
12	Interest Balance Net of Deferred Tax at End of Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	Total Average Balance Beg & End of Month Net of Tax	(\$1,496,627.83)	(\$1,827,876.74)	(\$2,174,921.76)	(\$2,380,503.10)	(\$2,517,281.97)	(\$2,659,910.75)	
14	Interest Rate	1.6536%	1.6518%	1.5631%	1.0166%	0.6599%	0.7788%	
15	Total Interest on Deferred Balance	(\$2,062.35)	(\$2,516.07)	(\$2,833.02)	(\$2,016.68)	(\$1,384.30)	(\$1,726.28)	(\$16,738.99)
16	Cumulative Interest Ending Balance	(\$9,160.48)	(\$11,676.55)	(\$14,509.57)	(\$16,526.25)	(\$17,910.55)	(\$19,636.83)	
17	Application of Interest on Net Uncollectible Accounts Expense Over-Recoveries to Other Rider SBC Components per Tariff Rider SBC						\$19,636.83	\$16,738.99
18	Reconciliation to Interest Ending Balance as Recorded	(\$9,160.48)	(\$11,676.55)	(\$14,509.57)	(\$16,526.25)	(\$17,910.55)	(\$0.00)	\$0.00

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales.

Jersey Central Power & Light Company
New Jersey Clean Energy Program ("CEP") Costs
Monthly Calculations of (Over)/Under Recovery, Deferred CEP
General Ledger Account Balances & Accrued CEP Interest (Note 1)
For the CEP Year January 1, 2015 - December 31, 2015

Line #	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	Jun 2015
Calculation of (Over)/Under Recovery						
1 Rider DSF Revenues (Note 2)	\$ (6,248,846.39)	\$ (6,534,347.38)	\$ (6,524,029.99)	\$ (5,550,317.10)	\$ (5,015,792.77)	\$ (6,153,608.02)
Clean Energy Program Costs						
2 JCP&L Administered Clean Energy Program Costs	\$ 153,408.32	\$ 109,634.31	\$ 203,638.29	\$ 183,325.24	\$ 148,046.91	\$ 261,344.92
3 Payable to Fiscal Agent for Clean Energy Program	5,301,504.90	5,400,234.74	5,083,955.15	4,803,979.18	4,455,235.19	5,205,092.40
4 Total Clean Energy Program Costs (L2 + L3)	\$ 5,454,913.22	\$ 5,509,869.05	\$ 5,287,593.44	\$ 4,987,304.42	\$ 4,603,282.10	\$ 5,466,437.32
5 Rider DSF (Over)/Under Recovery (L1 + L4)	\$ (793,933.17)	\$ (1,024,478.33)	\$ (1,236,436.55)	\$ (563,012.68)	\$ (412,510.67)	\$ (687,170.70)
Calculation of Ending Deferred Clean Energy Program General Ledger Balance Excluding Current Year Interest						
	Jan.2015	Feb.2015	Mar.2015	Apr.2015	May 2015	Jun.2015
6 Beginning Balance - Deferred CEP Costs	\$ 25,197,568.71	\$ 24,403,635.54	\$ 23,379,157.21	\$ 22,142,720.66	\$ 21,579,707.98	\$ 21,167,197.31
7 Beginning Balance - Accrued Interest						
8 Beginning Balance - Deferred CEP Costs (L6 + L7)	\$ 25,197,568.71	\$ 24,403,635.54	\$ 23,379,157.21	\$ 22,142,720.66	\$ 21,579,707.98	\$ 21,167,197.31
9 Rider DSF (Over)/Under Recovery (L5)	(793,933.17)	(1,024,478.33)	(1,236,436.55)	(563,012.68)	(412,510.67)	(687,170.70)
10 Ending Balance - Deferred CEP Costs (L8 + L9)	\$ 24,403,635.54	\$ 23,379,157.21	\$ 22,142,720.66	\$ 21,579,707.98	\$ 21,167,197.31	\$ 20,480,026.61
Calculation of Amount Due Fiscal Agent for the State of NJ						
11 Beginning Balance - (Payable to) Fiscal Agent	\$ (9,521,332.91)	\$ (10,284,991.47)	\$ (10,701,739.64)	\$ (10,484,189.89)	\$ (9,887,934.33)	\$ (9,259,214.37)
12 (Payable to) Fiscal Agent (-L2)	(5,301,504.90)	(5,400,234.74)	(5,083,955.15)	(4,803,979.18)	(4,455,235.19)	(5,205,092.40)
13 JCP&L Payments to Fiscal Agent	4,537,846.34	4,983,486.57	5,301,504.90	5,400,234.74	5,083,955.15	4,803,979.18
14 Ending Balance - (Payable) to Fiscal Agent (L11 + L12 + L13)	\$ (10,284,991.47)	\$ (10,701,739.64)	\$ (10,484,189.89)	\$ (9,887,934.33)	\$ (9,259,214.37)	\$ (9,660,327.59)
15 Ending Deferred Balance Excluding Interest (L10 + L14)	\$ 14,118,644.07	\$ 12,677,417.57	\$ 11,658,530.77	\$ 11,691,773.65	\$ 11,907,982.94	\$ 10,819,699.02
Interest Calculation						
	Jan.2015	Feb.2015	Mar.2015	Apr.2015	May 2015	Jun.2015
16 Beginning CEP Principal Balance Before Taxes (L8 + L11)	\$ 15,676,235.80	\$ 14,118,644.07	\$ 12,677,417.57	\$ 11,658,530.77	\$ 11,691,773.65	\$ 11,907,982.94
17 Accumulated Deferred Income Taxes (L16 x 40.85%)	6,403,742.32	5,767,466.10	5,178,725.08	4,762,509.82	4,776,089.54	4,864,411.03
18 Beginning CEP Principal Balance After Taxes (L16 - L17)	9,272,493.48	8,351,177.97	7,498,692.49	6,896,020.95	6,915,684.11	7,043,571.91
19 Ending CEP Principal Balance Before Taxes (L15)	\$ 14,118,644.07	\$ 12,677,417.57	\$ 11,658,530.77	\$ 11,691,773.65	\$ 11,907,982.94	\$ 10,819,699.02
20 Accumulated Deferred Income Taxes (L19 x 40.85%)	5,767,466.10	5,178,725.08	4,762,509.82	4,776,089.54	4,864,411.03	4,419,847.05
21 Ending CEP Principal Balance After Taxes (L19 - L20)	8,351,177.97	7,498,692.49	6,896,020.95	6,915,684.11	7,043,571.91	6,399,851.97
22 Average After Tax CEP Principal ((L18 + L21) + 2)	\$ 8,811,835.72	\$ 7,924,935.23	\$ 7,197,356.72	\$ 6,905,852.53	\$ 6,979,628.01	\$ 6,721,711.94
23 Multiply By: Interest Rate	0.70620%	0.74570%	0.97720%	0.96030%	1.19080%	1.26250%
24 Divided By: Months Per Year	12	12	12	12	12	12
25 Interest Income/(Expense) (L22 x L23/L24)	\$ 5,185.77	\$ 4,924.69	\$ 5,861.05	\$ 5,526.41	\$ 6,926.12	\$ 7,071.80
26 Beginning Balance - Accrued Interest Account	-	5,185.77	10,110.46	15,971.51	21,497.92	28,424.04
27 Prior Year Accrued Interest Added to Deferred Balance at January 1, 2015	-	-	-	-	-	-
28 Ending Balance - Accrued Interest Account (L25 + L26 + L27)	\$ 5,185.77	\$ 10,110.46	\$ 15,971.51	\$ 21,497.92	\$ 28,424.04	\$ 35,495.84
29 Ending Deferred CEP/DSM Balances Including Interest (L10 + L28)	\$ 24,408,821.31	\$ 23,389,267.67	\$ 22,158,692.17	\$ 21,601,205.90	\$ 21,195,621.35	\$ 20,515,522.45
30 Over Recovery Applied to SBC (if any)						
31 SBC (Over) Recovery Applied to DSF (if any)						
32 End'g Dfd.CEP Bals.Incl.Int.After Applying SBC (Over) Rcvry (L29+L30+L31)	\$ 24,408,821.31	\$ 23,389,267.67	\$ 22,158,692.17	\$ 21,601,205.90	\$ 21,195,621.35	\$ 20,515,522.45
33 Ending Dfd.CEP Bals.Incl.Int.& (Payable) to Fiscal Agent (L14 + L32)	\$ 14,123,829.84	\$ 12,687,528.03	\$ 11,674,502.28	\$ 11,713,271.57	\$ 11,936,406.98	\$ 10,855,194.86

Notes:

- 1 May include in the current month, retroactive adjustments actually recorded in subsequent months.
- 2 As billed and reported in the Report of Electric Sales.

Jersey Central Power & Light Company
New Jersey Clean Energy Program ("CEP") Costs
Monthly Calculations of (Over)/Under Recovery, Deferred CEP
General Ledger Account Balances & Accrued CEP Interest (Note 1)
For the CEP Year January 1, 2015 - December 31, 2015

Line #	Calculation of (Over)/Under Recovery	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	YTD 2015
1	Rider DSF Revenues (Note 2)	\$ (7,231,923.59)	\$ (7,823,958.19)	\$ (7,562,020.00)	\$ (5,796,211.80)	\$ (4,821,516.96)	\$ (5,523,572.19)	\$ (74,786,144.38)
Clean Energy Program Costs								
2	JCP&L Administered Clean Energy Program Costs	\$ 261,004.54	\$ 235,896.96	\$ 329,307.86	\$ 331,271.42	\$ 289,686.08	\$ 223,962.93	\$ 2,730,527.78
3	Payable to Fiscal Agent for Clean Energy Program	6,300,708.14	6,711,906.82	5,961,259.72	4,810,607.90	4,430,438.25	4,951,168.45	63,416,090.84
4	Total Clean Energy Program Costs (L2 + L3)	\$ 6,561,712.68	\$ 6,947,803.78	\$ 6,290,567.58	\$ 5,141,879.32	\$ 4,720,124.33	\$ 5,175,131.38	\$ 66,146,618.62
5	Rider DSF (Over)/Under Recovery (L1 + L4)	\$ (670,210.91)	\$ (876,154.41)	\$ (1,271,452.42)	\$ (654,332.48)	\$ (101,392.63)	\$ (348,440.81)	\$ (8,639,525.76)
Calculation of Ending Deferred Clean Energy Program General Ledger Balance Excluding Current Year Interest								
6	Beginning Balance - Deferred CEP Costs	\$ 20,480,026.61	\$ 19,809,815.70	\$ 18,933,661.29	\$ 17,662,208.87	\$ 17,007,876.39	\$ 16,906,483.76	\$ 25,197,568.71
7	Beginning Balance - Accrued Interest							
8	Beginning Balance - Deferred CEP Costs (L6 + L7)	\$ 20,480,026.61	\$ 19,809,815.70	\$ 18,933,661.29	\$ 17,662,208.87	\$ 17,007,876.39	\$ 16,906,483.76	\$ 25,197,568.71
9	Rider DSF (Over)/Under Recovery (L5)	(670,210.91)	(876,154.41)	(1,271,452.42)	(654,332.48)	(101,392.63)	(348,440.81)	(8,639,525.76)
10	Ending Balance - Deferred CEP Costs (L8 + L9)	\$ 19,809,815.70	\$ 18,933,661.29	\$ 17,662,208.87	\$ 17,007,876.39	\$ 16,906,483.76	\$ 16,558,042.95	\$ 16,558,042.95
Calculation of Amount Due Fiscal Agent for the State of NJ								
11	Beginning Balance - (Payable to) Fiscal Agent	\$ (9,660,327.59)	\$ (11,505,800.54)	\$ (13,012,614.96)	\$ (12,673,166.54)	\$ (10,771,867.62)	\$ (9,241,046.15)	\$ (9,521,332.91)
12	(Payable to) Fiscal Agent (-L2)	(6,300,708.14)	(6,711,906.82)	(5,961,259.72)	(4,810,607.90)	(4,430,438.25)	(4,951,168.45)	(63,416,090.84)
13	JCP&L Payments to Fiscal Agent	4,455,235.19	5,205,092.40	6,300,708.14	6,711,906.82	5,961,259.72	4,810,607.90	63,555,817.05
14	Ending Balance - (Payable) to Fiscal Agent (L11 + L12 + L13)	\$ (11,505,800.54)	\$ (13,012,614.96)	\$ (12,673,166.54)	\$ (10,771,867.62)	\$ (9,241,046.15)	\$ (9,381,606.70)	\$ (9,381,606.70)
15	Ending Deferred Balance Excluding Interest (L10 + L14)	\$ 8,304,015.16	\$ 5,921,046.33	\$ 4,989,042.33	\$ 6,236,008.77	\$ 7,665,437.61	\$ 7,176,436.25	\$ 7,176,436.25
Interest Calculation								
16	Beginning CEP Principal Balance Before Taxes (L8 + L11)	\$ 10,819,699.02	\$ 8,304,015.16	\$ 5,921,046.33	\$ 4,989,042.33	\$ 6,236,008.77	\$ 7,665,437.61	
17	Accumulated Deferred Income Taxes (L16 x 40.85%)	4,419,847.05	3,392,190.19	2,418,747.43	2,038,023.79	2,547,409.58	3,131,331.26	
18	Beginning CEP Principal Balance After Taxes (L16 - L17)	6,399,851.97	4,911,824.97	3,502,298.90	2,951,018.54	3,688,599.19	4,534,106.35	
19	Ending CEP Pncipal Balance Before Taxes (L15)	\$ 8,304,015.16	\$ 5,921,046.33	\$ 4,989,042.33	\$ 6,236,008.77	\$ 7,665,437.61	\$ 7,176,436.25	
20	Accumulated Deferred Income Taxes (L19 x 40.85%)	3,392,190.19	2,418,747.43	2,038,023.79	2,547,409.58	3,131,331.26	2,931,574.21	
21	Ending CEP Principal Balance After Taxes (L19 - L20)	4,911,824.97	3,502,298.90	2,951,018.54	3,688,599.19	4,534,106.35	4,244,862.04	
22	Average After Tax CEP Principal ((L18 + L21) ÷ 2)	\$ 5,655,838.47	\$ 4,207,061.94	\$ 3,226,658.72	\$ 3,319,808.87	\$ 4,111,352.77	\$ 4,389,484.20	
23	Multiply By: Interest Rate	1.23770%	1.02110%	0.64220%	0.29230%	0.35640%	0.64490%	
24	Divided By: Months Per Year	12	12	12	12	12	12	
25	Interest Income/(Expense) (L22 x L23/L24)	\$ 5,833.53	\$ 3,579.86	\$ 1,726.80	\$ 808.65	\$ 1,221.07	\$ 2,358.98	\$ 51,024.73
26	Beginning Balance - Accrued Interest Account	35,495.84	41,329.37	44,909.23	46,636.03	47,444.68	48,665.75	
27	Prior Year Accrued Interest Added to Deferred Balance at January 1, 2015							
28	Ending Balance - Accrued Interest Account (L25 + L26 + L27)	\$ 41,329.37	\$ 44,909.23	\$ 46,636.03	\$ 47,444.68	\$ 48,665.75	\$ 51,024.73	\$ 51,024.73
29	Ending Deferred CEP/DSM Balances Including Interest (L10 + L28)	\$ 19,851,145.07	\$ 18,978,570.52	\$ 17,708,844.90	\$ 17,055,321.07	\$ 16,955,149.51	\$ 16,609,067.68	\$ 16,609,067.68
30	Over Recovery Applied to SBC (if any)							
31	SBC (Over) Recovery Applied to DSF (if any)						(3,653,887.83)	(3,653,887.83)
32	End'g Dfd.CEP Bals.Incl.Int.After Applying SBC (Over) Rcvry (L29+L30+L31)	\$ 19,851,145.07	\$ 18,978,570.52	\$ 17,708,844.90	\$ 17,055,321.07	\$ 16,955,149.51	\$ 12,955,179.85	\$ 12,955,179.85
33	Ending Dfd.CEP Bals.Incl.Int.& (Payable) to Fiscal Agent (L14 + L32)	\$ 8,345,344.53	\$ 5,965,955.56	\$ 5,035,678.36	\$ 6,283,453.45	\$ 7,714,103.36	\$ 3,573,573.15	\$ 3,573,573.15

Notes:

- 1 May include in the current month, retroactive adjustments actually recorded in subsequent months
- 2 As billed and reported in the Report of Electric Sales.

Jersey Central Power & Light Company
Calculation of Over/(Under) Recovery and Interest (a)
Uncollectible Accounts Expense

Line No.	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Calculation of Monthly Deferred Cost:							
1	Current Month Uncollectible Accounts Revenue (Tariff Rider UNC) (b)	(\$1,051,253.96)	(\$1,099,313.11)	(\$1,098,117.02)	(\$933,724.85)	(\$843,771.89)	(\$1,035,216.50)
2	Uncollectible Accounts Expense	\$326,741.96	\$808,983.01	\$692,508.77	\$1,048,449.15	\$660,826.53	\$1,297,202.53
3	Amount (Over)/Under Recovered	(\$724,512.00)	(\$290,330.10)	(\$405,608.25)	\$114,724.30	(\$182,945.36)	\$261,986.03
	Composite Tax Rate	40.85%	40.85%	40.85%	40.85%	40.85%	40.85%
Calculation of Interest on Deferred Balance:							
4	Deferred (Over)/Under-Recovered Balance at Beginning of Month	\$0.00	(\$724,512.00)	(\$1,014,842.10)	(\$1,420,450.35)	(\$1,305,726.05)	(\$1,488,671.41)
5	Current Period Deferral	(724,512.00)	(290,330.10)	(405,608.25)	114,724.30	(182,945.36)	261,986.03
6	Deferred (Over)/Under-Recovered Balance at End of Month	(\$724,512.00)	(\$1,014,842.10)	(\$1,420,450.35)	(\$1,305,726.05)	(\$1,488,671.41)	(\$1,226,685.38)
7	Deferred Tax Balance at End of Month	(295,963.15)	(414,563.00)	(580,253.97)	(533,389.09)	(608,122.27)	(501,100.98)
8	Balance Net of Deferred Tax at End of Month	(\$428,548.85)	(\$600,279.10)	(\$840,196.38)	(\$772,336.96)	(\$880,549.14)	(\$725,584.40)
9	Application of Net SBC Over-Recoveries per Tariff Rider SBC						
10	Accumulated Deferred Interest at December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	Deferred Tax at End of Year	0.00	0.00	0.00	0.00	0.00	0.00
12	Interest Balance Net of Deferred Tax at End of Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	Total Average Balance Beg & End of Month Net of Tax	(\$214,274.42)	(\$514,413.98)	(\$720,237.74)	(\$806,266.67)	(\$826,443.05)	(\$803,066.77)
14	Interest Rate	0.7062%	0.7457%	0.9772%	0.9603%	1.1908%	1.2625%
15	Total Interest on Deferred Balance	(\$126.10)	(\$319.67)	(\$586.51)	(\$645.21)	(\$820.11)	(\$844.89)
16	Cumulative Interest Ending Balance	(\$126.10)	(\$445.77)	(\$1,032.28)	(\$1,677.49)	(\$2,497.60)	(\$3,342.49)
17	Application of net SBC Over-Recoveries per Tariff Rider SBC						
18	Reconciliation to Interest Ending Balance as Recorded	(\$126.10)	(\$445.77)	(\$1,032.28)	(\$1,677.49)	(\$2,497.60)	(\$3,342.49)

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales

Jersey Central Power & Light Company
Calculation of Over/(Under) Recovery and Interest (a)
Uncollectible Accounts Expense

Line No.	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD	
<u>Calculation of Monthly Deferred Cost:</u>								
1	Current Month Uncollectible Accounts Revenue (Tariff Rider UNC) (b)	(\$1,216,570.25)	(\$1,316,175.24)	(\$1,272,223.20)	(\$975,129.96)	(\$811,072.83)	(\$929,211.31)	(\$12,581,780)
2	Uncollectible Accounts Expense	\$495,199.29	\$574,148.10	\$583,457.76	\$894,005.01	\$701,572.66	\$853,493.06	\$8,936,587.83
3	Amount (Over)/Under Recovered	(\$721,370.96)	(\$742,027.14)	(\$688,765.44)	(\$81,124.95)	(\$109,500.17)	(\$75,718.25)	(\$3,645,192.29)
	Composite Tax Rate	40.85%	40.85%	40.85%	40.85%	40.85%	40.85%	
<u>Calculation of Interest on Deferred Balance:</u>								
4	Deferred (Over)/Under-Recovered Balance at Beginning of Month	(\$1,226,685.38)	(\$1,948,056.34)	(\$2,690,083.48)	(\$3,378,848.92)	(\$3,459,973.87)	(\$3,569,474.04)	
5	Current Period Deferral	(721,370.96)	(742,027.14)	(688,765.44)	(81,124.95)	(109,500.17)	(75,718.25)	
6	Deferred (Over)/Under-Recovered Balance at End of Month	(\$1,948,056.34)	(\$2,690,083.48)	(\$3,378,848.92)	(\$3,459,973.87)	(\$3,569,474.04)	(\$3,645,192.29)	
7	Deferred Tax Balance at End of Month	(795,781.01)	(1,098,899.10)	(1,380,259.78)	(1,413,399.33)	(1,458,130.15)	(1,489,061.05)	
8	Balance Net of Deferred Tax at End of Month	(\$1,152,275.33)	(\$1,591,184.38)	(\$1,998,589.14)	(\$2,046,574.54)	(\$2,111,343.89)	(\$2,156,131.24)	
9	Application of Net SBC Over-Recoveries per Tariff Rider SBC							
10	Accumulated Deferred Interest at December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	Deferred Tax at End of Year	0.00	0.00	0.00	0.00	0.00	0.00	
12	Interest Balance Net of Deferred Tax at End of Year	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	Total Average Balance Beg & End of Month Net of Tax	(\$938,929.86)	(\$1,371,729.85)	(\$1,794,886.76)	(\$2,022,581.84)	(\$2,078,959.22)	(\$2,133,737.57)	
14	Interest Rate	1.2377%	1.0211%	0.6422%	0.2923%	0.3564%	0.6449%	
15	Total Interest on Deferred Balance	(\$968.43)	(\$1,167.23)	(\$960.56)	(\$492.67)	(\$617.45)	(\$1,146.71)	
16	Cumulative Interest Ending Balance	(\$4,310.92)	(\$5,478.15)	(\$6,438.71)	(\$6,931.38)	(\$7,548.83)	(\$8,695.54)	
17	Application of net SBC Over-Recoveries per Tariff Rider SBC						\$0.00	
18	Reconciliation to Interest Ending Balance as Recorded	(\$4,310.92)	(\$5,478.15)	(\$6,438.71)	(\$6,931.38)	(\$7,548.83)	(\$8,695.54)	

(a) May include in current month, retroactive adjustments actually recorded in subsequent months.

(b) As billed and reported in Report of Electric Sales.

Jersey Central Power & Light Company
Computation of Direct Load Control Programs ("DLC") Deferral Including Interest Recoverable Via Rider SCC
For the Period January 1, 2012 through December 31, 2014

Line No.	Computation Of (Over)/Under Recovery of Direct Load Control Program Costs	Jan.2012 through Dec.2014	Refer to Attachment D-1, Page 6,
Beginning Rider SCC Deferred Balances:			
1	(Over)/Under Recovery of Direct Load Control Program Costs at January 1, 2012	\$ (472,143.68)	Line 7
2	Accrued Interest on Deferred Direct Load Control Program Costs at January 1, 2012	(177.91)	Line 21
3	Total Deferred Direct Load Control Prog.Costs Incl.Interest at January 1, 2012 (L1 + L2)	<u>\$ (472,321.59)</u>	
Computation of (Over)/Under Recovery:			
4	Tariff Rider SCC Revenue Recovery	\$ (3,214,648.71)	Line 1
Direct Load Control Program Costs:			
5	Direct Load Control Program Costs	\$ 112,563.64	L2 + L3
6	PJM ILR Revenues	(302,809.00)	Line 4
7	Total Direct Load Control Program Costs (L5 + L6)	<u>\$ (190,245.36)</u>	Line 5
8	(Over)/Under Recovery of Direct Load Control Program Costs (L4 + L7)	<u>\$ (3,404,894.07)</u>	Line 6
Ending Rider SCC Deferred Balances:			
9	Deferred Direct Load Control Program Costs at December 31, 2014 (L3 + L8)	\$ (3,877,215.66)	
10	Interest Income/(Expense) on the DLC Programs	(10,426.07)	Line 20
11	Over-Recovery Applied to Rider RRC *	3,887,641.73	Line 28
12	Deferred Direct Load Program Costs Incl.Accrued Interest at Dec.31, 2014 (L9 + L10 + L11)	<u>\$ -</u>	Line 27
13	Current Tariff Rider SCC (\$ per kWh) Before SUT **	<u>\$ 0.000051</u>	
* 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."			
** Per the BPU Order in Docket Nos. ER10020130, ER11070439 and ER12080756, dated August 20, 2014, "JCP&L will continue to apply the over-collections in Rider SCC, if any, to Rider RRC until such time as the Rider RRC rate is reset pursuant to a BPU Order, at which time the Rider SCC rate will then be reset to zero."			

Jersey Central Power & Light Company
Computation of Direct Load Control Programs ("DLC") Deferral Including Interest Recoverable Via Rider SCC
For the Period January 1, 2015 through December 31, 2015

Line No.	Computation Of (Over)/Under Recovery of Direct Load Control Program Costs	Jan.2015 through Dec.2015	Refer to Attachment D-2, Page 2,
Beginning Rider SCC Deferred Balances:			
1	(Over)/Under Recovery of Direct Load Control Program Costs at January 1, 2015	\$ -	Line 7
2	Accrued Interest on Deferred Direct Load Control Program Costs at January 1, 2015	-	Line 21
3	Beginning Deferred DLC Prog.Costs Incl.Interest at January 1, 2015 (L1 + L2)	<u>\$ -</u>	
Computation of (Over)/Under Recovery:			
4	Tariff Rider SCC Revenue Recovery	\$ (1,092,596.23)	Line 1
5	Total Direct Load Control Program Costs	-	Line 5
6	(Over)/Under Recovery of Direct Load Control Program Costs (L4 + L5)	<u>\$ (1,092,596.23)</u>	Line 6
7	Ending Deferred DLC Program Costs at December 31, 2015 Excl.Interest (L3 + L6)	\$ (1,092,596.23)	Line 10
8	Accrued Interest (Expense)	(2,458.26)	Line 20
9	Ending Deferred DLC Program Costs Incl.Interest at Dec.31, 2015 (L7 + L8)	<u>\$ (1,095,054.49)</u>	
10	Over-Recovery Applied to Rider RRC ^{1 & 2}	1,095,054.49	L11 + L25
11	Deferred Direct Load Program Costs Incl.Accrued Interest at Dec.31, 2015 (L9 + L10)	<u>\$ -</u>	Line 27
12	Current Tariff Rider SCC (\$ per kWh) Before SUT, effective September 1, 2016 ³	<u>\$0.000000</u>	
<p>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."</p> <p>² Per the BPU Order in Docket Nos. ER10020130, ER11070439 and ER12080756, dated August 20, 2014, "JCP&L will continue to apply the over-collections in Rider SCC, if any, to Rider RRC until such time as the Rider RRC rate is reset pursuant to a BPU Order, at which time the Rider SCC rate will then be reset to zero."</p> <p>³ Per the BPU Order in Docket Nos. ER14080869 and ER15090995, dated August 24, 2016, the Rider SCC rate was set to zero, effective September 1, 2016.</p>			

Jersey Central Power & Light Company
 Computation of the Monthly Systems Control Costs Deferral & Interest (Note 1)
 For the Year Ended December 31, 2012

Computation Of (Over)/Under Recovery	Formula	Jan. 2012	Feb. 2012	Mar. 2012	Apr. 2012	May 2012	Jun. 2012	Jul. 2012
1 Total Rider SCC Revenues (Note 2)		\$ (88,753.29)	\$ (87,211.09)	\$ (83,553.58)	\$ (77,554.71)	\$ (78,171.71)	\$ (89,879.84)	\$ (108,758.34)
Computation of Rider SCC (Over)/Under Recovery								
Direct Load Control Program Costs (DLC):								
2 Appliance Cycling Rebates excl.Pre-DSM		\$ (2,554.85)	\$ (11.12)	\$ 1.82	\$ -	\$ 2.81	\$ -	\$ -
3 Direct Load Control Program Costs		10,824.24	12,289.92	16,339.48	20,100.42	10,678.76	2,943.92	11,764.97
4 DLC Program Related PJM ILR Revenues		(61,757.00)	(57,773.00)	(61,757.00)	(59,765.00)	(61,757.00)	-	-
5 Total DLC Program Costs	SUM(L2 : L4)	\$ (53,487.61)	\$ (45,494.20)	\$ (45,415.70)	\$ (39,664.58)	\$ (51,075.43)	\$ 2,943.92	\$ 11,764.97
6 Rider SCC (Over)/Under Recovery	L1 + L5	\$ (142,240.90)	\$ (132,705.29)	\$ (128,969.28)	\$ (117,219.29)	\$ (129,247.14)	\$ (86,935.92)	\$ (96,993.37)
Reconciliation of Deferred System Control Costs Accounts								
7 Beginning Balance - Deferred Direct Load Control Program Costs	Prior Mo.L12	\$ (472,143.68)	\$ (614,384.58)	\$ (747,089.87)	\$ (876,059.15)	\$ (993,278.44)	\$ (1,122,525.58)	\$ (1,209,461.50)
8 Annual Interest Reclass at August 1, 2012	- L22							
9 Beg.Bal. - Deferred DLC Incl.Annual Interest Reclass	SUM(L7 : L8)	\$ (472,143.68)	\$ (614,384.58)	\$ (747,089.87)	\$ (876,059.15)	\$ (993,278.44)	\$ (1,122,525.58)	\$ (1,209,461.50)
10 Deferral of Direct Load Control Program (Over)/Under Recovery	L6	(142,240.90)	(132,705.29)	(128,969.28)	(117,219.29)	(129,247.14)	(86,935.92)	(96,993.37)
11 Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC							
12 Ending Balance - Deferred Direct Load Control Program Costs	SUM(L9:L11)	\$ (614,384.58)	\$ (747,089.87)	\$ (876,059.15)	\$ (993,278.44)	\$ (1,122,525.58)	\$ (1,209,461.50)	\$ (1,306,454.87)
Computation of Interest								
13 Beginning Balance - Deferred Direct Load Control Program Costs	L9	\$ (472,143.68)	\$ (614,384.58)	\$ (747,089.87)	\$ (876,059.15)	\$ (993,278.44)	\$ (1,122,525.58)	\$ (1,209,461.50)
14 Ending Balance - Deferred Direct Load Control Program Costs	L12 - L11	(614,384.58)	(747,089.87)	(876,059.15)	(993,278.44)	(1,122,525.58)	(1,209,461.50)	(1,306,454.87)
15 AVERAGE Principal Balance Before Deferred Taxes	Avg (L13 : L14)	\$ (543,264.13)	\$ (680,737.23)	\$ (811,574.51)	\$ (934,668.80)	\$ (1,057,902.01)	\$ (1,165,993.54)	\$ (1,257,958.19)
16 Accumulated Deferred Income Taxes	L15 x .4085%	(221,923.40)	(278,081.16)	(331,528.19)	(381,812.20)	(432,152.97)	(476,308.36)	(513,875.92)
17 AVERAGE Deferred DLC Principal Balance Excl.Deferred Taxes	L15 - L16	\$ (321,340.73)	\$ (402,656.07)	\$ (480,046.32)	\$ (552,856.60)	\$ (625,749.04)	\$ (689,685.18)	\$ (744,082.27)
18 Multiply By: Interest Rate		0.7111%	0.9741%	0.8636%	0.4741%	0.5494%	0.6459%	0.6191%
19 Divided By: Months Per Year		12	12	12	12	12	12	12
20 Interest Income/(Expense)	(L17 x L18) + L19	\$ (190.42)	\$ (326.86)	\$ (345.47)	\$ (218.42)	\$ (286.49)	\$ (371.22)	\$ (383.88)
Accrued Interest Balance								
21 Beginning Balance - Accrued Interest Income/(Expense)	Prior Mo.L26	\$ (177.91)	\$ (368.33)	\$ (695.19)	\$ (1,040.66)	\$ (1,259.08)	\$ (1,545.57)	\$ (1,916.79)
22 Annual Interest Reclass at August 1, 2012	See Line 8							
23 Beginning Balance - Accrual After Prior Year Reclass JE	SUM(L21:L22)	\$ (177.91)	\$ (368.33)	\$ (695.19)	\$ (1,040.66)	\$ (1,259.08)	\$ (1,545.57)	\$ (1,916.79)
24 Interest Income/(Expense)	L20	(190.42)	(326.86)	(345.47)	(218.42)	(286.49)	(371.22)	(383.88)
25 Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC							
26 Ending Bal. - Accrued Interest Expense Income/(Expense)	SUM(L23 : L25)	\$ (368.33)	\$ (695.19)	\$ (1,040.66)	\$ (1,259.08)	\$ (1,545.57)	\$ (1,916.79)	\$ (2,300.67)
27 Ending Bal. - Deferred DLC Program Costs Incl.Accrued Interest	L12 + L26	\$ (614,752.91)	\$ (747,785.06)	\$ (877,099.81)	\$ (994,537.52)	\$ (1,124,071.15)	\$ (1,211,378.29)	\$ (1,308,755.54)
Other Information:								
28 Over-Recovery Applied to Rider RRC incl.Interest (Note 3)	L11 + L25							

Notes:

- 1 May include in current month, retroactive adjustments recorded in subsequent months.
- 2 As billed and reported in Report of Electric Sales.
- 3 Per BPU Order in Docket No.ER10010034, signed June 15, 2011

Jersey Central Power & Light Company
 Computation of the Monthly Systems Control Costs Deferral & Interest (Note 1)
 For the Year Ended December 31, 2012

Computation Of (Over)/Under Recovery		Formula	Aug. 2012	Sep. 2012	Oct. 2012	Nov. 2012	Dec. 2012	YTD 2012
1	Total Rider SCC Revenues (Note 2)		\$ (119,937.64)	\$ (105,212.33)	\$ (84,294.79)	\$ (74,523.24)	\$ (70,332.73)	\$ (1,068,183.29)
Computation of Rider SCC (Over)/Under Recovery								
Direct Load Control Program Costs (DLC):								
2	Appliance Cycling Rebates excl.Pre-DSM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,561.34)
3	Direct Load Control Program Costs		8,690.91	7,121.49	5,839.89	3,841.12	4,114.53	114,549.65
4	DLC Program Related PJM ILR Revenues		-	-	-	-	-	(302,809.00)
5	Total DLC Program Costs	SUM(L2 : L4)	\$ 8,690.91	\$ 7,121.49	\$ 5,839.89	\$ 3,841.12	\$ 4,114.53	\$ (190,820.69)
6	Rider SCC (Over)/Under Recovery	L1 + L5	\$ (111,246.73)	\$ (98,090.84)	\$ (78,454.90)	\$ (70,682.12)	\$ (66,218.20)	\$ (1,259,003.98)
Reconciliation of Deferred System Control Costs Accounts								
		Formula	Aug. 2012	Sep. 2012	Oct. 2012	Nov. 2012	Dec. 2012	YTD 2012
7	Beginning Balance - Deferred Direct Load Control Program Costs	Prior Mo.L12	\$ (1,306,454.87)	\$ (1,420,002.27)	\$ (1,518,093.11)	\$ (1,596,548.01)	\$ (1,667,230.13)	\$ (472,143.68)
8	Annual Interest Recl. at August 1, 2012	- L22	(2,300.67)					(2,300.67)
9	Beg.Bal. - Deferred DLC Incl. Annual Interest Recl. class	SUM(L7 : L8)	\$ (1,308,755.54)	\$ (1,420,002.27)	\$ (1,518,093.11)	\$ (1,596,548.01)	\$ (1,667,230.13)	\$ (474,444.35)
10	Deferral of Direct Load Control Program (Over)/Under Recovery	L6	(111,246.73)	(98,090.84)	(78,454.90)	(70,682.12)	(66,218.20)	(1,259,003.98)
11	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC					1,733,448.33	1,733,448.33
12	Ending Balance - Deferred Direct Load Control Program Costs	SUM(L9:L11)	\$ (1,420,002.27)	\$ (1,518,093.11)	\$ (1,596,548.01)	\$ (1,667,230.13)	\$ -	\$ -
Computation of Interest								
		Formula	Aug. 2012	Sep. 2012	Oct. 2012	Nov. 2012	Dec. 2012	YTD 2012
13	Beginning Balance - Deferred Direct Load Control Program Costs	L9	\$ (1,308,755.54)	\$ (1,420,002.27)	\$ (1,518,093.11)	\$ (1,596,548.01)	\$ (1,667,230.13)	
14	Ending Balance - Deferred Direct Load Control Program Costs	L12 - L11	(1,420,002.27)	(1,518,093.11)	(1,596,548.01)	(1,667,230.13)	(1,733,448.33)	
15	AVERAGE Principal Balance Before Deferred Taxes	Avg (L13 : L14)	\$ (1,364,378.91)	\$ (1,469,047.69)	\$ (1,557,320.56)	\$ (1,631,889.07)	\$ (1,700,339.23)	
16	Accumulated Deferred Income Taxes	L15 x .4085%	(557,348.78)	(600,105.98)	(636,165.45)	(666,626.69)	(694,588.58)	
17	AVERAGE Deferred DLC Principal Balance Excl. Deferred Taxes	L15 - L16	\$ (807,030.13)	\$ (868,941.71)	\$ (921,155.11)	\$ (965,262.38)	\$ (1,005,750.65)	
18	Multiply By: Interest Rate		0.4945%	0.3439%	0.2677%	0.5156%	0.5078%	
19	Divided By: Months Per Year		12	12	12	12	12	
20	Interest Income/(Expense)	(L17 x L18) - L19	\$ (332.56)	\$ (249.02)	\$ (205.49)	\$ (414.74)	\$ (425.60)	\$ (3,750.17)
Accrued Interest Balance								
		Formula	Aug. 2012	Sep. 2012	Oct. 2012	Nov. 2012	Dec. 2012	YTD 2012
21	Beginning Balance - Accrued Interest Income/(Expense)	Prior Mo.L26	\$ (2,300.67)	\$ (332.56)	\$ (581.58)	\$ (787.07)	\$ (1,201.81)	\$ (177.91)
22	Annual Interest Recl. at August 1, 2012	See Line 8	2,300.67					2,300.67
23	Beginning Balance - Accrual After Prior Year Recl. JE	SUM(L21:L22)	\$ -	\$ (332.56)	\$ (581.58)	\$ (787.07)	\$ (1,201.81)	\$ 2,122.76
24	Interest Income/(Expense)	L20	(332.56)	(249.02)	(205.49)	(414.74)	(425.60)	(3,750.17)
25	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC					1,627.41	1,627.41
26	Ending Bal. - Accrued Interest Expense Income/(Expense)	SUM(L23 : L25)	\$ (332.56)	\$ (581.58)	\$ (787.07)	\$ (1,201.81)	\$ -	\$ -
27	Ending Bal. - Deferred DLC Program Costs Incl. Accrued Interest	L12 + L26	\$ (1,420,334.83)	\$ (1,518,674.69)	\$ (1,597,335.08)	\$ (1,668,431.94)	\$ -	\$ -
Other Information:								
28	Over-Recovery Applied to Rider RRC incl. Interest (Note 3)	L11 + L25					\$ 1,735,075.74	\$ 1,735,075.74

Notes:

- 1 May include in current month, retroactive adjustments recorded in subsequent months.
- 2 As billed and reported in Report of Electric Sales.
- 3 Per BPU Order in Docket No. ER10010034, signed June 15, 2011

Jersey Central Power & Light Company
 Computation of the Monthly Systems Control Costs Deferral & Interest (Note 1)
 For the Year Ended December 31, 2013

Computation Of (Over)/Under Recovery		Formula	Jan. 2013	Feb. 2013	Mar. 2013	Apr. 2013	May 2013	Jun. 2013	Jul. 2013
1	Total Rider SCC Revenues (Note 2)		\$ (93,984.23)	\$ (88,166.66)	\$ (85,860.94)	\$ (79,895.89)	\$ (74,010.77)	\$ (88,215.35)	\$ (114,425.86)
Computation of Rider SCC (Over)/Under Recovery									
Direct Load Control Program Costs (DLC):									
2	Appliance Cycling Rebates excl.Pre-DSM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Direct Load Control Program Costs		194.94	-	-	-	-	-	-
4	DLC Program Related PJM ILR Revenues		-	-	-	-	-	-	-
5	Total DLC Program Costs	SUM(L2 : L4)	\$ 194.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Rider SCC (Over)/Under Recovery	L1 + L5	\$ (93,789.29)	\$ (88,166.66)	\$ (85,860.94)	\$ (79,895.89)	\$ (74,010.77)	\$ (88,215.35)	\$ (114,425.86)
Reconciliation of Deferred System Control Costs Accounts									
Formula									
7	Beginning Balance - Deferred Direct Load Control Program Costs	Prior Mo.L12	\$ -	\$ (93,789.29)	\$ (181,955.95)	\$ (267,816.89)	\$ (347,712.78)	\$ (421,723.55)	\$ (509,938.90)
8	Annual Interest Reclass at August 1, 2013	- L22							
9	Beg.Bal. - Deferred DLC Incl.Annual Interest Reclass	SUM(L7 : L8)	\$ -	\$ (93,789.29)	\$ (181,955.95)	\$ (267,816.89)	\$ (347,712.78)	\$ (421,723.55)	\$ (509,938.90)
10	Deferral of Direct Load Control Program (Over)/Under Recovery	L6	(93,789.29)	(88,166.66)	(85,860.94)	(79,895.89)	(74,010.77)	(88,215.35)	(114,425.86)
11	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC							
12	Ending Balance - Deferred Direct Load Control Program Costs	SUM(L9:L11)	\$ (93,789.29)	\$ (181,955.95)	\$ (267,816.89)	\$ (347,712.78)	\$ (421,723.55)	\$ (509,938.90)	\$ (624,364.76)
Computation of Interest									
Formula									
13	Beginning Balance - Deferred Direct Load Control Program Costs	L9	\$ -	\$ (93,789.29)	\$ (181,955.95)	\$ (267,816.89)	\$ (347,712.78)	\$ (421,723.55)	\$ (509,938.90)
14	Ending Balance - Deferred Direct Load Control Program Costs	L12 - L11	(93,789.29)	(181,955.95)	(267,816.89)	(347,712.78)	(421,723.55)	(509,938.90)	(624,364.76)
15	AVERAGE Principal Balance Before Deferred Taxes	Avg (L13 : L14)	\$ (46,894.65)	\$ (137,872.62)	\$ (224,886.42)	\$ (307,764.84)	\$ (384,718.17)	\$ (465,831.23)	\$ (567,151.83)
16	Accumulated Deferred Income Taxes	L15 x .4085%	(19,156.46)	(56,320.97)	(91,866.10)	(125,721.94)	(157,157.37)	(190,292.06)	(231,681.52)
17	AVERAGE Deferred DLC Principal Balance Excl.Deferred Taxes	L15 - L16	\$ (27,738.19)	\$ (81,551.65)	\$ (133,020.32)	\$ (182,042.90)	\$ (227,560.80)	\$ (275,539.17)	\$ (335,470.31)
18	Multiply By: Interest Rate		0.5093%	0.5873%	0.6693%	0.3632%	0.4123%	0.3992%	0.4524%
19	Divided By: Months Per Year		12	12	12	12	12	12	12
20	Interest Income/(Expense)	(L17 x L18) + L19	\$ (11.77)	\$ (39.91)	\$ (74.19)	\$ (55.10)	\$ (78.19)	\$ (91.66)	\$ (126.47)
Accrued Interest Balance									
Formula									
21	Beginning Balance - Accrued Interest Income/(Expense)	Prior Mo.L26	\$ -	\$ (11.77)	\$ (51.68)	\$ (125.87)	\$ (180.97)	\$ (259.16)	\$ (350.82)
22	Annual Interest Reclass at August 1, 2013	See Line 8							
23	Beginning Balance - Accrual After Prior Year Reclass JE	SUM(L21:L22)	\$ -	\$ (11.77)	\$ (51.68)	\$ (125.87)	\$ (180.97)	\$ (259.16)	\$ (350.82)
24	Interest Income/(Expense)	L20	(11.77)	(39.91)	(74.19)	(55.10)	(78.19)	(91.66)	(126.47)
25	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC							
26	Ending Bal. - Accrued Interest Expense Income/(Expense)	SUM(L23 : L25)	\$ (11.77)	\$ (51.68)	\$ (125.87)	\$ (180.97)	\$ (259.16)	\$ (350.82)	\$ (477.29)
27	Ending Bal. - Deferred DLC Program Costs Incl.Accrued Interest	L12 + L26	\$ (93,801.06)	\$ (182,007.63)	\$ (267,942.76)	\$ (347,893.75)	\$ (421,982.71)	\$ (510,289.72)	\$ (624,842.05)
Other Information:									
28	Over-Recovery Applied to Rider RRC incl.Interest (Note 3)	L11 + L25							

Notes:

- 1 May include in current month, retroactive adjustments recorded in subsequent months.
- 2 As billed and reported in Report of Electric Sales.
- 3 Per BPU Order in Docket No.ER10010034, signed June 15, 2011

Jersey Central Power & Light Company
 Computation of the Monthly Systems Control Costs Deferral & Interest (Note 1)
 For the Year Ended December 31, 2013

Computation Of (Over)/Under Recovery		Formula	Aug. 2013	Sep. 2013	Oct. 2013	Nov. 2013	Dec. 2013	YTD 2013
1	Total Rider SCC Revenues (Note 2)		\$ (116,399.05)	\$ (96,201.60)	\$ (83,474.15)	\$ (75,070.86)	\$ (83,954.34)	\$ (1,079,659.70)
Computation of Rider SCC (Over)/Under Recovery								
Direct Load Control Program Costs (DLC):								
2	Appliance Cycling Rebates excl.Pre-DSM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Direct Load Control Program Costs		-	-	208.65	45.62	-	449.21
4	DLC Program Related PJM ILR Revenues		-	-	-	-	-	-
5	Total DLC Program Costs	SUM(L2 : L4)	\$ -	\$ -	\$ 208.65	\$ 45.62	\$ -	\$ 449.21
6	Rider SCC (Over)/Under Recovery	L1 + L5	\$ (116,399.05)	\$ (96,201.60)	\$ (83,265.50)	\$ (75,025.24)	\$ (83,954.34)	\$ (1,079,210.49)
Reconciliation of Deferred System Control Costs Accounts								
		Formula	Aug. 2013	Sep. 2013	Oct. 2013	Nov. 2013	Dec. 2013	YTD 2013
7	Beginning Balance - Deferred Direct Load Control Program Costs	Prior Mo.L12	\$ (624,364.76)	\$ (741,241.10)	\$ (837,442.70)	\$ (920,708.20)	\$ (995,733.44)	\$ -
8	Annual Interest Reclass at August 1, 2013	- L22	(477.29)	-	-	-	-	(477.29)
9	Beg.Bal. - Deferred DLC Incl.Annual Interest Reclass	SUM(L7 : L8)	\$ (624,842.05)	\$ (741,241.10)	\$ (837,442.70)	\$ (920,708.20)	\$ (995,733.44)	\$ (477.29)
10	Deferral of Direct Load Control Program (Over)/Under Recovery	L6	(116,399.05)	(96,201.60)	(83,265.50)	(75,025.24)	(83,954.34)	(1,079,210.49)
11	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC	-	-	-	-	1,079,687.78	1,079,687.78
12	Ending Balance - Deferred Direct Load Control Program Costs	SUM(L9:L11)	\$ (741,241.10)	\$ (837,442.70)	\$ (920,708.20)	\$ (995,733.44)	\$ -	\$ -
Computation of Interest								
		Formula	Aug. 2013	Sep. 2013	Oct. 2013	Nov. 2013	Dec. 2013	YTD 2013
13	Beginning Balance - Deferred Direct Load Control Program Costs	L9	\$ (624,842.05)	\$ (741,241.10)	\$ (837,442.70)	\$ (920,708.20)	\$ (995,733.44)	\$ -
14	Ending Balance - Deferred Direct Load Control Program Costs	L12 - L11	(741,241.10)	(837,442.70)	(920,708.20)	(995,733.44)	(1,079,687.78)	-
15	AVERAGE Principal Balance Before Deferred Taxes	Avg (L13 : L14)	\$ (683,041.58)	\$ (789,341.90)	\$ (879,075.45)	\$ (958,220.82)	\$ (1,037,710.61)	\$ -
16	Accumulated Deferred Income Taxes	L15 x .4085%	(279,022.48)	(322,446.17)	(359,102.32)	(391,433.20)	(423,904.78)	-
17	AVERAGE Deferred DLC Principal Balance Excl.Deferred Taxes	L15 - L16	\$ (404,019.10)	\$ (466,895.73)	\$ (519,973.13)	\$ (566,787.62)	\$ (613,805.83)	\$ -
18	Multiply By: Interest Rate		0.2976%	0.6469%	1.3977%	1.0497%	1.3061%	-
19	Divided By: Months Per Year		12	12	12	12	12	-
20	Interest Income/(Expense)	(L17 x L18) + L19	\$ (100.20)	\$ (251.70)	\$ (605.64)	\$ (495.80)	\$ (668.08)	\$ (2,598.71)
Accrued Interest Balance								
		Formula	Aug. 2013	Sep. 2013	Oct. 2013	Nov. 2013	Dec. 2013	YTD 2013
21	Beginning Balance - Accrued Interest Income/(Expense)	Prior Mo.L26	\$ (477.29)	\$ (100.20)	\$ (351.90)	\$ (957.54)	\$ (1,453.34)	\$ -
22	Annual Interest Reclass at August 1, 2013	See Line 8	477.29	-	-	-	-	477.29
23	Beginning Balance - Accrual After Prior Year Reclass JE	SUM(L21:L22)	\$ -	\$ (100.20)	\$ (351.90)	\$ (957.54)	\$ (1,453.34)	\$ 477.29
24	Interest Income/(Expense)	L20	(100.20)	(251.70)	(605.64)	(495.80)	(668.08)	(2,598.71)
25	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC	-	-	-	-	2,121.42	2,121.42
26	Ending Bal. - Accrued Interest Expense Income/(Expense)	SUM(L23 : L25)	\$ (100.20)	\$ (351.90)	\$ (957.54)	\$ (1,453.34)	\$ -	\$ -
27	Ending Bal. - Deferred DLC Program Costs Incl.Accrued Interest	L12 + L26	\$ (741,341.30)	\$ (837,794.60)	\$ (921,665.74)	\$ (997,186.78)	\$ -	\$ -
28	Over-Recovery Applied to Rider RRC incl.Interest (Note 3)	L11 + L25	-	-	-	-	\$ 1,081,809.20	\$ 1,081,809.20

Notes:

- 1 May include in current month, retroactive adjustments recorded in subsequent months.
- 2 As billed and reported in Report of Electric Sales.
- 3 Per BPU Order in Docket No.ER10010034, signed June 15, 2011

Jersey Central Power & Light Company
 Computation of the Monthly Systems Control Costs Deferral & Interest (Note 1)
 For the Year Ended December 31, 2014

Computation Of (Over)/Under Recovery		Formula	Jan. 2014	Feb. 2014	Mar. 2014	Apr. 2014	May 2014	Jun. 2014	Jul. 2014
1	Total Rider SCC Revenues (Note 2)		\$ (94,643.96)	\$ (90,638.82)	\$ (92,038.72)	\$ (80,112.90)	\$ (75,639.83)	\$ (83,536.60)	\$ (105,014.59)
Computation of Rider SCC (Over)/Under Recovery									
Direct Load Control Program Costs (DLC):									
2	Appliance Cycling Rebates excl.Pre-DSM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Direct Load Control Program Costs		-	-	-	-	-	-	-
4	DLC Program Related PJM ILR Revenues		-	-	-	-	-	-	-
5	Total DLC Program Costs	SUM(L2 : L4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Rider SCC (Over)/Under Recovery	L1 + L5	\$ (94,643.96)	\$ (90,638.82)	\$ (92,038.72)	\$ (80,112.90)	\$ (75,639.83)	\$ (83,536.60)	\$ (105,014.59)
Reconciliation of Deferred System Control Costs Accounts									
7	Beginning Balance - Deferred Direct Load Control Program Costs	Prior Mo.L12	\$ -	\$ (94,643.96)	\$ (185,282.78)	\$ (277,321.50)	\$ (357,434.40)	\$ (433,074.23)	\$ (516,610.83)
8	Annual Interest Reclass at August 1, 2014	- L22							
9	Beg.Bal. - Deferred DLC Incl.Annual Interest Reclass	SUM(L7 : L8)	\$ -	\$ (94,643.96)	\$ (185,282.78)	\$ (277,321.50)	\$ (357,434.40)	\$ (433,074.23)	\$ (516,610.83)
10	Deferral of Direct Load Control Program (Over)/Under Recovery	L6	(94,643.96)	(90,638.82)	(92,038.72)	(80,112.90)	(75,639.83)	(83,536.60)	(105,014.59)
11	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC							
12	Ending Balance - Deferred Direct Load Control Program Costs	SUM(L9:L11)	\$ (94,643.96)	\$ (185,282.78)	\$ (277,321.50)	\$ (357,434.40)	\$ (433,074.23)	\$ (516,610.83)	\$ (621,625.42)
Computation of Interest									
13	Beginning Balance - Deferred Direct Load Control Program Costs	L9	\$ -	\$ (94,643.96)	\$ (185,282.78)	\$ (277,321.50)	\$ (357,434.40)	\$ (433,074.23)	\$ (516,610.83)
14	Ending Balance - Deferred Direct Load Control Program Costs	L12 - L11	(94,643.96)	(185,282.78)	(277,321.50)	(357,434.40)	(433,074.23)	(516,610.83)	(621,625.42)
15	AVERAGE Principal Balance Before Deferred Taxes	Avg (L13 : L14)	\$ (47,321.98)	\$ (139,963.37)	\$ (231,302.14)	\$ (317,377.95)	\$ (395,254.32)	\$ (474,842.53)	\$ (569,118.13)
16	Accumulated Deferred Income Taxes	L15 x .4085%	(19,331.03)	(57,175.04)	(94,486.92)	(129,648.89)	(161,461.39)	(193,973.17)	(232,484.75)
17	AVERAGE Deferred DLC Principal Balance Excl.Deferred Taxes	L15 - L16	\$ (27,990.95)	\$ (82,788.33)	\$ (136,815.22)	\$ (187,729.06)	\$ (233,792.93)	\$ (280,869.36)	\$ (336,633.38)
18	Multiply By: Interest Rate		1.7315%	1.7044%	1.6132%	1.6807%	1.7019%	1.6842%	1.6536%
19	Divided By: Months Per Year		12	12	12	12	12	12	12
20	Interest Income/(Expense)	(L17 x L18) ÷ L19	\$ (40.39)	\$ (117.59)	\$ (183.93)	\$ (262.93)	\$ (331.58)	\$ (394.20)	\$ (463.88)
Accrued Interest Balance									
21	Beginning Balance - Accrued Interest Income/(Expense)	Prior Mo.L26	\$ -	\$ (40.39)	\$ (157.98)	\$ (341.91)	\$ (604.84)	\$ (936.42)	\$ (1,330.62)
22	Annual Interest Reclass at August 1, 2014	See Line 8							
23	Beginning Balance - Accrual After Prior Year Reclass JE	SUM(L21:L22)	\$ -	\$ (40.39)	\$ (157.98)	\$ (341.91)	\$ (604.84)	\$ (936.42)	\$ (1,330.62)
24	Interest Income/(Expense)	L20	(40.39)	(117.59)	(183.93)	(262.93)	(331.58)	(394.20)	(463.88)
25	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC							
26	Ending Bal. - Accrued Interest Expense Income/(Expense)	SUM(L23 : L25)	\$ (40.39)	\$ (157.98)	\$ (341.91)	\$ (604.84)	\$ (936.42)	\$ (1,330.62)	\$ (1,794.50)
27	Ending Bal. - Deferred DLC Program Costs Incl.Accrued Interest	L12 + L26	\$ (94,684.35)	\$ (185,440.76)	\$ (277,663.41)	\$ (358,039.24)	\$ (434,010.65)	\$ (517,941.45)	\$ (623,419.92)
Other Information:									
28	Over-Recovery Applied to Rider RRC incl.Interest (Note 3)	L11 + L25							

Notes:

- 1 May include in current month, retroactive adjustments recorded in subsequent months.
- 2 As billed and reported in Report of Electric Sales.
- 3 Per BPU Order in Docket No.ER10010034, signed June 15, 2011

Jersey Central Power & Light Company
 Computation of the Monthly Systems Control Costs Deferral & Interest (Note 1)
 For the Year Ended December 31, 2014

Computation Of (Over)/Under Recovery		Formula	Aug. 2014	Sep. 2014	Oct. 2014	Nov. 2014	Dec. 2014	YTD 2014	Cumulative Totals 1/1/12-12/31/14
1	Total Rider SCC Revenues (Note 2)		\$ (104,403.85)	\$ (97,452.94)	\$ (81,331.56)	\$ (74,847.95)	\$ (87,144.00)	\$ (1,066,805.72)	\$ (3,214,648.71)
Computation of Rider SCC (Over)/Under Recovery									
Direct Load Control Program Costs (DLC):									
2	Appliance Cycling Rebates excl.Pre-DSM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,561.34)
3	Direct Load Control Program Costs		-	126.12	-	-	-	126.12	115,124.98
4	DLC Program Related PJM ILR Revenues		-	-	-	-	-	-	(302,809.00)
5	Total DLC Program Costs	SUM(L2 : L4)	\$ -	\$ 126.12	\$ -	\$ -	\$ -	\$ 126.12	\$ (190,245.36)
6	Rider SCC (Over)/Under Recovery	L1 + L5	\$ (104,403.85)	\$ (97,326.82)	\$ (81,331.56)	\$ (74,847.95)	\$ (87,144.00)	\$ (1,066,679.60)	\$ (3,404,894.07)
Reconciliation of Deferred System Control Costs Accounts									
7	Beginning Balance - Deferred Direct Load Control Program Costs	Prior Mo.L12	\$ (621,625.42)	\$ (727,823.77)	\$ (825,150.59)	\$ (906,482.15)	\$ (981,330.10)	\$ -	\$ (472,143.68)
8	Annual Interest Reclass at August 1, 2014	- L22	(1,794.50)					(1,794.50)	(4,572.46)
9	Beg.Bal. - Deferred DLC Incl. Annual Interest Reclass	SUM(L7 : L8)	\$ (623,419.92)	\$ (727,823.77)	\$ (825,150.59)	\$ (906,482.15)	\$ (981,330.10)	\$ (1,794.50)	\$ (476,716.14)
10	Deferral of Direct Load Control Program (Over)/Under Recovery	L6	(104,403.85)	(97,326.82)	(81,331.56)	(74,847.95)	(87,144.00)	(1,066,679.60)	(3,404,894.07)
11	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC					1,068,474.10	1,068,474.10	3,881,610.21
12	Ending Balance - Deferred Direct Load Control Program Costs	SUM(L9:L11)	\$ (727,823.77)	\$ (825,150.59)	\$ (906,482.15)	\$ (981,330.10)	\$ -	\$ -	\$ -
Computation of Interest									
13	Beginning Balance - Deferred Direct Load Control Program Costs	L9	\$ (623,419.92)	\$ (727,823.77)	\$ (825,150.59)	\$ (906,482.15)	\$ (981,330.10)		
14	Ending Balance - Deferred Direct Load Control Program Costs	L12 - L11	(727,823.77)	(825,150.59)	(906,482.15)	(981,330.10)	(1,068,474.10)		
15	AVERAGE Principal Balance Before Deferred Taxes	Avg (L13 : L14)	\$ (675,621.85)	\$ (776,487.18)	\$ (865,816.37)	\$ (943,906.13)	\$ (1,024,902.10)		
16	Accumulated Deferred Income Taxes	L15 x .4085%	(275,991.52)	(317,195.01)	(353,685.99)	(385,585.65)	(418,672.51)		
17	AVERAGE Deferred DLC Principal Balance Excl. Deferred Taxes	L15 - L16	\$ (399,630.33)	\$ (459,292.17)	\$ (512,130.38)	\$ (558,320.48)	\$ (606,229.59)		
18	Multiply By: Interest Rate		1.6518%	1.5631%	1.0166%	0.6599%	0.7788%		
19	Divided By: Months Per Year		12	12	12	12	12		
20	Interest Income/(Expense)	(L17 x L18) - L19	\$ (550.09)	\$ (598.27)	\$ (433.86)	\$ (307.03)	\$ (393.44)	\$ (4,077.19)	\$ (10,426.07)
Accrued Interest Balance									
21	Beginning Balance - Accrued Interest Income/(Expense)	Prior Mo.L26	\$ (1,794.50)	\$ (550.09)	\$ (1,148.36)	\$ (1,582.22)	\$ (1,889.25)	\$ -	\$ (177.91)
22	Annual Interest Reclass at August 1, 2014	See Line 8	1,794.50					1,794.50	4,572.46
23	Beginning Balance - Accrual After Prior Year Reclass JE	SUM(L21:L22)	\$ -	\$ (550.09)	\$ (1,148.36)	\$ (1,582.22)	\$ (1,889.25)	\$ 1,794.50	\$ 4,394.55
24	Interest Income/(Expense)	L20	(550.09)	(598.27)	(433.86)	(307.03)	(393.44)	(4,077.19)	(10,426.07)
25	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC					2,282.69	2,282.69	6,031.52
26	Ending Bal. - Accrued Interest Expense Income/(Expense)	SUM(L23 : L25)	\$ (550.09)	\$ (1,148.36)	\$ (1,582.22)	\$ (1,889.25)	\$ -	\$ -	\$ -
27	Ending Bal. - Deferred DLC Program Costs Incl. Accrued Interest	L12 + L26	\$ (728,373.86)	\$ (826,298.95)	\$ (908,064.37)	\$ (983,219.35)	\$ -	\$ -	\$ -
Other Information:									
28	Over-Recovery Applied to Rider RRC incl. Interest (Note 3)	L11 + L25					\$ 1,070,756.79	\$ 1,070,756.79	\$ 3,887,641.73

Notes:

- 1 May include in current month, retroactive adjustments recorded in subsequent months.
- 2 As billed and reported in Report of Electric Sales.
- 3 Per BPU Order in Docket No. ER10010034, signed June 15, 2011

Jersey Central Power & Light Company
 Computation of the Monthly Systems Control Costs Deferral & Interest (Note 1)
 For the Year Ended December 31, 2015

Computation Of (Over)/Under Recovery		Formula	Jan. 2015	Feb. 2015	Mar. 2015	Apr. 2015	May 2015	Jun. 2015	Jul. 2015
1	Total Rider SCC Revenues (Note 2)		\$ (91,291.25)	\$ (95,478.53)	\$ (95,343.96)	\$ (81,077.36)	\$ (73,272.25)	\$ (89,896.40)	\$ (105,652.81)
Computation of Rider SCC (Over)/Under Recovery									
Direct Load Control Program Costs (DLC):									
2	Appliance Cycling Rebates excl.Pre-DSM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Direct Load Control Program Costs		-	-	-	-	-	-	-
4	DLC Program Related PJM ILR Revenues		-	-	-	-	-	-	-
5	Total DLC Program Costs	SUM(L2 : L4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Rider SCC (Over)/Under Recovery	L1 + L5	\$ (91,291.25)	\$ (95,478.53)	\$ (95,343.96)	\$ (81,077.36)	\$ (73,272.25)	\$ (89,896.40)	\$ (105,652.81)
Reconciliation of Deferred System Control Costs Accounts									
		Formula	Jan. 2015	Feb. 2015	Mar. 2015	Apr. 2015	May 2015	Jun. 2015	Jul. 2015
7	Beginning Balance - Deferred Direct Load Control Program Costs	Prior Mo.L12	\$ -	\$ (91,291.25)	\$ (186,769.78)	\$ (282,113.74)	\$ (363,191.10)	\$ (436,463.35)	\$ (526,359.75)
8	Annual Interest Reclass at August 1, 2015	- L22							
9	Beg.Bal. - Deferred DLC Incl. Annual Interest Reclass	SUM(L7 : L8)	\$ -	\$ (91,291.25)	\$ (186,769.78)	\$ (282,113.74)	\$ (363,191.10)	\$ (436,463.35)	\$ (526,359.75)
10	Deferral of Direct Load Control Program (Over)/Under Recovery	L6	(91,291.25)	(95,478.53)	(95,343.96)	(81,077.36)	(73,272.25)	(89,896.40)	(105,652.81)
11	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC							
12	Ending Balance - Deferred Direct Load Control Program Costs	SUM(L9:L11)	\$ (91,291.25)	\$ (186,769.78)	\$ (282,113.74)	\$ (363,191.10)	\$ (436,463.35)	\$ (526,359.75)	\$ (632,012.56)
Computation of Interest									
		Formula	Jan. 2015	Feb. 2015	Mar. 2015	Apr. 2015	May 2015	Jun. 2015	Jul. 2015
13	Beginning Balance - Deferred Direct Load Control Program Costs	L9	\$ -	\$ (91,291.25)	\$ (186,769.78)	\$ (282,113.74)	\$ (363,191.10)	\$ (436,463.35)	\$ (526,359.75)
14	Ending Balance - Deferred Direct Load Control Program Costs	L12 - L11	(91,291.25)	(186,769.78)	(282,113.74)	(363,191.10)	(436,463.35)	(526,359.75)	(632,012.56)
15	AVERAGE Principal Balance Before Deferred Taxes	Avg (L13 : L14)	\$ (45,645.63)	\$ (139,030.52)	\$ (234,441.76)	\$ (322,652.42)	\$ (399,827.23)	\$ (481,411.55)	\$ (579,186.16)
16	Accumulated Deferred Income Taxes	L15 x .4085%	(18,646.24)	(56,793.97)	(95,769.46)	(131,803.51)	(163,329.42)	(196,656.62)	(236,597.54)
17	AVERAGE Deferred DLC Principal Balance Excl. Deferred Taxes	L15 - L16	\$ (26,999.39)	\$ (82,236.55)	\$ (138,672.30)	\$ (190,848.91)	\$ (236,497.81)	\$ (284,754.93)	\$ (342,588.62)
18	Multiply By: Interest Rate		0.7062%	0.7457%	0.9772%	0.9603%	1.1908%	1.2625%	1.2377%
19	Divided By: Months Per Year		12	12	12	12	12	12	12
20	Interest Income/(Expense)	(L17 x L18) + L19	\$ (15.89)	\$ (51.10)	\$ (112.93)	\$ (152.73)	\$ (234.68)	\$ (299.59)	\$ (353.35)
Accrued Interest Balance									
		Formula	Jan. 2015	Feb. 2015	Mar. 2015	Apr. 2015	May 2015	Jun. 2015	Jul. 2015
21	Beginning Balance - Accrued Interest Income/(Expense)	Prior Mo.L26	\$ -	\$ (15.89)	\$ (66.99)	\$ (179.92)	\$ (332.65)	\$ (567.33)	\$ (866.92)
22	Annual Interest Reclass at August 1, 2015	See Line 8							
23	Beginning Balance - Accrual After Prior Year Reclass JE	SUM(L21:L22)	\$ -	\$ (15.89)	\$ (66.99)	\$ (179.92)	\$ (332.65)	\$ (567.33)	\$ (866.92)
24	Interest Income/(Expense)	L20	(15.89)	(51.10)	(112.93)	(152.73)	(234.68)	(299.59)	(353.35)
25	Over-Recovery Applied to Rider RRC (Note 3)	Transfer to RRC							
26	Ending Bal. - Accrued Interest Expense Income/(Expense)	SUM(L23 : L25)	\$ (15.89)	\$ (66.99)	\$ (179.92)	\$ (332.65)	\$ (567.33)	\$ (866.92)	\$ (1,220.27)
27	Ending Bal. - Deferred DLC Program Costs Incl. Accrued Interest	L12 + L26	\$ (91,307.14)	\$ (186,836.77)	\$ (282,293.66)	\$ (363,523.75)	\$ (437,030.68)	\$ (527,226.67)	\$ (633,232.83)
Other Information:									
28	Over-Recovery Applied to Rider RRC including Interest (Note 3)	L11 + L25							

Notes:

- 1 May include in current month, retroactive adjustments recorded in subsequent months.
- 2 As billed and reported in Report of Electric Sales.
- 3 Per BPU Order in Docket No. ER10010034, signed June 15, 2011

Jersey Central Power & Light Company
 Computation of the Monthly Systems Control Costs Deferral & Interest (Note 1)
 For the Year Ended December 31, 2015

Computation Of (Over)/Under Recovery		Aug. 2015	Sep. 2015	Oct. 2015	Nov. 2015	Dec. 2015	YTD 2015
1	Total Rider SCC Revenues (Note 2)	\$ (114,308.52)	\$ (110,479.68)	\$ (84,667.04)	\$ (70,427.73)	\$ (80,700.70)	\$ (1,092,596.23)
Computation of Rider SCC (Over)/Under Recovery							
Direct Load Control Program Costs (DLC):							
2	Appliance Cycling Rebates excl.Pre-DSM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Direct Load Control Program Costs	-	-	-	-	-	-
4	DLC Program Related PJM ILR Revenues	-	-	-	-	-	-
5	Total DLC Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Rider SCC (Over)/Under Recovery	\$ (114,308.52)	\$ (110,479.68)	\$ (84,667.04)	\$ (70,427.73)	\$ (80,700.70)	\$ (1,092,596.23)
Reconciliation of Deferred System Control Costs Accounts							
7	Beginning Balance - Deferred Direct Load Control Program Costs	\$ (632,012.56)	\$ (747,541.35)	\$ (858,021.03)	\$ (942,688.07)	\$ (1,013,115.80)	\$ -
8	Annual Interest Reclass at August 1, 2015	-	-	-	-	-	(1,220.27)
9	Beg.Bal. - Deferred DLC Incl.Annual Interest Reclass	\$ (633,232.83)	\$ (747,541.35)	\$ (858,021.03)	\$ (942,688.07)	\$ (1,013,115.80)	\$ (1,220.27)
10	Deferral of Direct Load Control Program (Over)/Under Recovery	(114,308.52)	(110,479.68)	(84,667.04)	(70,427.73)	(80,700.70)	(1,092,596.23)
11	Over-Recovery Applied to Rider RRC (Note 3)	-	-	-	-	1,093,816.50	1,093,816.50
12	Ending Balance - Deferred Direct Load Control Program Costs	\$ (747,541.35)	\$ (858,021.03)	\$ (942,688.07)	\$ (1,013,115.80)	\$ -	\$ -
Computation of Interest							
13	Beginning Balance - Deferred Direct Load Control Program Costs	\$ (633,232.83)	\$ (747,541.35)	\$ (858,021.03)	\$ (942,688.07)	\$ (1,013,115.80)	
14	Ending Balance - Deferred Direct Load Control Program Costs	(747,541.35)	(858,021.03)	(942,688.07)	(1,013,115.80)	(1,093,816.50)	
15	AVERAGE Principal Balance Before Deferred Taxes	\$ (690,387.09)	\$ (802,781.19)	\$ (900,354.55)	\$ (977,901.94)	\$ (1,053,466.15)	
16	Accumulated Deferred Income Taxes	(282,023.13)	(327,936.12)	(367,794.83)	(399,472.94)	(430,340.92)	
17	AVERAGE Deferred DLC Principal Balance Excl.Deferred Taxes	\$ (408,363.96)	\$ (474,845.07)	\$ (532,559.72)	\$ (578,429.00)	\$ (623,125.23)	
18	Multiply By: Interest Rate	1.0211%	0.6422%	0.2923%	0.3564%	0.6449%	
19	Divided By: Months Per Year	12	12	12	12	12	
20	Interest Income/(Expense)	\$ (347.48)	\$ (254.12)	\$ (129.72)	\$ (171.79)	\$ (334.88)	\$ (2,458.26)
Accrued Interest Balance							
21	Beginning Balance - Accrued Interest Income/(Expense)	\$ (1,220.27)	\$ (347.48)	\$ (601.60)	\$ (731.32)	\$ (903.11)	\$ -
22	Annual Interest Reclass at August 1, 2015	1,220.27	-	-	-	-	1,220.27
23	Beginning Balance - Accrual After Prior Year Reclass JE	\$ -	\$ (347.48)	\$ (601.60)	\$ (731.32)	\$ (903.11)	\$ 1,220.27
24	Interest Income/(Expense)	(347.48)	(254.12)	(129.72)	(171.79)	(334.88)	(2,458.26)
25	Over-Recovery Applied to Rider RRC (Note 3)	-	-	-	-	1,237.99	1,237.99
26	Ending Bal. - Accrued Interest Expense Income/(Expense)	\$ (347.48)	\$ (601.60)	\$ (731.32)	\$ (903.11)	\$ -	\$ -
27	Ending Bal. - Deferred DLC Program Costs Incl.Accrued Interest	\$ (747,888.83)	\$ (858,622.63)	\$ (943,419.39)	\$ (1,014,018.91)	\$ -	\$ -
28	Other Information: Over-Recovery Applied to Rider RRC including Interest (Note 3)	-	-	-	-	\$ 1,095,054.49	\$ 1,095,054.49

Notes:

- 1 May include in current month, retroactive adjustments recorded in subsequent months.
- 2 As billed and reported in Report of Electric Sales.
- 3 Per BPU Order in Docket No.ER10010034, signed June 15, 2011