

May 12, 2020

VIA E-MAIL

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Ms. Aida Camacho-Welch
Secretary
NJ Board of Public Utilities
44 South Clinton Street, 9th Floor
P.O. Box 350
Trenton, New Jersey 08625

Re: In the Matter of the Verified Petition of Jersey Central Power & Light Company Seeking Approval of the Transfer and Sale of the Company's 25% Interest in the Three Mile Island Unit 2 Nuclear Generating Facility, and the Transfer of its Associated Nuclear Decommissioning Trust, Pursuant to N.J.S.A. 48:3-7, and a Waiver of the Advertising Requirements of N.J.A.C. 14:1-5.6(B) BPU Dkt. No. EM19111460

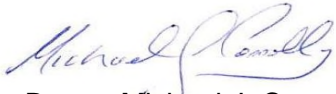
Dear Secretary Camacho-Welch:

On behalf of Jersey Central Power & Light Company ("JCP&L" or "Company"), enclosed please find Appendix D (the *pro forma* Journal Entries) for filing in the above-referenced matter, as a supplement to the Petition filed on November 12, 2019. The Petition, as filed, noted that Appendix D was not available at the time of filing and would be provided as part of a supplemental filing. Please consider this supplemental filing of Appendix D, which was also provided in discovery in this matter, as addressing the note in the Petition. Thank you for your courtesies in this matter.

This letter and its attachment are being filed with the Board and sent to the parties electronically, consistent with the Board's Order dated March 19, 2020 (Docket No. EO20030254) directing that all submissions to the Board or Rate Counsel, of any kind, be submitted electronically. Please kindly confirm receipt of same.

Sincerely,

COZEN O'CONNOR



By: Michael J. Connolly

C: Service List (via Electronic Mail)

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APPENDIX D
Pro Forma Journal Entries
(To Be Filed as a Supplement to the Petition)

Sale of Assets and Liabilities of Three Mile Island Unit 2 (TMI-2)**Proposed Accounting Entries of Jersey Central Power & Light (JCP&L)****As of March 31, 2020. Preliminary and Subject to Change Based on Actual Closing Date**

Entries	FERC Account		Debit	Credit	Entry Description
Entry #1	102	Electric Plant Purchased or Sold	-	-	To reclassify fully-depreciated property that was sold (Account 102) to the appropriate FERC classification (Accounts 101, 108).
	101	Electric Plant In Service	-	58,250,864	
	108	Acc. Provision for Depreciation	58,250,864	-	
Entry #2	128	Other Special Funds	-	254,066,484	To record the sale of decommissioning trusts associated with the sale of TMI-2 property (Account 128), removal of net property (Account 102), removal of associated liabilities (Accounts 230 and 254), reversal of the PDMS liability (Account 253) and associated regulatory asset (Account 182) resulting from the sale of TMI-2. As a result of the foregoing, the sale results in a gain that will be shared equally between ratepayers (Account 253*) and shareholders (Account 421.1).
	230	Asset Retirement Obligations	177,575,222	-	
	102	Electric Plant Purchased or Sold	-	-	
	254	Other Regulatory Liabilities	72,871,557	-	
	253	Other Deferred Credits	6,466,227	-	
	182	Other Regulatory Assets	-	2,440,562	
	253*	Other Deferred Credits	-	202,980	
	421.1	Gain on Disposition of Property	-	202,980	
Entry #3	409.2	Income Taxes - Federal	-	-	To record the associated tax impacts of the sale within Entry #2 (Accounts 190, 283, 410.2 and 411.2).
	409.2	Income Taxes - Other	-	-	
	236	Taxes Accrued	-	-	
	190	Accumulated Deferred Income Taxes	-	134,974,684	
	283	Accum. Def. Income Taxes - Other	134,917,626	-	
	410.2	Provision for Deferred Inc. Taxes	60,894	-	
	411.2	Provision for Deferred Inc. Taxes	-	3,836	

Jersey Central Power and Light Company

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BPU Docket No. EM19111460

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