

JERSEY CENTRAL POWER & LIGHT COMPANY

CURRENT VS GD5 BC66 PROPOSED SURVIVOR CURVES AND CALCULATED ANNUAL ACCRUALS

Depreciable Group (1)	Original Cost as of December 31, 2012 (2)	PROPOSED			CURRENT			
		Survivor Curve (3)	Annual Accrual Amount (4)	Annual Accrual Rate, Percent (5)	Survivor Curve (6)	Annual Accrual Amount (7)	Annual Accrual Rate, Percent (8)	
Depreciable Plant								
Distribution Plant								
360.12	Distribution Substation Easements	727,702.61	75-R3	9,518	1.31	46-SQ	15,063	2.07
360.22	Distribution Line Easements	26,255,822.88	75-R3	192,396	0.73	46-SQ	543,496	2.07
361.10	Structures and Improvements	21,653,655.37	65-R4	154,143	0.71	51.7-S3	307,482	1.42
361.20	Structures and Improvements - Clearing	3,938,163.72	65-R4	59,097	1.50	51.7-S3	55,922	1.42
362.00	Substation Equipment	453,584,703.88	60-R2	5,648,379	1.25	50.7-R2	7,801,657	1.72
364.00	Poles, Towers and Fixtures	833,240,835.82	44-R1.5	17,928,119	2.15	51.2-R0.5	14,165,094	1.70
365.00	Overhead Conductors and Devices	669,585,209.75	42-R1	12,929,072	1.93	47.5-R2	12,387,326	1.85
365.10	Overhead Conductors and Devices - Clearing	112,544,170.99	60-R5	1,760,940	1.56	60-SQ	1,823,216	1.62
366.00	Underground Conduit	113,142,467.62	65-S4	1,440,010	1.27	55.9-R4	1,900,793	1.68
367.00	Underground Conductors and Devices	399,529,943.97	43-R2	6,440,896	1.61	30-R3	13,024,676	3.26
368.00	Line Transformers	661,634,795.35	37-R1	16,017,409	2.42	35-L0	17,731,813	2.68
369.00	Services	436,295,416.40	55-R2.5	5,275,837	1.21	54.5-R2	5,584,581	1.28
370.00	Meters	98,586,653.97	24-L0	4,701,363	4.77	27-O2	4,298,378	4.36
371.00	Installations on Customer Premises	23,934,716.29	27-R1.5	887,547	3.71	30.1-O3	689,320	2.88
373.00	Street Lighting and Signal Systems	165,779,579.36	28-R1	4,741,037	2.86	25.7-O2	5,454,148	3.29
Total Distribution Plant		4,020,433,837.98		78,185,763	1.94		85,782,965	2.13
General Plant								
389.20	Land Rights	111,243.51	45-R3	3,434	3.09	100-SQ	1,079	0.97
390.10	Structures and Improvements	86,807,941.86	45-R2	1,401,807	1.61	40-S6	2,404,580	2.77
390.20	Structures and Improvements - Clearing	13,817,090.78	60-R2.5	62,908	0.46	40-S6	197,584	1.43
391.00	Office Furniture	23,421,401.26	25-SQ	2,555,722	10.91	33-SQ	948,567	4.05
391.15	Office Equipment	10,825,871.23	20-SQ	104,063	0.96	13-SQ	541,294	5.00
391.20	Personal Computers	2,853,573.81	5-SQ	182,371	6.39	3-SQ	713,679	25.01
391.25	Information Systems	589.59	5-SQ	0	-	13-SQ	4,142	702.5
392.00	Transportation Equipment	3,178,889.65	14-L1.5	358,872	11.29	30-S6	141,143	4.44
393.00	Stores Equipment	3,602,320.14	30-SQ	112,575	3.13	33-SQ	104,107	2.89
394.00	Tools, Shop and Garage Equipment	22,218,862.81	25-SQ	1,370,751	6.17	27-SQ	990,961	4.46
395.00	Laboratory Equipment	6,004,592.37	20-SQ	976,953	16.27	37-SQ	154,318	2.57

JERSEY CENTRAL POWER & LIGHT COMPANY

CURRENT VS SPANOS'S PROPOSED SURVIVOR CURVES AND CALCULATED ANNUAL ACCRUALS

Depreciable Group (1)	Original Cost as of December 31, 2012 (2)	Survivor Curve (3)	PROPOSED		Survivor Curve (6)	CURRENT	
			Annual Accrual Amount (4)	Annual Accrual Rate, Percent (5)		Annual Accrual Amount (7)	Annual Accrual Rate, Percent (8)
396.00 Power Operated Equipment	3,689,820.00	22-L1.5	86,732	2.35	11-S0.5	352,747	9.56
397.00 Communication Equipment	96,039,455.92	20-SQ	4,923,532	5.13	22-S2	3,659,103	3.81
398.00 Miscellaneous Equipment	4,436,557.24	20-SQ	60,462	1.36	22-SQ	141,970	3.20
Total General Plant	277,008,210.17		12,200,182	4.40		10,355,274	3.74
Total Depreciable Plant	4,297,442,048.15		90,385,945			96,138,239	
Nondepreciable Plant							
360.11 Distribution Substation Land	5,731,526.62						
360.21 Distribution Line Land	243,535.63						
389.00 Land	1,897,663.55						
Total Nondepreciable Plant	7,872,725.80						
Total Electric Plant	4,305,314,773.95		90,385,945			96,138,239	

Source: RCR-DEP-75, Attachment 1