



Philip D. Murphy
Governor

Sheila Y. Oliver
Lt. Governor

State of New Jersey
BOARD OF PUBLIC UTILITIES
44 South Clinton Avenue, 9th Floor
Trenton, New Jersey 08625-0350
www.nj.gov/bpu/

Aida Camacho-Welch
Secretary of the Board
Tel. # (609) 292-1599

May 8, 2020

To the Service List:

Re: Docket No. ER19101332– In the Matter of the Verified Petition of Jersey Central Power and Light Company for the Review and Approval of Costs Incurred for Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation Adjustment Clause of its Filed Tariff (“2018 RAC Filing”)

Agenda Date: May 5, 2020 – Agenda Item: 2A

Please be advised that the Board of Public Utilities is reissuing the Order for the above-referenced agenda item that was approved by the Board of Public Utilities (“Board”) at the May 5, 2020 Board agenda meeting to correct a typographical error. On page six, the second paragraph states “... the RAC rate be maintained at \$0.000657 per kwh” should be corrected to “...the RAC rate be maintained at \$0.000811 per kWh, excluding SUT”.

This is the only change to the Order, which will be re-distributed to the parties of record and the attached service list.

Sincerely,

A handwritten signature in blue ink that reads "Aida Camacho-Welch".

Aida Camacho-Welch
Secretary of the Board

/ac

In The Matter of the Verified Petition of Jersey Central Power & Light Company for the Review and Approval of Costs Incurred for Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation Adjustment Clause of Its Filed Tariff ("2018 RAC Filing")
DOCKET NO. ER19101332
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Agenda Date: 5/5/20
Agenda Item: 2A

STATE OF NEW JERSEY
Board of Public Utilities
44 South Clinton Avenue, 9th Floor
Post Office Box 350
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www.nj.gov/bpu/

ENERGY

IN THE MATTER OF THE VERIFIED PETITION OF)
JERSEY CENTRAL POWER AND LIGHT COMPANY)
FOR THE REVIEW AND APPROVAL OF COSTS)
INCURRED FOR ENVIRONMENTAL REMEDIATION)
OF MANUFACTURED GAS PLANT SITES PURSUANT)
TO THE REMEDIATION ADJUSTMENT CLAUSE OF)
ITS FILED TARIFF ("2018 RAC FILING"))
CORRECTED¹ DECISION
AND ORDER
APPROVING STIPULATION
DOCKET NO. ER19101332

Parties of Record:

Lauren M. Lepkoski, Esq., on behalf of Jersey Central Power & Light Company
Stefanie A. Brand, Esq., Director, New Jersey Division of Rate Counsel

BY THE BOARD:

On October 4, 2019, Jersey Central Power and Light Company ("JCP&L" or "Company") filed a petition with the New Jersey Board of Public Utilities ("Board") seeking review and approval of actual costs and expenditures incurred by JCP&L related to the environmental remediation of its former manufactured gas plant ("MPG") sites for the period January 1, 2018 through December 31, 2018 ("2018 RAC Period") ("2018 RAC Petition"). The 2018 RAC Petition proposed no change to the Remediation Adjustment Charge ("RAC") component of the Company's Societal Benefits Charge ("SBC"). By this Decision and Order, the Board considers a stipulation of settlement ("Stipulation") executed by JCP&L, Board Staff ("Staff"), and New Jersey Division of Rate Counsel ("Rate Counsel") (collectively, "Parties") which seeks to resolve the 2018 RAC Petition.

BACKGROUND AND PROCEDURAL HISTORY

JCP&L's RAC, which is a separate component of the SBC, allows for the recovery of reasonably incurred MGP remediation program costs ("MGP Costs") amortized over a seven-year rolling average period, and carrying charges tied to interest on seven-year treasuries plus 60 basis points.

¹ A corrected Order is being issued to address a typographical error on page 6.

In the 2018 RAC Petition, the Company included actual MGP data for the 2018 RAC Period and expenditures incurred in connection to its MGP sites. The 2018 RAC Period costs totaled \$191,473 million as calculated below:

MGP Remediation Costs Incurred	\$ 17,709,121
Carrying Cost on Deferred MGP Costs Accrued	\$ 1,975,403
Application of Over-Recovered SBC	\$(17,256,349)
=Total Unrecovered MGP Costs at 12/31/18	\$ 2,428,175
Less: Natural Resource Damages Expenses	\$ (1,196)
Less: Incentive Compensation Program Costs	\$ 9,922
Total MGP Costs Submitted for Recovery	\$ 2,419,450
Ending Under-Recovered Deferred RAC Balances	\$ (1,079,137)
Total Recoverable MGP Remediation Costs Inc. Under-Recovery	\$1,340,313
Net Annual Recoverable MGP Expenses	\$ 191,473

In accordance with previous Board Orders, the 2018 RAC Period costs of \$1,340,313 was to be amortized over a period of seven (7) years. The total annual net recovery amount was \$16,625,743 representing one seventh of each of the RAC expenditures in the years for each applicable seven (7) year amortization period, plus the amortization of the deferred RAC expenditures at December 31, 2018. After applying the forecasted retail sales volumes for the 12 months ending December 31, 2020, the resultant increase to the Rider RAC charge would be \$0.000214 kWh [before Sales and Use Tax (“SUT”)], and an additional \$4.3 million in revenues annually. However, as indicated above, the Company proposed that no change be made to the Rider RAC tariff rate beyond that was approved by the Board in the 2017 Rider RAC Filing.²

STIPULATION

Having reviewed the 2018 RAC Petition and discovery responses, the Parties executed the Stipulation, which provides for the following:³

1. The resulting net deferred RAC account balance at December 31, 2018, after deduction of such NRD-related and incentive compensation costs, was \$116,380,196, as shown in the following chart:

² In re the Verified Petition of Jersey Central Power and Light Company for the Review and Approval of Costs Incurred for Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation Adjustment Clause of Its Filed Tariff (“2017 RAC Filing”), BPU Docket No. ER18080965, Order dated October 25, 2019.

³ Although described at some length in this Order, should there be any conflict between this summary and the Stipulation, the terms of the Stipulation are controlling, subject to the findings and conclusions of this Order. Each paragraph is numbered to coincide with the Stipulation.

Jersey Central Power & Light Company
 Manufactured Gas Plant Remediation Adjustment Clause (RAC)

	Balances through YEAR 2010	YEAR 2011	YEARS 2012-2014	YEAR 2015	YEAR 2016	YEAR 2017	YEAR 2018	Balances through YEAR 2018
Actual Expenditures ¹	50,166,335	7,700,028	34,539,907	7,883,897	13,621,248	25,675,798	17,709,121	157,296,334
NRD Expenses Included Above ²	435,073	33,404	182,593	98,616	51,947	3,217	(1,196)	803,654
Incentive Compensation Incl. Above	103,751	10,874	28,452	13,248	13,551	12,722	9,922	192,520
Net Recoverable Costs	49,627,511	7,655,750	34,328,862	7,772,033	13,555,750	25,659,859	17,700,395	156,300,160
Carrying Charges	(150,892)	474,978	1,589,722	851,961	1,016,079	1,367,586	1,975,403	7,124,837
Total Including Carrying Cost	49,476,619	8,130,728	35,918,584	8,623,994	14,571,829	27,027,445	19,675,798	163,424,997
SBC Over-Recovery Application ³	(29,097,165)	-	-	-	-	-	(17,256,349)	(46,353,514)
Subtotal								117,071,483
End'g Over-recovered Dfd RAC Bal.						387,850	(1,079,137)	(691,287)
Recoverable Bal. at Dec. 31, 2018								116,380,196

Notes:

¹ Net of insurance proceeds, revenue previously collected through base rates and write-off in accordance with BPU Order, Docket No. ER03121020.

² The Company maintains that it is entitled to retain NRD-related costs totaling approximately \$76,000 from 2003-2004.

³ The application of other over-recovered SBC components, in accordance with JCP&L Tariff Rider SBC, is first applied to the deferred carrying cost and next applied to deferred cost.

- The Company represents that no remediation properties were sold during the RAC remediation period for which the current RAC rate is being established. The Company also represents that any revenues it received from the lease of any remediation properties during the 2018 RAC period were credited to the deferred RAC balance.
- The Parties agree that the Company's ending deferred recoverable RAC balance at December 31, 2018 was an under-recovered balance of \$116,380,196. In addition to the deferred RAC net balance at December 31, 2018 of \$116,380,196 referred to in the Stipulation, JCP&L deferred (i) \$803,654 of costs related to NRD issues from 2005 through 2018, and (ii) \$192,520 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2018. The Parties agree that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Company represents that the Stipulation does not include the recovery of any administrative, legal, consulting or other costs associated with NRD claims currently being investigated by the New Jersey Department of Environmental Protection, or any costs associated with the incentive compensation referenced in the Stipulation. The

Parties accordingly agree that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any.

4. The Parties agree that NRD-related MGP expenditures of \$(1,196) incurred during the 2018 RAC period are not included in the \$116,380,196 recoverable deferred RAC balance as of December 31, 2018. The Parties also agree that the incentive compensation of \$9,922 incurred during the 2018 RAC period is not included in the \$116,380,196 recoverable deferred RAC balance as of December 31, 2018. The deferred NRD and incentive compensation amounts have been excluded from the RAC factors set forth in the Stipulation. The Parties expressly reserve their rights to argue their respective positions on these issues in future proceedings, as appropriate.
5. The Company claims that it is entitled to retain NRD-related costs totaling approximately \$76,000 from two (2) previous RAC years, 2003 and 2004. It is Rate Counsel's and Staff's position that NRD-related costs are not included within the scope of the Board's RAC recovery authorization and therefore are not eligible for recovery through utility RAC clauses. JCP&L does not agree with Rate Counsel's and Staff's position concerning NRD-related cost recovery, but nonetheless agrees that nothing shall affect or limit the Parties' rights to challenge such NRD-related cost recovery in connection with the Company's previous RAC Filings. JCP&L also reserves all of its rights to contest any such challenge by the Parties. JCP&L further agrees that it will continue to defer NRD-related MGP costs in future RAC filings pending the final Board resolution of the issue concerning the inclusion of NRD-related costs within the scope of the Board's RAC recovery authorization.⁴
6. The Parties agree that while the total recoverable MGP remediation expense for 2018 is \$2.42 million (Appendix A, Attachment A-1, Line 44 of the Stipulation), and when combined with the 2018 over-recovered deferred RAC balance of \$(1.08) million (Appendix A, Attachment A-1, line 47 of the Stipulation) and the remaining amortization of prior RAC expenditures previously approved for recovery, the resultant increase to JCP&L's Rider RAC charge is \$0.000214 kWh (before SUT), which would recover an additional \$4.3 million in revenues annually (Appendix A, Attachment A-1, line 55 of the Stipulation), the Company will not increase the Rider RAC Tariff Rate beyond the increase approved by the Board in the 2017 Rider RAC Filing.
7. Consistent with its agreement in the 2005 RAC Filing Stipulation settling the 2005 Annual RAC Filing, which was approved by the Board by Decision and Order dated April 27, 2009 (Docket No. ER06030258), the Company performs outside legal and community relations activities for the purposes of supporting its remediation program and mitigating potential liabilities related to its remediation program. The Company

⁴ The NRD-related MGP expenditures for the years 2005 through 2018 are as follows (\$):

Year	\$	Year	\$	Year	\$
2005	62,856	2010	53,563	2015	98,616
2006	157,594	2011	33,404	2016	51,947
2007	53,434	2012	83,412	2017	3,217
2008	18,046	2013	5,116	2018	(1,196)
2009	89,580	2014	94,065		

agrees to continue to provide a description and explanation of the expenses incurred for these services in subsequent RAC filings, with claimed confidential information provided pursuant to a confidentiality agreement.

8. Also, consistent with the 2005 RAC Filing Stipulation, the Company agrees to continue to maintain a complaint log for each MGP site that will provide details about complaints (exclusive of formal legal claims or lawsuits) received from property owners, neighboring residents and municipal officials and a description of the Company's actions responding to that complaint.
9. The Company agrees that it will continue to include with its RAC filings responses to the minimum filing requirements ("MFRs") as set forth in Exhibit A to the 2006-2008 RAC Filing Stipulation settling the 2006-2008 RAC Filing, which was approved by Board Decision and Order dated March 9, 2011 (Docket No. ER09030194). A list of these MFRs is attached to the Stipulation as Appendix B.
10. Consistent with the 2006-2008 RAC Filing Stipulation, the Company will competitively bid remediation projects expecting to cost in excess of \$250,000 with respect to work at existing sites or work at any new sites identified in the future. If competitive bidding is not utilized as provided in this Paragraph 11 of the Stipulation, the Company will be required to show that competitive bidding was not practical or advantageous under the circumstances.
11. Also, consistent with the 2006-2008 RAC Filing Stipulation, the Company will make annual RAC filings, which will not be combined with SBC or SCC filings, regardless of whether it is seeking any change in its RAC recovery rate.
12. Also, consistent with the 2006-2008 RAC Filing Stipulation, the Company agrees to provide a final reconciliation of its annual RAC factor recovery within ninety days of the completion of each RAC recovery year, which reconciliation will include the calculation of actual sales volumes that recovered the RAC factor and the resultant net expense or credit amount which is to be carried over to the next recovery year. Implementation and/or adjustment of the RAC factor is subject to the Parties' review of JCP&L's RAC expenditures and reconciliation thereof in JCP&L's future RAC and/or SBC proceedings.
13. The Parties agree that the terms of this Stipulation shall be deemed to resolve all factual and legal issues relating to the determination of all amounts that were or could have been included in the calculation of JCP&L's deferred RAC balance through and at December 31, 2018 except as described in paragraphs 3, 4, and 5 above with respect to NRD-related costs and incentive compensation costs.
14. JCP&L agrees to file its next annual RAC Filing for the period January 1, 2019 through December 31, 2019 no later than October 1, 2020.

DISCUSSION AND FINDINGS

The Board reviewed the record in this matter, including the 2018 RAC Petition and the Stipulation. The Board **FINDS** the Stipulation to be reasonable and in the public interest, being persuaded that the MGP Costs were thoroughly reviewed. The Board **HEREBY FINDS** that the Company's MGP remediation work performed during the 2018 RAC Period was prudent, and the resulting MGP Costs for the 2018 RAC Period are reasonable and prudent.

Accordingly, the Board **HEREBY ADOPTS** the Stipulation as its own, as if fully set forth herein. The Board **HEREBY ORDERS** that the Company's RAC rate be maintained at \$0.000811 per kWh, excluding SUT and shall remain in effect until further Order of the Board. As a result of the Stipulation, customers will see no changes in their monthly bill.

The Board **FURTHER ORDERS** that the NRD related costs of \$803,654, covering the period 2005 through 2018, and \$192,520 for incentive compensation related to the period 2006 through 2018, shall continue to be deferred until such time as the Board addresses the rate recoverability of expenditures related to NRC and incentive compensation via the RAC mechanism.

The Board **FURTHER ORDERS** that the Company continue to defer all additional reasonable and prudent MGP remediation costs and expenses incurred and deferred subsequent to December 31, 2018, including NRD-related and incentive compensation costs, together with accrued interest thereon, for review and inclusion in future RAC filings and related adjustments to the Company's RAC rate.

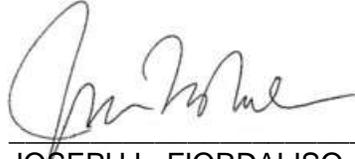
The Board **HEREBY DIRECTS** the Company to file revised tariff sheets that conform to the terms and conditions of this Order by June 1, 2020.

The Company's costs, including those related to the RAC, shall remain subject to on-going audit by the Board. Additionally, the Company will periodically conduct audits of these expenses. 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.

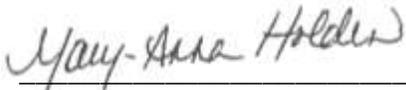
The effective date of this Order is May 15, 2020.

DATED: May 5, 2020

BOARD OF PUBLIC UTILITIES
BY:



JOSEPH L. FIORDALISO
PRESIDENT



MARY-ANNA HOLDEN
COMMISSIONER



DIANNE SOLOMON
COMMISSIONER



UPENDRA J. CHIVUKULA
COMMISSIONER



ROBERT M. GORDON
COMMISSIONER

ATTEST:



AIDA CAMACHO-WELCH
SECRETARY

In The Matter of the Verified Petition of Jersey Central Power & Light Company for the Review and Approval of Costs Incurred for Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation Adjustment Clause of Its Filed Tariff ("2018 RAC Filing")
DOCKET NO. ER19101332

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April 2, 2020

VIA ELECTRONIC MAIL

Aida Camacho-Welch, Secretary
New Jersey Board of Public Utilities
44 South Clinton Street
3rd Floor Suite 314
Trenton, New Jersey 08625

**Re: In the Matter of the Verified Petition of Jersey Central Power & Light Company For the Review and Approval of Costs Incurred For Environmental Remediation of Manufactured Gas Plant Sites Pursuant to the Remediation Adjustment Clause of Its Filed Tariff (“2018 RAC Filing”)
BPU Docket No. ER19101332**

Dear Secretary Camacho-Welch:

Enclosed for filing is a fully-executed Stipulation for Settlement in the above-referenced matter. Copies of the Stipulation are being provided to all parties on the service list via electronic mail.

Very truly yours,



Lauren M. Lepkoski

kbw
Enclosures
cc: Service list

**STATE OF NEW JERSEY
BOARD OF PUBLIC UTILITIES**

In the Matter of the Verified Petition of	:	
Jersey Central Power & Light Company	:	
for the Review and Approval of Costs	:	STIPULATION OF SETTLEMENT
Incurred for Environmental Remediation of	:	
Manufactured Gas Plant Sites Pursuant to the	:	
Remediation Adjustment Clause of Its Filed	:	BPU Docket No. ER19101332
Tariff (“ 2018 RAC Filing ”)	:	

TO THE HONORABLE BOARD OF PUBLIC UTILITIES:

APPEARANCES:

Lauren M. Lepkoski, Esq., FirstEnergy Service Company, Petitioner, Jersey Central Power & Light Company

Felicia Thomas-Friel, Esq., Deputy Rate Counsel, Division of Rate Counsel, **Maura Caroselli, Esq.** and **Henry M. Ogden, Esq.**, Assistant Deputy Rate Counsel (**Stefanie A. Brand, Esq.**, Director)

Matko Ilic, Deputy Attorney General, for the Staff of the New Jersey Board of Public Utilities (**Gurbir S. Grewal**, Attorney General of New Jersey)

This Stipulation of Settlement (“Stipulation”) is hereby made and executed as of the dates indicated below, by and among the Petitioner, Jersey Central Power & Light Company (“JCP&L” or “Company”), the Staff of the New Jersey Board of Public Utilities (“Staff”), and the New Jersey Division of Rate Counsel (“Rate Counsel”) (collectively, “Parties”).

The Parties do hereby join in recommending that the New Jersey Board of Public Utilities (“Board”) issue an Order approving the Stipulation, based upon the following terms:

Background

On October 4, 2019, JCP&L filed with the Board a Verified Petition, including supporting schedules, seeking 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 (“2018 RAC Filing”). The RAC is a component of the Company’s Societal Benefits Charge (“SBC”). The 2018 RAC Filing proposed that no change be made to the Rider RAC Tariff Rate beyond the increase approved by the Board’s Order in the 2017 Rider RAC Filing on October 25, 2019.

The 2018 RAC Filing provided an opportunity for the parties to conduct a review of all actual costs and expenditures incurred by JCP&L relating to environmental remediation of its former manufactured gas plant (“MGP”) sites for the period of January 1, 2018 through December 31, 2018 (“2018 RAC Period”). As indicated in Appendix A, which is Attachment A-1 to the Company’s 2018 RAC Filing, JCP&L’s incremental expenses incurred in connection with its MGP remediation program during calendar year 2018 amount to \$17.709 million. The Company’s carrying costs for calendar year 2018 are \$1.975 million, leaving a net balance of unrecovered MGP costs at December 31, 2018 of \$19.684 million (before application of over-recoveries from other components of Rider SBC). After application of over-recoveries of \$17.256 million (*see* Appendix A, Attachment A-1, line 40) from other components of Rider SBC, the resulting net incremental MGP costs incurred during calendar year 2018 are \$2.428 million. *See* Appendix A, Attachment A-1, line 41. The above-identified incremental expense amounts for 2018 include a credit of \$1,196 related to costs related to Natural Resource Damages (“NRD”) issues and charges of \$9,922 related to incentive compensation for 2018. *See* Appendix A, Attachment A-1, lines 42 and 43, respectively. JCP&L proposed to continue to defer NRD-related and incentive compensation costs, but not to recover such NRD-related and incentive compensation costs, including interest, until there was a final resolution of the issue concerning the appropriateness of

recovery of these costs within the scope of the Board's RAC recovery mechanism.

After subtracting the deferred NRD-related and incentive compensation costs, the total recoverable MGP remediation expense for 2018 is \$2.42 million. *See* Appendix A, Attachment A-1, Line 44. When combined with the 2018 over-recovered deferred RAC balance of \$(1.08) million (Appendix A, Attachment A-1, line 47) and the remaining amortization of prior RAC expenditures previously approved for recovery, the resultant increase to JCP&L's Rider RAC charge is \$0.000214 kWh (before SUT), which would recover an additional \$4.3 million in revenues annually. *See* Appendix A, Attachment A-1, line 55. However, the Company proposed that no change be made to Rider RAC Tariff Rate beyond the increase approved by the Board in the 2017 Rider RAC Filing.

Following the filing of the 2018 RAC Filing, the Parties engaged in discovery. Based thereon, the Parties have determined to resolve the 2018 RAC Filing in accordance with the terms set forth below.

Stipulation

1. The resulting net deferred RAC account balance at December 31, 2018, after deduction of such NRD-related and incentive compensation costs, was \$116,380,196, as shown in the following chart:

Jersey Central Power & Light Company
Manufactured Gas Plant Remediation Adjustment Clause (RAC)

	Balances through YEAR 2010	YEAR 2011	YEARS 2012-2014	YEAR 2015	YEAR 2016	YEAR 2017	YEAR 2018	Balances through YEAR 2018
Actual Expenditures ¹	50,166,335	7,700,028	34,539,907	7,883,897	13,621,248	25,675,798	17,709,121	157,296,334
NRD Expenses Included Above ²	435,073	33,404	182,593	98,616	51,947	3,217	(1,196)	803,654
Incentive Compensation Incl. Above	103,751	10,874	28,452	13,248	13,551	12,722	9,922	192,520
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Total Including Carrying Cost	49,476,619	8,130,728	35,918,584	8,623,994	14,571,829	27,027,445	19,675,798	163,424,997
SBC Over-Recovery Application ³	(29,097,165)	-	-	-	-	-	(17,256,349)	(46,353,514)
Subtotal								117,071,483
End'g Over-recovered Dfd RAC Bal.						387,850	(1,079,137)	(691,287)
Recoverable Bal. at Dec. 31, 2018								116,380,196

Notes:

¹ Net of insurance proceeds, revenue previously collected through base rates and write-off in accordance with BPU Order, Docket No. ER03121020.

² The Company maintains that it is entitled to retain NRD-related costs totaling approximately \$76,000 from 2003-2004.

³ The application of other over-recovered SBC components, in accordance with JCP&L Tariff Rider SBC, is first applied to the deferred carrying cost and next applied to deferred cost.

2. The Company represents that no remediation properties were sold during the RAC remediation period for which the current RAC rate is being established. The Company also represents that any revenues it received from the lease of any remediation properties during the 2018 RAC Period were credited to the deferred RAC balance.

3. The Parties agree that the Company's ending deferred recoverable RAC balance at December 31, 2018 was an under-recovered balance of \$116,380,196. In addition to the deferred RAC net balance at December 31, 2018 of \$116,380,196 referred to above, JCP&L deferred (i) \$803,654 of costs related to NRD issues from 2005 through 2018, and (ii) \$192,520 of incentive compensation paid to personnel who worked on RAC matters from 2006 through 2018. The Parties agree that it is appropriate for such NRD-related and incentive compensation costs to be deferred. The Company represents that this Stipulation does not include the recovery of any administrative, legal, consulting or other costs associated with NRD claims currently being investigated by the New Jersey Department of Environmental Protection, or any costs associated with the incentive compensation referenced above. The Parties accordingly stipulate and agree that the Board should make no determination in this proceeding as to the reasonableness, or the recoverability under the Company's RAC filings, of NRD damages or related costs or of incentive compensation amounts, if any.

4. The Parties agree that NRD-related MGP expenditures of \$(1,196) incurred during the 2018 RAC period are not included in the \$116,380,196 recoverable deferred RAC balance as of December 31, 2018. The Parties also agree that the incentive compensation of \$9,922 incurred during the 2018 RAC period is not included in the \$116,380,196 recoverable deferred RAC balance as of December 31, 2018. The deferred NRD and incentive compensation amounts have been excluded from the RAC factors set forth herein above. The Parties expressly reserve their rights to argue their respective positions on these issues in future proceedings, as appropriate.

5. The Company claims that it is entitled to retain NRD-related costs totaling approximately \$76,000 from two (2) previous RAC years, 2003 and 2004. It is Rate Counsel's and Staff's position that NRD-related costs are not included within the scope of the Board's RAC recovery authorization and therefore are not eligible for recovery through utility RAC clauses.

JCP&L does not agree with Rate Counsel’s and Staff’s position concerning NRD-related cost recovery, but nonetheless agrees that nothing shall affect or limit the Parties’ rights to challenge such NRD-related cost recovery in connection with the Company’s previous RAC Filings. JCP&L also reserves its right to contest any such challenge by the Parties. JCP&L further agrees that it will continue to defer NRD-related MGP costs in future RAC filings pending the final Board resolution of the issue concerning the inclusion of NRD-related costs within the scope of the Board’s RAC recovery authorization.¹ The Parties hereby agree that JCP&L shall be authorized to continue to defer all additional reasonable and prudent MGP remediation costs and expenses incurred and deferred subsequent to December 31, 2018, including NRD-related and incentive compensation costs, together with accrued interest thereon, for review and inclusion in future annual RAC filings and related adjustments to the Company’s Rider RAC, subject to the Board’s review and approval. In accordance with Generally Accepted Accounting Principles (“GAAP”) as applied by JCP&L’s independent auditors, the deferred RAC balance at December 31, 2018 included certain RAC expense accruals. Although the Parties will continue to review the levels of such accruals in the Company’s deferred RAC accounts in future proceedings, the Parties do not object to the use of such GAAP accrual accounting procedures as required by the Company’s auditors.

6. The Parties agree that while the total recoverable MGP remediation expense for 2018 is \$2.42 million (Appendix A, Attachment A-1, Line 44), and when combined with the 2018 over-

¹ The NRD-related MGP expenditures for the years 2005 through 2018 are as follows (\$):

Year	\$	Year	\$	Year	\$
2005	62,856	2010	53,563	2015	98,616
2006	157,594	2011	33,404	2016	51,947
2007	53,434	2012	83,412	2017	3,217
2008	18,046	2013	5,116	2018	(1,196)
2009	89,580	2014	94,065		

recovered deferred RAC balance of \$(1.08) million (Appendix A, Attachment A-1, line 47) and the remaining amortization of prior RAC expenditures previously approved for recovery, the resultant increase to JCP&L's Rider RAC charge would be \$0.000214 kWh (before SUT), which would recover an additional \$4.3 million in revenues annually (Appendix A, Attachment A-1, line 55), if the increase was implemented at this time. However, the Company will not increase the Rider RAC Tariff Rate beyond the increase approved by the Board in the 2017 Rider RAC Filing.

7. Consistent with its agreement in the 2005 RAC Filing Stipulation settling the 2005 Annual RAC Filing, which was approved by the Board by Decision and Order dated April 27, 2009 (Docket No. ER06030258), the Company performs outside legal and community relations activities for the purposes of supporting its remediation program and mitigating potential liabilities related to its remediation program. The Company agrees to continue to provide a description and explanation of the expenses incurred for these services in subsequent RAC filings, with claimed confidential information provided pursuant to a confidentiality agreement.

8. Also, consistent with the 2005 RAC Filing Stipulation, the Company agrees to continue to maintain a complaint log for each MGP site that will provide details about complaints (exclusive of formal legal claims or lawsuits) received from property owners, neighboring residents and municipal officials, and a description of the Company's actions responding to the complaints.

9. The Company agrees that it will continue to include with its RAC filings responses to the minimum filing requirements ("MFRs") as set forth in Exhibit A to the 2006-2008 RAC Filing Stipulation settling the 2006-2008 RAC Filing, approved by Board Decision and Order dated March 9, 2011 (Docket No. ER09030194). A list of these MFRs is attached hereto as Appendix B.

10. Consistent with the 2006-2008 RAC Filing Stipulation, the Company will competitively bid remediation projects expecting to cost in excess of \$250,000 with respect to work at existing sites or work at any new sites identified in the future. If competitive bidding is not

utilized as provided in this Paragraph 11, the Company will be required to show that competitive bidding was not practical or advantageous under the circumstances.

11. Also, consistent with the 2006-2008 RAC Filing Stipulation, the Company will make annual RAC filings, which will not be combined with SBC or SCC filings, regardless of whether it is seeking any change in its RAC recovery rate.

12. Also, consistent with the 2006-2008 RAC Filing Stipulation, the Company agrees to provide a final reconciliation of its annual RAC factor recovery within 90 days of the completion of each RAC recovery year, which reconciliation will include the calculation of actual sales volumes that recovered the RAC factor and the resultant net expense or credit amount which is to be carried over to the next recovery year. Implementation and/or adjustment of the RAC factor is subject to the Parties' review of JCP&L's RAC expenditures and reconciliation thereof in JCP&L's future RAC and/or SBC proceedings.

13. The Parties agree that the terms of this Stipulation shall be deemed to resolve all factual and legal issues relating to the determination of all amounts that were or could have been included in the calculation of JCP&L's deferred RAC balance through and at December 31, 2018 except as described in paragraphs 3, 4, and 5 above with respect to NRD-related costs and incentive compensation costs.

14. JCP&L agrees to file its next annual RAC Filing for the period January 1, 2019 through December 31, 2019 no later than October 1, 2020.

Conclusion

15. 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 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.

16. The Parties agree that this Stipulation shall be binding on them for all purposes herein.

17. 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.

18. 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. The Parties further

acknowledge that a Board Order approving this Stipulation will become effective upon the service of said Board Order, or upon such date after the service thereof as the Board may specify, in accordance with N.J.S.A. 48:2-40.

<p>Jersey Central Power & Light Company</p> <p>By: <u><i>Lauren M. Lepkoski</i></u> Lauren M. Lepkoski</p> <p>Dated: 3/30/2020</p>	<p>Gurbir S. Grewal Attorney General of New Jersey Attorney for Staff of the Board of Public Utilities</p> <p>By: <u><i>Matko Ilic</i></u> Matko Ilic Deputy Attorney General</p> <p>Dated: 3/30/2020</p>
<p>Stefanie A. Brand, Esq. Director, Division of Rate Counsel</p> <p>By: <u><i>Maura Caroselli</i></u> Maura Caroselli, Esq. Assistant Deputy Rate Counsel</p> <p>Dated: <u>4/1/2020</u></p>	

JERSEY CENTRAL POWER & LIGHT COMPANY
Derivation of Manufactured Gas Plant (MGP) Remediation Adjustment Charge (RAC)
For Tariff Rider Effective January 1, 2020

Line No.	Through 12/31/2016 (1)	Year 2017 (2)	Year 2018 (3)	Total as of 12/31/2018 (4)	Data Sources
MGP Remediation Costs					
1	\$ 50,166,335				
2	(150,892)				
3	(29,097,165)				Footnote (b)
4	\$ 20,918,278				Line Nos. 1 through 3
5	435,073				Footnote (c)
6	103,751				Footnote (d)
7	\$ 20,379,454				ER10020130 (6/15/11) & ER11030141 (3/12/12)
8	\$ 7,700,028				ER12080751 (11/21/2014)
9	474,978				ER12080751 (11/21/2014)
10	\$ 8,175,006				Line Nos. 8 + 9
11	33,404				Footnote (c)
12	10,874				Footnote (d)
13	\$ 8,130,728				ER12080751 (11/21/2014)
14	\$ 34,539,907				ER15040499
15	1,589,722				ER15040499
16	36,129,629				Line Nos. 14 + 15
17	182,593				Footnote (c)
18	28,452				Footnote (d)
19	\$ 35,918,584				ER15040499 (07/29/2016)
20	\$ 7,883,897				ER16090922
21	851,961				ER16090922
22	\$ 8,735,858				Line Nos. 20 + 21
23	98,616				Footnote (c)
24	13,248				Footnote (d)
25	\$ 8,623,994				ER16090922 (11/21/17)
26	\$ 13,621,248				ER17111191
27	1,016,079				ER17111191
28	\$ 14,637,327				Line Nos. 26 + 27
29	51,947				Footnote (c)
30	13,551				Footnote (d)
31	\$ 14,571,829				ER17111191 (06/22/18)
32		\$ 25,675,798			ER18080965 (Attmt B Revised)
33		1,367,586			ER18080965 (Attmt G Revised)
34		\$ 27,043,384			Line Nos. 32 + 33
35		3,217			Footnote (c)
36		12,722			Footnote (d)
37		\$ 27,027,445			ER18080965 (Pending)
38			\$ 17,709,121		Attachment B
39			1,975,403		Attachment G
40			(17,256,349)		
41			\$ 2,428,175		Line Nos. 38 + 39 + 40
42			(1,196)		Footnote (c)
43			9,922		Footnote (d)
44			\$ 2,419,450		Line Nos. 41 less 42 & 43
45	\$ 87,624,589	\$ 27,027,445	\$ 2,419,450	\$ 117,071,483	Columns (1) through (3)
Derivation of Tariff Rider RAC:					
46	\$ 87,624,589	\$ 27,027,445	\$ 2,419,450	\$ 117,071,483	Line 45
47		387,850	(1,079,137)	(691,287)	Attachment A-2 p.2 (20)
48	\$ 87,624,589	\$ 27,415,294	\$ 1,340,313	\$ 116,380,196	Line Nos. 46 + 47
49	7	7	7	7	ER91121820J 12/16/94 Order
50	\$ 12,517,799	\$ 3,916,471	\$ 191,473	\$ 16,625,743	Line 48 divided by Line 49
51				20,022,329	12 mos. Ended 12/31/20
52				\$ 0.000830	Line 50 divided by Line 51
53				\$ 0.000616	Rider RAC effective 7/1/18
54				\$ 0.000214	Line 52 - Line 53
55				\$ 4,284,778	Line 51 x Line 54

JERSEY CENTRAL POWER & LIGHT COMPANY
Derivation of Manufactured Gas Plant (MGP) Remediation Adjustment Charge (RAC)
For Tariff Rider Effective January 1, 2020

FOOTNOTES:

- (a) Total cost incurred is net of:
 (1) Write-off in accordance with RAC Stipulation and BPU Order ER03121020 (\$2,500,000);
 (2) Insurance proceeds received (\$36,100,000);
 (3) MGP revenue previously collected through base rates (\$16,877,403).

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

	Annual	Cumulative
2004	\$ (6,424,026)	
2005	(2,639,759)	
2006	(2,401,577)	
2007	(5,621,172)	
2008	(2,640,262)	
2009	(1,523,158)	
2010	(7,847,211)	\$ (29,097,165)
2011	-	(29,097,165)
2012	-	(29,097,165)
2013	-	(29,097,165)
2014	-	(29,097,165)
2015	-	(29,097,165)
2016	-	(29,097,165)
2017	-	(29,097,165)
2018	(17,256,349)	(46,353,513)

(c) NRD Expenses incurred by year:

	Annual	Cumulative
2005	\$ 62,856	
2006	157,594	
2007	53,434	
2008	18,046	
2009	89,580	
2010	53,563	\$ 435,073
2011	33,404	468,477
2012	83,412	551,889
2013	5,116	557,005
2014	94,065	651,070
2015	98,616	749,686
2016	51,947	801,633
2017	3,217	804,850
2018	(1,196)	803,654

(d) ICP Costs by year:

	Annual	Cumulative
2006	\$ 27,479	
2007	32,141	
2008	30,346	
2009	-	
2010	13,785	\$ 103,751
2011	10,874	114,625
2012	11,328	125,953
2013	10,259	136,212
2014	6,865	143,077
2015	13,248	156,325
2016	13,551	169,876
2017	12,722	182,598
2018	9,922	192,520

Jersey Central Power & Light Company
RAC Minimum Filing Requirements

As part of the Company's annual RAC filing, the Company will provide responses to the following Minimum Filing Requirements ("MFRs"). The requests, unless noted otherwise, relate to the historical 12-month RAC period. The data shall be provided by February 15 of the calendar year following the historical 12-month RAC period.

1. The Company currently provides a vendor summary as Attachment D with its annual filing. This Attachment provides a summary of the expenditures incurred by vendor by site for the twelve-month RAC period. Hereafter, the Attachment will be supplemented with a general description of the services provided by each vendor. The data noting expenditures incurred through November are submitted to the Parties by December 31 of the filing period. The data are updated with the expenditures incurred through December and submitted to the Parties by January 31 of the year following the filing period.
2. Identify the three MGP sites with the highest level of expenditures during the prior RAC period. For each identified site, provide a copy of the latest work plan, remediation report, or major work product submitted to the NJDEP. The copies should include the narrative portion of the report or work plan but need not include the technical supporting workpapers, charts and tables.
3. For each of the same three MGP sites, provide all correspondence between the Company and the NJDEP concerning submissions for the site, reply comments, and other major items which have a material impact on remediation activities and associated costs incurred by the Company. The correspondence should span the twelve-months preceding December 31st of the most recent RAC period.
4. For each of the same three MGP sites, provide expense documentation for any contractor or supplier whose invoices for the RAC period exceed \$250,000 in aggregate. The expense documentation should include descriptions of services rendered, applicable invoices, and any tracking of invoiced charges vs. budgets. The expense detail need not include expense reports or time sheets, but it should include supporting documentation for any subcontractor and third party expenses totaling \$100,000 or more for the period.
5. For each of the same three MGP sites, provide a narrative description and organization chart for that site, showing the vendors and project control structure for the remediation effort. The response should show what entities supervise all significant contractors and subcontractors and which Company personnel are involved in site and remediation supervision and control.
6. Provide a detailed narrative describing Company activities and any reimbursements related to insurance claims or potentially responsible parties' liabilities for all of the Company's MGP sites. The narrative, with supporting documentation, should cover the prior RAC period. In addition, the Company will provide a listing of all insurance reimbursements received from each insurance company through the end of the year covered by the filing,

but need not disclose any insurance company's identity.

7. Provide copies of any RAC audit reports or related materials prepared by the Board's Audit Staff, FERC, or the Company's internal or external auditors during the previous twelve months. To the degree applicable, please also provide any materials prepared in response to the audits or in compliance with any audit findings.
8. Provide a narrative concerning all material events, whether related to NJDEP mandates or not, which could have an impact on the Company's ultimate MGP remediation liability, with claimed confidential information provided pursuant to a confidentiality agreement. The narrative should encompass all sites, whether or not active remediation efforts on the site are under way.
9. Provide schedules and supporting workpapers and documents, which show the reconciliation of the prior period RAC expenditures and recoveries as well as the derivation of the deferred tax credit and the interest accrual on any unamortized balances.
10. Provide the Company's bid evaluation studies, reports, workpapers or other material related to the two largest MGP remediation contracts awarded during the previous RAC period. The response should include the criteria utilized for bid evaluation and the comparisons between the terms and conditions offered by the competitive bidders.
11. Provide documentation relating to the two largest supplemental contract amendments authorized by the Company during the previous RAC period. The response should provide the contractor's request for supplemental funding, the reasons cited for the request, and the Company's evaluation and action taken concerning the request.
12. Provide documentation relating to any instances during the previous RAC period where the Company sought to modify, change, or eliminate the NJDEP site remediation requirements for any of its MGP sites. The response should provide copies of any such Company requests, the NJDEP responses, and the ultimate outcome concerning the requests.
13. Provide a calculation of the carrying costs that the Company seeks to recover in this filing, including workpapers and supporting documentation.
14. The Company currently provides a schedule that summarizes the expenditures incurred by major cost category by site on a quarterly basis. These data are, and will continue to be, reported as Attachment C with its annual filing.
15. For each of the Company's MGP sites, provide a schedule showing the status of the remediation effort and estimated dates for the completion of remaining milestones, along with a discussion of major remediation problems. The Parties understand that the timeframes to complete the remediation efforts are subject to a great deal of uncertainty due to factors beyond the Company's control.

Appendix B

16. Provide an update concerning the status of discussions with the NJDEP concerning its NRD initiative as well as any other NRD-related activities, with claimed confidential information provided pursuant to a confidentiality agreement. Such update will include information about NRD-related expenditures during the prior RAC period and related documentation, as well as total NRD-related expenses deferred to date.

17. Provide information about unreasonable delays in remediation efforts caused by the inability to obtain requisite approvals, clearances or other rights from the NJDEP, local authorities or property owners, or other circumstances that are unduly impeding remediation efforts. The Company will address issues that are outside of the ordinary experience for these matters.

SERVICE LIST
JERSEY CENTRAL POWER & LIGHT COMPANY
2018 RAC Filing
BPU Docket No. ER19101332

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