

**BEFORE THE
NEW JERSEY BOARD OF PUBLIC UTILITIES**

**In the Matter of the Verified Petition of Jersey Central Power & Light
Company for Review and Approval of Increases in, and Other
Adjustments to, Its Rates and Charges for Electric Service, and for
Approval of Other Proposed Tariff Revisions in Connection Therewith**

**Direct Testimony
of
John J. Spanos**

Re: Depreciation Study and Proposed Depreciation Accrual Rates

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,
4 Pennsylvania, 17011.

5 **Q. By whom and in what capacity are you employed?**

6 A. I am employed by Gannett Fleming Valuation and Rate Consultants, LLC as President.

7 **Q. Please describe your education and business experience.**

8 A. I have Bachelor of Science degrees in Industrial Management and Mathematics from
9 Carnegie-Mellon University and a Master of Business Administration from York College of
10 Pennsylvania.

11 I have been associated with Gannett Fleming since 1986. Gannett Fleming Valuation
12 and Rate Consultants, LLC provides depreciation consulting services to utility companies in
13 the United States and Canada. As President, I am responsible for conducting depreciation,
14 valuation, and original cost studies, determining service life and salvage estimates,
15 conducting field reviews, presenting recommended depreciation rates to clients, and
16 supporting such rates before state and federal regulatory agencies.

17 **Q. Please state your qualifications.**

18 A. I have over 36 years of depreciation experience, which includes giving expert testimony in
19 more than 420 cases before 46 regulatory commissions, including the New Jersey Board of
20 Public Utilities. These cases have included depreciation studies in the electric, gas, water,
21 wastewater, and pipeline industries. In addition to cases where I have submitted testimony,
22 I have supervised over 800 other depreciation or valuation assignments. Please refer to
23 Appendix A for my qualifications statement, which includes further information with respect

1 to my work history, case experience and leadership in the Society of Depreciation
2 Professionals.

3 **Q. What is the purpose of your direct testimony in this proceeding?**

4 A. I was asked to recommend depreciation rates for Jersey Central Power & Light Company's
5 ("JCP&L" or the "Company") Electric Plant Accounts. I am sponsoring Exhibit JC-10,
6 Schedule JJS-1 stating the results of my depreciation analysis related to JCP&L's electric
7 plant as of June 30, 2022 (the "Depreciation Study" or "Study"). The recommended
8 depreciation rates for JCP&L are set forth on pages VI-4 and VI-5.

9 **Q. Would you please summarize your testimony?**

10 A. My testimony will explain the methods and procedures of the Depreciation Study and sets
11 forth the annual depreciation rates as of June 30, 2022 for intangible, distribution and general
12 plant. Exhibit JC-10, Schedule JJS-1 sets forth detailed methods, procedures, and results of
13 the Depreciation Study as of June 30, 2022. My Depreciation Study will be explained in Part
14 II of my testimony.

15 **Q. Please summarize the principal conclusion of your Depreciation Study.**

16 A. The principal conclusion of the Study is that JCP&L's current depreciation rates need to be
17 updated based on the more appropriate life parameters upon which the rates are based. I have
18 proposed updated depreciation accrual rates by intangible, distribution, and general plant
19 account in the Depreciation Study. Generally, my recommended rates are based on a
20 combination of my review of historic data and JCP&L's operating maintenance practices, as
21 well as the application of informed engineering judgment. Exhibit JC-10, Schedule JJS-2
22 sets forth a comparison of the proposed rates with the current rates as of June 30, 2022. As
23 of June 30, 2022, the recommended depreciation rates increase depreciation expense by \$11.0

1 million when compared to the depreciation expense that results from the currently approved
2 depreciation rates. In this case, JCP&L is requesting to update the net salvage normalization
3 component in its depreciation expense, based on its actual Cost of Removal experience over
4 the most recent 5 years. Applying the net normalization method to calculate a net salvage
5 component in depreciation expense for the most recent 5 years would be \$27,302,335, which
6 represents an increase to expense, as calculated through June 30, 2022, of \$5,568,278
7 (compared to the \$21,734,057 of net salvage I found in my 2019 depreciation study for the
8 Company). *See* the Testimony of Carol A. Pittavino, Exhibit JC-3, Adjustments 13 and 14,
9 which set forth her calculations of projected depreciation expense through the end of the test
10 year, June 30, 2023.

11 The most significant contributor to the depreciation expense is an increase of \$14.5
12 million related to FERC Account 365: Overhead Conductor and Devices. My review of
13 JCP&L's experience indicates significant changes in plant investment in Account 365 since
14 2012, which would be expected, given the storm damage that JCP&L has experienced (*See*
15 Testimony of Dennis Pavagadhi, Exhibit JC-5).

16 **Q. Please explain how the practice for net salvage that has been used in New Jersey impacts**
17 **the depreciation accruals that result from the Depreciation Study.**

18 A. The current practice in New Jersey for the recovery of net salvage costs is different from the
19 practice in most jurisdictions, in that net salvage is not recovered over the lives of the
20 Company's assets while they are in service. Rather, a net salvage normalization has typically
21 been established in which net salvage costs are recovered after the related assets are retired.
22 This approach is referred to as the "net salvage normalization method," and contrasts with
23 the traditional method of accruing for net salvage over the life of the Company's assets (which
24 is referred to as the "traditional method" or "traditional accrual method"). One result of this

1 practice is that, if a company spends more money on cost of removal, there will be a resulting
2 increase in depreciation expense in the next depreciation study to recover these historical net
3 salvage costs. Additionally, the increase in the Depreciation Study is the result of higher
4 removal costs that were incurred in the last five years.

5 **Q. Please describe the contents of your report.**

6 A. The Study is presented in eight parts:

7 Part I, Introduction, presents the scope and basis for the Depreciation Study;

8 Part II, Estimation of Survivor Curves, explains the process of estimating survivor curves and
9 the retirement rate method of life analysis;

10 Part III, Service Life Considerations, discusses factors and the informed judgment involved
11 with the estimation of service life;

12 Part IV, Net Salvage Considerations, discusses the process of determining the net salvage
13 normalization component;

14 Part V, Calculation of Annual and Accrued Depreciation, explains the method, procedure and
15 technique used in the calculation of annual depreciation expense and the theoretical reserve;

16 Part VI, Results of Study, sets forth the service life estimates, net salvage normalization
17 expense, and annual depreciation rates and accruals for each depreciable group. This section
18 also includes a description of the detailed tabulations supporting the Depreciation Study;

19 Part VII, Service Life Statistics, sets forth the survivor curve estimates and original life tables
20 for each plant account and subaccount; and

21 Part VIII, Detailed Depreciation Calculations, sets forth the calculation of average remaining
22 life for each property group.

23 The table on pages VI-4 and VI-5 of the report presents the results of the Study,
24 including: (1) the estimated survivor curve; (2) the original cost as of June 30, 2022; (3) the

1 book reserve; and (4) the proposed annual depreciation accrual and rate for each account or
2 subaccount. The section beginning on page VII-2 of the report presents the results of the
3 retirement rate analyses, which set forth the historical bases for the service life estimates. The
4 section beginning on page VIII-2 of Exhibit JC-10, Schedule JJS-1 presents the depreciation
5 calculations related to surviving original cost as of June 30, 2022.

6 **II. METHODS USED IN DEPRECIATION STUDY**

7 **Q. Please define the concept of depreciation.**

8 A. Depreciation refers to the loss in service value not restored by current maintenance, incurred
9 in connection with the consumption or prospective retirement of utility plant in the course of
10 service from causes which are known to be in current operations and against which the
11 Company is not protected by insurance. Among the causes to be given consideration are
12 wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art,
13 changes in demand and the requirements of public authorities.

14 **Q. In preparing the depreciation study, did you follow generally accepted practices in the
15 field of depreciation and valuation?**

16 A. Yes.

17 **Q. Please identify the depreciation method that you used.**

18 A. I used the straight-line remaining life method of depreciation, with the average service life
19 procedure. This is the method that JCP&L used in its most recent rate proceeding. This
20 method of depreciation aims to distribute the unrecovered cost of fixed capital assets over the
21 estimated remaining useful life of each unit or group of assets in a systematic and rational
22 manner.

1 For General Plant Accounts 391.10, 391.15, 391.20, 391.25, 393, 394, 395, 397, and
2 398, I used the straight-line remaining life method of amortization. The account numbers
3 identified throughout my testimony represent those in effect as of June 30, 2022. The annual
4 amortization is based on amortization accounting that distributes the unrecovered cost of
5 fixed capital assets over the remaining amortization period selected for each account and
6 vintage. These amounts relate to the portion related to the distribution entity.

7 **Q. What are your recommended annual depreciation accrual rates for JCP&L?**

8 A. My recommended annual depreciation accrual rates as of June 30, 2022 for JCP&L are set
9 forth on pages VI-4 and VI-5 of the Depreciation Study.

10 **Q. How did you determine the recommended annual depreciation accrual rates?**

11 A. I did this in two phases. In the first phase, I estimated the service life characteristics for each
12 depreciable group (*i.e.*, each plant account or subaccount identified as having similar
13 characteristics). I also determined the most appropriate level of net salvage normalization by
14 account. In the second phase, I calculated the composite remaining lives and annual
15 depreciation accrual rates based on the service life estimates determined in the first phase.

16 **Q. Please describe the first phase of the Depreciation Study, in which you estimated the
17 service life characteristics for each depreciable group.**

18 A. The service life study consisted of compiling historic data from records related to JCP&L's
19 plant; analyzing these data to obtain historic trends of survivor characteristics; obtaining
20 supplementary information from management and operating personnel concerning practices
21 and plans as they relate to plant operations; and interpreting the above data and the estimates
22 used by other electric utilities to form judgments of average service life characteristics.

1 **Q. What historic data did you analyze for the purpose of estimating service life**
2 **characteristics?**

3 A. I analyzed the Company's accounting entries that record plant transactions primarily for the
4 period, 1939 through 2021. The transactions included additions, retirements, transfers and
5 the related balances. The Company records also included surviving dollar value by year
6 installed for each plant account as of June 30, 2022.

7 **Q. What method did you use to analyze this service life data?**

8 A. I used the retirement rate method for all accounts. This is the most appropriate method when
9 aged retirement data are available because it determines the average rates of retirement
10 experienced by the Company during the period covered by the study.

11 **Q. Would you explain how you used the retirement rate method to analyze JCP&L's**
12 **service life data?**

13 A. I applied the retirement rate method to each different group of property in the study. For each
14 property group, I used the retirement rate method to form a life table which, when plotted,
15 shows an original survivor curve for that property group. Each original survivor curve
16 represents the average survivor pattern experienced by the several vintage groups during the
17 experience band studied. The survivor patterns do not necessarily describe the life
18 characteristics of the property group; therefore, interpretation of the original survivor curves
19 is required to use them as valid considerations in estimating service life. The Iowa-type
20 survivor curves were used to perform these interpretations.

21 **Q. What is an "Iowa-type survivor curve" and how did you use such curves to estimate the**
22 **service life characteristics for each property group?**

1 A. Iowa-type curves are a widely used group of generalized survivor curves that contain the
2 range of survivor characteristics usually experienced by utilities and other industrial
3 companies. The Iowa curves were developed at the Iowa State University College of
4 Engineering Experiment Station through an extensive process of observing and classifying
5 the ages at which various types of property used by utilities and other industrial companies
6 had been retired.

7 Iowa-type curves are used to smooth and extrapolate original survivor curves
8 determined by the retirement rate method. The Iowa curves and truncated Iowa curves were
9 used in this study to describe the forecasted rates of retirement based on the observed rates
10 of retirement and the outlook for future retirements. As I will explain, the use of truncated
11 curves is appropriate to reflect retirements of plant components that may not be fully
12 depreciated at the time a plant is retired.

13 The estimated survivor curve designations for each depreciable property group
14 indicate the average service life, the family within the Iowa system to which the property
15 group belongs, and the relative height of the mode. For example, the Iowa 47-R1.5 indicates
16 an average service life of forty-seven years; a right-moded, or R, type curve (the mode occurs
17 after average life for right-moded curves); and a low height, 1.5, for the mode (possible modes
18 for R type curves range from 1 to 5) and the results incorporated in the estimation of the
19 facility's life span.

20 **Q. Should the estimation of survivor curves be based solely on the results of statistical life**
21 **analyses?**

22 A. No. Because depreciation requires the estimation of future service lives for assets currently
23 in service, and because the historical database only allows for the analysis of a portion of the
24 full-service lives of each group of assets, informed judgment is necessary to determine the

1 most reasonable survivor curve estimate. Judgment must be used not only to incorporate
2 information external to the statistical analyses, but also to properly interpret the historical
3 data as part of the curve fitting process. Authoritative depreciation texts support that judgment
4 is necessary in the estimation of depreciation, and that reliance only on statistical results can,
5 and does, produce unreasonable results.

6 **Q. Have you physically observed JCP&L's assets as part of your depreciation studies?**

7 A. Yes. I made a field review of JCP&L's property in November 2022 to update my analyses
8 on a representative portion of plant. Prior field visits were conducted in May 2013 and
9 September 2019. Field reviews are conducted to become familiar with Company operations
10 and obtain an understanding of the function of the plant and information with respect to the
11 reasons for past retirements and the expected future causes of retirements. For example, I had
12 detailed discussions with Company personnel regarding the different forces of retirement for
13 some of their regions. This knowledge as well as information from other discussions with
14 management was incorporated into my statistical analyses.

15 **Q. How did your experience in development of other depreciation studies affect your work**
16 **in this case?**

17 A. Because I customarily conduct field reviews for my depreciation studies, I have had the
18 opportunity to visit scores of similar facilities and meet with operations personnel at other
19 companies. The knowledge accumulated from those visits and meetings provide me useful
20 information that I can draw on to confirm or challenge my numerical analyses concerning
21 asset condition and remaining life estimates.

1 **Q. Would you please explain the concept of “net salvage”?**

2 A. Net salvage is a component of the service value of capital assets that is recovered through
3 depreciation rates. The service value of an asset is its original cost less its net salvage. Net
4 salvage is the salvage value received for the asset upon retirement less the cost to retire the
5 asset. When the cost to retire exceeds the salvage value, the result is negative net salvage.

6 In as much as depreciation expense is the loss in service value of an asset during a
7 defined period, *e.g.*, one year, it must include a ratable portion of both the original cost and
8 the net salvage. That is, the net salvage related to an asset should be incorporated in the cost
9 of service during the same period as its original cost so that customers receiving service from
10 the asset pay rates that include a portion of both elements of the asset’s service value, the
11 original cost and the net salvage value. For example, the full recovery of the service value of
12 a \$5,000 distribution pole will include not only the \$5,000 of original cost, but also, on
13 average, \$500 to remove the pole at the end of its life and \$50 in salvage value. In this
14 example, the net salvage component is negative \$450 (\$50 - \$500).

15 **Q. Have you included a net salvage component as part of the depreciation accrual rates in**
16 **the Study?**

17 A. Yes. The recommended depreciation rates provided in Table 1 of the Depreciation Study
18 incorporate the net salvage normalization method. The net salvage normalization method is
19 only designed to recover net salvage costs, based on a historical 5-year average experience,
20 and does not recover net salvage costs over the period of time the related assets will be in
21 service.

22 Based on the currently accepted practice of the New Jersey Board of Public Utilities,
23 the Company’s proposal in this case uses the depreciation rates shown on Table 1 of the Study
24 that incorporate the net salvage normalization method. For ratemaking purposes, while the

1 net salvage normalization method is an improvement over expensing net salvage costs (*i.e.*,
2 Cost of Removal), I do not believe the net salvage normalization method is the most
3 reasonable method for recovery of net salvage costs. Most appropriately, depreciation
4 expense would include a ratable portion of both the original cost and the net salvage over the
5 life of the assets providing service.

6 **Q. Please describe how you calculated the net salvage normalization amounts used in the**
7 **depreciation rates provided in Table 1 of the Study.**

8 A. For purposes of the depreciation rates based on the net salvage normalization method, the net
9 salvage normalization amounts for each account were calculated based on historical data for
10 the period 2017 through 2021. In the historical analyses, cost of removal and gross salvage
11 amounts were recorded by account within the 5-year period, 2017 – 2021, and set forth on
12 Table 2, page VI-6 of the depreciation study. Years prior to 2017 were reviewed to
13 understand the trends of cost of removal and gross salvage. The most distinct trend from prior
14 years is that cost of removal has increased significantly. Reasons for the increase in recorded
15 costs of removal include the increased volume of work associated with reliability
16 improvements, as well as the costs of work to replace assets that were damaged as a result of
17 storms.

18 Once these data were assembled, I calculated the five-year average of the 2017 - 2021
19 experienced costs and incorporated that average as the annual net salvage expense reflected
20 in the depreciation rates based on the net salvage normalization method.

21 **Q. Please describe the process that you used in the Depreciation Study to calculate**
22 **composite remaining lives and annual depreciation accrual rates.**

1 A. After I estimated the service life characteristics for each depreciable property group, I
2 calculated the annual depreciation accrual rates for each group based on the straight-line
3 remaining life method, using remaining lives weighted consistent with the average service
4 life procedure. The annual depreciation accrual rates were developed as of June 30, 2022.

5 **Q. Please describe the straight-line remaining life method of depreciation.**

6 A. The straight-line remaining life method of depreciation allocates the original cost of the
7 property, less accumulated depreciation, less future net salvage, in equal amounts to each
8 year of remaining service life.

9 **Q. Please describe the average service life procedure for calculating remaining life accrual**
10 **rates.**

11 A. The average service life procedure defines the group for which the remaining life annual
12 accrual is determined. Under this procedure, the annual accrual rate is determined for the
13 entire group or account based on its average remaining life and this rate is applied to the
14 surviving balance of the group's cost. The average remaining life of the group is calculated
15 by first dividing the future book accruals (original cost less allocated book reserve less future
16 net salvage) by the average remaining life for each vintage. The average remaining life for
17 each vintage is derived from the area under the survivor curve between the attained age of
18 the vintage and the maximum age. Then, the sum of the future book accruals is divided by
19 the sum of the annual accruals to determine the average remaining life of the entire group for
20 use in calculating the annual depreciation accrual rate.

21 **Q. You stated earlier that for certain general plant accounts you used amortization**
22 **accounting to calculate proposed depreciation rates. Could you please describe**
23 **amortization accounting?**

1 A. Yes. In amortization accounting, units of property are capitalized in the same manner as they
2 are in depreciation accounting. However, amortization accounting is more appropriate than
3 depreciation accounting for accounts with a large number of units, but small asset values.
4 This is true because in order to properly reflect plant in service, depreciation accounting
5 requires periodic inventories, which is a difficult and burdensome task for these assets (*i.e.*,
6 large number of units, but small values). Consequently, a more accurate method is to record
7 retirements when a vintage is fully amortized rather than when the units are removed from
8 service. As a result, there is no dispersion of retirement. All units are retired when the age
9 of the vintage reaches the amortization period. Each plant account or group of assets is
10 assigned a fixed period which represents an anticipated life which the asset will render full
11 benefit. For example, in amortization accounting, assets that have a 20-year amortization
12 period will be fully recovered after 20 years of service and taken off the Company's books,
13 but not necessarily removed from service. In contrast, assets that are taken out of service
14 before 20 years remain on the books until the amortization period for that vintage has expired.

15 **Q. Can you explain why you recommend amortization accounting?**

16 A. Amortization accounting has been implemented by almost all utility companies across the
17 United States and Canada over the past 25-30 years. I have continued to present this
18 methodology in the depreciation study to smooth the annual depreciation accrual rate over
19 time for the specific asset classes described in general plant as well as to improve record
20 keeping practices for a large number of assets that have a small utility plant in service value.

21 **Q. Is amortization accounting currently used for certain General Plant accounts for**
22 **JCP&L?**

1 A. Yes. Amortization accounting has been implemented in JCP&L's previous depreciation
2 studies.

3 **Q. For which plant accounts is amortization accounting being utilized?**

4 A. Amortization accounting is only appropriate for certain General Plant accounts. These are
5 accounts 391.10, 391.15, 391.20, 391.25, 393, 394, 395, 397, and 398 for electric plant. They
6 represent slightly more than two percent of depreciable plant in this study.

7 **Q. Are there any specific adjustments made to accounts for which amortization accounting
8 is used?**

9 A. Yes. The preference for amortization accounting is that the rate applied to each plant account
10 is equal to one divided by the amortization period. Because assets are retired once they reach
11 the end of the amortization period, this rate can be consistently applied going forward.

12 However, when amortization accounting is properly implemented, there is typically a
13 difference between the book reserve and the accumulated depreciation amount that would
14 result in a calculated remaining life rate that is equal to one divided by the amortization
15 period. Additionally, assets older than the amortization period need to be retired when
16 amortization accounting is implemented. For these reasons, an adjustment may be made to
17 amortize any accumulated depreciation differences over a shorter period of time. I have
18 recommended to make such an adjustment in the Depreciation Study. Because depreciation
19 studies are conducted periodically, the intent is that using a four-year period, which is a
20 typical time between depreciation studies, will mean that similar adjustments will not be
21 needed in future depreciation studies. Therefore, some of the reserve amortization relates to
22 the current amortization that was initiated in January 2021.

1 **Q. Please use an example to illustrate the development of the annual depreciation accrual**
2 **rate for a particular group of property in your depreciation study.**

3 A. I will use Account 365, Overhead Conductors and Devices, as an example because it is one
4 of the largest depreciable groups and represents 18% of depreciable plant for JCP&L.

5 I used the retirement rate method to analyze the survivor characteristics of this
6 property group. I compiled aged plant accounting data from 1934 through 2021 and analyzed
7 the data for periods that best represent the overall service life of the property. I present the
8 life tables for the 1934-2021 and 1957-2021 experience bands on pages VII-33 through VII-
9 38 of Exhibit JC-10, Schedule JJS-1. The life table displays the retirement and surviving
10 ratios of the aged plant data exposed to retirement by age interval. For example, page VII-33
11 shows \$15,414,318 retired during age interval 0.5-1.5 with \$1,298,444,701 exposed to
12 retirement at the beginning of the interval. Consequently, the retirement ratio is 0.0119
13 ($\$15,414,318/\$1,298,444,701$) and the surviving ratio is 0.9881 ($1-0.0119$). The percent
14 surviving at age 0.5 of 0.9948 percent is multiplied by the survivor ratio of 98.81 to derive
15 the percent surviving at age 1.5 of 98.30 percent. This process continues for the remaining
16 age intervals for which plant was exposed to retirement during the period 1934-2021. The
17 resultant life tables, or original survivor curves, are plotted along with the estimated smooth
18 survivor curve, the 36-R0.5 on page VII-32.

19 I present the net salvage normalization amount on page VI-6. This amount of negative
20 \$27,302,335, which is the five-year average of net salvage costs for the period, 2017-2021,
21 is brought forward to column 9 of Table 1 on pages VI-4 and VI-5 of the Depreciation Study.

22 I provide my calculation of the annual depreciation related to original cost of Account
23 365, Overhead Conductors and Devices, as of June 30, 2022, on pages VIII-15 and VIII-16
24 Exhibit JC-10, Schedule JJS-1. The calculation is based on the 36-R0.5 survivor curve, the

1 attained age, and the allocated book reserve. The tabulation sets forth the installation year,
2 the original cost, calculated accrued depreciation, allocated book reserve, future accruals,
3 remaining life and annual accrual. These totals are brought forward to Table 1 on page VI-4
4 for the annual depreciation amount by account.

5 **Q. Does this conclude your direct testimony?**

6 **A. Yes, it does.**



2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2022

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

JERSEY CENTRAL POWER & LIGHT COMPANY

Morristown, New Jersey

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



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March 13, 2023

Jersey Central Power & Light Company
300 Madison Avenue
Morristown, NJ 07960

Attention: Mr. Mark A. Mader
Director, Rates and Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric intangible, distribution and general plant of Jersey Central Power & Light Company as of June 30, 2022. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:jmr
072153.000

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JERSEY CENTRAL POWER & LIGHT COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Jersey Central Power & Light Company's ("JCP&L" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric intangible, distribution and general plant as of June 30, 2022. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, survivor curve and net salvage normalization component for each depreciable group of assets.

JCP&L's accounting policy has not changed since the last depreciation study related to the distribution plant. However, there have been some changes in life parameters and net salvage recovery methods which have caused the proposed remaining lives for some accounts to change from those previously approved.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric distribution plant and the allocated portion of intangible and general plant in service as of June 30, 2022 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$162.7 million when applied to the related depreciable electric distribution plant balances as of June 30, 2022.

SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF JUNE 30, 2022	ACCRUAL RATE	ACCRUAL AMOUNT
Intangible Plant	\$ 133,568,110.77	-	\$ 8,612,677
Distribution Plant	5,365,179,527.62	2.63	141,084,529
General Plant	235,732,543.05	4.45	10,492,719
General Plant Reserve Amortization	<u>-</u>	-	<u>2,473,556</u>
Total Depreciable Plant	<u>\$5,734,480,181.44</u>	2.84	<u>\$162,663,481</u>

PART I. INTRODUCTION

JERSEY CENTRAL POWER & LIGHT COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Jersey Central Power & Light Company (“Company”), as applied to electric intangible, distribution and general plant in service as of June 30, 2022. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric distribution and general plant in service as of June 30, 2022.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2021, the net salvage normalization of historical plant retirement data recorded for the most recent five years, 2017-2021; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the

net salvage normalization component. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates and Part VIII, Detailed Depreciation Calculations, presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For

certain General Plant Accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America, including the Federal Energy Regulatory Commission (FERC). Gannett Fleming recommends its continued use.

Service Life Estimates and Net Salvage Component

The service life estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical and forecasted data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The net salvage normalization component by account incorporated a review of experienced costs of removal and gross salvage for the most recent five years related to plant retirements.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

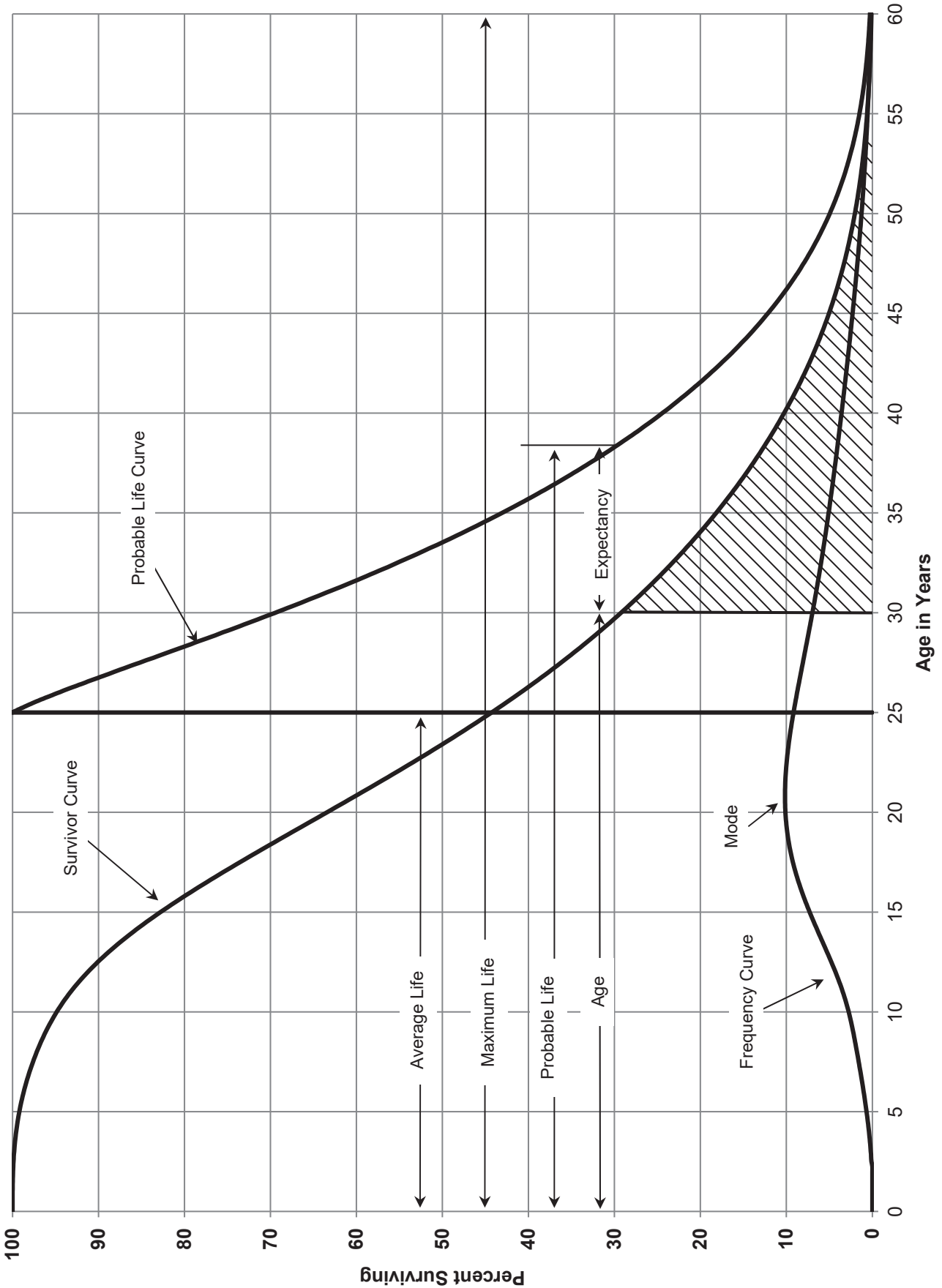


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

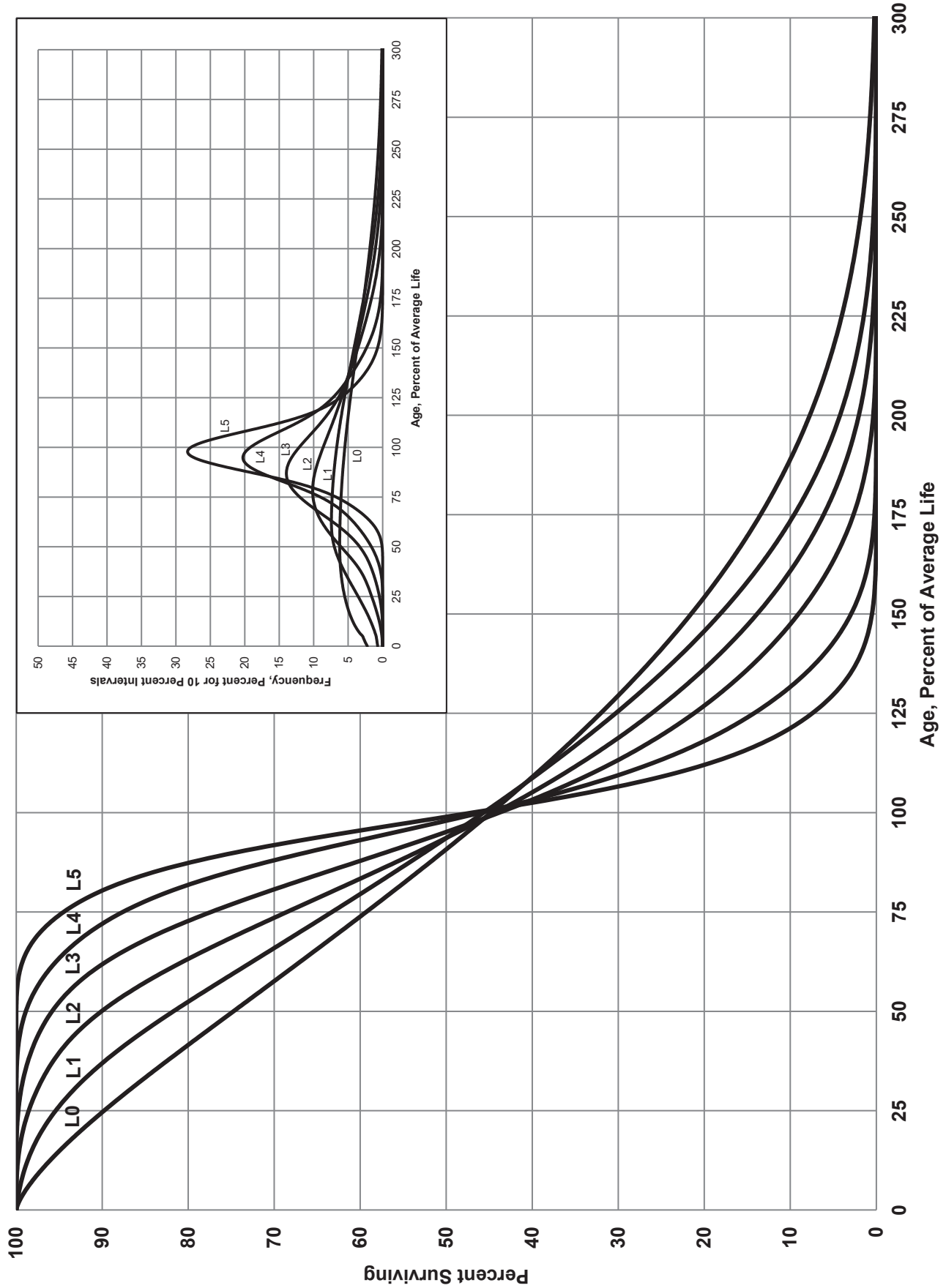


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

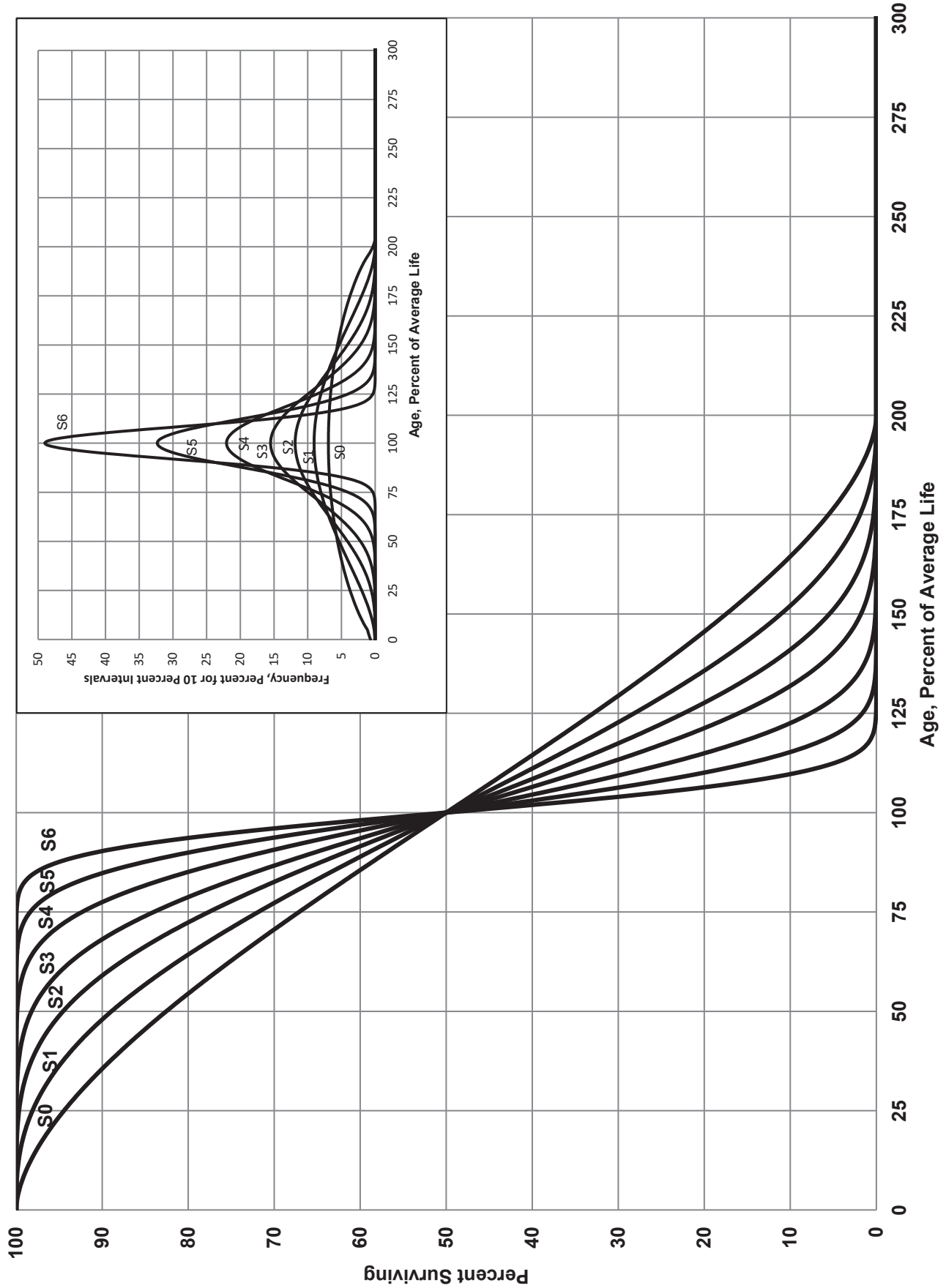


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

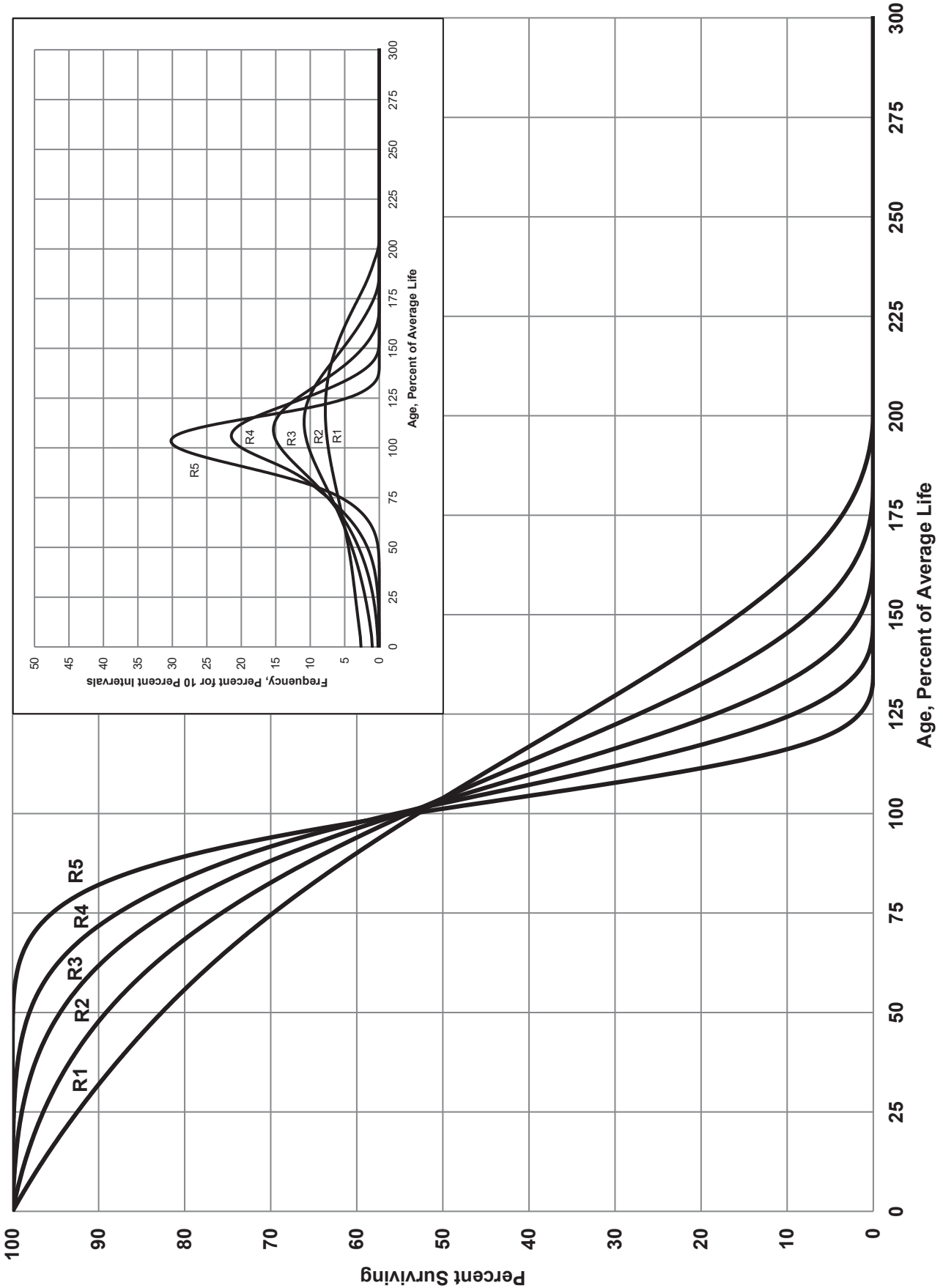


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

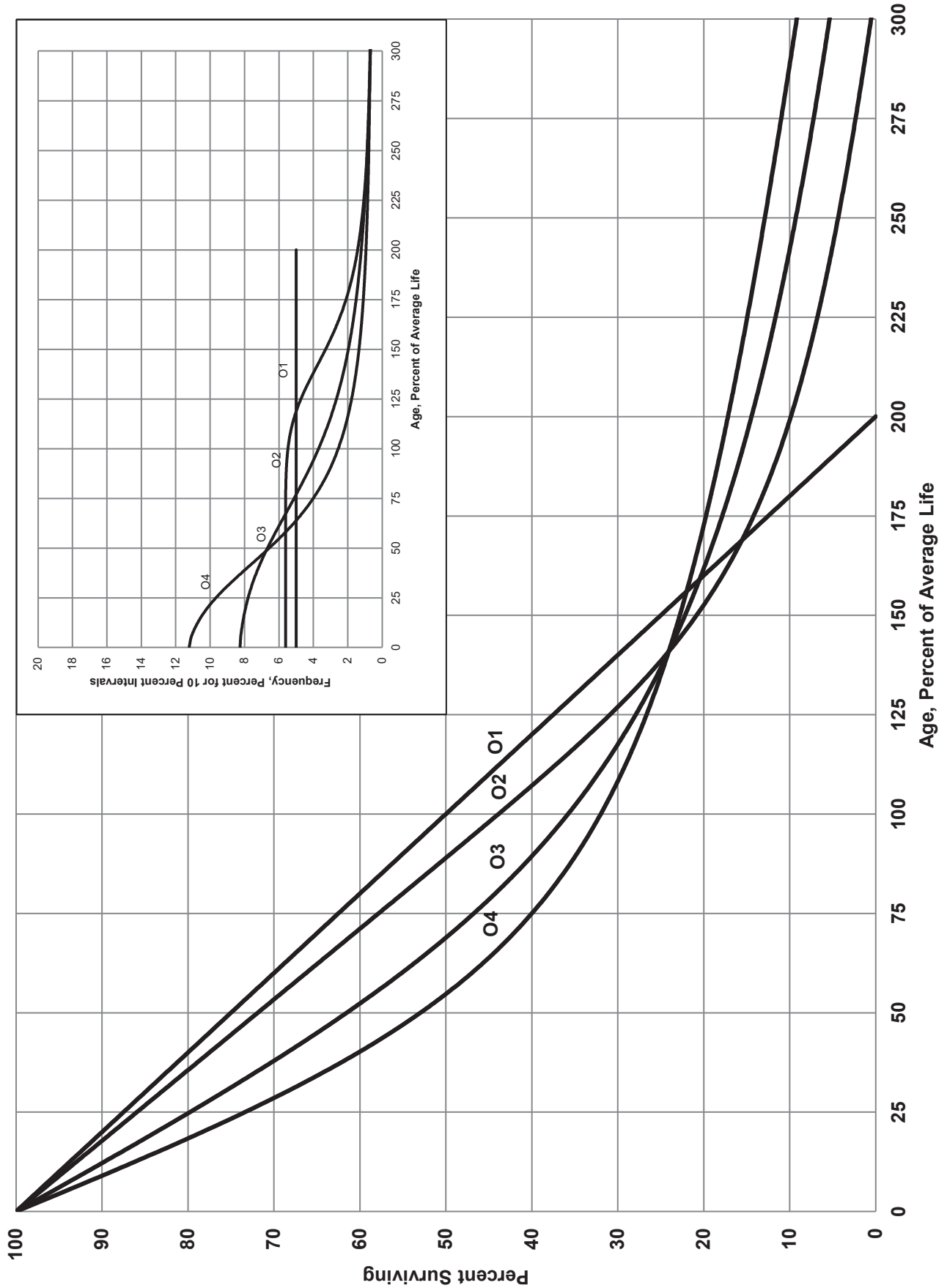


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2007 were retired in 2012. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Year	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
Placed (1)	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)			
2007	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2008	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2009	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2010	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2011	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2012	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2013		5	5	12	13	14	15	16	18	20	20	113	7½-8½
2014			6	12	13	15	16	17	19	19	19	124	6½-7½
2015				6	13	15	16	17	19	19	19	131	5½-6½
2016					7	14	16	17	19	20	20	143	4½-5½
2017						8	18	20	22	23	23	146	3½-4½
2018							9	20	22	25	25	150	2½-3½
2019								11	23	25	25	151	1½-2½
2020									11	24	24	153	½-1½
2021										13	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	308	1,606	

Experience Band 2012-2021

Placement Band 2007-2021

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Placement Band 2007-2021											Total During Age Interval (12)	Age Interval (13)
	Experience Band 2012-2021												
	Acquisitions, Transfers and Sales, Thousands of Dollars												
	During Year												
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)			
2007	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2008	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2009	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2010	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2011	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2012	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2013	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2014	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2015	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2016	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2017	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2018	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2019	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2020	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2021	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at		Age Interval
	Annual Survivors at the Beginning of the Year											Beginning of		
(1)	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)	(12)	(13)		
2007	255	245	234	222	209	195	239	216	192	167	167	13 ¹ / ₂ -14 ¹ / ₂		
2008	279	268	256	243	228	212	194	174	153	131	323	12 ¹ / ₂ -13 ¹ / ₂		
2009	307	296	284	271	257	241	224	205	184	162	531	11 ¹ / ₂ -12 ¹ / ₂		
2010	338	330	321	311	300	289	276	262	242	226	823	10 ¹ / ₂ -11 ¹ / ₂		
2011	376	367	357	346	334	321	307	297	280	261	1,097	9 ¹ / ₂ -10 ¹ / ₂		
2012	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8 ¹ / ₂ -9 ¹ / ₂		
2013		460 ^a	455	444	432	419	405	390	374	356	1,952	7 ¹ / ₂ -8 ¹ / ₂		
2014			510 ^a	504	492	479	464	448	431	412	2,463	6 ¹ / ₂ -7 ¹ / ₂		
2015				580 ^a	574	561	546	530	501	482	3,057	5 ¹ / ₂ -6 ¹ / ₂		
2016					660 ^a	653	639	623	628	609	3,789	4 ¹ / ₂ -5 ¹ / ₂		
2017						750 ^a	742	724	685	663	4,332	3 ¹ / ₂ -4 ¹ / ₂		
2018							850 ^a	841	821	799	4,955	2 ¹ / ₂ -3 ¹ / ₂		
2019								960 ^a	949	926	5,719	1 ¹ / ₂ -2 ¹ / ₂		
2020									1,080 ^a	1,069	6,579	¹ / ₂ -1 ¹ / ₂		
2021										1,220 ^a	7,490	0- ¹ / ₂		
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780			

^aAdditions during the year

Experience Band 2012-2021

Placement Band 2007-2021

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

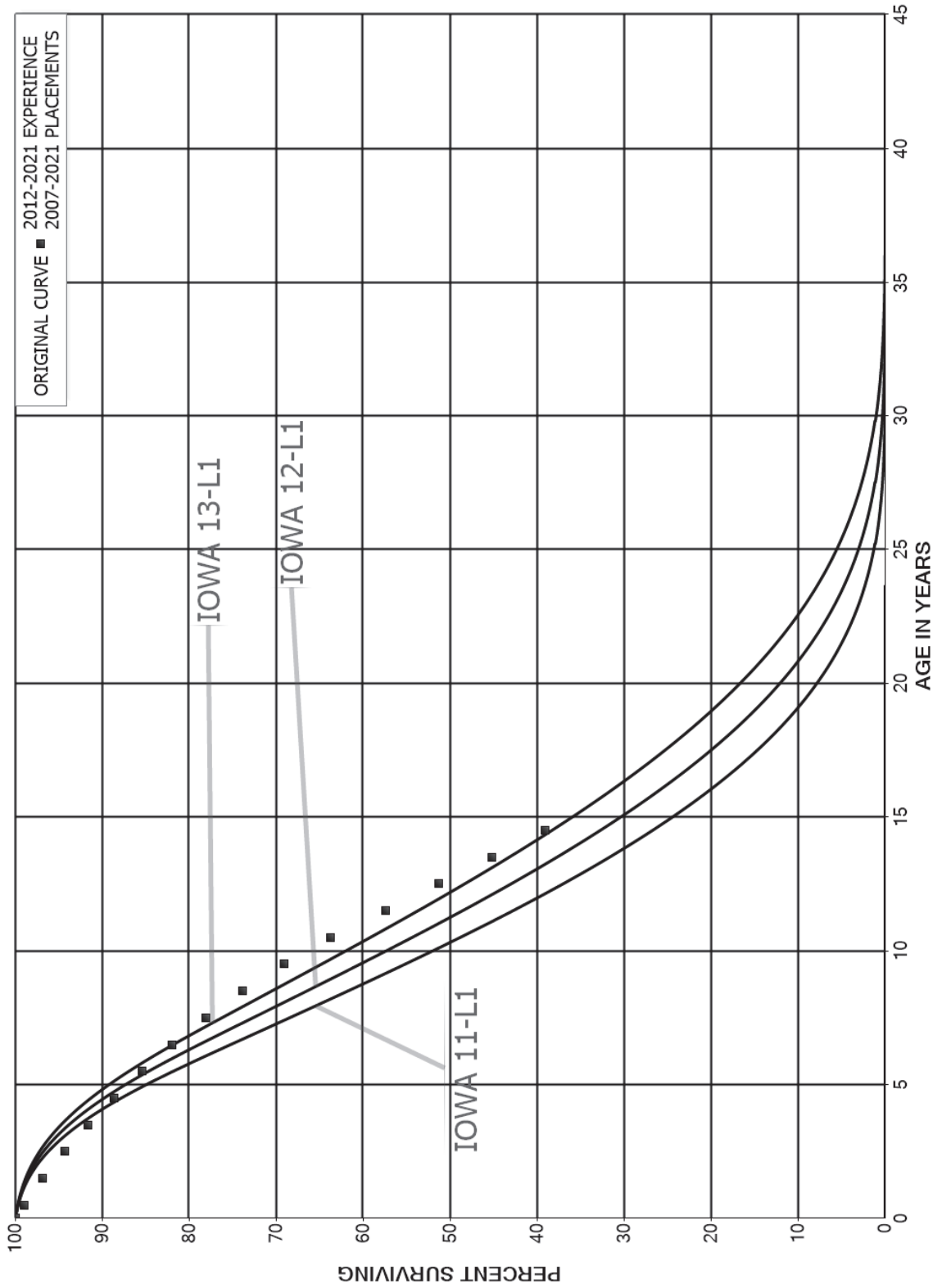


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

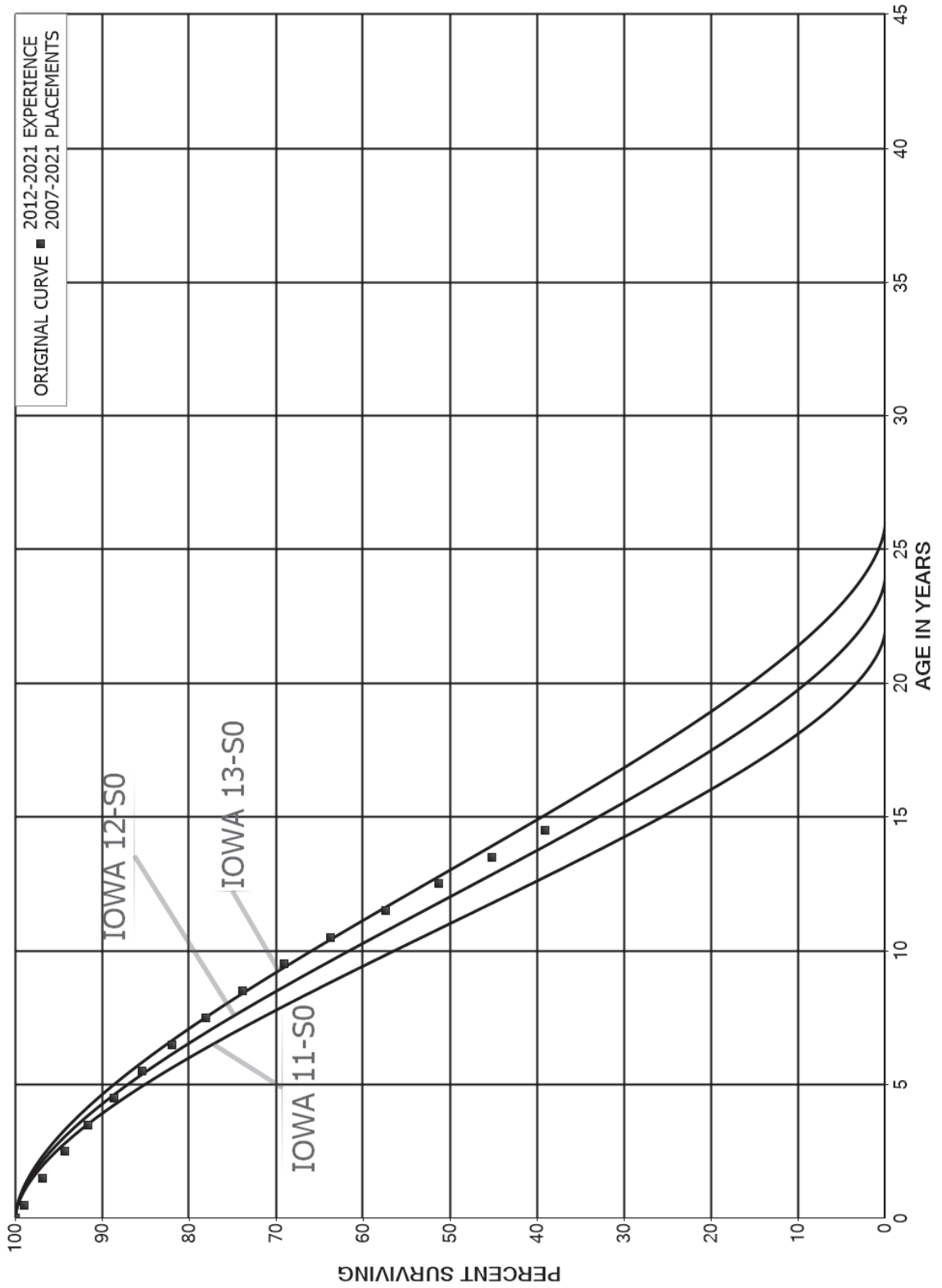


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

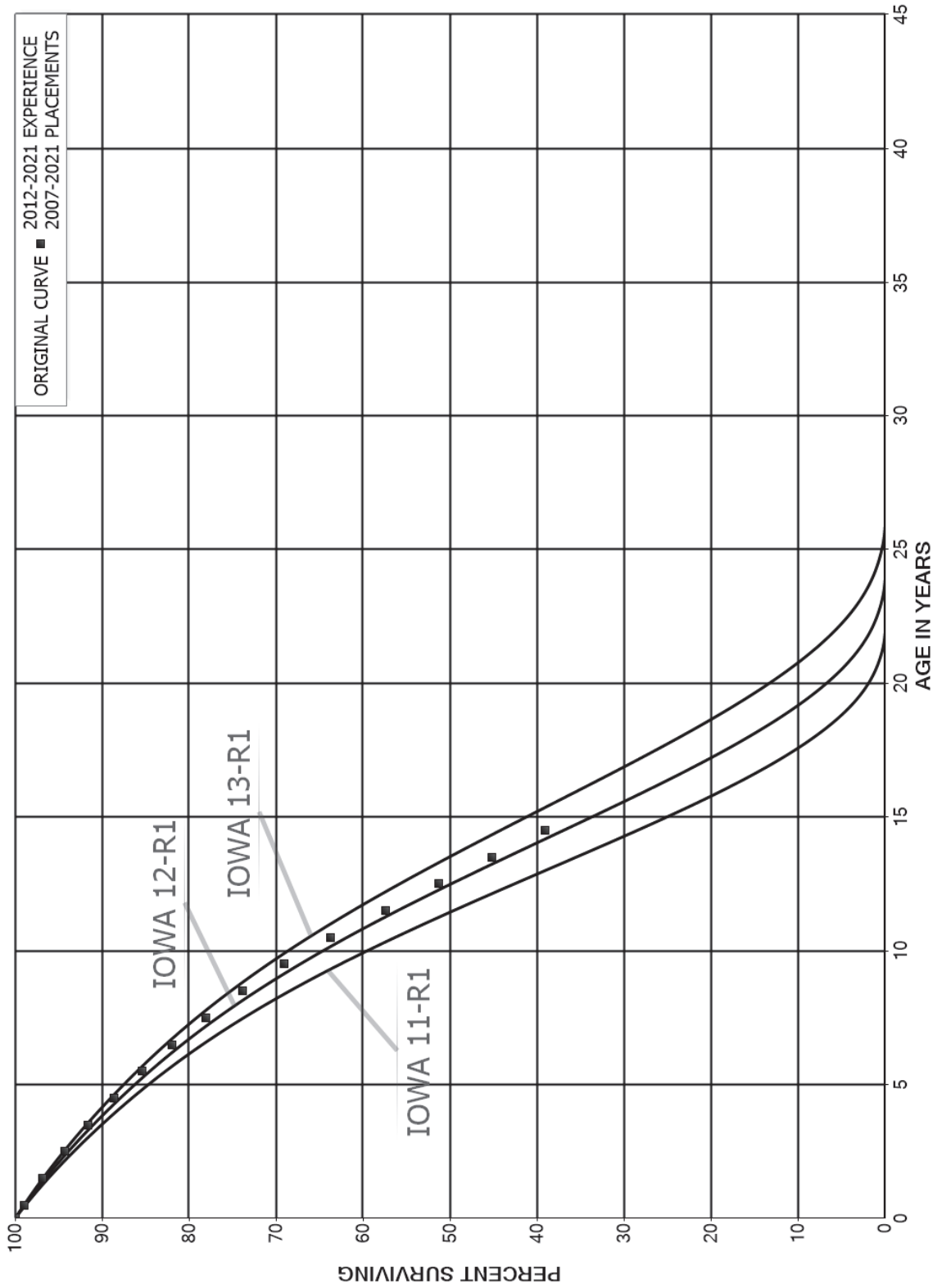
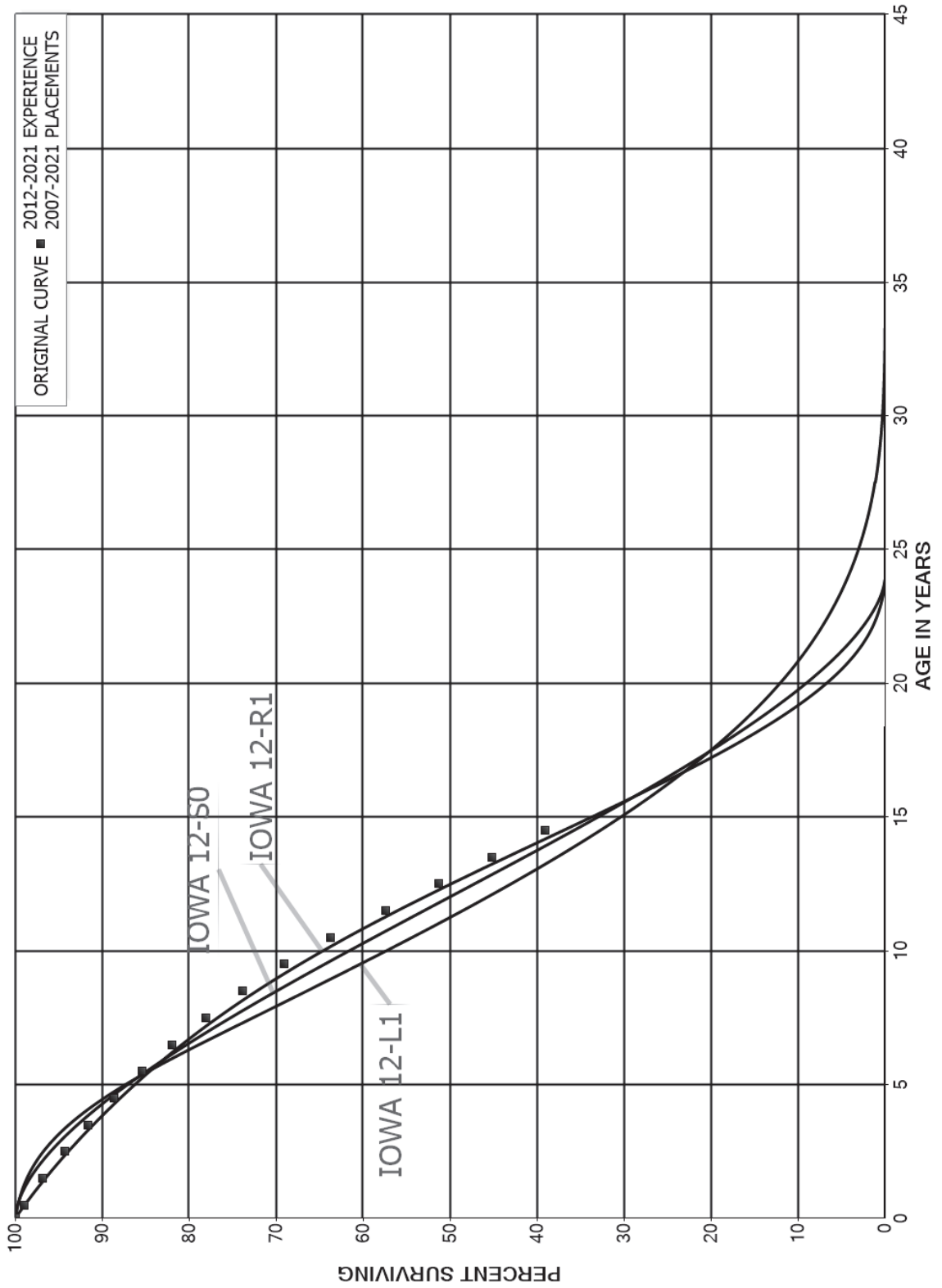


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and to observe representative portions of the plant, a field trip was conducted. A sampling of various types of facilities was selected to best represent the various assets in service. Aside from the obtained knowledge of age, type and condition of each group of assets that were visited, a discussion with key operational personnel as to the outlook of each asset group was conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements was obtained during each trip. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The plant facilities visited during the most recent trips are as follows:

November 8, 2022

Convent Substation
Morristown General Office
Traynor Substation
Summit Service Center
Mt. Fern Substation

September 26, 2019

Morristown Legion Place Service Center
Alderney Substation
East Dover Substation
Mount Fern Substation
Morristown Substation

May 2, 2013

Traynor Substation
Summit Line Shop
East Hanover Shop
Whippany Substation
Okner Parkway Substation
Florham Park Substation
Morris Plains Substation

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment, which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 13 of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 79 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

DISTRIBUTION PLANT

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.00	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems
373.30	Street Lighting and Signal Systems - LED

GENERAL PLANT

390.10	Structures and Improvements
390.20	Structures and Improvements - Clearing
392.00	Transportation Equipment
396.00	Power Operated Equipment

Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for all plant accounts have been compiled for the years 1917 through 2021. These data have been coded in the course of the Company's normal record keeping according to

account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods, 1917-2021 and 1972-2021. The Iowa 42-R1 is an excellent fit of the original survivor curve. The 42-year service life is within the typical service life range of 35 to 45 years for line transformers. The 42-year life reflects the Company's plans to systematically replace line transformers as they fail or need upgrades due to demand or load.

For Account 364.00, Poles, Towers and Fixtures, the aged accounting data for the period, 1939-2021, was analyzed. The statistical indications for the period, 1939-2021 and 1992-2021, were the primary basis for the selection of the 50-R1.5 survivor curve. The 50-year service life is within the typical range of 40-55 years for distribution poles.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE NORMALIZATION

The net salvage component by account was based on historical data compiled for the five-year period, 2017-2021. Cost of removal and gross salvage were recorded each year by account. The totals by account were calculated to determine the annual net salvage amount that will be included in the total annual accrual rate. The amounts are set forth on Table 2 and brought forward to Table 1.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2022, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2022, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of total depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
391.10, Office Furniture	25
391.15, Office Equipment	20
391.20, Personal Computers	5
391.25, Information Systems	5
393.00, Stores Equipment	30
394.00, Tools, Shop and Garage Equipment	25
395.00, Laboratory Equipment	20
397.00, Communication Equipment	20
398.00, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of June 30, 2022, the book depreciation reserve for each plant account or subaccount is assigned or

allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable to the electric distribution plant in service as of June 30, 2022. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to June 30, 2022, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

DESCRIPTION OF DEPRECIATION TABULATIONS

Table 1 summarizes the results of the study, as applied to the original cost of electric plant as of June 30, 2022, is presented on pages VI-4 and VI-5 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant. Table 2 sets forth the five-year net salvage data for the period, 2017-2021, which is the basis for the net salvage normalization component of the depreciation accrual rate.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

JERSEY CENTRAL POWER & LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS AND NET SALVAGE NORMALIZATION RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)-(6)/(3)	(8)-(5)/(6)	(9)	(10)-(9)/(3)	(11)-(9)/(9)	(12)-(11)/(3)
	ACCOUNT	SURVIVOR CURVE	ORIGINAL COST JUNE 30, 2022	DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE	NET SALVAGE NORMALIZATION ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	ACCRUAL AMOUNT	ACCRUAL RATE
ELECTRIC PLANT												
MISCELLANEOUS INTANGIBLE PLANT												
303.00	MISCELLANEOUS INTANGIBLE PLANT FULLY ACCRUED AMORTIZED	7-SQ	72,135,854.62 61,432,256.15	72,135,855 31,260,750	0 30,171,506	0 8,612,677	- -	3.5	0 0	- -	0 8,612,677	- -
	TOTAL MISCELLANEOUS INTANGIBLE PLANT		133,568,110.77	103,396,605	30,171,506	8,612,677			0		8,612,677	
	TOTAL MISCELLANEOUS INTANGIBLE PLANT		133,568,110.77	103,396,605	30,171,506	8,612,677			0		8,612,677	
DISTRIBUTION PLANT												
360.12	DISTRIBUTION SUBSTATION EASEMENTS	85-R4	690,806.44	196,232	494,574	7,484	1.08	66.0	0	-	7,484	1.08
360.22	DISTRIBUTION LINE EASEMENTS	85-R4	26,255,622.88	18,658,017	7,597,606	141,981	0.54	53.5	0	-	141,981	0.54
361.10	STRUCTURES AND IMPROVEMENTS	75-R4	26,988,132.97	12,691,941	14,296,192	265,283	0.98	53.9	36,685	0.14	301,968	1.12
362.00	STATION EQUIPMENT	59-R2	64,044,190.99	3,825,158	60,219,033	837,909	1.31	71.9	0	-	837,909	1.31
364.00	POWER CABLES AND FITTINGS	59-R1	576,435,754.65	204,775,573	371,660,182	8,528,787	1.48	43.8	1,072,553	0.18	9,601,340	1.66
364.00	POWER CABLES AND FITTINGS	59-R1	800,506,801.13	284,470,467	516,036,334	13,688,173	1.71	47.8	6,740,033	0.84	20,428,180	2.55
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	70-R5	1,149,149.00	1,149,149	0	0	0.00	21.8	9,314,562	0.91	9,314,562	0.91
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	70-R5	203,194,295.07	42,022,543	166,171,742	2,861,456	1.37	58.1	2,861,456	0.37	4,861,456	1.37
366.00	UNDERGROUND CONDUIT	80-R4	123,040,108.15	62,338,783	60,701,325	1,119,225	0.91	54.2	97,001	0.08	1,216,226	0.99
367.00	UNDERGROUND CONDUCTORS AND DEVICES	47-R1.5	665,890,954.34	231,755,703	434,135,251	11,622,596	1.74	37.4	1,953,891	0.29	13,576,487	2.04
368.00	LINE TRANSFORMERS	42-R1	888,357,192.90	306,479,004	581,878,189	18,510,275	2.08	31.4	1,454,369	0.16	19,965,243	2.25
368.00	LINE TRANSFORMERS	65-R2	480,682,882.98	188,097,073	291,865,810	6,667,379	1.39	43.8	2,116,014	0.44	8,783,383	1.83
370.00	METERS	23-R1	191,634,445.65	60,124,048	131,510,398	7,803,322	4.07	16.9	3,114,986	1.63	10,919,308	5.70
370.00	METERS	20-S2.5	7,719,068.01	283,781	7,435,307	364,038	4.98	19.4	137,466	0.51	394,383	4.98
371.00	INSTALLATIONS ON CUSTOMERS PREMISES	30-R2	27,065,403.65	9,357,374	17,708,030	1,165,916	4.31	15.2	1,120,319	0.44	1,303,382	4.82
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30-R1.5	25,602,637.12	95,296,265	157,304,572	7,336,576	2.91	21.4	1,203,319	0.44	6,658,695	3.35
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	30-R1	4,424,653.06	62,625	4,158,968	75,145	3.40	28.6	1,376	0.06	76,561	3.46
	TOTAL DISTRIBUTION PLANT		5,365,179,527.62	1,649,654,699	3,715,524,829	113,979,991	2.12	32.6	27,104,538	0.51	141,084,529	2.63
GENERAL PLANT												
389.20	LAND RIGHTS	50-R3	12,724.68	6,637	6,088	471	3.70	12.9	0	-	471	3.70
390.10	STRUCTURES AND IMPROVEMENTS	50-S0	86,872,045.16	45,724,071	41,147,974	1,139,752	1.31	36.1	202,360	0.23	1,342,112	1.54
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING	65-R2.5	12,019,543.31	10,052,821	1,866,722	45,832	0.38	42.9	0	-	45,832	0.38
391.10	OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED	25-SQ	9,861,487.27	6,588,840	3,272,647	394,383	4.00	8.3	0	-	394,383	4.00
391.15	OFFICE EQUIPMENT	FULLY ACCRUED	2,471,673.46	2,471,673	0	0	**	-	0	-	0	-
391.20	PERSONAL COMPUTERS FULLY ACCRUED	5-SQ	702,940.81	702,941	0	0	20.00	3.0	0	-	0	20.00
	AMORTIZED		13,978,284.09	5,679,950	8,298,314	2,796,170	19.05		0	-	2,796,170	19.05
	TOTAL PERSONAL COMPUTERS		14,681,204.90	6,382,891	8,298,314	2,796,170	19.05		0	-	2,796,170	19.05
391.25	INFORMATION SYSTEMS	FULLY ACCRUED	16,670.54	16,671	0	0	***	-	0	-	0	-
	TOTAL OFFICE FURNITURE AND EQUIPMENT		27,031,056.19	15,460,075	11,570,961	3,190,553	11.80		0	-	3,190,553	11.80
392.00	TRANSPORTATION EQUIPMENT	12-S1	16,663,914.04	3,031,579	13,632,335	1,614,516	9.69	8.4	(293)	(0.00)	1,614,223	9.69
393.00	STORES EQUIPMENT	30-SQ	1,225,430.67	1,012,200	213,231	40,830	3.33	5.2	0	-	40,830	3.33
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	23,706,028.30	10,692,685	13,013,343	949,098	4.00	13.7	0	-	949,098	4.00
395.00	LABORATORY EQUIPMENT	FULLY ACCRUED	443,178.52	443,179	0	0	****	-	0	-	0	-
396.00	POWER OPERATED EQUIPMENT	21-S1	3,624,331.46	2,769,446	854,885	111,016	3.06	7.7	(4,270)	(0.12)	106,746	2.95
397.00	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED	20-SQ	127,853.64 63,825,205.38	127,854 11,225,075	52,600,130	3,194,160	5.00	16.5	0	-	3,194,160	5.00
	TOTAL COMMUNICATION EQUIPMENT		63,952,659.03	11,352,429	52,600,130	3,194,160	4.99		0	-	3,194,160	4.99
398.00	MISCELLANEOUS EQUIPMENT FULLY ACCRUED AMORTIZED	20-SQ	7,862.55 173,895.14	7,863 63,151	110,738	6,694	5.00	12.7	0	-	6,694	5.00
	TOTAL MISCELLANEOUS EQUIPMENT		181,751.68	71,014	110,738	6,694	4.78		0	-	6,694	4.78
	TOTAL GENERAL PLANT		235,732,543.05	100,616,136	135,116,407	10,294,922	4.37	13.1	197,797	0.08	10,492,719	4.45

JERSEY CENTRAL POWER & LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE, CALCULATED ANNUAL DEPRECIATION RATES AND ACCRUALS AND NET SALVAGE NORMALIZATION RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2022

ACCOUNT	(1)	SURVIVOR CURVE	(2)	ORIGINAL COST AS OF JUNE 30, 2022	(3)	BOOK DEPRECIATION RESERVE	(4)	FUTURE ACCRUALS	(5)	CALCULATED ANNUAL ACCRUAL RATE	(7)-(6)/(3)	COMPOSITE REMAINING LIFE	(8)-(5)/(6)	NET SALVAGE NORMALIZATION ACCRUAL RATE	(10)-(9)/(3)	ACCRUAL AMOUNT	(11)-(9)/(9)	TOTAL ACCRUAL RATE	(12)-(11)/(3)
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION																			
391.10	OFFICE FURNITURE					520,876				(130,219) *****						(130,219)			
391.15	OFFICE EQUIPMENT					(194,529)				48,632 *****						48,632			
391.20	PERSONAL COMPUTERS					(9,136,503)				2,284,126 *****						2,284,126			
391.25	INFORMATION SYSTEMS					(821)				205 *****						205			
393.00	STORAGE EQUIPMENT					56,578				(14,645) *****						(14,645)			
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT					(225,611)				56,403 *****						56,403			
397.00	COMMUNICATION EQUIPMENT					(1,028,521)				257,130 *****						257,130			
398.00	MISCELLANEOUS EQUIPMENT					112,304				(28,076) *****						(28,076)			
	TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION					(9,894,227)				2,473,556						2,473,556			
	TOTAL DEPRECIABLE ELECTRIC PLANT				5,734,480,181.44	1,843,773,213		3,880,812,742		135,361,146						162,663,481			2.84
NONDEPRECIABLE PLANT																			
301.00	ORGANIZATION					56,399.61													
302.00	FRANCHISES AND CONSENTS					2,995.02													
360.11	LAND					6,689,009.30	84												
360.21	LAND					11,898.31													
374.00	ARC DISTRIBUTION PLANT					45,696.70	30,127												
388.10	LAND					1,467,825.14													
380.30	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS					2,879,642.29	866,687												
397.10	COMMUNICATION EQUIPMENT - FIBER OPTIC					0.00	55,325												
398.10	ARC GENERAL PLANT					1,444,666.46	416,609												
	TOTAL NONDEPRECIABLE PLANT				11,608,392.84	1,363,910		3,880,812,742		135,361,146						162,663,481			2.84
	TOTAL ELECTRIC PLANT				5,746,088,574.28	1,845,137,123		3,880,812,742		135,361,146						162,663,481			2.84

* Assets are amortized individually using a 14.25% annual accrual rate consistent with a 7-year amortization period.
 ** Assets as of July 1, 2022 will utilize a 5.00% annual accrual rate consistent with the amortization period.
 *** Assets as of July 1, 2022 will utilize a 20.00% annual accrual rate consistent with the amortization period.
 **** Assets as of July 1, 2022 will utilize a 5.00% annual accrual rate consistent with the amortization period.
 ***** 4-Year amortization of unrecovered reserve related to amortization accounting.

NOTE: Assets added to Account 303.10 (Miscellaneous Intangible Plant - Cloud Assets) will be amortized over the life of the agreement.

JERSEY CENTRAL POWER & LIGHT COMPANY

TABLE 2. 5-YEAR NET SALVAGE FOR NORMALIZATION

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)	SALVAGE ACCRUAL (13)=(12)/5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
361.10	145,623.69		18,067.58		221.68		198.87		19,310.79		(183,422.61)	36,685
362.00	443,556.59		486,608.39		1,064,625.89		2,225,937.78		883,538.18		(5,086,266.83)	1,017,253
364.00	2,853,179.22		16,719,031.53		3,391,332.91		5,180,607.86		5,555,933.92		(33,700,085.44)	6,740,017
365.00	4,983,058.57		15,737,259.83		6,515,427.31		10,010,762.47		9,326,301.00		(46,572,809.18)	9,314,562
366.00	27,011.30		76,994.33		155,660.58		131,261.65		94,074.83		(485,002.69)	97,001
367.00	1,703,236.52		1,601,660.11		2,142,679.98		2,283,784.55		2,038,092.51		(9,769,453.67)	1,953,891
368.00	1,235,092.17	62,215.69	1,115,035.50	86,803.89	1,484,834.23	65,851.44	2,115,336.43	73,784.01	1,613,196.82		(7,274,840.12)	1,454,968
369.00	1,317,156.93		1,055,907.57		1,265,289.63		3,653,086.16		3,288,629.28		(10,580,069.57)	2,116,014
370.00	3,090,475.87		2,665,632.99		2,945,911.84		3,071,356.47		3,601,550.65		(15,574,928.02)	3,114,986
371.00	140,195.80		84,804.33		170,387.94		1,474,955.08		87,408.47		(687,332.05)	137,466
373.00	1,549,715.66		666,739.85		1,233,079.54		1,474,955.08		677,104.45		(5,601,594.58)	1,120,319
373.30	213.69		745.01		322.81		4,308.60		1,287.39		(6,877.50)	1,376
390.10	(1,465.50)		507,987.15		62,227.97		246,976.72		194,607.79		(1,011,799.63)	202,360
392.00	(526.38)										1,465.50	(293)
396.00											21,347.98	(4,270)
TOTAL	17,486,524.13	62,215.69	40,718,474.17	86,803.89	20,466,149.88	67,209.54	30,568,960.58	73,784.01	27,581,036.27	19,463.50	(136,511,668.40)	27,302,335

PART VII. SERVICE LIFE STATISTICS

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNTS 360.12 AND 360.22 DISTRIBUTION SUBSTATION AND DISTRIBUTION LINE EASEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES

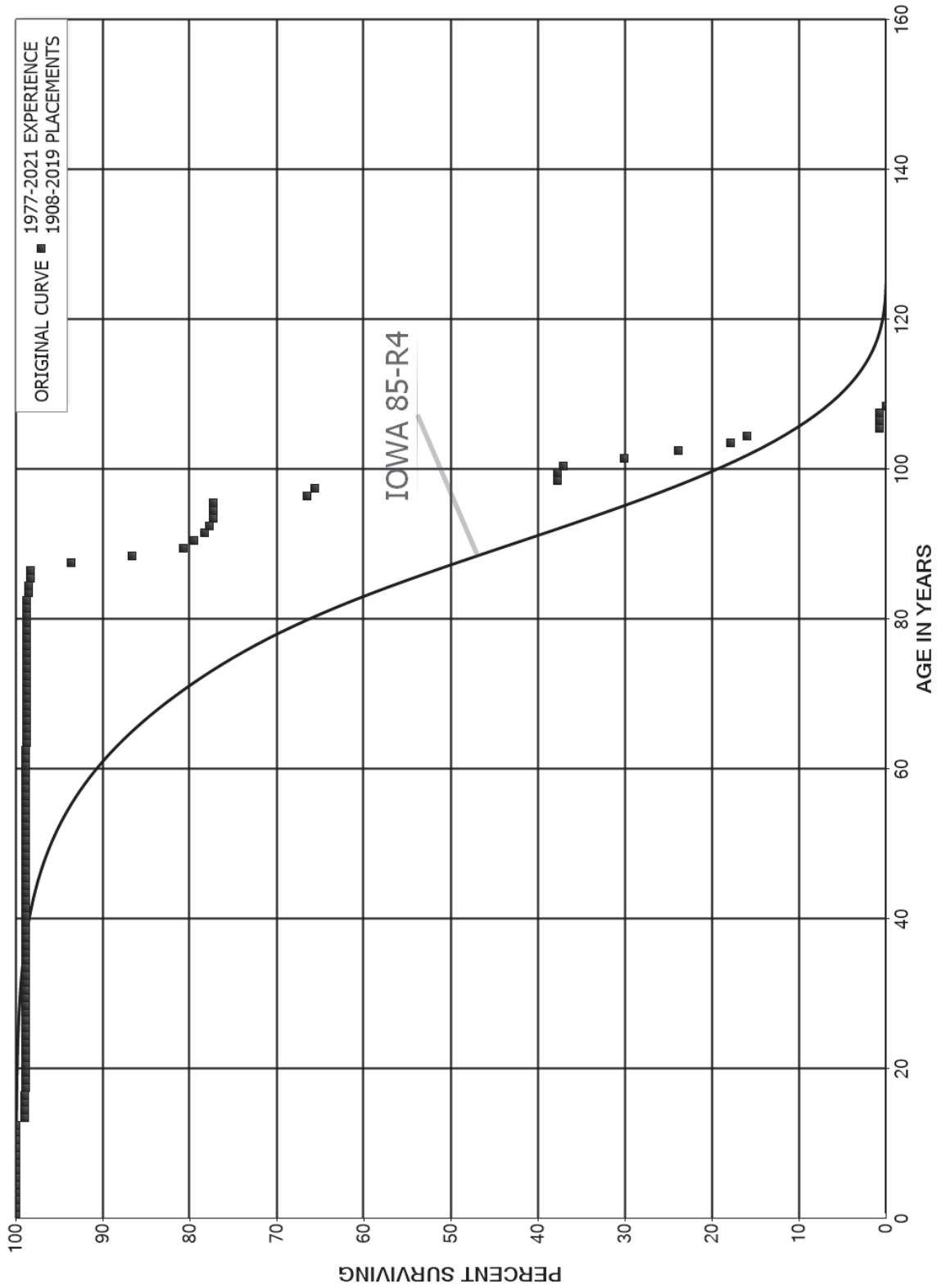


Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNTS 360.12 AND 360.22 DISTRIBUTION SUBSTATION AND DISTRIBUTION LINE EASEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2019

EXPERIENCE BAND 1977-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,933,686	0	0.0000	1.0000	100.00
0.5	22,350,169	14	0.0000	1.0000	100.00
1.5	22,826,187	16	0.0000	1.0000	100.00
2.5	22,914,661	2,141	0.0001	0.9999	100.00
3.5	23,334,991	18	0.0000	1.0000	99.99
4.5	23,619,785	10	0.0000	1.0000	99.99
5.5	23,991,814	14	0.0000	1.0000	99.99
6.5	24,256,291	18	0.0000	1.0000	99.99
7.5	24,551,764	42	0.0000	1.0000	99.99
8.5	24,819,550	61	0.0000	1.0000	99.99
9.5	25,085,004	64	0.0000	1.0000	99.99
10.5	25,322,291	55	0.0000	1.0000	99.99
11.5	25,537,958	49	0.0000	1.0000	99.99
12.5	25,724,937	282,503	0.0110	0.9890	99.99
13.5	25,606,855	57	0.0000	1.0000	98.89
14.5	25,368,614	81	0.0000	1.0000	98.89
15.5	25,307,587	66	0.0000	1.0000	98.89
16.5	25,438,465	127	0.0000	1.0000	98.89
17.5	25,537,881	109	0.0000	1.0000	98.89
18.5	25,605,446	62	0.0000	1.0000	98.89
19.5	25,663,105	62	0.0000	1.0000	98.89
20.5	25,712,759	88	0.0000	1.0000	98.89
21.5	24,086,055	117	0.0000	1.0000	98.89
22.5	24,106,722	360	0.0000	1.0000	98.89
23.5	22,826,070	91	0.0000	1.0000	98.89
24.5	22,483,845	98	0.0000	1.0000	98.89
25.5	22,228,887	85	0.0000	1.0000	98.89
26.5	21,581,219	100	0.0000	1.0000	98.89
27.5	20,985,280	86	0.0000	1.0000	98.88
28.5	19,400,544	106	0.0000	1.0000	98.88
29.5	17,779,622	94	0.0000	1.0000	98.88
30.5	16,299,845	170	0.0000	1.0000	98.88
31.5	15,295,491	110	0.0000	1.0000	98.88
32.5	14,614,750	117	0.0000	1.0000	98.88
33.5	13,548,536	183	0.0000	1.0000	98.88
34.5	12,780,307	134	0.0000	1.0000	98.88
35.5	11,531,760	115	0.0000	1.0000	98.88
36.5	10,888,624	107	0.0000	1.0000	98.88
37.5	9,194,147	100	0.0000	1.0000	98.88
38.5	8,367,240	241	0.0000	1.0000	98.88

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNTS 360.12 AND 360.22 DISTRIBUTION SUBSTATION AND DISTRIBUTION LINE EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2019			EXPERIENCE BAND 1977-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,033,696	88	0.0000	1.0000	98.87	
40.5	7,535,311	92	0.0000	1.0000	98.87	
41.5	6,866,116	78	0.0000	1.0000	98.87	
42.5	6,078,107	64	0.0000	1.0000	98.87	
43.5	5,485,936	54	0.0000	1.0000	98.87	
44.5	5,071,038	32	0.0000	1.0000	98.87	
45.5	4,569,256	29	0.0000	1.0000	98.87	
46.5	4,233,603	24	0.0000	1.0000	98.87	
47.5	3,819,116	26	0.0000	1.0000	98.87	
48.5	3,536,555	29	0.0000	1.0000	98.86	
49.5	3,169,313	26	0.0000	1.0000	98.86	
50.5	2,914,337	22	0.0000	1.0000	98.86	
51.5	2,617,083	26	0.0000	1.0000	98.86	
52.5	2,349,818	124	0.0001	0.9999	98.86	
53.5	2,076,409	20	0.0000	1.0000	98.86	
54.5	1,652,231	31	0.0000	1.0000	98.86	
55.5	1,431,431	14	0.0000	1.0000	98.85	
56.5	1,240,169	10	0.0000	1.0000	98.85	
57.5	1,069,298	52	0.0000	1.0000	98.85	
58.5	923,506	18	0.0000	1.0000	98.85	
59.5	811,694	31	0.0000	1.0000	98.85	
60.5	702,599	34	0.0000	1.0000	98.84	
61.5	599,420	31	0.0001	0.9999	98.84	
62.5	520,175	462	0.0009	0.9991	98.83	
63.5	460,783	93	0.0002	0.9998	98.74	
64.5	413,770	10	0.0000	1.0000	98.72	
65.5	391,878	5	0.0000	1.0000	98.72	
66.5	373,688	5	0.0000	1.0000	98.72	
67.5	357,198	7	0.0000	1.0000	98.72	
68.5	338,635	7	0.0000	1.0000	98.72	
69.5	320,336	16	0.0001	0.9999	98.71	
70.5	305,840	18	0.0001	0.9999	98.71	
71.5	294,593	3	0.0000	1.0000	98.70	
72.5	280,774	20	0.0001	0.9999	98.70	
73.5	270,389	4	0.0000	1.0000	98.70	
74.5	261,387		0.0000	1.0000	98.69	
75.5	247,529		0.0000	1.0000	98.69	
76.5	243,594		0.0000	1.0000	98.69	
77.5	239,868		0.0000	1.0000	98.69	
78.5	219,234		0.0000	1.0000	98.69	

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNTS 360.12 AND 360.22 DISTRIBUTION SUBSTATION AND DISTRIBUTION LINE EASEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2019			EXPERIENCE BAND 1977-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	216,373		0.0000	1.0000	98.69
80.5	205,755		0.0000	1.0000	98.69
81.5	196,121		0.0000	1.0000	98.69
82.5	187,993	256	0.0014	0.9986	98.69
83.5	50,952		0.0000	1.0000	98.56
84.5	49,861	159	0.0032	0.9968	98.56
85.5	47,349		0.0000	1.0000	98.25
86.5	46,426	2,198	0.0473	0.9527	98.25
87.5	43,150	3,207	0.0743	0.9257	93.60
88.5	38,568	2,645	0.0686	0.9314	86.64
89.5	34,654	528	0.0152	0.9848	80.70
90.5	31,156	483	0.0155	0.9845	79.47
91.5	28,058	173	0.0062	0.9938	78.24
92.5	27,885	184	0.0066	0.9934	77.75
93.5	27,701		0.0000	1.0000	77.24
94.5	27,701		0.0000	1.0000	77.24
95.5	27,701	3,835	0.1384	0.8616	77.24
96.5	23,866	344	0.0144	0.9856	66.55
97.5	23,522	10,000	0.4251	0.5749	65.59
98.5	13,522		0.0000	1.0000	37.71
99.5	13,522	232	0.0171	0.9829	37.71
100.5	13,291	2,503	0.1883	0.8117	37.06
101.5	10,788	2,225	0.2062	0.7938	30.08
102.5	8,564	2,161	0.2524	0.7476	23.88
103.5	6,402	673	0.1051	0.8949	17.85
104.5	5,729	5,454	0.9520	0.0480	15.98
105.5	275		0.0000	1.0000	0.77
106.5	275		0.0000	1.0000	0.77
107.5	275	275	1.0000		0.77
108.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES

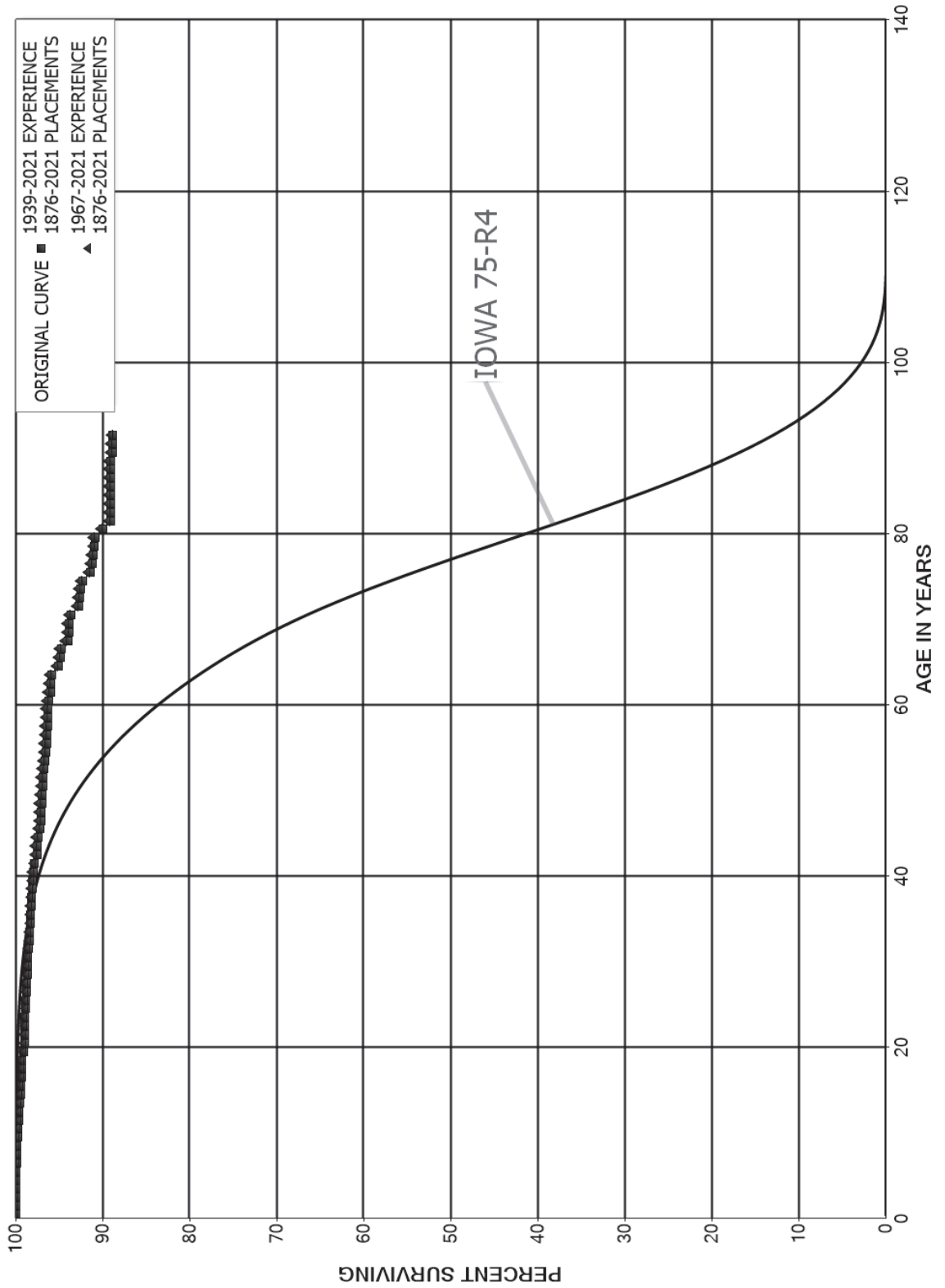


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,371,939	0	0.0000	1.0000	100.00
0.5	16,672,053	0	0.0000	1.0000	100.00
1.5	18,236,019	320	0.0000	1.0000	100.00
2.5	16,556,289	25	0.0000	1.0000	100.00
3.5	16,700,088	230	0.0000	1.0000	100.00
4.5	16,662,696	1,453	0.0001	0.9999	100.00
5.5	15,589,485	24,072	0.0015	0.9985	99.99
6.5	15,251,121	5,564	0.0004	0.9996	99.83
7.5	15,539,197	1,830	0.0001	0.9999	99.80
8.5	16,544,337	5,006	0.0003	0.9997	99.79
9.5	16,600,881	1,178	0.0001	0.9999	99.76
10.5	17,029,464	20,502	0.0012	0.9988	99.75
11.5	17,311,579	4,294	0.0002	0.9998	99.63
12.5	17,337,772	10,786	0.0006	0.9994	99.60
13.5	16,707,274	20,129	0.0012	0.9988	99.54
14.5	16,162,656	11,122	0.0007	0.9993	99.42
15.5	15,814,447	13,164	0.0008	0.9992	99.35
16.5	14,425,532	2,429	0.0002	0.9998	99.27
17.5	14,482,669	2,676	0.0002	0.9998	99.25
18.5	14,562,820	31,579	0.0022	0.9978	99.24
19.5	14,623,048	3,134	0.0002	0.9998	99.02
20.5	14,527,631	4,386	0.0003	0.9997	99.00
21.5	14,727,392	10,077	0.0007	0.9993	98.97
22.5	14,945,808	1,660	0.0001	0.9999	98.90
23.5	15,008,615	11,320	0.0008	0.9992	98.89
24.5	15,122,513	1,329	0.0001	0.9999	98.82
25.5	13,997,731	6,226	0.0004	0.9996	98.81
26.5	13,355,685	3,285	0.0002	0.9998	98.76
27.5	13,226,961	10,645	0.0008	0.9992	98.74
28.5	12,990,177	4,640	0.0004	0.9996	98.66
29.5	10,727,216	5,015	0.0005	0.9995	98.62
30.5	10,568,464	5,532	0.0005	0.9995	98.58
31.5	10,480,318	8,965	0.0009	0.9991	98.53
32.5	8,943,042	6,619	0.0007	0.9993	98.44
33.5	8,327,813	3,296	0.0004	0.9996	98.37
34.5	7,712,176	5,316	0.0007	0.9993	98.33
35.5	6,994,052	2,785	0.0004	0.9996	98.26
36.5	6,761,227	4,795	0.0007	0.9993	98.22
37.5	6,593,966	3,104	0.0005	0.9995	98.15
38.5	6,551,072	3,610	0.0006	0.9994	98.11

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2021			EXPERIENCE BAND 1939-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,360,095	5,976	0.0009	0.9991	98.05	
40.5	6,368,683	11,734	0.0018	0.9982	97.96	
41.5	6,337,540	16,298	0.0026	0.9974	97.78	
42.5	6,201,327	2,600	0.0004	0.9996	97.53	
43.5	6,069,348	6,997	0.0012	0.9988	97.49	
44.5	5,963,699	10,929	0.0018	0.9982	97.38	
45.5	5,823,236	7,616	0.0013	0.9987	97.20	
46.5	5,457,981	1,199	0.0002	0.9998	97.07	
47.5	5,306,889	3,109	0.0006	0.9994	97.05	
48.5	5,029,143	3,592	0.0007	0.9993	96.99	
49.5	4,756,244	2,684	0.0006	0.9994	96.92	
50.5	4,207,102	3,512	0.0008	0.9992	96.87	
51.5	3,645,996	2,924	0.0008	0.9992	96.79	
52.5	3,121,677	4,584	0.0015	0.9985	96.71	
53.5	2,691,140	1,134	0.0004	0.9996	96.57	
54.5	2,435,854	2,429	0.0010	0.9990	96.53	
55.5	2,158,851	1,712	0.0008	0.9992	96.43	
56.5	2,015,763	837	0.0004	0.9996	96.35	
57.5	1,825,241	267	0.0001	0.9999	96.31	
58.5	1,691,613	1,059	0.0006	0.9994	96.30	
59.5	1,519,708	1,673	0.0011	0.9989	96.24	
60.5	1,419,317	2,017	0.0014	0.9986	96.13	
61.5	1,306,927	220	0.0002	0.9998	96.00	
62.5	1,190,197	2,257	0.0019	0.9981	95.98	
63.5	1,086,432	8,228	0.0076	0.9924	95.80	
64.5	995,827	2,031	0.0020	0.9980	95.07	
65.5	807,297	945	0.0012	0.9988	94.88	
66.5	646,857	5,195	0.0080	0.9920	94.77	
67.5	592,420	1,086	0.0018	0.9982	94.01	
68.5	502,219	198	0.0004	0.9996	93.84	
69.5	576,716	1,340	0.0023	0.9977	93.80	
70.5	534,423	4,991	0.0093	0.9907	93.58	
71.5	404,303	352	0.0009	0.9991	92.71	
72.5	390,135	589	0.0015	0.9985	92.63	
73.5	445,433	1,149	0.0026	0.9974	92.49	
74.5	410,436	3,844	0.0094	0.9906	92.25	
75.5	407,309	1,154	0.0028	0.9972	91.38	
76.5	409,662	265	0.0006	0.9994	91.12	
77.5	412,901	797	0.0019	0.9981	91.07	
78.5	405,153	73	0.0002	0.9998	90.89	

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2021			EXPERIENCE BAND 1939-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	413,548	4,128	0.0100	0.9900	90.87
80.5	407,168	4,108	0.0101	0.9899	89.97
81.5	386,944	16	0.0000	1.0000	89.06
82.5	385,504	3	0.0000	1.0000	89.06
83.5	383,772	3	0.0000	1.0000	89.05
84.5	382,783		0.0000	1.0000	89.05
85.5	382,775	3	0.0000	1.0000	89.05
86.5	382,665	130	0.0003	0.9997	89.05
87.5	382,460	14	0.0000	1.0000	89.02
88.5	381,345	711	0.0019	0.9981	89.02
89.5	376,971	18	0.0000	1.0000	88.85
90.5	351,274	272	0.0008	0.9992	88.85
91.5	227,014	546	0.0024	0.9976	88.78
92.5	223,081		0.0000	1.0000	88.57
93.5	210,960	412	0.0020	0.9980	88.57
94.5	189,961	38	0.0002	0.9998	88.39
95.5	105,180	2,278	0.0217	0.9783	88.38
96.5	83,452		0.0000	1.0000	86.46
97.5	78,302	42	0.0005	0.9995	86.46
98.5	62,110	4	0.0001	0.9999	86.42
99.5	66,783	802	0.0120	0.9880	86.41
100.5	66,898	112	0.0017	0.9983	85.37
101.5	66,588		0.0000	1.0000	85.23
102.5	66,299	302	0.0046	0.9954	85.23
103.5	65,950	28	0.0004	0.9996	84.84
104.5	65,871	1,885	0.0286	0.9714	84.81
105.5	63,969		0.0000	1.0000	82.38
106.5	63,895		0.0000	1.0000	82.38
107.5	63,844		0.0000	1.0000	82.38
108.5	63,844		0.0000	1.0000	82.38
109.5	54,307		0.0000	1.0000	82.38
110.5	54,127		0.0000	1.0000	82.38
111.5	52,688		0.0000	1.0000	82.38
112.5	52,688		0.0000	1.0000	82.38
113.5	52,688		0.0000	1.0000	82.38
114.5	52,688		0.0000	1.0000	82.38
115.5	52,688		0.0000	1.0000	82.38
116.5	26,579		0.0000	1.0000	82.38
117.5	26,579		0.0000	1.0000	82.38
118.5	26,579		0.0000	1.0000	82.38

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2021			EXPERIENCE BAND 1939-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	26,579	961	0.0362	0.9638	82.38	
120.5	18,606		0.0000	1.0000	79.40	
121.5	17,539		0.0000	1.0000	79.40	
122.5	17,539	57	0.0032	0.9968	79.40	
123.5	17,482	5	0.0003	0.9997	79.14	
124.5	17,477	955	0.0546	0.9454	79.12	
125.5	1,222		0.0000	1.0000	74.80	
126.5	1,218		0.0000	1.0000	74.80	
127.5	1,217		0.0000	1.0000	74.80	
128.5	1,217		0.0000	1.0000	74.80	
129.5	1,217		0.0000	1.0000	74.80	
130.5	1,217		0.0000	1.0000	74.80	
131.5	1,217		0.0000	1.0000	74.80	
132.5	1,217		0.0000	1.0000	74.80	
133.5	1,217		0.0000	1.0000	74.80	
134.5	1,217		0.0000	1.0000	74.80	
135.5	1,217		0.0000	1.0000	74.80	
136.5	1,217		0.0000	1.0000	74.80	
137.5	1,217		0.0000	1.0000	74.80	
138.5	1,217		0.0000	1.0000	74.80	
139.5	1,217		0.0000	1.0000	74.80	
140.5	1,217		0.0000	1.0000	74.80	
141.5	1,217		0.0000	1.0000	74.80	
142.5	1,217		0.0000	1.0000	74.80	
143.5	1,217		0.0000	1.0000	74.80	
144.5	1,217		0.0000	1.0000	74.80	
145.5					74.80	

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1876-2021

EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,680,008	0	0.0000	1.0000	100.00
0.5	15,963,039	0	0.0000	1.0000	100.00
1.5	17,408,385		0.0000	1.0000	100.00
2.5	15,735,378	25	0.0000	1.0000	100.00
3.5	15,874,939	230	0.0000	1.0000	100.00
4.5	15,925,192	1,430	0.0001	0.9999	100.00
5.5	14,837,200	22,972	0.0015	0.9985	99.99
6.5	14,545,482	3,070	0.0002	0.9998	99.83
7.5	14,841,697	530	0.0000	1.0000	99.81
8.5	15,907,629	4,268	0.0003	0.9997	99.81
9.5	15,996,791	726	0.0000	1.0000	99.78
10.5	16,567,478	19,643	0.0012	0.9988	99.78
11.5	16,886,675	3,500	0.0002	0.9998	99.66
12.5	16,930,246	10,291	0.0006	0.9994	99.64
13.5	16,387,791	20,089	0.0012	0.9988	99.58
14.5	15,897,300	9,830	0.0006	0.9994	99.46
15.5	15,620,375	13,164	0.0008	0.9992	99.40
16.5	14,291,563	2,253	0.0002	0.9998	99.31
17.5	14,355,359	2,676	0.0002	0.9998	99.30
18.5	14,450,128	31,333	0.0022	0.9978	99.28
19.5	14,532,663	1,865	0.0001	0.9999	99.06
20.5	14,434,740	4,386	0.0003	0.9997	99.05
21.5	14,635,075	9,954	0.0007	0.9993	99.02
22.5	14,852,914	1,660	0.0001	0.9999	98.95
23.5	14,924,169	11,308	0.0008	0.9992	98.94
24.5	15,042,678	1,081	0.0001	0.9999	98.87
25.5	13,926,272	6,070	0.0004	0.9996	98.86
26.5	13,280,787	3,285	0.0002	0.9998	98.82
27.5	13,157,838	10,502	0.0008	0.9992	98.79
28.5	12,916,318	4,099	0.0003	0.9997	98.71
29.5	10,650,772	4,621	0.0004	0.9996	98.68
30.5	10,471,343	4,848	0.0005	0.9995	98.64
31.5	10,380,570	6,127	0.0006	0.9994	98.59
32.5	8,844,937	5,266	0.0006	0.9994	98.53
33.5	8,221,505	3,296	0.0004	0.9996	98.48
34.5	7,605,281	4,975	0.0007	0.9993	98.44
35.5	6,891,112	1,847	0.0003	0.9997	98.37
36.5	6,662,172	4,170	0.0006	0.9994	98.35
37.5	6,506,014	3,089	0.0005	0.9995	98.28
38.5	6,475,869	3,610	0.0006	0.9994	98.24

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2021			EXPERIENCE BAND 1967-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,304,248	3,068	0.0005	0.9995	98.18	
40.5	6,325,185	10,814	0.0017	0.9983	98.14	
41.5	6,297,116	5,328	0.0008	0.9992	97.97	
42.5	6,174,964	2,600	0.0004	0.9996	97.88	
43.5	6,059,148	6,997	0.0012	0.9988	97.84	
44.5	5,954,470	10,929	0.0018	0.9982	97.73	
45.5	5,814,382	7,616	0.0013	0.9987	97.55	
46.5	5,445,111	1,199	0.0002	0.9998	97.42	
47.5	5,294,018	3,109	0.0006	0.9994	97.40	
48.5	5,016,273	3,592	0.0007	0.9993	97.34	
49.5	4,743,374	2,239	0.0005	0.9995	97.27	
50.5	4,194,677	3,512	0.0008	0.9992	97.23	
51.5	3,633,571	2,924	0.0008	0.9992	97.15	
52.5	3,105,431	4,584	0.0015	0.9985	97.07	
53.5	2,674,893	1,134	0.0004	0.9996	96.93	
54.5	2,423,722	2,429	0.0010	0.9990	96.88	
55.5	2,151,014	1,712	0.0008	0.9992	96.79	
56.5	2,011,942	837	0.0004	0.9996	96.71	
57.5	1,821,419	267	0.0001	0.9999	96.67	
58.5	1,687,791	1,059	0.0006	0.9994	96.66	
59.5	1,515,887	1,673	0.0011	0.9989	96.60	
60.5	1,415,496	2,017	0.0014	0.9986	96.49	
61.5	1,306,927	220	0.0002	0.9998	96.35	
62.5	1,190,197	2,257	0.0019	0.9981	96.34	
63.5	1,086,432	8,228	0.0076	0.9924	96.15	
64.5	995,827	2,031	0.0020	0.9980	95.42	
65.5	807,297	945	0.0012	0.9988	95.23	
66.5	646,857	5,195	0.0080	0.9920	95.12	
67.5	592,420	1,086	0.0018	0.9982	94.35	
68.5	502,219	198	0.0004	0.9996	94.18	
69.5	576,716	1,340	0.0023	0.9977	94.14	
70.5	534,423	4,991	0.0093	0.9907	93.93	
71.5	404,303	352	0.0009	0.9991	93.05	
72.5	390,135	589	0.0015	0.9985	92.97	
73.5	445,433	1,149	0.0026	0.9974	92.83	
74.5	410,436	3,844	0.0094	0.9906	92.59	
75.5	407,309	1,154	0.0028	0.9972	91.72	
76.5	409,662	265	0.0006	0.9994	91.46	
77.5	412,901	797	0.0019	0.9981	91.40	
78.5	405,153	73	0.0002	0.9998	91.23	

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2021			EXPERIENCE BAND 1967-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	413,548	4,128	0.0100	0.9900	91.21
80.5	407,168	4,108	0.0101	0.9899	90.30
81.5	386,944	16	0.0000	1.0000	89.39
82.5	385,504	3	0.0000	1.0000	89.38
83.5	383,772	3	0.0000	1.0000	89.38
84.5	382,783		0.0000	1.0000	89.38
85.5	382,775	3	0.0000	1.0000	89.38
86.5	382,665	130	0.0003	0.9997	89.38
87.5	382,460	14	0.0000	1.0000	89.35
88.5	381,345	711	0.0019	0.9981	89.35
89.5	376,971	18	0.0000	1.0000	89.18
90.5	351,274	272	0.0008	0.9992	89.18
91.5	227,014	546	0.0024	0.9976	89.11
92.5	223,081		0.0000	1.0000	88.89
93.5	210,960	412	0.0020	0.9980	88.89
94.5	189,961	38	0.0002	0.9998	88.72
95.5	105,180	2,278	0.0217	0.9783	88.70
96.5	83,452		0.0000	1.0000	86.78
97.5	78,302	42	0.0005	0.9995	86.78
98.5	62,110	4	0.0001	0.9999	86.73
99.5	66,783	802	0.0120	0.9880	86.73
100.5	66,898	112	0.0017	0.9983	85.69
101.5	66,588		0.0000	1.0000	85.54
102.5	66,299	302	0.0046	0.9954	85.54
103.5	65,950	28	0.0004	0.9996	85.15
104.5	65,871	1,885	0.0286	0.9714	85.12
105.5	63,969		0.0000	1.0000	82.68
106.5	63,895		0.0000	1.0000	82.68
107.5	63,844		0.0000	1.0000	82.68
108.5	63,844		0.0000	1.0000	82.68
109.5	54,307		0.0000	1.0000	82.68
110.5	54,127		0.0000	1.0000	82.68
111.5	52,688		0.0000	1.0000	82.68
112.5	52,688		0.0000	1.0000	82.68
113.5	52,688		0.0000	1.0000	82.68
114.5	52,688		0.0000	1.0000	82.68
115.5	52,688		0.0000	1.0000	82.68
116.5	26,579		0.0000	1.0000	82.68
117.5	26,579		0.0000	1.0000	82.68
118.5	26,579		0.0000	1.0000	82.68

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1876-2021			EXPERIENCE BAND 1967-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	26,579	961	0.0362	0.9638	82.68	
120.5	18,606		0.0000	1.0000	79.69	
121.5	17,539		0.0000	1.0000	79.69	
122.5	17,539	57	0.0032	0.9968	79.69	
123.5	17,482	5	0.0003	0.9997	79.44	
124.5	17,477	955	0.0546	0.9454	79.41	
125.5	1,222		0.0000	1.0000	75.07	
126.5	1,218		0.0000	1.0000	75.07	
127.5	1,217		0.0000	1.0000	75.07	
128.5	1,217		0.0000	1.0000	75.07	
129.5	1,217		0.0000	1.0000	75.07	
130.5	1,217		0.0000	1.0000	75.07	
131.5	1,217		0.0000	1.0000	75.07	
132.5	1,217		0.0000	1.0000	75.07	
133.5	1,217		0.0000	1.0000	75.07	
134.5	1,217		0.0000	1.0000	75.07	
135.5	1,217		0.0000	1.0000	75.07	
136.5	1,217		0.0000	1.0000	75.07	
137.5	1,217		0.0000	1.0000	75.07	
138.5	1,217		0.0000	1.0000	75.07	
139.5	1,217		0.0000	1.0000	75.07	
140.5	1,217		0.0000	1.0000	75.07	
141.5	1,217		0.0000	1.0000	75.07	
142.5	1,217		0.0000	1.0000	75.07	
143.5	1,217		0.0000	1.0000	75.07	
144.5	1,217		0.0000	1.0000	75.07	
145.5					75.07	

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING
 ORIGINAL AND SMOOTH SURVIVOR CURVES

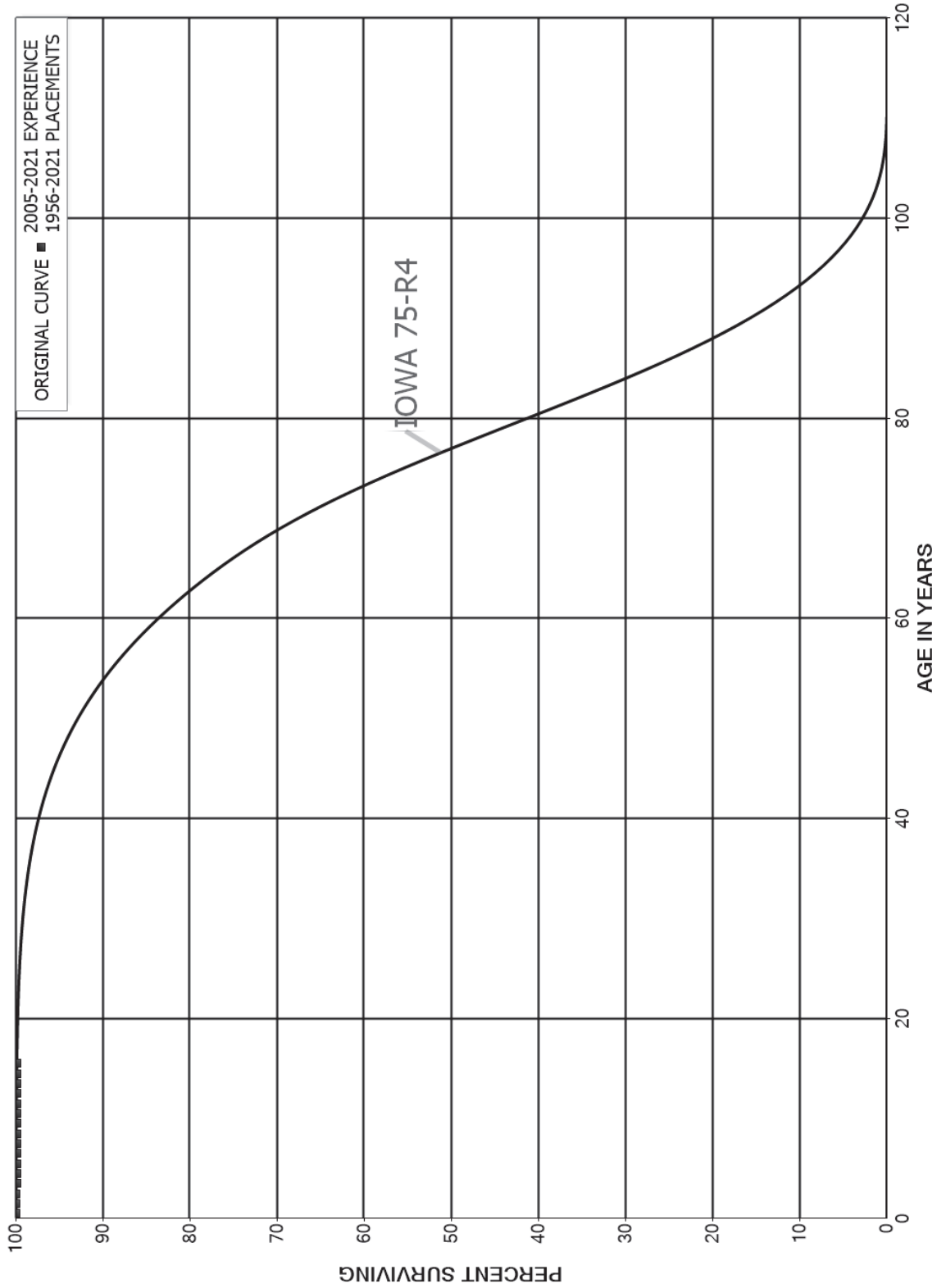


Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2021			EXPERIENCE BAND 2005-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,168,515		0.0000	1.0000	100.00
0.5	63,594,645		0.0000	1.0000	100.00
1.5	15,214,829		0.0000	1.0000	100.00
2.5	13,805,606	26,402	0.0019	0.9981	100.00
3.5	13,779,204		0.0000	1.0000	99.81
4.5	13,779,204		0.0000	1.0000	99.81
5.5	4,316,020		0.0000	1.0000	99.81
6.5	4,316,020		0.0000	1.0000	99.81
7.5	1,988,438		0.0000	1.0000	99.81
8.5	1,988,438		0.0000	1.0000	99.81
9.5	1,412,175		0.0000	1.0000	99.81
10.5	1,412,175		0.0000	1.0000	99.81
11.5	1,246,482		0.0000	1.0000	99.81
12.5	1,056,674		0.0000	1.0000	99.81
13.5	991,549		0.0000	1.0000	99.81
14.5	66,893		0.0000	1.0000	99.81
15.5					99.81
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2021			EXPERIENCE BAND 2005-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5	16,369		0.0000		
60.5	16,369		0.0000		
61.5	16,369		0.0000		
62.5	16,369		0.0000		
63.5	16,369		0.0000		
64.5	16,369		0.0000		
65.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 362.00 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES

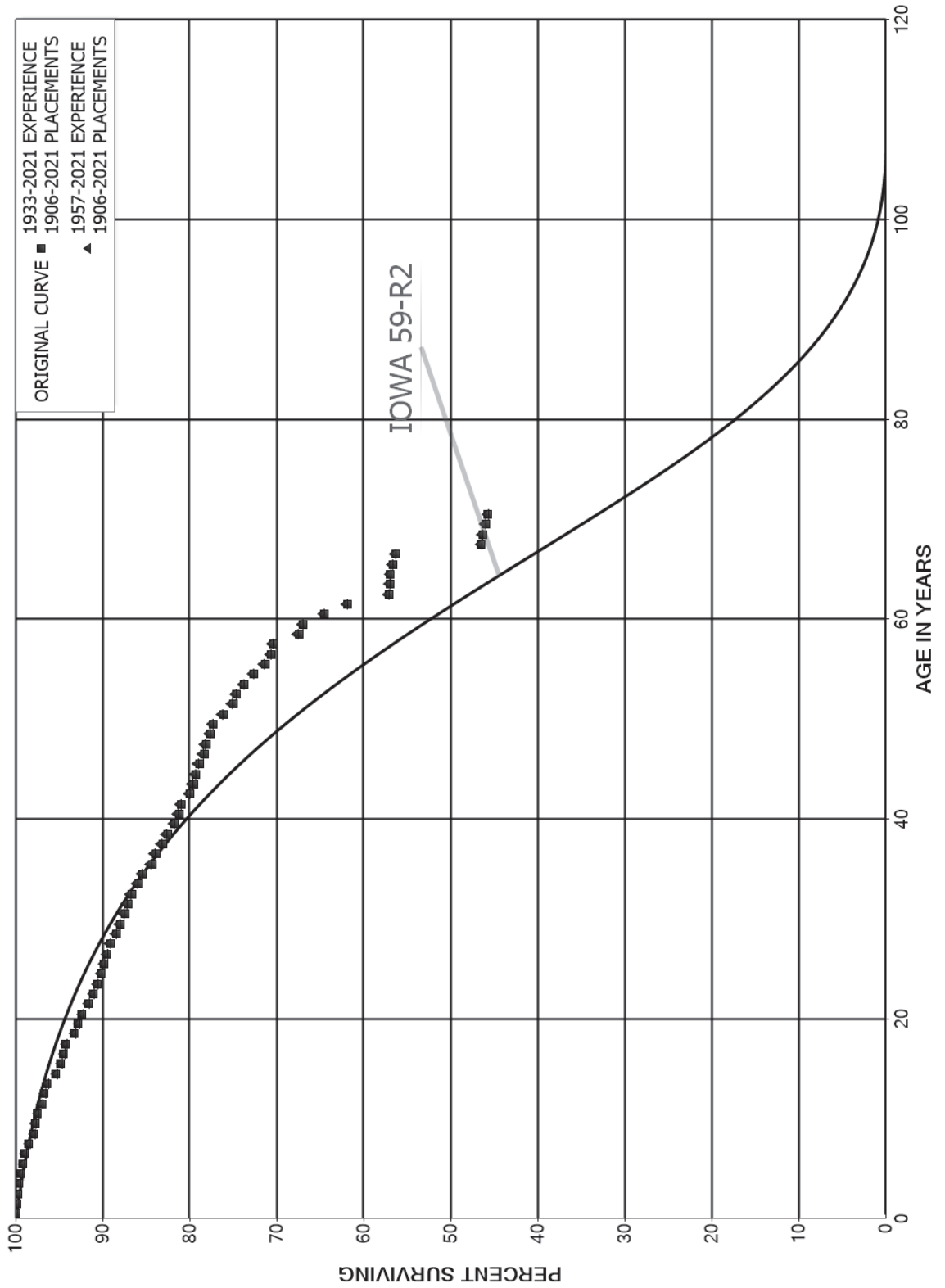


Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1933-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	611,371,001	388,867	0.0006	0.9994	100.00
0.5	575,369,317	803,543	0.0014	0.9986	99.94
1.5	552,950,151	483,424	0.0009	0.9991	99.80
2.5	535,979,552	724,354	0.0014	0.9986	99.71
3.5	529,244,987	984,487	0.0019	0.9981	99.57
4.5	516,668,191	1,304,209	0.0025	0.9975	99.39
5.5	497,495,099	1,180,408	0.0024	0.9976	99.14
6.5	480,912,348	2,150,216	0.0045	0.9955	98.90
7.5	470,271,999	2,335,847	0.0050	0.9950	98.46
8.5	454,268,183	898,803	0.0020	0.9980	97.97
9.5	438,762,059	1,309,831	0.0030	0.9970	97.78
10.5	419,845,078	2,067,613	0.0049	0.9951	97.49
11.5	412,690,920	1,334,947	0.0032	0.9968	97.01
12.5	401,571,748	1,217,831	0.0030	0.9970	96.69
13.5	381,640,646	4,191,618	0.0110	0.9890	96.40
14.5	356,943,567	2,008,580	0.0056	0.9944	95.34
15.5	342,841,930	1,079,809	0.0031	0.9969	94.80
16.5	319,582,779	714,990	0.0022	0.9978	94.51
17.5	309,772,804	3,487,367	0.0113	0.9887	94.29
18.5	300,908,184	1,277,270	0.0042	0.9958	93.23
19.5	282,202,572	1,456,982	0.0052	0.9948	92.84
20.5	262,753,638	1,984,319	0.0076	0.9924	92.36
21.5	244,149,535	1,547,159	0.0063	0.9937	91.66
22.5	239,852,947	1,179,700	0.0049	0.9951	91.08
23.5	226,714,522	1,160,241	0.0051	0.9949	90.63
24.5	222,060,583	879,876	0.0040	0.9960	90.17
25.5	207,926,456	721,735	0.0035	0.9965	89.81
26.5	197,746,165	900,013	0.0046	0.9954	89.50
27.5	192,884,143	1,597,088	0.0083	0.9917	89.09
28.5	170,859,530	815,529	0.0048	0.9952	88.35
29.5	147,063,309	884,461	0.0060	0.9940	87.93
30.5	136,865,576	510,430	0.0037	0.9963	87.40
31.5	132,184,875	701,149	0.0053	0.9947	87.08
32.5	123,814,771	1,129,856	0.0091	0.9909	86.61
33.5	110,376,423	621,398	0.0056	0.9944	85.82
34.5	102,429,194	1,252,718	0.0122	0.9878	85.34
35.5	97,519,751	497,886	0.0051	0.9949	84.30
36.5	92,361,794	886,795	0.0096	0.9904	83.87
37.5	90,543,314	588,829	0.0065	0.9935	83.06
38.5	89,457,833	881,251	0.0099	0.9901	82.52

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1933-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	83,230,501	491,066	0.0059	0.9941	81.71
40.5	82,622,011	336,066	0.0041	0.9959	81.23
41.5	80,190,822	954,008	0.0119	0.9881	80.90
42.5	74,115,502	403,412	0.0054	0.9946	79.93
43.5	72,914,544	236,805	0.0032	0.9968	79.50
44.5	72,049,290	367,091	0.0051	0.9949	79.24
45.5	71,504,347	470,557	0.0066	0.9934	78.84
46.5	67,240,029	224,429	0.0033	0.9967	78.32
47.5	64,448,524	387,376	0.0060	0.9940	78.06
48.5	58,149,869	249,691	0.0043	0.9957	77.59
49.5	52,249,189	797,960	0.0153	0.9847	77.25
50.5	46,122,622	675,743	0.0147	0.9853	76.07
51.5	39,218,983	209,039	0.0053	0.9947	74.96
52.5	32,850,831	376,193	0.0115	0.9885	74.56
53.5	28,003,840	431,178	0.0154	0.9846	73.71
54.5	23,140,746	398,055	0.0172	0.9828	72.57
55.5	20,093,658	200,840	0.0100	0.9900	71.32
56.5	18,534,173	68,532	0.0037	0.9963	70.61
57.5	16,629,826	690,081	0.0415	0.9585	70.35
58.5	15,059,541	102,264	0.0068	0.9932	67.43
59.5	13,760,983	512,846	0.0373	0.9627	66.97
60.5	12,342,647	495,737	0.0402	0.9598	64.48
61.5	10,770,056	841,116	0.0781	0.9219	61.89
62.5	8,736,579	9,223	0.0011	0.9989	57.05
63.5	7,108,904	12,584	0.0018	0.9982	56.99
64.5	5,861,357	30,619	0.0052	0.9948	56.89
65.5	4,849,100	28,493	0.0059	0.9941	56.60
66.5	3,904,464	679,795	0.1741	0.8259	56.26
67.5	2,682,816	7,888	0.0029	0.9971	46.47
68.5	1,944,118	14,741	0.0076	0.9924	46.33
69.5	2,280,467	12,952	0.0057	0.9943	45.98
70.5	1,740,567	14,161	0.0081	0.9919	45.72
71.5	1,384,854	9,382	0.0068	0.9932	45.35
72.5	1,071,848	41,043	0.0383	0.9617	45.04
73.5	958,822	3,826	0.0040	0.9960	43.31
74.5	842,297	4,447	0.0053	0.9947	43.14
75.5	821,179	928	0.0011	0.9989	42.91
76.5	689,497	2,091	0.0030	0.9970	42.86
77.5	679,840	94	0.0001	0.9999	42.74
78.5	652,980	3,707	0.0057	0.9943	42.73

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1933-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	598,941	2	0.0000	1.0000	42.49	
80.5	534,481	1,111	0.0021	0.9979	42.49	
81.5	494,172	143	0.0003	0.9997	42.40	
82.5	480,267	0	0.0000	1.0000	42.39	
83.5	418,906	20	0.0000	1.0000	42.39	
84.5	377,077	0	0.0000	1.0000	42.38	
85.5	366,894	212,045	0.5779	0.4221	42.38	
86.5	144,166	58	0.0004	0.9996	17.89	
87.5	143,156		0.0000	1.0000	17.88	
88.5	134,206		0.0000	1.0000	17.88	
89.5	126,473	11,345	0.0897	0.9103	17.88	
90.5	75,714		0.0000	1.0000	16.28	
91.5	19,234		0.0000	1.0000	16.28	
92.5	12,799		0.0000	1.0000	16.28	
93.5	5,806		0.0000	1.0000	16.28	
94.5					16.28	

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1957-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	603,611,288	387,263	0.0006	0.9994	100.00
0.5	568,511,024	789,756	0.0014	0.9986	99.94
1.5	547,497,858	466,189	0.0009	0.9991	99.80
2.5	531,591,414	710,598	0.0013	0.9987	99.71
3.5	525,736,123	968,871	0.0018	0.9982	99.58
4.5	513,532,019	1,289,415	0.0025	0.9975	99.40
5.5	495,078,821	1,170,542	0.0024	0.9976	99.15
6.5	478,903,725	2,135,769	0.0045	0.9955	98.91
7.5	468,501,651	2,320,886	0.0050	0.9950	98.47
8.5	452,943,047	892,234	0.0020	0.9980	97.98
9.5	437,530,192	1,301,836	0.0030	0.9970	97.79
10.5	418,521,010	2,053,318	0.0049	0.9951	97.50
11.5	411,355,370	1,315,832	0.0032	0.9968	97.02
12.5	400,188,819	1,206,673	0.0030	0.9970	96.71
13.5	380,230,802	4,179,610	0.0110	0.9890	96.42
14.5	355,553,765	2,002,243	0.0056	0.9944	95.36
15.5	341,307,561	1,065,295	0.0031	0.9969	94.82
16.5	317,929,536	688,396	0.0022	0.9978	94.53
17.5	308,220,107	3,457,516	0.0112	0.9888	94.32
18.5	299,200,010	1,240,163	0.0041	0.9959	93.26
19.5	280,368,857	1,435,745	0.0051	0.9949	92.88
20.5	260,718,662	1,955,492	0.0075	0.9925	92.40
21.5	241,934,371	1,473,750	0.0061	0.9939	91.71
22.5	237,648,028	1,121,835	0.0047	0.9953	91.15
23.5	224,582,598	1,108,190	0.0049	0.9951	90.72
24.5	220,045,884	802,350	0.0036	0.9964	90.27
25.5	206,267,122	669,506	0.0032	0.9968	89.94
26.5	196,322,849	835,624	0.0043	0.9957	89.65
27.5	191,682,505	1,509,066	0.0079	0.9921	89.27
28.5	169,867,570	707,901	0.0042	0.9958	88.57
29.5	146,328,266	855,813	0.0058	0.9942	88.20
30.5	136,403,673	489,497	0.0036	0.9964	87.68
31.5	131,916,220	686,563	0.0052	0.9948	87.37
32.5	123,626,344	1,120,963	0.0091	0.9909	86.91
33.5	110,299,607	613,966	0.0056	0.9944	86.12
34.5	102,349,908	1,246,658	0.0122	0.9878	85.64
35.5	97,455,697	495,981	0.0051	0.9949	84.60
36.5	92,297,037	886,029	0.0096	0.9904	84.17
37.5	90,477,161	588,066	0.0065	0.9935	83.36
38.5	89,395,141	881,251	0.0099	0.9901	82.82

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1957-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	83,206,262	484,914	0.0058	0.9942	82.00
40.5	82,611,665	335,805	0.0041	0.9959	81.53
41.5	80,190,390	954,008	0.0119	0.9881	81.19
42.5	74,115,078	403,387	0.0054	0.9946	80.23
43.5	72,914,274	236,805	0.0032	0.9968	79.79
44.5	72,048,856	366,826	0.0051	0.9949	79.53
45.5	71,504,300	470,557	0.0066	0.9934	79.13
46.5	67,239,983	224,429	0.0033	0.9967	78.61
47.5	64,448,477	387,376	0.0060	0.9940	78.34
48.5	58,149,822	249,691	0.0043	0.9957	77.87
49.5	52,249,142	797,960	0.0153	0.9847	77.54
50.5	46,122,622	675,743	0.0147	0.9853	76.36
51.5	39,218,983	209,039	0.0053	0.9947	75.24
52.5	32,850,831	376,193	0.0115	0.9885	74.84
53.5	28,003,840	431,178	0.0154	0.9846	73.98
54.5	23,140,746	398,055	0.0172	0.9828	72.84
55.5	20,093,658	200,840	0.0100	0.9900	71.59
56.5	18,534,173	68,532	0.0037	0.9963	70.87
57.5	16,629,826	690,081	0.0415	0.9585	70.61
58.5	15,059,541	102,264	0.0068	0.9932	67.68
59.5	13,760,983	512,846	0.0373	0.9627	67.22
60.5	12,342,647	495,737	0.0402	0.9598	64.71
61.5	10,770,056	841,116	0.0781	0.9219	62.11
62.5	8,736,579	9,223	0.0011	0.9989	57.26
63.5	7,108,904	12,584	0.0018	0.9982	57.20
64.5	5,861,357	30,619	0.0052	0.9948	57.10
65.5	4,849,100	28,493	0.0059	0.9941	56.80
66.5	3,904,464	679,795	0.1741	0.8259	56.47
67.5	2,682,816	7,888	0.0029	0.9971	46.64
68.5	1,944,118	14,741	0.0076	0.9924	46.50
69.5	2,280,467	12,952	0.0057	0.9943	46.15
70.5	1,740,567	14,161	0.0081	0.9919	45.89
71.5	1,384,854	9,382	0.0068	0.9932	45.51
72.5	1,071,848	41,043	0.0383	0.9617	45.20
73.5	958,822	3,826	0.0040	0.9960	43.47
74.5	842,297	4,447	0.0053	0.9947	43.30
75.5	821,179	928	0.0011	0.9989	43.07
76.5	689,497	2,091	0.0030	0.9970	43.02
77.5	679,840	94	0.0001	0.9999	42.89
78.5	652,980	3,707	0.0057	0.9943	42.89

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1957-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	598,941	2	0.0000	1.0000	42.64	
80.5	534,481	1,111	0.0021	0.9979	42.64	
81.5	494,172	143	0.0003	0.9997	42.55	
82.5	480,267	0	0.0000	1.0000	42.54	
83.5	418,906	20	0.0000	1.0000	42.54	
84.5	377,077	0	0.0000	1.0000	42.54	
85.5	366,894	212,045	0.5779	0.4221	42.54	
86.5	144,166	58	0.0004	0.9996	17.95	
87.5	143,156		0.0000	1.0000	17.95	
88.5	134,206		0.0000	1.0000	17.95	
89.5	126,473	11,345	0.0897	0.9103	17.95	
90.5	75,714		0.0000	1.0000	16.34	
91.5	19,234		0.0000	1.0000	16.34	
92.5	12,799		0.0000	1.0000	16.34	
93.5	5,806		0.0000	1.0000	16.34	
94.5					16.34	

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES

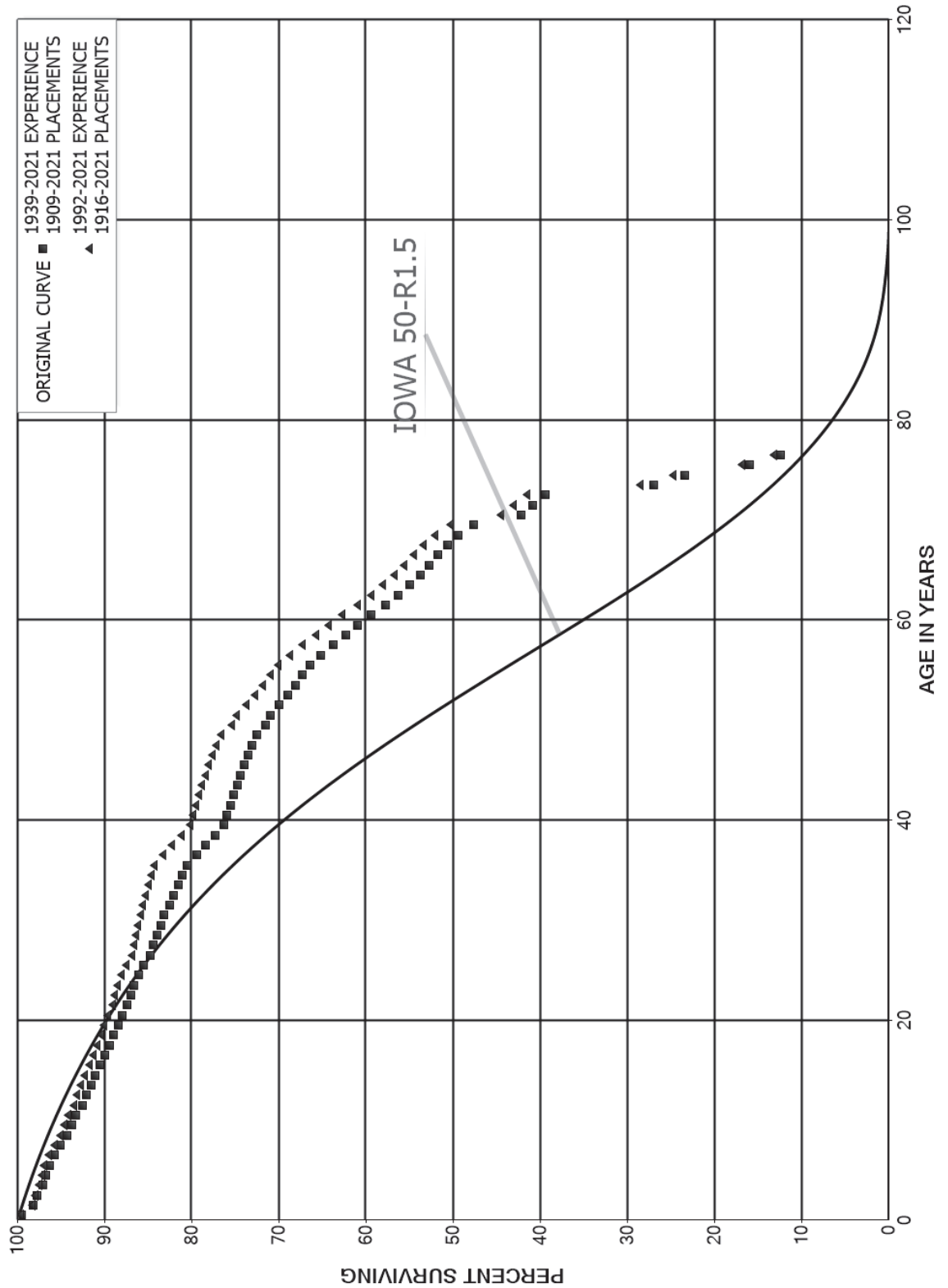


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	893,208,214	4,331,587	0.0048	0.9952	100.00
0.5	852,211,912	11,944,370	0.0140	0.9860	99.52
1.5	808,941,117	3,487,514	0.0043	0.9957	98.12
2.5	778,005,883	4,645,173	0.0060	0.9940	97.70
3.5	707,089,500	3,146,840	0.0045	0.9955	97.11
4.5	701,286,905	2,940,544	0.0042	0.9958	96.68
5.5	688,923,315	4,162,424	0.0060	0.9940	96.28
6.5	675,634,537	4,772,874	0.0071	0.9929	95.69
7.5	654,979,805	5,108,233	0.0078	0.9922	95.02
8.5	638,187,105	3,612,247	0.0057	0.9943	94.28
9.5	514,402,240	2,715,443	0.0053	0.9947	93.74
10.5	497,465,333	3,770,569	0.0076	0.9924	93.25
11.5	476,311,000	2,601,468	0.0055	0.9945	92.54
12.5	458,816,237	2,492,471	0.0054	0.9946	92.04
13.5	438,745,176	2,235,443	0.0051	0.9949	91.54
14.5	428,667,437	2,838,309	0.0066	0.9934	91.07
15.5	406,323,389	2,464,647	0.0061	0.9939	90.47
16.5	389,039,856	2,082,437	0.0054	0.9946	89.92
17.5	369,128,379	2,127,436	0.0058	0.9942	89.44
18.5	357,195,934	1,965,812	0.0055	0.9945	88.92
19.5	344,427,179	1,810,520	0.0053	0.9947	88.43
20.5	322,852,578	2,138,169	0.0066	0.9934	87.97
21.5	307,937,777	1,418,890	0.0046	0.9954	87.39
22.5	295,789,462	1,435,796	0.0049	0.9951	86.98
23.5	265,821,597	1,473,141	0.0055	0.9945	86.56
24.5	245,460,213	1,758,494	0.0072	0.9928	86.08
25.5	228,016,898	1,907,449	0.0084	0.9916	85.46
26.5	212,423,873	965,391	0.0045	0.9955	84.75
27.5	199,482,473	936,728	0.0047	0.9953	84.36
28.5	187,024,522	945,618	0.0051	0.9949	83.97
29.5	175,408,242	845,461	0.0048	0.9952	83.54
30.5	162,110,449	1,217,683	0.0075	0.9925	83.14
31.5	151,030,804	847,479	0.0056	0.9944	82.52
32.5	141,319,749	916,127	0.0065	0.9935	82.05
33.5	129,939,039	808,384	0.0062	0.9938	81.52
34.5	121,399,563	702,068	0.0058	0.9942	81.01
35.5	113,080,450	1,578,155	0.0140	0.9860	80.55
36.5	105,335,348	1,384,989	0.0131	0.9869	79.42
37.5	100,149,643	1,326,037	0.0132	0.9868	78.38
38.5	95,458,941	1,312,316	0.0137	0.9863	77.34

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1939-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	91,203,908	420,182	0.0046	0.9954	76.28
40.5	86,546,509	423,505	0.0049	0.9951	75.92
41.5	81,644,729	453,464	0.0056	0.9944	75.55
42.5	76,657,939	385,628	0.0050	0.9950	75.13
43.5	72,912,905	379,005	0.0052	0.9948	74.76
44.5	69,621,135	362,991	0.0052	0.9948	74.37
45.5	66,149,369	408,635	0.0062	0.9938	73.98
46.5	63,131,855	367,814	0.0058	0.9942	73.52
47.5	58,213,672	435,537	0.0075	0.9925	73.09
48.5	53,606,068	796,491	0.0149	0.9851	72.55
49.5	48,884,642	344,007	0.0070	0.9930	71.47
50.5	45,186,500	620,650	0.0137	0.9863	70.97
51.5	41,898,898	592,362	0.0141	0.9859	69.99
52.5	37,480,707	494,561	0.0132	0.9868	69.00
53.5	33,354,919	404,803	0.0121	0.9879	68.09
54.5	29,292,929	360,836	0.0123	0.9877	67.26
55.5	25,655,434	487,911	0.0190	0.9810	66.44
56.5	22,631,214	498,291	0.0220	0.9780	65.17
57.5	19,495,647	455,978	0.0234	0.9766	63.74
58.5	16,631,927	341,956	0.0206	0.9794	62.25
59.5	14,613,622	373,145	0.0255	0.9745	60.97
60.5	13,013,321	371,716	0.0286	0.9714	59.41
61.5	11,522,013	284,950	0.0247	0.9753	57.71
62.5	10,195,983	233,532	0.0229	0.9771	56.29
63.5	8,931,777	198,728	0.0222	0.9778	55.00
64.5	7,707,788	148,466	0.0193	0.9807	53.77
65.5	6,980,484	138,227	0.0198	0.9802	52.74
66.5	6,013,939	130,907	0.0218	0.9782	51.69
67.5	5,337,837	126,974	0.0238	0.9762	50.57
68.5	4,701,500	161,454	0.0343	0.9657	49.37
69.5	4,346,518	503,751	0.1159	0.8841	47.67
70.5	3,558,941	114,194	0.0321	0.9679	42.15
71.5	3,389,206	119,824	0.0354	0.9646	40.79
72.5	2,924,521	919,239	0.3143	0.6857	39.35
73.5	561,961	74,280	0.1322	0.8678	26.98
74.5	336,586	107,915	0.3206	0.6794	23.42
75.5	155,597	34,581	0.2222	0.7778	15.91
76.5	74,257	32,691	0.4402	0.5598	12.37
77.5	13,275	60	0.0046	0.9954	6.93
78.5	1,269	474	0.3733	0.6267	6.89

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2021			EXPERIENCE BAND 1939-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	795		0.0000	1.0000	4.32
80.5	795		0.0000	1.0000	4.32
81.5	795	130	0.1635	0.8365	4.32
82.5	665	665	1.0000		3.61
83.5					

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2021

EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	644,490,443	2,930,122	0.0045	0.9955	100.00
0.5	635,254,945	9,030,239	0.0142	0.9858	99.55
1.5	606,905,095	1,634,212	0.0027	0.9973	98.13
2.5	589,120,585	3,041,536	0.0052	0.9948	97.87
3.5	550,014,549	1,716,344	0.0031	0.9969	97.36
4.5	554,958,241	1,525,114	0.0027	0.9973	97.06
5.5	553,505,870	2,886,691	0.0052	0.9948	96.79
6.5	549,953,920	3,554,732	0.0065	0.9935	96.29
7.5	536,184,958	3,942,525	0.0074	0.9926	95.66
8.5	525,377,088	2,507,850	0.0048	0.9952	94.96
9.5	406,952,624	1,701,494	0.0042	0.9958	94.51
10.5	396,287,195	2,818,940	0.0071	0.9929	94.11
11.5	381,936,818	1,721,434	0.0045	0.9955	93.44
12.5	370,634,272	1,686,402	0.0046	0.9954	93.02
13.5	355,271,528	1,453,308	0.0041	0.9959	92.60
14.5	348,942,097	2,082,838	0.0060	0.9940	92.22
15.5	330,766,129	1,774,777	0.0054	0.9946	91.67
16.5	317,758,203	1,393,944	0.0044	0.9956	91.18
17.5	303,256,344	1,519,981	0.0050	0.9950	90.78
18.5	296,471,638	1,347,348	0.0045	0.9955	90.32
19.5	288,275,522	1,257,452	0.0044	0.9956	89.91
20.5	270,177,928	1,621,104	0.0060	0.9940	89.52
21.5	258,029,624	860,613	0.0033	0.9967	88.98
22.5	249,703,374	945,415	0.0038	0.9962	88.68
23.5	223,424,773	1,006,798	0.0045	0.9955	88.35
24.5	206,743,336	1,265,872	0.0061	0.9939	87.95
25.5	192,781,340	1,405,008	0.0073	0.9927	87.41
26.5	180,750,523	467,841	0.0026	0.9974	86.78
27.5	170,929,333	489,631	0.0029	0.9971	86.55
28.5	161,324,439	515,631	0.0032	0.9968	86.30
29.5	152,617,003	454,010	0.0030	0.9970	86.03
30.5	141,627,057	525,427	0.0037	0.9963	85.77
31.5	132,975,970	444,626	0.0033	0.9967	85.45
32.5	125,174,163	496,261	0.0040	0.9960	85.17
33.5	115,712,305	470,969	0.0041	0.9959	84.83
34.5	108,846,003	381,493	0.0035	0.9965	84.48
35.5	101,666,725	1,228,607	0.0121	0.9879	84.19
36.5	95,395,070	1,173,926	0.0123	0.9877	83.17
37.5	91,270,371	1,165,203	0.0128	0.9872	82.15
38.5	87,491,227	1,160,388	0.0133	0.9867	81.10

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	83,901,132	290,977	0.0035	0.9965	80.02
40.5	79,883,139	332,411	0.0042	0.9958	79.75
41.5	75,475,601	362,160	0.0048	0.9952	79.41
42.5	71,148,884	314,460	0.0044	0.9956	79.03
43.5	67,869,809	319,274	0.0047	0.9953	78.68
44.5	64,939,081	316,021	0.0049	0.9951	78.31
45.5	61,743,654	369,811	0.0060	0.9940	77.93
46.5	58,876,867	332,166	0.0056	0.9944	77.47
47.5	54,070,542	404,145	0.0075	0.9925	77.03
48.5	49,566,474	766,525	0.0155	0.9845	76.45
49.5	44,965,186	313,418	0.0070	0.9930	75.27
50.5	41,450,316	597,214	0.0144	0.9856	74.75
51.5	40,772,068	568,350	0.0139	0.9861	73.67
52.5	36,524,232	479,118	0.0131	0.9869	72.64
53.5	32,517,552	389,522	0.0120	0.9880	71.69
54.5	28,584,485	348,395	0.0122	0.9878	70.83
55.5	25,041,122	474,471	0.0189	0.9811	69.97
56.5	22,082,063	486,196	0.0220	0.9780	68.64
57.5	19,022,538	441,943	0.0232	0.9768	67.13
58.5	16,232,982	331,886	0.0204	0.9796	65.57
59.5	14,293,646	366,293	0.0256	0.9744	64.23
60.5	12,773,043	365,164	0.0286	0.9714	62.58
61.5	11,391,129	282,913	0.0248	0.9752	60.79
62.5	10,167,976	233,149	0.0229	0.9771	59.28
63.5	8,916,074	198,647	0.0223	0.9777	57.92
64.5	7,696,728	148,306	0.0193	0.9807	56.63
65.5	6,972,913	138,087	0.0198	0.9802	55.54
66.5	6,007,354	130,907	0.0218	0.9782	54.44
67.5	5,331,471	126,974	0.0238	0.9762	53.26
68.5	4,696,288	161,454	0.0344	0.9656	51.99
69.5	4,345,146	503,751	0.1159	0.8841	50.20
70.5	3,557,672	114,194	0.0321	0.9679	44.38
71.5	3,388,411	119,824	0.0354	0.9646	42.96
72.5	2,923,726	919,239	0.3144	0.6856	41.44
73.5	561,166	74,280	0.1324	0.8676	28.41
74.5	335,921	107,915	0.3213	0.6787	24.65
75.5	155,597	34,581	0.2222	0.7778	16.73
76.5	74,257	32,691	0.4402	0.5598	13.01
77.5	13,275	60	0.0046	0.9954	7.28
78.5	1,269	474	0.3733	0.6267	7.25

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	795		0.0000	1.0000	4.54
80.5	795		0.0000	1.0000	4.54
81.5	795	130	0.1635	0.8365	4.54
82.5	665	665	1.0000		3.80
83.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES

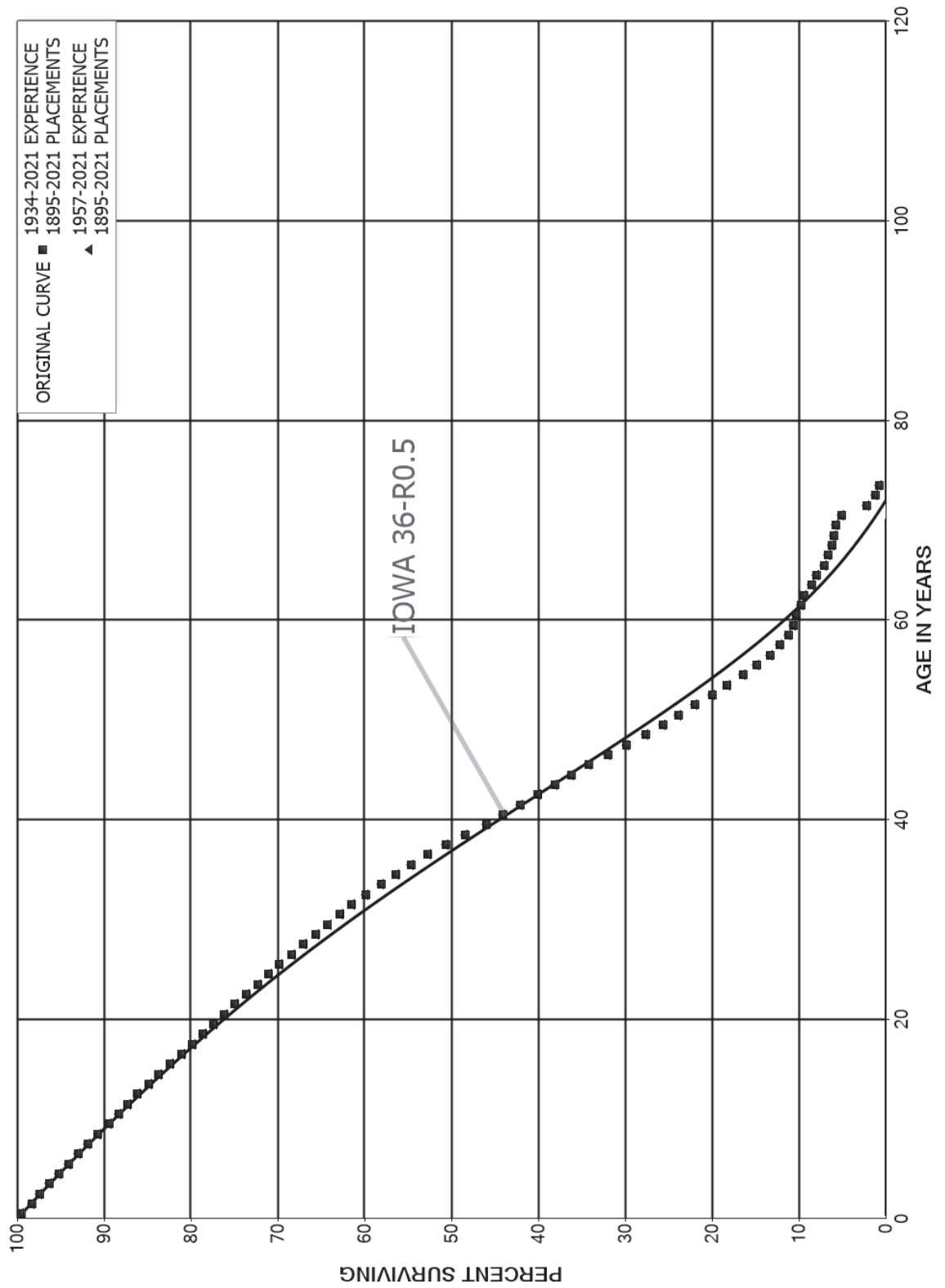


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2021

EXPERIENCE BAND 1934-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,339,370,632	6,913,707	0.0052	0.9948	100.00
0.5	1,298,444,701	15,414,318	0.0119	0.9881	99.48
1.5	1,206,286,455	11,597,488	0.0096	0.9904	98.30
2.5	1,123,403,908	12,614,830	0.0112	0.9888	97.36
3.5	1,025,772,239	11,163,761	0.0109	0.9891	96.26
4.5	999,211,014	11,655,913	0.0117	0.9883	95.22
5.5	958,108,082	11,458,552	0.0120	0.9880	94.11
6.5	918,594,335	11,256,999	0.0123	0.9877	92.98
7.5	870,204,709	10,757,464	0.0124	0.9876	91.84
8.5	835,629,057	12,041,712	0.0144	0.9856	90.71
9.5	639,881,274	7,629,268	0.0119	0.9881	89.40
10.5	609,779,225	7,410,274	0.0122	0.9878	88.33
11.5	576,941,863	7,362,231	0.0128	0.9872	87.26
12.5	543,360,650	8,506,463	0.0157	0.9843	86.15
13.5	512,484,360	6,581,773	0.0128	0.9872	84.80
14.5	489,406,372	7,846,993	0.0160	0.9840	83.71
15.5	453,440,757	7,043,511	0.0155	0.9845	82.37
16.5	430,375,402	6,376,288	0.0148	0.9852	81.09
17.5	407,508,189	6,405,302	0.0157	0.9843	79.89
18.5	387,671,792	6,117,664	0.0158	0.9842	78.63
19.5	370,909,979	5,861,052	0.0158	0.9842	77.39
20.5	348,517,430	5,646,077	0.0162	0.9838	76.17
21.5	330,089,795	5,758,684	0.0174	0.9826	74.93
22.5	311,832,353	5,477,249	0.0176	0.9824	73.62
23.5	277,143,145	4,696,743	0.0169	0.9831	72.33
24.5	261,575,046	4,722,667	0.0181	0.9819	71.11
25.5	248,615,264	5,033,517	0.0202	0.9798	69.82
26.5	233,240,724	4,614,949	0.0198	0.9802	68.41
27.5	218,706,719	4,817,292	0.0220	0.9780	67.05
28.5	204,475,772	4,191,540	0.0205	0.9795	65.58
29.5	190,363,563	4,074,989	0.0214	0.9786	64.23
30.5	174,549,602	3,769,196	0.0216	0.9784	62.86
31.5	163,504,360	4,323,814	0.0264	0.9736	61.50
32.5	151,816,624	4,533,075	0.0299	0.9701	59.87
33.5	139,933,670	4,186,234	0.0299	0.9701	58.09
34.5	131,334,640	4,023,090	0.0306	0.9694	56.35
35.5	123,119,627	4,369,983	0.0355	0.9645	54.62
36.5	116,077,257	4,485,912	0.0386	0.9614	52.68
37.5	110,014,069	4,867,989	0.0442	0.9558	50.65
38.5	103,421,409	5,129,824	0.0496	0.9504	48.41

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021			EXPERIENCE BAND 1934-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	96,845,216	4,130,198	0.0426	0.9574	46.01
40.5	90,581,882	4,069,349	0.0449	0.9551	44.04
41.5	83,649,262	4,082,272	0.0488	0.9512	42.07
42.5	76,982,258	3,653,922	0.0475	0.9525	40.01
43.5	71,451,591	3,624,368	0.0507	0.9493	38.11
44.5	66,545,876	3,750,775	0.0564	0.9436	36.18
45.5	61,268,341	3,934,719	0.0642	0.9358	34.14
46.5	55,854,605	3,743,447	0.0670	0.9330	31.95
47.5	50,333,659	3,667,100	0.0729	0.9271	29.81
48.5	45,013,826	3,234,611	0.0719	0.9281	27.64
49.5	40,036,444	2,898,627	0.0724	0.9276	25.65
50.5	35,672,362	2,791,752	0.0783	0.9217	23.79
51.5	31,630,565	2,772,679	0.0877	0.9123	21.93
52.5	27,379,896	2,431,969	0.0888	0.9112	20.01
53.5	23,374,551	2,308,368	0.0988	0.9012	18.23
54.5	19,505,763	1,841,764	0.0944	0.9056	16.43
55.5	16,281,960	1,741,138	0.1069	0.8931	14.88
56.5	15,141,207	1,322,892	0.0874	0.9126	13.29
57.5	13,042,365	991,627	0.0760	0.9240	12.13
58.5	11,572,047	595,045	0.0514	0.9486	11.21
59.5	10,492,717	326,007	0.0311	0.9689	10.63
60.5	9,791,619	539,279	0.0551	0.9449	10.30
61.5	8,938,061	312,697	0.0350	0.9650	9.73
62.5	8,392,452	750,192	0.0894	0.9106	9.39
63.5	7,449,495	565,080	0.0759	0.9241	8.55
64.5	6,669,996	742,853	0.1114	0.8886	7.90
65.5	5,801,767	357,160	0.0616	0.9384	7.02
66.5	5,341,415	292,293	0.0547	0.9453	6.59
67.5	5,049,055	198,039	0.0392	0.9608	6.23
68.5	4,850,865	171,256	0.0353	0.9647	5.99
69.5	4,679,482	550,392	0.1176	0.8824	5.77
70.5	4,128,985	2,361,263	0.5719	0.4281	5.09
71.5	1,767,687	841,386	0.4760	0.5240	2.18
72.5	926,290	323,092	0.3488	0.6512	1.14
73.5	68,328	20,621	0.3018	0.6982	0.74
74.5	47,687	20,451	0.4289	0.5711	0.52
75.5	27,235	21,030	0.7722	0.2278	0.30
76.5	6,205	1,116	0.1799	0.8201	0.07
77.5	5,086	490	0.0964	0.9036	0.06
78.5	4,595	2,261	0.4920	0.5080	0.05

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021			EXPERIENCE BAND 1934-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,334	464	0.1987	0.8013	0.03	
80.5	1,870	28	0.0148	0.9852	0.02	
81.5	1,843	26	0.0140	0.9860	0.02	
82.5	1,817	13	0.0071	0.9929	0.02	
83.5	1,804	253	0.1401	0.8599	0.02	
84.5	1,551		0.0000	1.0000	0.02	
85.5	1,551		0.0000	1.0000	0.02	
86.5	1,551		0.0000	1.0000	0.02	
87.5	1,551		0.0000	1.0000	0.02	
88.5	1,551		0.0000	1.0000	0.02	
89.5	1,551		0.0000	1.0000	0.02	
90.5	1,551		0.0000	1.0000	0.02	
91.5	1,551		0.0000	1.0000	0.02	
92.5	1,551	0	0.0003	0.9997	0.02	
93.5	1,551	0	0.0001	0.9999	0.02	
94.5	1,550	0	0.0001	0.9999	0.02	
95.5	1,550	2	0.0013	0.9987	0.02	
96.5	1,548		0.0000	1.0000	0.02	
97.5	2,020		0.0000	1.0000	0.02	
98.5	2,020		0.0000	1.0000	0.02	
99.5	2,020		0.0000	1.0000	0.02	
100.5	2,020		0.0000	1.0000	0.02	
101.5	2,020		0.0000	1.0000	0.02	
102.5	2,020		0.0000	1.0000	0.02	
103.5	2,020	542	0.2684	0.7316	0.02	
104.5	1,477	87	0.0587	0.9413	0.01	
105.5	1,383	306	0.2215	0.7785	0.01	
106.5	1,077		0.0000	1.0000	0.01	
107.5	1,077		0.0000	1.0000	0.01	
108.5	1,077		0.0000	1.0000	0.01	
109.5	1,077		0.0000	1.0000	0.01	
110.5	1,077		0.0000	1.0000	0.01	
111.5	1,077		0.0000	1.0000	0.01	
112.5	1,077	1,077	1.0000		0.01	
113.5						

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2021

EXPERIENCE BAND 1957-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,328,300,673	6,896,148	0.0052	0.9948	100.00
0.5	1,288,540,111	15,368,413	0.0119	0.9881	99.48
1.5	1,197,691,643	11,560,427	0.0097	0.9903	98.29
2.5	1,115,782,635	12,576,821	0.0113	0.9887	97.35
3.5	1,018,594,804	11,132,925	0.0109	0.9891	96.25
4.5	992,386,867	11,618,717	0.0117	0.9883	95.20
5.5	951,817,326	11,425,178	0.0120	0.9880	94.08
6.5	912,762,909	11,230,695	0.0123	0.9877	92.95
7.5	864,801,341	10,733,645	0.0124	0.9876	91.81
8.5	830,674,683	12,027,343	0.0145	0.9855	90.67
9.5	635,223,318	7,620,641	0.0120	0.9880	89.36
10.5	605,132,375	7,403,204	0.0122	0.9878	88.28
11.5	572,250,703	7,356,109	0.0129	0.9871	87.20
12.5	538,551,747	8,500,094	0.0158	0.9842	86.08
13.5	507,474,221	6,572,777	0.0130	0.9870	84.72
14.5	484,220,282	7,837,608	0.0162	0.9838	83.63
15.5	448,316,268	7,040,185	0.0157	0.9843	82.27
16.5	429,253,620	6,374,977	0.0149	0.9851	80.98
17.5	406,354,570	6,404,926	0.0158	0.9842	79.78
18.5	386,520,086	6,116,437	0.0158	0.9842	78.52
19.5	369,809,287	5,860,359	0.0158	0.9842	77.28
20.5	347,243,685	5,645,975	0.0163	0.9837	76.05
21.5	328,770,439	5,757,917	0.0175	0.9825	74.82
22.5	310,464,054	5,475,716	0.0176	0.9824	73.51
23.5	275,746,442	4,694,671	0.0170	0.9830	72.21
24.5	260,189,039	4,713,609	0.0181	0.9819	70.98
25.5	247,420,344	5,032,981	0.0203	0.9797	69.70
26.5	232,314,622	4,603,959	0.0198	0.9802	68.28
27.5	217,973,165	4,794,052	0.0220	0.9780	66.92
28.5	203,871,927	4,172,799	0.0205	0.9795	65.45
29.5	189,901,335	4,074,900	0.0215	0.9785	64.11
30.5	174,198,355	3,764,523	0.0216	0.9784	62.74
31.5	163,203,061	4,216,358	0.0258	0.9742	61.38
32.5	151,685,623	4,439,890	0.0293	0.9707	59.80
33.5	139,897,666	4,161,159	0.0297	0.9703	58.05
34.5	131,311,738	4,005,834	0.0305	0.9695	56.32
35.5	123,109,950	4,364,736	0.0355	0.9645	54.60
36.5	116,076,070	4,485,831	0.0386	0.9614	52.67
37.5	110,012,992	4,867,989	0.0442	0.9558	50.63
38.5	103,419,861	5,129,824	0.0496	0.9504	48.39

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021			EXPERIENCE BAND 1957-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	96,843,657	4,130,186	0.0426	0.9574	45.99
40.5	90,580,334	4,069,349	0.0449	0.9551	44.03
41.5	83,647,714	4,082,272	0.0488	0.9512	42.05
42.5	76,980,710	3,653,922	0.0475	0.9525	40.00
43.5	71,450,043	3,624,368	0.0507	0.9493	38.10
44.5	66,544,328	3,750,775	0.0564	0.9436	36.17
45.5	61,266,793	3,934,719	0.0642	0.9358	34.13
46.5	55,853,056	3,743,447	0.0670	0.9330	31.94
47.5	50,332,111	3,667,100	0.0729	0.9271	29.80
48.5	45,012,277	3,234,611	0.0719	0.9281	27.63
49.5	40,034,896	2,898,627	0.0724	0.9276	25.64
50.5	35,670,813	2,791,752	0.0783	0.9217	23.78
51.5	31,629,016	2,772,679	0.0877	0.9123	21.92
52.5	27,378,348	2,431,969	0.0888	0.9112	20.00
53.5	23,373,003	2,308,368	0.0988	0.9012	18.22
54.5	19,504,215	1,841,764	0.0944	0.9056	16.42
55.5	16,280,411	1,741,138	0.1069	0.8931	14.87
56.5	15,140,736	1,322,892	0.0874	0.9126	13.28
57.5	13,041,893	991,627	0.0760	0.9240	12.12
58.5	11,571,576	595,045	0.0514	0.9486	11.20
59.5	10,492,246	326,007	0.0311	0.9689	10.62
60.5	9,791,147	539,279	0.0551	0.9449	10.29
61.5	8,938,061	312,697	0.0350	0.9650	9.73
62.5	8,392,452	750,192	0.0894	0.9106	9.39
63.5	7,449,495	565,080	0.0759	0.9241	8.55
64.5	6,669,996	742,853	0.1114	0.8886	7.90
65.5	5,801,767	357,160	0.0616	0.9384	7.02
66.5	5,341,415	292,293	0.0547	0.9453	6.59
67.5	5,049,055	198,039	0.0392	0.9608	6.23
68.5	4,850,865	171,256	0.0353	0.9647	5.98
69.5	4,679,482	550,392	0.1176	0.8824	5.77
70.5	4,128,985	2,361,263	0.5719	0.4281	5.09
71.5	1,767,687	841,386	0.4760	0.5240	2.18
72.5	926,290	323,092	0.3488	0.6512	1.14
73.5	68,328	20,621	0.3018	0.6982	0.74
74.5	47,687	20,451	0.4289	0.5711	0.52
75.5	27,235	21,030	0.7722	0.2278	0.30
76.5	6,205	1,116	0.1799	0.8201	0.07
77.5	5,086	490	0.0964	0.9036	0.06
78.5	4,595	2,261	0.4920	0.5080	0.05

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021			EXPERIENCE BAND 1957-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,334	464	0.1987	0.8013	0.03	
80.5	1,870	28	0.0148	0.9852	0.02	
81.5	1,843	26	0.0140	0.9860	0.02	
82.5	1,817	13	0.0071	0.9929	0.02	
83.5	1,804	253	0.1401	0.8599	0.02	
84.5	1,551		0.0000	1.0000	0.02	
85.5	1,551		0.0000	1.0000	0.02	
86.5	1,551		0.0000	1.0000	0.02	
87.5	1,551		0.0000	1.0000	0.02	
88.5	1,551		0.0000	1.0000	0.02	
89.5	1,551		0.0000	1.0000	0.02	
90.5	1,551		0.0000	1.0000	0.02	
91.5	1,551		0.0000	1.0000	0.02	
92.5	1,551	0	0.0003	0.9997	0.02	
93.5	1,551	0	0.0001	0.9999	0.02	
94.5	1,550	0	0.0001	0.9999	0.02	
95.5	1,550	2	0.0013	0.9987	0.02	
96.5	1,548		0.0000	1.0000	0.02	
97.5	2,020		0.0000	1.0000	0.02	
98.5	2,020		0.0000	1.0000	0.02	
99.5	2,020		0.0000	1.0000	0.02	
100.5	2,020		0.0000	1.0000	0.02	
101.5	2,020		0.0000	1.0000	0.02	
102.5	2,020		0.0000	1.0000	0.02	
103.5	2,020	542	0.2684	0.7316	0.02	
104.5	1,477	87	0.0587	0.9413	0.01	
105.5	1,383	306	0.2215	0.7785	0.01	
106.5	1,077		0.0000	1.0000	0.01	
107.5	1,077		0.0000	1.0000	0.01	
108.5	1,077		0.0000	1.0000	0.01	
109.5	1,077		0.0000	1.0000	0.01	
110.5	1,077		0.0000	1.0000	0.01	
111.5	1,077		0.0000	1.0000	0.01	
112.5	1,077	1,077	1.0000		0.01	
113.5						

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING
 ORIGINAL AND SMOOTH SURVIVOR CURVES

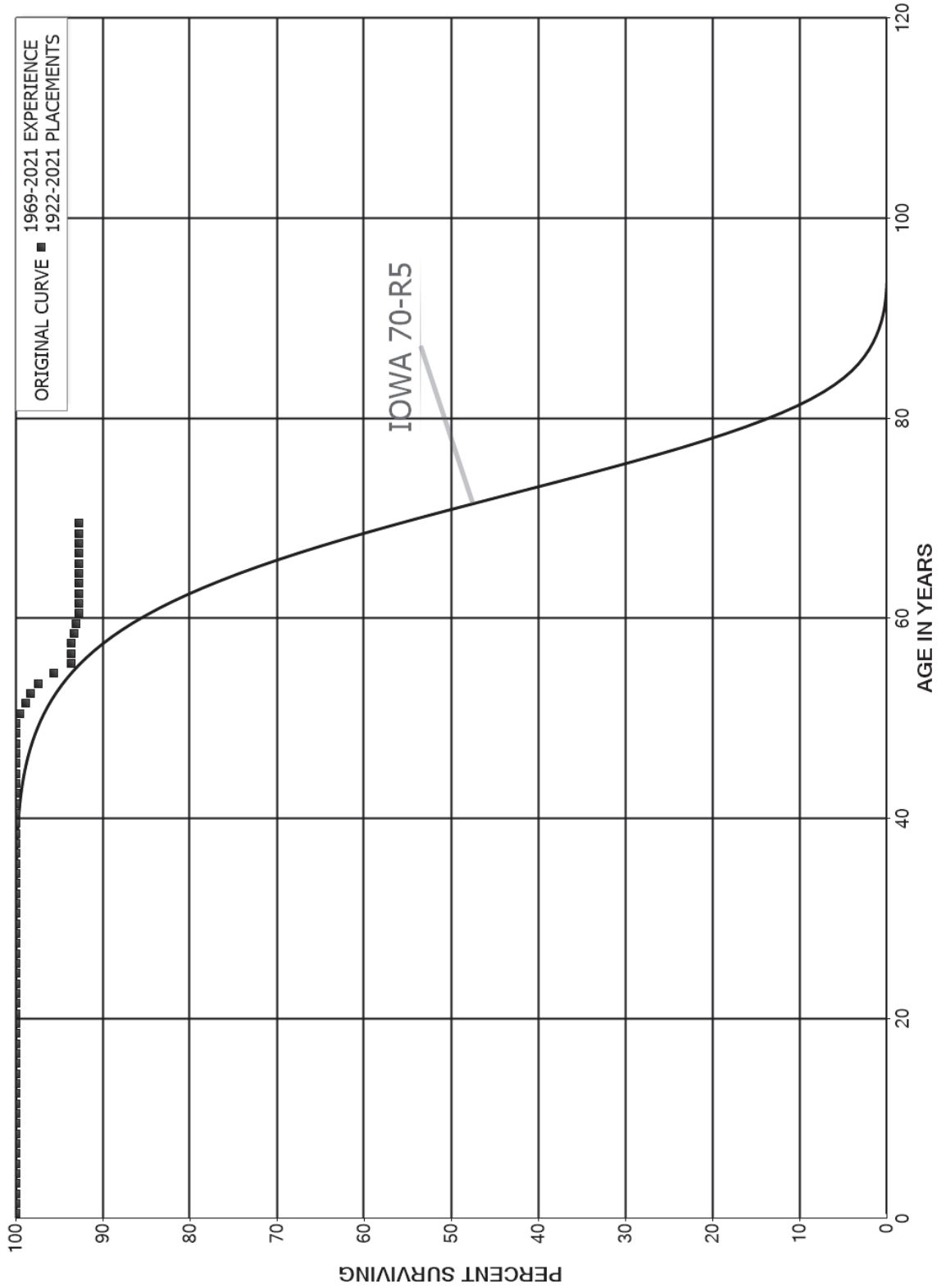


Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2021			EXPERIENCE BAND 1969-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	202,771,303		0.0000	1.0000	100.00
0.5	199,198,826	220	0.0000	1.0000	100.00
1.5	190,935,293		0.0000	1.0000	100.00
2.5	171,591,714		0.0000	1.0000	100.00
3.5	152,820,041		0.0000	1.0000	100.00
4.5	134,349,986		0.0000	1.0000	100.00
5.5	137,703,266		0.0000	1.0000	100.00
6.5	134,330,325		0.0000	1.0000	100.00
7.5	123,244,636		0.0000	1.0000	100.00
8.5	81,401,883		0.0000	1.0000	100.00
9.5	81,761,984		0.0000	1.0000	100.00
10.5	72,293,806		0.0000	1.0000	100.00
11.5	66,325,000		0.0000	1.0000	100.00
12.5	45,669,434		0.0000	1.0000	100.00
13.5	40,945,072		0.0000	1.0000	100.00
14.5	40,174,811		0.0000	1.0000	100.00
15.5	37,348,841		0.0000	1.0000	100.00
16.5	37,409,799		0.0000	1.0000	100.00
17.5	32,651,032		0.0000	1.0000	100.00
18.5	32,605,281		0.0000	1.0000	100.00
19.5	32,313,025		0.0000	1.0000	100.00
20.5	31,940,502		0.0000	1.0000	100.00
21.5	31,637,526		0.0000	1.0000	100.00
22.5	30,757,011		0.0000	1.0000	100.00
23.5	27,942,007		0.0000	1.0000	100.00
24.5	26,828,626		0.0000	1.0000	100.00
25.5	25,452,295		0.0000	1.0000	100.00
26.5	24,643,919		0.0000	1.0000	100.00
27.5	23,850,423		0.0000	1.0000	100.00
28.5	22,894,493		0.0000	1.0000	100.00
29.5	21,717,118		0.0000	1.0000	100.00
30.5	20,916,706		0.0000	1.0000	100.00
31.5	20,455,926		0.0000	1.0000	100.00
32.5	19,717,948		0.0000	1.0000	100.00
33.5	18,875,910		0.0000	1.0000	100.00
34.5	18,266,878		0.0000	1.0000	100.00
35.5	17,302,367		0.0000	1.0000	100.00
36.5	16,847,001		0.0000	1.0000	100.00
37.5	16,307,146		0.0000	1.0000	100.00
38.5	15,847,524		0.0000	1.0000	100.00

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2021			EXPERIENCE BAND 1969-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,379,842		0.0000	1.0000	100.00
40.5	14,801,067		0.0000	1.0000	100.00
41.5	13,904,350		0.0000	1.0000	100.00
42.5	12,828,166		0.0000	1.0000	100.00
43.5	12,378,767		0.0000	1.0000	100.00
44.5	11,998,001		0.0000	1.0000	100.00
45.5	11,624,587		0.0000	1.0000	100.00
46.5	11,255,427		0.0000	1.0000	100.00
47.5	10,524,313		0.0000	1.0000	100.00
48.5	9,656,051		0.0000	1.0000	100.00
49.5	8,779,984	39,072	0.0045	0.9955	100.00
50.5	8,044,947	58,996	0.0073	0.9927	99.55
51.5	7,256,338	40,509	0.0056	0.9944	98.82
52.5	6,090,150	52,446	0.0086	0.9914	98.27
53.5	5,330,996	101,857	0.0191	0.9809	97.43
54.5	4,473,361	89,159	0.0199	0.9801	95.57
55.5	3,973,989	323	0.0001	0.9999	93.66
56.5	3,576,705	872	0.0002	0.9998	93.65
57.5	2,846,927	11,883	0.0042	0.9958	93.63
58.5	2,391,955	5,297	0.0022	0.9978	93.24
59.5	1,878,624	5,286	0.0028	0.9972	93.03
60.5	1,550,473		0.0000	1.0000	92.77
61.5	1,271,499		0.0000	1.0000	92.77
62.5	911,452		0.0000	1.0000	92.77
63.5	711,709		0.0000	1.0000	92.77
64.5	641,403		0.0000	1.0000	92.77
65.5	571,831		0.0000	1.0000	92.77
66.5	482,106		0.0000	1.0000	92.77
67.5	420,977		0.0000	1.0000	92.77
68.5	344,641		0.0000	1.0000	92.77
69.5	288,605	1,038	0.0036	0.9964	92.77
70.5	233,493	27	0.0001	0.9999	92.44
71.5	192,957	280	0.0014	0.9986	92.43
72.5	140,232	63	0.0004	0.9996	92.29
73.5	87,310		0.0000	1.0000	92.25
74.5	27,438		0.0000	1.0000	92.25
75.5	277		0.0000	1.0000	92.25
76.5	277	277	1.0000		92.25
77.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 366.00 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES

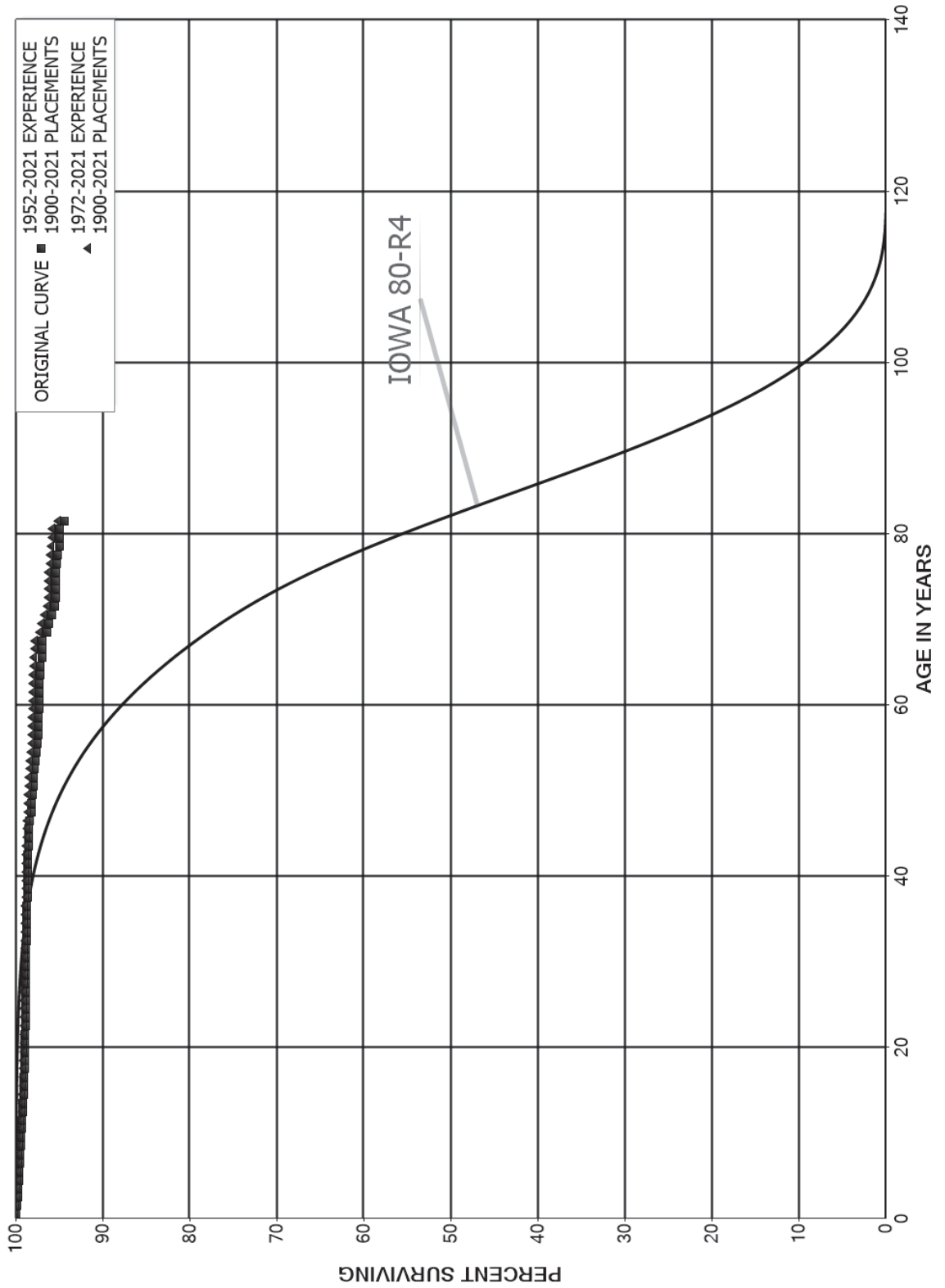


Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 1952-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	120,653,611	42,296	0.0004	0.9996	100.00
0.5	117,822,188	155,474	0.0013	0.9987	99.96
1.5	115,332,413	67,855	0.0006	0.9994	99.83
2.5	114,100,902	90,853	0.0008	0.9992	99.77
3.5	112,877,394	41,503	0.0004	0.9996	99.69
4.5	112,801,710	63,353	0.0006	0.9994	99.66
5.5	112,430,458	85,689	0.0008	0.9992	99.60
6.5	112,507,838	48,202	0.0004	0.9996	99.53
7.5	112,063,094	51,096	0.0005	0.9995	99.48
8.5	111,973,805	73,941	0.0007	0.9993	99.44
9.5	111,201,414	72,009	0.0006	0.9994	99.37
10.5	110,427,642	74,657	0.0007	0.9993	99.31
11.5	110,007,462	71,988	0.0007	0.9993	99.24
12.5	109,137,906	42,035	0.0004	0.9996	99.18
13.5	108,744,187	39,271	0.0004	0.9996	99.14
14.5	108,808,406	36,753	0.0003	0.9997	99.10
15.5	108,478,890	33,654	0.0003	0.9997	99.07
16.5	108,245,220	35,187	0.0003	0.9997	99.04
17.5	108,130,513	17,718	0.0002	0.9998	99.01
18.5	106,924,338	36,603	0.0003	0.9997	98.99
19.5	101,307,295	11,357	0.0001	0.9999	98.96
20.5	96,401,653	45,775	0.0005	0.9995	98.94
21.5	94,067,177	22,933	0.0002	0.9998	98.90
22.5	93,457,081	4,810	0.0001	0.9999	98.87
23.5	86,818,678	6,627	0.0001	0.9999	98.87
24.5	81,970,410	14,830	0.0002	0.9998	98.86
25.5	75,638,192	3,681	0.0000	1.0000	98.84
26.5	63,409,397	5,391	0.0001	0.9999	98.84
27.5	56,710,396	6,633	0.0001	0.9999	98.83
28.5	52,587,222	2,828	0.0001	0.9999	98.82
29.5	48,848,105	2,247	0.0000	1.0000	98.81
30.5	44,706,825	5,233	0.0001	0.9999	98.81
31.5	41,913,759	14,637	0.0003	0.9997	98.80
32.5	38,281,175	13,354	0.0003	0.9997	98.76
33.5	34,109,061	1,862	0.0001	0.9999	98.73
34.5	31,456,413	2,128	0.0001	0.9999	98.72
35.5	28,731,911	2,734	0.0001	0.9999	98.72
36.5	26,156,342	11,072	0.0004	0.9996	98.71
37.5	24,702,996	4,335	0.0002	0.9998	98.66
38.5	23,328,083	4,420	0.0002	0.9998	98.65

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1952-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,122,913	1,027	0.0000	1.0000	98.63
40.5	20,768,994	3,084	0.0001	0.9999	98.62
41.5	19,478,122	2,547	0.0001	0.9999	98.61
42.5	17,698,692	9,334	0.0005	0.9995	98.60
43.5	16,442,138	4,996	0.0003	0.9997	98.54
44.5	15,608,318	6,591	0.0004	0.9996	98.51
45.5	13,573,891	11,663	0.0009	0.9991	98.47
46.5	12,117,232	30,315	0.0025	0.9975	98.39
47.5	10,051,433	1,267	0.0001	0.9999	98.14
48.5	7,725,229	7,364	0.0010	0.9990	98.13
49.5	7,360,763	3,560	0.0005	0.9995	98.04
50.5	6,773,715	3,509	0.0005	0.9995	97.99
51.5	6,131,659	8,783	0.0014	0.9986	97.94
52.5	5,574,547	6,337	0.0011	0.9989	97.80
53.5	4,827,338	3,576	0.0007	0.9993	97.69
54.5	4,412,964	6,784	0.0015	0.9985	97.61
55.5	3,915,786	1,426	0.0004	0.9996	97.46
56.5	3,752,227	376	0.0001	0.9999	97.43
57.5	3,585,728	2,630	0.0007	0.9993	97.42
58.5	3,292,676	1,235	0.0004	0.9996	97.35
59.5	2,952,139	1,479	0.0005	0.9995	97.31
60.5	2,883,486	399	0.0001	0.9999	97.26
61.5	2,632,185	347	0.0001	0.9999	97.25
62.5	2,393,072	641	0.0003	0.9997	97.24
63.5	2,001,108	1,289	0.0006	0.9994	97.21
64.5	1,378,417	2,199	0.0016	0.9984	97.15
65.5	1,220,830	334	0.0003	0.9997	96.99
66.5	1,091,058	234	0.0002	0.9998	96.97
67.5	1,009,508	5,694	0.0056	0.9944	96.94
68.5	961,430	2,181	0.0023	0.9977	96.40
69.5	934,352	3,492	0.0037	0.9963	96.18
70.5	886,357	2,510	0.0028	0.9972	95.82
71.5	879,397	1,432	0.0016	0.9984	95.55
72.5	864,259	80	0.0001	0.9999	95.39
73.5	857,955	16	0.0000	1.0000	95.38
74.5	850,619	1	0.0000	1.0000	95.38
75.5	847,411	1,348	0.0016	0.9984	95.38
76.5	846,632	208	0.0002	0.9998	95.23
77.5	845,307	1,763	0.0021	0.9979	95.21
78.5	843,382	342	0.0004	0.9996	95.01

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1952-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	833,210	327	0.0004	0.9996	94.97	
80.5	819,826	5,042	0.0061	0.9939	94.93	
81.5	795,506		0.0000	1.0000	94.35	
82.5	776,432		0.0000	1.0000	94.35	
83.5	758,934		0.0000	1.0000	94.35	
84.5	739,154		0.0000	1.0000	94.35	
85.5	680,070	6,028	0.0089	0.9911	94.35	
86.5	650,430	5,647	0.0087	0.9913	93.51	
87.5	630,851	5,395	0.0086	0.9914	92.70	
88.5	617,486	109	0.0002	0.9998	91.91	
89.5	609,652	101	0.0002	0.9998	91.89	
90.5	498,629	7,503	0.0150	0.9850	91.88	
91.5	378,308		0.0000	1.0000	90.49	
92.5	241,147		0.0000	1.0000	90.49	
93.5	235,010		0.0000	1.0000	90.49	
94.5	233,635		0.0000	1.0000	90.49	
95.5	233,558		0.0000	1.0000	90.49	
96.5	233,558	1,025	0.0044	0.9956	90.49	
97.5	232,818		0.0000	1.0000	90.10	
98.5	223,116	21	0.0001	0.9999	90.10	
99.5	223,095	24	0.0001	0.9999	90.09	
100.5	204,157	14	0.0001	0.9999	90.08	
101.5	201,671		0.0000	1.0000	90.07	
102.5	201,671		0.0000	1.0000	90.07	
103.5	201,671		0.0000	1.0000	90.07	
104.5	201,671		0.0000	1.0000	90.07	
105.5	201,671		0.0000	1.0000	90.07	
106.5	201,671		0.0000	1.0000	90.07	
107.5	201,671		0.0000	1.0000	90.07	
108.5	5,462		0.0000	1.0000	90.07	
109.5	5,462	1,172	0.2146	0.7854	90.07	
110.5	897	897	1.0000		70.74	
111.5						

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	113,784,592	39,343	0.0003	0.9997	100.00
0.5	111,885,084	151,284	0.0014	0.9986	99.97
1.5	110,195,949	65,480	0.0006	0.9994	99.83
2.5	109,453,285	89,456	0.0008	0.9992	99.77
3.5	109,067,220	39,447	0.0004	0.9996	99.69
4.5	109,414,636	61,278	0.0006	0.9994	99.65
5.5	109,484,435	83,631	0.0008	0.9992	99.60
6.5	109,703,800	42,178	0.0004	0.9996	99.52
7.5	109,389,943	46,904	0.0004	0.9996	99.48
8.5	109,546,823	61,963	0.0006	0.9994	99.44
9.5	109,088,376	70,317	0.0006	0.9994	99.38
10.5	108,502,842	69,108	0.0006	0.9994	99.32
11.5	108,291,146	63,800	0.0006	0.9994	99.26
12.5	107,612,119	41,271	0.0004	0.9996	99.20
13.5	107,588,235	39,178	0.0004	0.9996	99.16
14.5	108,156,008	36,512	0.0003	0.9997	99.12
15.5	107,935,254	30,884	0.0003	0.9997	99.09
16.5	107,783,845	11,238	0.0001	0.9999	99.06
17.5	107,767,944	17,210	0.0002	0.9998	99.05
18.5	106,593,264	35,301	0.0003	0.9997	99.04
19.5	100,921,393	9,541	0.0001	0.9999	99.00
20.5	95,948,314	45,633	0.0005	0.9995	98.99
21.5	93,574,247	22,762	0.0002	0.9998	98.95
22.5	92,871,553	4,157	0.0000	1.0000	98.92
23.5	86,202,322	5,126	0.0001	0.9999	98.92
24.5	81,351,228	14,005	0.0002	0.9998	98.91
25.5	75,026,552	2,254	0.0000	1.0000	98.90
26.5	62,792,921	3,278	0.0001	0.9999	98.89
27.5	56,092,217	1,527	0.0000	1.0000	98.89
28.5	51,959,957	1,927	0.0000	1.0000	98.88
29.5	48,225,686	979	0.0000	1.0000	98.88
30.5	44,055,779	2,593	0.0001	0.9999	98.88
31.5	41,282,599	12,846	0.0003	0.9997	98.87
32.5	37,664,201	12,318	0.0003	0.9997	98.84
33.5	33,474,952	1,628	0.0000	1.0000	98.81
34.5	30,851,138	562	0.0000	1.0000	98.81
35.5	28,137,716	564	0.0000	1.0000	98.80
36.5	25,621,860	8,850	0.0003	0.9997	98.80
37.5	24,175,305	1,334	0.0001	0.9999	98.77
38.5	22,725,655	807	0.0000	1.0000	98.76

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1972-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	21,577,688	1,027	0.0000	1.0000	98.76	
40.5	20,318,232	2,474	0.0001	0.9999	98.75	
41.5	19,062,097	2,512	0.0001	0.9999	98.74	
42.5	17,340,978	8,359	0.0005	0.9995	98.73	
43.5	16,120,882	3,832	0.0002	0.9998	98.68	
44.5	15,299,172	1,032	0.0001	0.9999	98.66	
45.5	13,270,466	8,698	0.0007	0.9993	98.65	
46.5	11,819,897	14,437	0.0012	0.9988	98.59	
47.5	9,767,302	1,100	0.0001	0.9999	98.47	
48.5	7,455,032	228	0.0000	1.0000	98.46	
49.5	7,102,799	2,452	0.0003	0.9997	98.45	
50.5	6,546,626	79	0.0000	1.0000	98.42	
51.5	5,908,273	5,395	0.0009	0.9991	98.42	
52.5	5,360,212	4,837	0.0009	0.9991	98.33	
53.5	4,650,289	2,755	0.0006	0.9994	98.24	
54.5	4,239,673	3,065	0.0007	0.9993	98.18	
55.5	3,769,127	8	0.0000	1.0000	98.11	
56.5	3,608,915	143	0.0000	1.0000	98.11	
57.5	3,443,520	2,281	0.0007	0.9993	98.10	
58.5	3,224,894	1,191	0.0004	0.9996	98.04	
59.5	2,900,031	1,312	0.0005	0.9995	98.00	
60.5	2,850,008	399	0.0001	0.9999	97.96	
61.5	2,598,707	347	0.0001	0.9999	97.95	
62.5	2,385,458	641	0.0003	0.9997	97.93	
63.5	1,993,494	764	0.0004	0.9996	97.91	
64.5	1,371,328	1,150	0.0008	0.9992	97.87	
65.5	1,214,790	334	0.0003	0.9997	97.79	
66.5	1,085,018	234	0.0002	0.9998	97.76	
67.5	1,007,665	5,694	0.0057	0.9943	97.74	
68.5	959,587	2,181	0.0023	0.9977	97.19	
69.5	932,509	3,492	0.0037	0.9963	96.97	
70.5	884,513	2,510	0.0028	0.9972	96.60	
71.5	879,397	1,432	0.0016	0.9984	96.33	
72.5	864,259	80	0.0001	0.9999	96.17	
73.5	857,955	16	0.0000	1.0000	96.16	
74.5	850,619	1	0.0000	1.0000	96.16	
75.5	847,411	1,348	0.0016	0.9984	96.16	
76.5	846,632	208	0.0002	0.9998	96.01	
77.5	845,307	1,763	0.0021	0.9979	95.98	
78.5	843,382	342	0.0004	0.9996	95.78	

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1972-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	833,210	327	0.0004	0.9996	95.75	
80.5	819,826	5,042	0.0061	0.9939	95.71	
81.5	795,506		0.0000	1.0000	95.12	
82.5	776,432		0.0000	1.0000	95.12	
83.5	758,934		0.0000	1.0000	95.12	
84.5	739,154		0.0000	1.0000	95.12	
85.5	680,070	6,028	0.0089	0.9911	95.12	
86.5	650,430	5,647	0.0087	0.9913	94.28	
87.5	630,851	5,395	0.0086	0.9914	93.46	
88.5	617,486	109	0.0002	0.9998	92.66	
89.5	609,652	101	0.0002	0.9998	92.64	
90.5	498,629	7,503	0.0150	0.9850	92.63	
91.5	378,308		0.0000	1.0000	91.23	
92.5	241,147		0.0000	1.0000	91.23	
93.5	235,010		0.0000	1.0000	91.23	
94.5	233,635		0.0000	1.0000	91.23	
95.5	233,558		0.0000	1.0000	91.23	
96.5	233,558	1,025	0.0044	0.9956	91.23	
97.5	232,818		0.0000	1.0000	90.83	
98.5	223,116	21	0.0001	0.9999	90.83	
99.5	223,095	24	0.0001	0.9999	90.82	
100.5	204,157	14	0.0001	0.9999	90.81	
101.5	201,671		0.0000	1.0000	90.81	
102.5	201,671		0.0000	1.0000	90.81	
103.5	201,671		0.0000	1.0000	90.81	
104.5	201,671		0.0000	1.0000	90.81	
105.5	201,671		0.0000	1.0000	90.81	
106.5	201,671		0.0000	1.0000	90.81	
107.5	201,671		0.0000	1.0000	90.81	
108.5	5,462		0.0000	1.0000	90.81	
109.5	5,462	1,172	0.2146	0.7854	90.81	
110.5	897	897	1.0000		71.32	
111.5						

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES

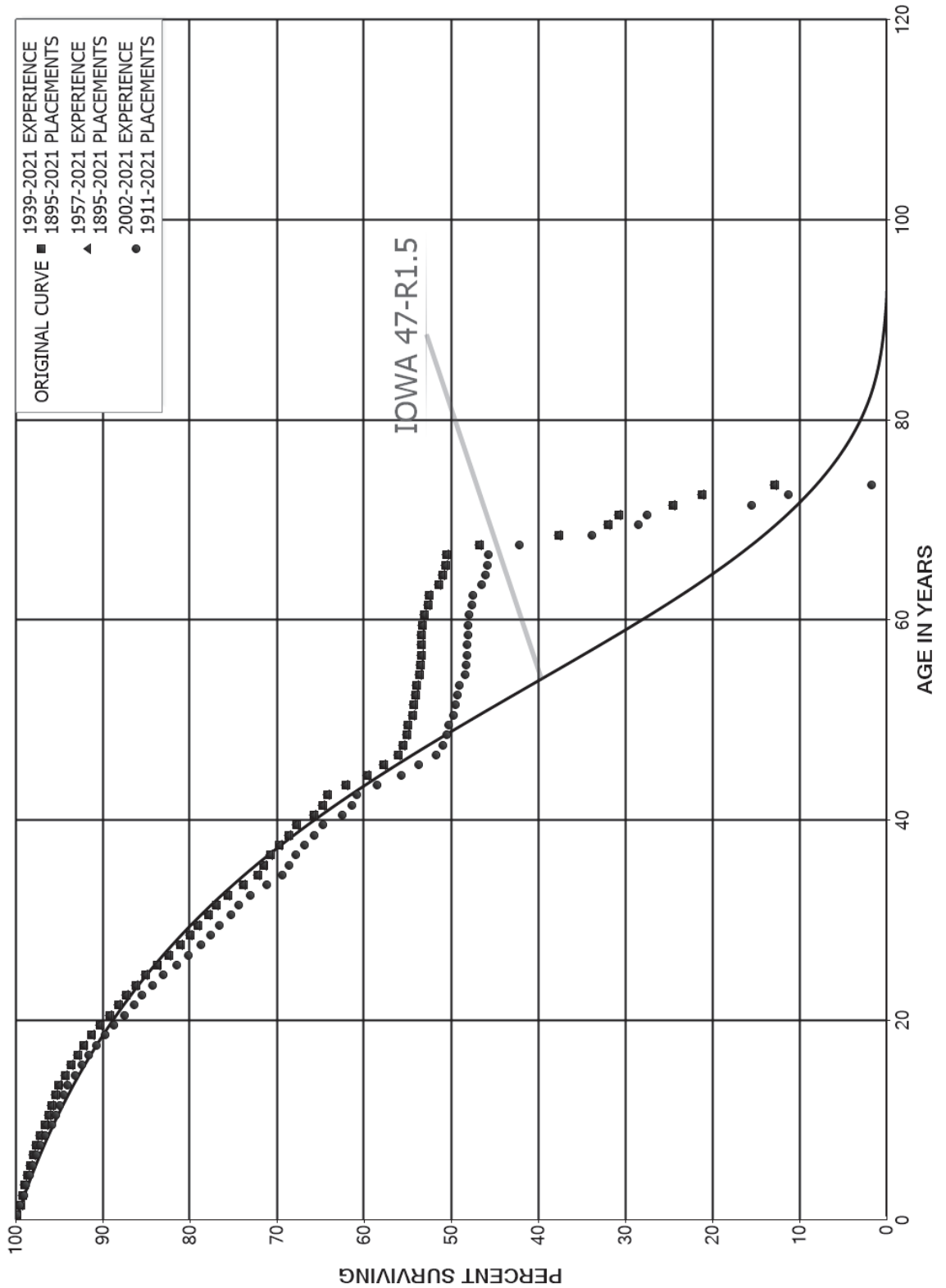


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	749,276,845	978,697	0.0013	0.9987	100.00
0.5	714,385,017	3,055,995	0.0043	0.9957	99.87
1.5	681,285,551	1,900,269	0.0028	0.9972	99.44
2.5	648,094,217	1,590,027	0.0025	0.9975	99.16
3.5	598,959,405	1,862,674	0.0031	0.9969	98.92
4.5	578,740,686	1,773,793	0.0031	0.9969	98.61
5.5	552,070,595	1,714,154	0.0031	0.9969	98.31
6.5	519,206,701	1,907,960	0.0037	0.9963	98.01
7.5	486,123,649	2,264,201	0.0047	0.9953	97.65
8.5	460,367,776	2,946,610	0.0064	0.9936	97.19
9.5	409,725,672	1,598,796	0.0039	0.9961	96.57
10.5	391,814,728	1,391,726	0.0036	0.9964	96.19
11.5	373,393,257	1,582,314	0.0042	0.9958	95.85
12.5	351,528,666	1,553,301	0.0044	0.9956	95.44
13.5	326,439,429	2,394,793	0.0073	0.9927	95.02
14.5	316,865,228	2,291,468	0.0072	0.9928	94.33
15.5	295,293,507	2,464,463	0.0083	0.9917	93.64
16.5	273,434,999	2,156,366	0.0079	0.9921	92.86
17.5	260,824,354	2,508,661	0.0096	0.9904	92.13
18.5	248,138,356	2,599,298	0.0105	0.9895	91.24
19.5	236,469,546	2,784,415	0.0118	0.9882	90.29
20.5	222,228,208	2,632,981	0.0118	0.9882	89.22
21.5	208,113,433	2,119,750	0.0102	0.9898	88.17
22.5	193,715,913	2,339,224	0.0121	0.9879	87.27
23.5	174,517,891	2,249,902	0.0129	0.9871	86.22
24.5	160,285,958	2,700,941	0.0169	0.9831	85.10
25.5	147,842,851	2,197,016	0.0149	0.9851	83.67
26.5	137,858,595	2,268,313	0.0165	0.9835	82.43
27.5	128,583,439	1,725,684	0.0134	0.9866	81.07
28.5	114,914,829	1,371,346	0.0119	0.9881	79.98
29.5	101,838,655	1,571,907	0.0154	0.9846	79.03
30.5	85,320,397	972,792	0.0114	0.9886	77.81
31.5	75,993,656	1,246,143	0.0164	0.9836	76.92
32.5	65,164,638	1,550,257	0.0238	0.9762	75.66
33.5	53,204,455	1,210,312	0.0227	0.9773	73.86
34.5	46,090,352	465,330	0.0101	0.9899	72.18
35.5	40,671,496	412,293	0.0101	0.9899	71.45
36.5	34,502,983	514,863	0.0149	0.9851	70.73
37.5	31,818,044	482,436	0.0152	0.9848	69.67
38.5	29,453,661	394,646	0.0134	0.9866	68.61

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021			EXPERIENCE BAND 1939-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,845,674	778,489	0.0290	0.9710	67.70
40.5	23,828,148	370,512	0.0155	0.9845	65.73
41.5	21,420,076	186,532	0.0087	0.9913	64.71
42.5	19,157,130	631,123	0.0329	0.9671	64.15
43.5	16,472,255	644,529	0.0391	0.9609	62.03
44.5	14,564,963	449,193	0.0308	0.9692	59.61
45.5	12,944,147	370,686	0.0286	0.9714	57.77
46.5	11,683,617	133,502	0.0114	0.9886	56.11
47.5	10,065,807	76,376	0.0076	0.9924	55.47
48.5	8,593,633	20,905	0.0024	0.9976	55.05
49.5	8,087,949	74,226	0.0092	0.9908	54.92
50.5	6,858,585	19,329	0.0028	0.9972	54.41
51.5	6,527,126	18,894	0.0029	0.9971	54.26
52.5	6,457,203	17,520	0.0027	0.9973	54.10
53.5	5,573,172	40,782	0.0073	0.9927	53.96
54.5	5,020,277	3,566	0.0007	0.9993	53.56
55.5	4,667,953	7,220	0.0015	0.9985	53.52
56.5	4,454,544	3,074	0.0007	0.9993	53.44
57.5	4,226,877	3,677	0.0009	0.9991	53.40
58.5	4,024,800	4,725	0.0012	0.9988	53.36
59.5	3,968,066	16,838	0.0042	0.9958	53.29
60.5	3,718,595	32,041	0.0086	0.9914	53.07
61.5	3,684,268	9,962	0.0027	0.9973	52.61
62.5	3,379,496	68,461	0.0203	0.9797	52.47
63.5	3,121,869	28,551	0.0091	0.9909	51.41
64.5	2,777,667	16,431	0.0059	0.9941	50.94
65.5	2,716,546	9,811	0.0036	0.9964	50.63
66.5	2,634,764	197,234	0.0749	0.9251	50.45
67.5	2,368,447	457,593	0.1932	0.8068	46.68
68.5	1,879,335	283,635	0.1509	0.8491	37.66
69.5	1,581,457	63,007	0.0398	0.9602	31.97
70.5	74,263	15,045	0.2026	0.7974	30.70
71.5	59,325	8,030	0.1354	0.8646	24.48
72.5	39,796	15,759	0.3960	0.6040	21.17
73.5	23,087	5,063	0.2193	0.7807	12.79
74.5	17,483	616	0.0352	0.9648	9.98
75.5	16,868	128	0.0076	0.9924	9.63
76.5	16,851	1	0.0000	1.0000	9.56
77.5	15,791	3	0.0002	0.9998	9.56
78.5	15,958	177	0.0111	0.9889	9.55

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021			EXPERIENCE BAND 1939-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	15,849	144	0.0091	0.9909	9.45	
80.5	15,705	121	0.0077	0.9923	9.36	
81.5	15,584	8	0.0005	0.9995	9.29	
82.5	15,576	45	0.0029	0.9971	9.29	
83.5	15,532	0	0.0000	1.0000	9.26	
84.5	15,532		0.0000	1.0000	9.26	
85.5	15,532	7,558	0.4866	0.5134	9.26	
86.5	7,974	3,187	0.3997	0.6003	4.75	
87.5	4,786	1,598	0.3339	0.6661	2.85	
88.5	3,188	3,188	1.0000		1.90	
89.5						
90.5						
91.5						
92.5						
93.5						
94.5						
95.5						
96.5						
97.5						
98.5						
99.5						
100.5						
101.5						
102.5						
103.5						
104.5						
105.5	7	7	1.0000			
106.5						

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2021

EXPERIENCE BAND 1957-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	746,405,635	978,697	0.0013	0.9987	100.00
0.5	711,607,497	3,055,464	0.0043	0.9957	99.87
1.5	678,633,915	1,898,673	0.0028	0.9972	99.44
2.5	645,511,084	1,588,767	0.0025	0.9975	99.16
3.5	596,441,681	1,857,891	0.0031	0.9969	98.92
4.5	576,270,584	1,771,143	0.0031	0.9969	98.61
5.5	549,626,359	1,712,844	0.0031	0.9969	98.31
6.5	516,778,024	1,904,847	0.0037	0.9963	98.00
7.5	483,717,636	2,264,201	0.0047	0.9953	97.64
8.5	457,964,894	2,945,024	0.0064	0.9936	97.18
9.5	407,320,119	1,598,599	0.0039	0.9961	96.56
10.5	389,399,889	1,391,285	0.0036	0.9964	96.18
11.5	370,971,454	1,582,314	0.0043	0.9957	95.83
12.5	349,084,782	1,553,301	0.0044	0.9956	95.43
13.5	326,350,767	2,392,394	0.0073	0.9927	95.00
14.5	316,770,712	2,291,336	0.0072	0.9928	94.30
15.5	295,193,568	2,464,149	0.0083	0.9917	93.62
16.5	273,317,602	2,156,184	0.0079	0.9921	92.84
17.5	260,722,829	2,508,419	0.0096	0.9904	92.11
18.5	248,010,329	2,599,052	0.0105	0.9895	91.22
19.5	236,294,531	2,784,415	0.0118	0.9882	90.27
20.5	222,014,969	2,632,665	0.0119	0.9881	89.20
21.5	207,904,503	2,118,239	0.0102	0.9898	88.14
22.5	193,483,967	2,338,969	0.0121	0.9879	87.25
23.5	174,317,297	2,248,426	0.0129	0.9871	86.19
24.5	160,145,635	2,697,151	0.0168	0.9832	85.08
25.5	147,758,968	2,196,504	0.0149	0.9851	83.65
26.5	137,795,982	2,257,038	0.0164	0.9836	82.40
27.5	128,553,333	1,723,592	0.0134	0.9866	81.05
28.5	114,902,329	1,371,346	0.0119	0.9881	79.97
29.5	101,830,168	1,571,907	0.0154	0.9846	79.01
30.5	85,315,630	972,792	0.0114	0.9886	77.79
31.5	75,989,059	1,246,143	0.0164	0.9836	76.91
32.5	65,160,181	1,550,257	0.0238	0.9762	75.65
33.5	53,200,936	1,210,312	0.0227	0.9773	73.85
34.5	46,087,713	465,330	0.0101	0.9899	72.17
35.5	40,667,341	412,293	0.0101	0.9899	71.44
36.5	34,499,709	514,753	0.0149	0.9851	70.71
37.5	31,815,392	482,436	0.0152	0.9848	69.66
38.5	29,444,329	394,625	0.0134	0.9866	68.60

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021			EXPERIENCE BAND 1957-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,836,378	778,063	0.0290	0.9710	67.68
40.5	23,821,184	369,315	0.0155	0.9845	65.72
41.5	21,414,537	186,066	0.0087	0.9913	64.70
42.5	19,152,317	629,036	0.0328	0.9672	64.14
43.5	16,472,255	644,529	0.0391	0.9609	62.03
44.5	14,564,963	449,193	0.0308	0.9692	59.60
45.5	12,944,147	370,686	0.0286	0.9714	57.77
46.5	11,683,617	133,502	0.0114	0.9886	56.11
47.5	10,065,807	76,376	0.0076	0.9924	55.47
48.5	8,593,633	20,905	0.0024	0.9976	55.05
49.5	8,087,949	74,226	0.0092	0.9908	54.92
50.5	6,858,585	19,329	0.0028	0.9972	54.41
51.5	6,527,126	18,894	0.0029	0.9971	54.26
52.5	6,457,203	17,520	0.0027	0.9973	54.10
53.5	5,573,172	40,782	0.0073	0.9927	53.96
54.5	5,020,277	3,566	0.0007	0.9993	53.56
55.5	4,667,953	7,220	0.0015	0.9985	53.52
56.5	4,454,544	3,074	0.0007	0.9993	53.44
57.5	4,226,877	3,677	0.0009	0.9991	53.40
58.5	4,024,800	4,725	0.0012	0.9988	53.36
59.5	3,968,066	16,838	0.0042	0.9958	53.29
60.5	3,718,595	32,041	0.0086	0.9914	53.07
61.5	3,684,268	9,962	0.0027	0.9973	52.61
62.5	3,379,496	68,461	0.0203	0.9797	52.47
63.5	3,121,869	28,551	0.0091	0.9909	51.41
64.5	2,777,667	16,431	0.0059	0.9941	50.93
65.5	2,716,546	9,811	0.0036	0.9964	50.63
66.5	2,634,764	197,234	0.0749	0.9251	50.45
67.5	2,368,447	457,593	0.1932	0.8068	46.67
68.5	1,879,335	283,635	0.1509	0.8491	37.66
69.5	1,581,457	63,007	0.0398	0.9602	31.97
70.5	74,263	15,045	0.2026	0.7974	30.70
71.5	59,325	8,030	0.1354	0.8646	24.48
72.5	39,796	15,759	0.3960	0.6040	21.17
73.5	23,087	5,063	0.2193	0.7807	12.78
74.5	17,483	616	0.0352	0.9648	9.98
75.5	16,868	128	0.0076	0.9924	9.63
76.5	16,851	1	0.0000	1.0000	9.56
77.5	15,791	3	0.0002	0.9998	9.56
78.5	15,958	177	0.0111	0.9889	9.55

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021			EXPERIENCE BAND 1957-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	15,849	144	0.0091	0.9909	9.45	
80.5	15,705	121	0.0077	0.9923	9.36	
81.5	15,584	8	0.0005	0.9995	9.29	
82.5	15,576	45	0.0029	0.9971	9.29	
83.5	15,532	0	0.0000	1.0000	9.26	
84.5	15,532		0.0000	1.0000	9.26	
85.5	15,532	7,558	0.4866	0.5134	9.26	
86.5	7,974	3,187	0.3997	0.6003	4.75	
87.5	4,786	1,598	0.3339	0.6661	2.85	
88.5	3,188	3,188	1.0000		1.90	
89.5						
90.5						
91.5						
92.5						
93.5						
94.5						
95.5						
96.5						
97.5						
98.5						
99.5						
100.5						
101.5						
102.5						
103.5						
104.5						
105.5	7	7	1.0000			
106.5						

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	483,866,240	791,477	0.0016	0.9984	100.00
0.5	462,101,632	1,752,178	0.0038	0.9962	99.84
1.5	444,682,497	1,562,813	0.0035	0.9965	99.46
2.5	427,261,608	1,338,123	0.0031	0.9969	99.11
3.5	398,362,162	1,557,890	0.0039	0.9961	98.80
4.5	392,374,124	1,471,023	0.0037	0.9963	98.41
5.5	377,358,638	1,510,942	0.0040	0.9960	98.04
6.5	354,096,953	1,676,227	0.0047	0.9953	97.65
7.5	329,780,220	1,928,511	0.0058	0.9942	97.19
8.5	319,961,350	2,599,294	0.0081	0.9919	96.62
9.5	284,195,247	1,318,974	0.0046	0.9954	95.83
10.5	285,332,711	1,190,384	0.0042	0.9958	95.39
11.5	277,791,485	1,412,848	0.0051	0.9949	94.99
12.5	268,580,185	1,355,869	0.0050	0.9950	94.51
13.5	258,313,202	2,264,052	0.0088	0.9912	94.03
14.5	257,330,053	2,138,057	0.0083	0.9917	93.21
15.5	243,064,545	2,292,552	0.0094	0.9906	92.43
16.5	227,247,617	2,008,016	0.0088	0.9912	91.56
17.5	218,025,231	2,359,732	0.0108	0.9892	90.75
18.5	208,306,067	2,456,299	0.0118	0.9882	89.77
19.5	199,452,863	2,611,545	0.0131	0.9869	88.71
20.5	187,989,279	2,409,285	0.0128	0.9872	87.55
21.5	176,864,970	1,970,823	0.0111	0.9889	86.43
22.5	165,932,507	2,225,788	0.0134	0.9866	85.46
23.5	148,962,101	2,146,255	0.0144	0.9856	84.32
24.5	136,622,874	2,599,691	0.0190	0.9810	83.10
25.5	127,021,735	2,100,442	0.0165	0.9835	81.52
26.5	119,084,790	2,142,072	0.0180	0.9820	80.17
27.5	112,603,351	1,646,829	0.0146	0.9854	78.73
28.5	102,234,908	1,315,932	0.0129	0.9871	77.58
29.5	90,509,269	1,518,230	0.0168	0.9832	76.58
30.5	75,224,345	898,489	0.0119	0.9881	75.30
31.5	67,037,957	1,178,944	0.0176	0.9824	74.40
32.5	57,559,928	1,507,388	0.0262	0.9738	73.09
33.5	46,825,466	1,184,468	0.0253	0.9747	71.18
34.5	40,478,910	454,717	0.0112	0.9888	69.38
35.5	35,474,464	389,724	0.0110	0.9890	68.60
36.5	29,543,735	441,195	0.0149	0.9851	67.84
37.5	27,176,209	466,874	0.0172	0.9828	66.83
38.5	25,033,107	377,996	0.0151	0.9849	65.68

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,620,871	754,540	0.0334	0.9666	64.69
40.5	19,897,194	352,409	0.0177	0.9823	62.53
41.5	17,746,151	170,015	0.0096	0.9904	61.42
42.5	15,806,680	616,869	0.0390	0.9610	60.84
43.5	13,321,665	633,162	0.0475	0.9525	58.46
44.5	11,720,771	421,530	0.0360	0.9640	55.68
45.5	10,170,594	366,416	0.0360	0.9640	53.68
46.5	8,985,554	128,706	0.0143	0.9857	51.75
47.5	7,433,659	72,910	0.0098	0.9902	51.00
48.5	5,997,021	19,552	0.0033	0.9967	50.50
49.5	5,507,377	72,549	0.0132	0.9868	50.34
50.5	4,302,871	17,987	0.0042	0.9958	49.68
51.5	3,980,338	16,836	0.0042	0.9958	49.47
52.5	3,924,105	16,983	0.0043	0.9957	49.26
53.5	3,042,614	40,609	0.0133	0.9867	49.05
54.5	2,490,631	3,213	0.0013	0.9987	48.39
55.5	2,140,325	4,866	0.0023	0.9977	48.33
56.5	1,929,955	2,628	0.0014	0.9986	48.22
57.5	1,704,964	2,457	0.0014	0.9986	48.15
58.5	3,885,413	2,943	0.0008	0.9992	48.08
59.5	3,825,701	6,054	0.0016	0.9984	48.05
60.5	3,574,878	29,637	0.0083	0.9917	47.97
61.5	3,545,137	7,996	0.0023	0.9977	47.57
62.5	3,258,684	67,553	0.0207	0.9793	47.47
63.5	3,003,493	26,762	0.0089	0.9911	46.48
64.5	2,663,201	14,392	0.0054	0.9946	46.07
65.5	2,606,905	6,257	0.0024	0.9976	45.82
66.5	2,538,316	194,404	0.0766	0.9234	45.71
67.5	2,278,704	453,655	0.1991	0.8009	42.21
68.5	1,802,694	280,305	0.1555	0.8445	33.81
69.5	1,516,940	58,157	0.0383	0.9617	28.55
70.5	25,522	11,139	0.4364	0.5636	27.45
71.5	19,690	5,313	0.2698	0.7302	15.47
72.5	17,843	15,062	0.8442	0.1558	11.30
73.5	6,548	4,925	0.7522	0.2478	1.76
74.5	1,549	486	0.3135	0.6865	0.44
75.5	1,079	128	0.1185	0.8815	0.30
76.5	1,062	1	0.0007	0.9993	0.26
77.5	0	0	1.0000		0.26
78.5	172	172	1.0000		

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	68	68	1.0000		
80.5	7	7	1.0000		
81.5	8	8	1.0000		
82.5					
83.5	0	0	1.0000		
84.5					
85.5					
86.5					
87.5					
88.5	3,188	3,188	1.0000		
89.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 368.00 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES

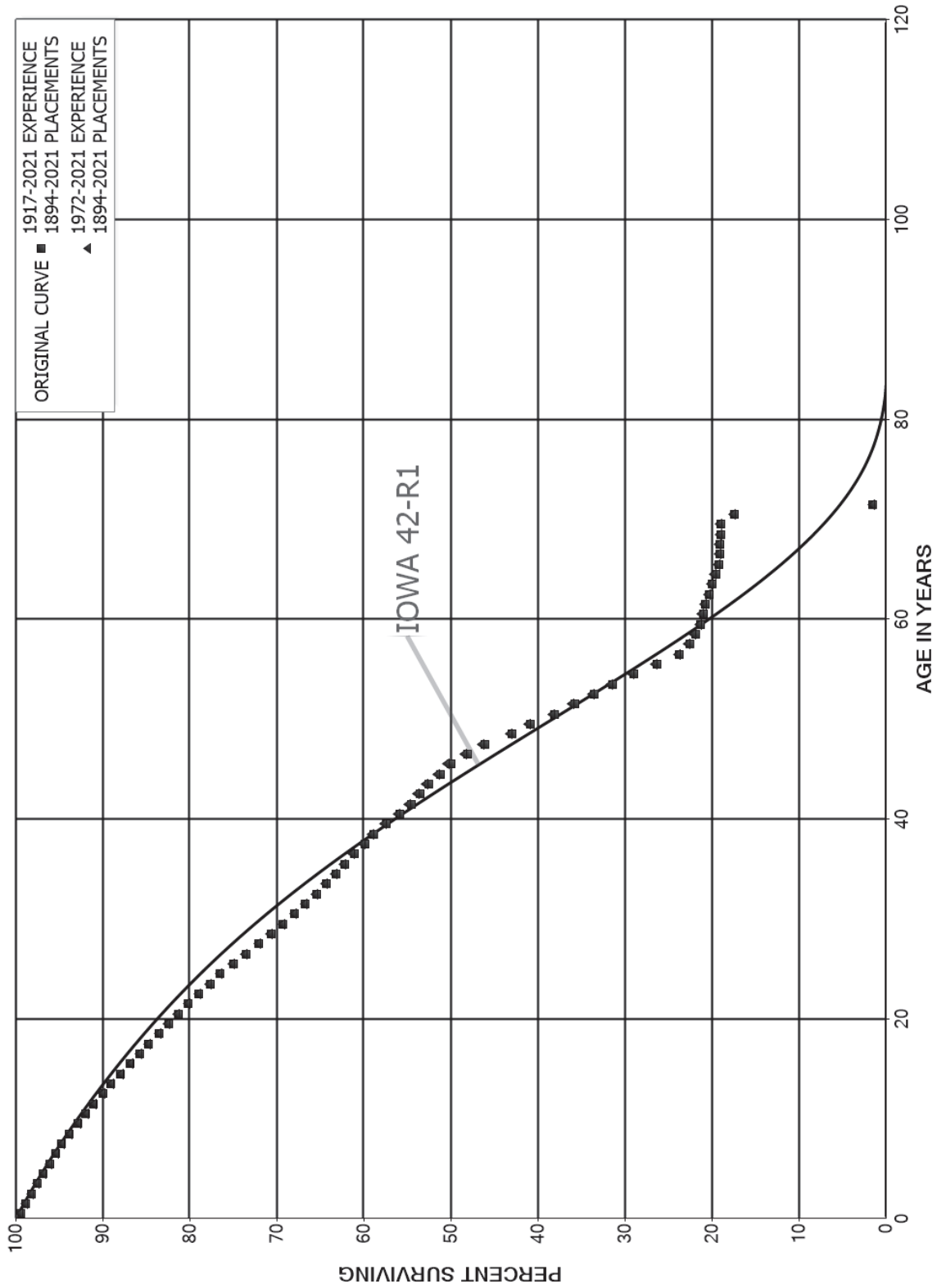


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021

EXPERIENCE BAND 1917-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,138,516,172	6,860,667	0.0060	0.9940	100.00
0.5	1,108,445,656	6,210,295	0.0056	0.9944	99.40
1.5	1,066,487,345	6,846,432	0.0064	0.9936	98.84
2.5	1,021,339,244	7,096,390	0.0069	0.9931	98.21
3.5	912,345,917	6,400,281	0.0070	0.9930	97.52
4.5	913,559,577	7,065,506	0.0077	0.9923	96.84
5.5	909,528,436	6,431,431	0.0071	0.9929	96.09
6.5	894,370,835	6,615,595	0.0074	0.9926	95.41
7.5	863,583,963	8,396,162	0.0097	0.9903	94.71
8.5	831,549,441	8,252,874	0.0099	0.9901	93.78
9.5	737,474,117	7,336,307	0.0099	0.9901	92.85
10.5	705,518,336	6,712,183	0.0095	0.9905	91.93
11.5	666,815,813	7,689,749	0.0115	0.9885	91.06
12.5	628,732,272	6,947,742	0.0111	0.9889	90.01
13.5	575,872,442	7,227,187	0.0125	0.9875	89.01
14.5	549,493,444	6,882,752	0.0125	0.9875	87.89
15.5	509,193,578	6,056,395	0.0119	0.9881	86.79
16.5	454,099,064	5,593,855	0.0123	0.9877	85.76
17.5	406,958,180	5,772,683	0.0142	0.9858	84.70
18.5	372,416,106	4,734,222	0.0127	0.9873	83.50
19.5	348,428,563	4,733,571	0.0136	0.9864	82.44
20.5	324,172,258	4,726,454	0.0146	0.9854	81.32
21.5	302,396,310	4,661,940	0.0154	0.9846	80.14
22.5	289,776,367	4,664,608	0.0161	0.9839	78.90
23.5	277,497,271	4,180,334	0.0151	0.9849	77.63
24.5	263,673,631	5,022,130	0.0190	0.9810	76.46
25.5	249,307,532	4,964,576	0.0199	0.9801	75.00
26.5	233,258,849	4,704,223	0.0202	0.9798	73.51
27.5	216,595,431	4,164,400	0.0192	0.9808	72.03
28.5	201,808,453	3,989,587	0.0198	0.9802	70.64
29.5	190,386,283	3,698,331	0.0194	0.9806	69.25
30.5	178,426,921	3,148,424	0.0176	0.9824	67.90
31.5	164,665,883	3,139,857	0.0191	0.9809	66.70
32.5	147,291,594	2,607,025	0.0177	0.9823	65.43
33.5	131,561,642	2,196,776	0.0167	0.9833	64.27
34.5	115,965,893	1,913,387	0.0165	0.9835	63.20
35.5	101,278,758	1,739,456	0.0172	0.9828	62.16
36.5	89,601,653	1,805,018	0.0201	0.9799	61.09
37.5	79,912,594	1,401,878	0.0175	0.9825	59.86
38.5	72,758,224	1,812,522	0.0249	0.9751	58.81

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021			EXPERIENCE BAND 1917-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	67,170,171	1,804,931	0.0269	0.9731	57.34
40.5	62,797,511	1,434,231	0.0228	0.9772	55.80
41.5	59,818,512	1,120,493	0.0187	0.9813	54.53
42.5	55,867,155	1,048,046	0.0188	0.9812	53.51
43.5	51,241,828	1,289,786	0.0252	0.9748	52.50
44.5	46,872,260	1,083,448	0.0231	0.9769	51.18
45.5	42,421,002	1,610,444	0.0380	0.9620	50.00
46.5	39,408,854	1,658,016	0.0421	0.9579	48.10
47.5	31,465,086	2,169,811	0.0690	0.9310	46.08
48.5	24,702,460	1,214,558	0.0492	0.9508	42.90
49.5	20,672,139	1,401,778	0.0678	0.9322	40.79
50.5	16,486,060	987,481	0.0599	0.9401	38.02
51.5	13,824,538	871,487	0.0630	0.9370	35.75
52.5	11,178,056	694,742	0.0622	0.9378	33.49
53.5	9,030,466	706,339	0.0782	0.9218	31.41
54.5	6,562,712	598,849	0.0913	0.9087	28.95
55.5	5,967,197	592,822	0.0993	0.9007	26.31
56.5	5,644,737	282,049	0.0500	0.9500	23.70
57.5	5,363,298	153,363	0.0286	0.9714	22.51
58.5	5,214,261	140,403	0.0269	0.9731	21.87
59.5	5,072,576	74,234	0.0146	0.9854	21.28
60.5	5,004,381	58,896	0.0118	0.9882	20.97
61.5	4,956,702	112,313	0.0227	0.9773	20.72
62.5	4,847,151	71,292	0.0147	0.9853	20.25
63.5	4,779,224	103,505	0.0217	0.9783	19.96
64.5	4,677,973	84,798	0.0181	0.9819	19.52
65.5	4,593,244	28,015	0.0061	0.9939	19.17
66.5	4,567,318	8,946	0.0020	0.9980	19.05
67.5	4,559,343	10,082	0.0022	0.9978	19.02
68.5	4,549,431	10,880	0.0024	0.9976	18.97
69.5	4,541,544	366,396	0.0807	0.9193	18.93
70.5	4,176,432	3,814,325	0.9133	0.0867	17.40
71.5	362,174	191,967	0.5300	0.4700	1.51
72.5	170,449	23,566	0.1383	0.8617	0.71
73.5	34,763	9,370	0.2695	0.7305	0.61
74.5	26,048	2,764	0.1061	0.8939	0.45
75.5	23,919	5,185	0.2168	0.7832	0.40
76.5	18,883	4,483	0.2374	0.7626	0.31
77.5	14,615	1,675	0.1146	0.8854	0.24
78.5	13,221	1,566	0.1184	0.8816	0.21

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021			EXPERIENCE BAND 1917-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	12,481	2,496	0.2000	0.8000	0.19	
80.5	10,029	742	0.0740	0.9260	0.15	
81.5	9,266	1,519	0.1639	0.8361	0.14	
82.5	7,808	1,223	0.1567	0.8433	0.12	
83.5	6,632	1,139	0.1717	0.8283	0.10	
84.5	5,789	1,223	0.2112	0.7888	0.08	
85.5	4,567	645	0.1412	0.8588	0.06	
86.5	3,922	1,245	0.3176	0.6824	0.05	
87.5	2,676	882	0.3294	0.6706	0.04	
88.5	1,795	112	0.0623	0.9377	0.02	
89.5	1,683	95	0.0564	0.9436	0.02	
90.5	1,588	30	0.0191	0.9809	0.02	
91.5	1,557	389	0.2501	0.7499	0.02	
92.5	1,168	956	0.8189	0.1811	0.02	
93.5	335		0.0000	1.0000	0.00	
94.5	335		0.0000	1.0000	0.00	
95.5	335	103	0.3066	0.6934	0.00	
96.5	232	109	0.4682	0.5318	0.00	
97.5	124		0.0000	1.0000	0.00	
98.5	124		0.0000	1.0000	0.00	
99.5	124		0.0000	1.0000	0.00	
100.5	124	124	1.0000		0.00	
101.5						

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2021

EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,059,496,326	6,755,253	0.0064	0.9936	100.00
0.5	1,034,944,556	5,856,541	0.0057	0.9943	99.36
1.5	999,883,760	6,529,865	0.0065	0.9935	98.80
2.5	961,961,520	6,804,436	0.0071	0.9929	98.15
3.5	859,263,511	6,109,857	0.0071	0.9929	97.46
4.5	866,905,493	6,786,114	0.0078	0.9922	96.77
5.5	867,491,854	6,170,117	0.0071	0.9929	96.01
6.5	856,133,448	6,347,430	0.0074	0.9926	95.33
7.5	828,120,085	8,132,068	0.0098	0.9902	94.62
8.5	799,082,356	7,972,847	0.0100	0.9900	93.69
9.5	707,976,724	7,053,370	0.0100	0.9900	92.76
10.5	678,889,724	6,417,869	0.0095	0.9905	91.83
11.5	642,884,345	7,400,193	0.0115	0.9885	90.96
12.5	607,317,985	6,641,913	0.0109	0.9891	89.92
13.5	556,143,107	6,930,613	0.0125	0.9875	88.93
14.5	532,158,340	6,577,667	0.0124	0.9876	87.83
15.5	493,664,270	5,760,660	0.0117	0.9883	86.74
16.5	440,243,924	5,313,599	0.0121	0.9879	85.73
17.5	394,440,265	5,483,287	0.0139	0.9861	84.69
18.5	361,081,969	4,451,850	0.0123	0.9877	83.52
19.5	337,982,758	4,473,240	0.0132	0.9868	82.49
20.5	314,672,260	4,541,724	0.0144	0.9856	81.39
21.5	293,650,568	4,501,718	0.0153	0.9847	80.22
22.5	281,638,986	4,516,728	0.0160	0.9840	78.99
23.5	269,922,497	4,070,736	0.0151	0.9849	77.72
24.5	256,444,569	4,898,911	0.0191	0.9809	76.55
25.5	242,296,651	4,858,356	0.0201	0.9799	75.09
26.5	226,342,374	4,598,246	0.0203	0.9797	73.58
27.5	209,786,320	4,053,987	0.0193	0.9807	72.09
28.5	195,154,651	3,891,246	0.0199	0.9801	70.69
29.5	183,870,856	3,563,678	0.0194	0.9806	69.29
30.5	172,191,371	3,060,988	0.0178	0.9822	67.94
31.5	163,060,059	3,055,725	0.0187	0.9813	66.73
32.5	145,860,898	2,529,245	0.0173	0.9827	65.48
33.5	130,228,098	2,116,615	0.0163	0.9837	64.35
34.5	114,774,848	1,844,922	0.0161	0.9839	63.30
35.5	100,199,715	1,676,420	0.0167	0.9833	62.29
36.5	88,592,157	1,736,234	0.0196	0.9804	61.24
37.5	78,975,988	1,337,035	0.0169	0.9831	60.04
38.5	71,902,190	1,756,267	0.0244	0.9756	59.03

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021			EXPERIENCE BAND 1972-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,372,210	1,747,887	0.0263	0.9737	57.58
40.5	62,089,639	1,388,702	0.0224	0.9776	56.07
41.5	59,216,423	1,077,798	0.0182	0.9818	54.81
42.5	55,363,601	1,010,013	0.0182	0.9818	53.82
43.5	50,846,861	1,263,919	0.0249	0.9751	52.83
44.5	46,547,245	1,062,596	0.0228	0.9772	51.52
45.5	42,181,017	1,596,121	0.0378	0.9622	50.35
46.5	39,213,502	1,642,464	0.0419	0.9581	48.44
47.5	31,303,651	2,158,797	0.0690	0.9310	46.41
48.5	24,567,888	1,203,258	0.0490	0.9510	43.21
49.5	20,567,159	1,395,091	0.0678	0.9322	41.09
50.5	16,402,059	981,963	0.0599	0.9401	38.31
51.5	13,756,006	867,327	0.0631	0.9369	36.01
52.5	11,122,370	691,935	0.0622	0.9378	33.74
53.5	8,984,061	703,183	0.0783	0.9217	31.64
54.5	6,530,805	597,162	0.0914	0.9086	29.17
55.5	5,941,578	590,463	0.0994	0.9006	26.50
56.5	5,625,096	280,645	0.0499	0.9501	23.87
57.5	5,347,866	152,427	0.0285	0.9715	22.68
58.5	5,204,521	140,014	0.0269	0.9731	22.03
59.5	5,064,791	73,626	0.0145	0.9855	21.44
60.5	4,998,682	58,461	0.0117	0.9883	21.13
61.5	4,952,731	112,128	0.0226	0.9774	20.88
62.5	4,843,679	71,111	0.0147	0.9853	20.41
63.5	4,776,448	103,381	0.0216	0.9784	20.11
64.5	4,675,321	84,462	0.0181	0.9819	19.67
65.5	4,591,475	28,015	0.0061	0.9939	19.32
66.5	4,565,725	8,946	0.0020	0.9980	19.20
67.5	4,557,927	10,082	0.0022	0.9978	19.16
68.5	4,548,301	10,795	0.0024	0.9976	19.12
69.5	4,541,019	366,396	0.0807	0.9193	19.07
70.5	4,175,978	3,814,325	0.9134	0.0866	17.53
71.5	361,720	191,837	0.5303	0.4697	1.52
72.5	170,240	23,542	0.1383	0.8617	0.71
73.5	34,652	9,370	0.2704	0.7296	0.61
74.5	26,011	2,764	0.1063	0.8937	0.45
75.5	23,919	5,185	0.2168	0.7832	0.40
76.5	18,883	4,483	0.2374	0.7626	0.31
77.5	14,615	1,675	0.1146	0.8854	0.24
78.5	13,221	1,566	0.1184	0.8816	0.21

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2021			EXPERIENCE BAND 1972-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	12,481	2,496	0.2000	0.8000	0.19	
80.5	10,029	742	0.0740	0.9260	0.15	
81.5	9,266	1,519	0.1639	0.8361	0.14	
82.5	7,808	1,223	0.1567	0.8433	0.12	
83.5	6,632	1,139	0.1717	0.8283	0.10	
84.5	5,789	1,223	0.2112	0.7888	0.08	
85.5	4,567	645	0.1412	0.8588	0.06	
86.5	3,922	1,245	0.3176	0.6824	0.05	
87.5	2,676	882	0.3294	0.6706	0.04	
88.5	1,795	112	0.0623	0.9377	0.03	
89.5	1,683	95	0.0564	0.9436	0.02	
90.5	1,588	30	0.0191	0.9809	0.02	
91.5	1,557	389	0.2501	0.7499	0.02	
92.5	1,168	956	0.8189	0.1811	0.02	
93.5	335		0.0000	1.0000	0.00	
94.5	335		0.0000	1.0000	0.00	
95.5	335	103	0.3066	0.6934	0.00	
96.5	232	109	0.4682	0.5318	0.00	
97.5	124		0.0000	1.0000	0.00	
98.5	124		0.0000	1.0000	0.00	
99.5	124		0.0000	1.0000	0.00	
100.5	124	124	1.0000		0.00	
101.5						

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 369.00 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES

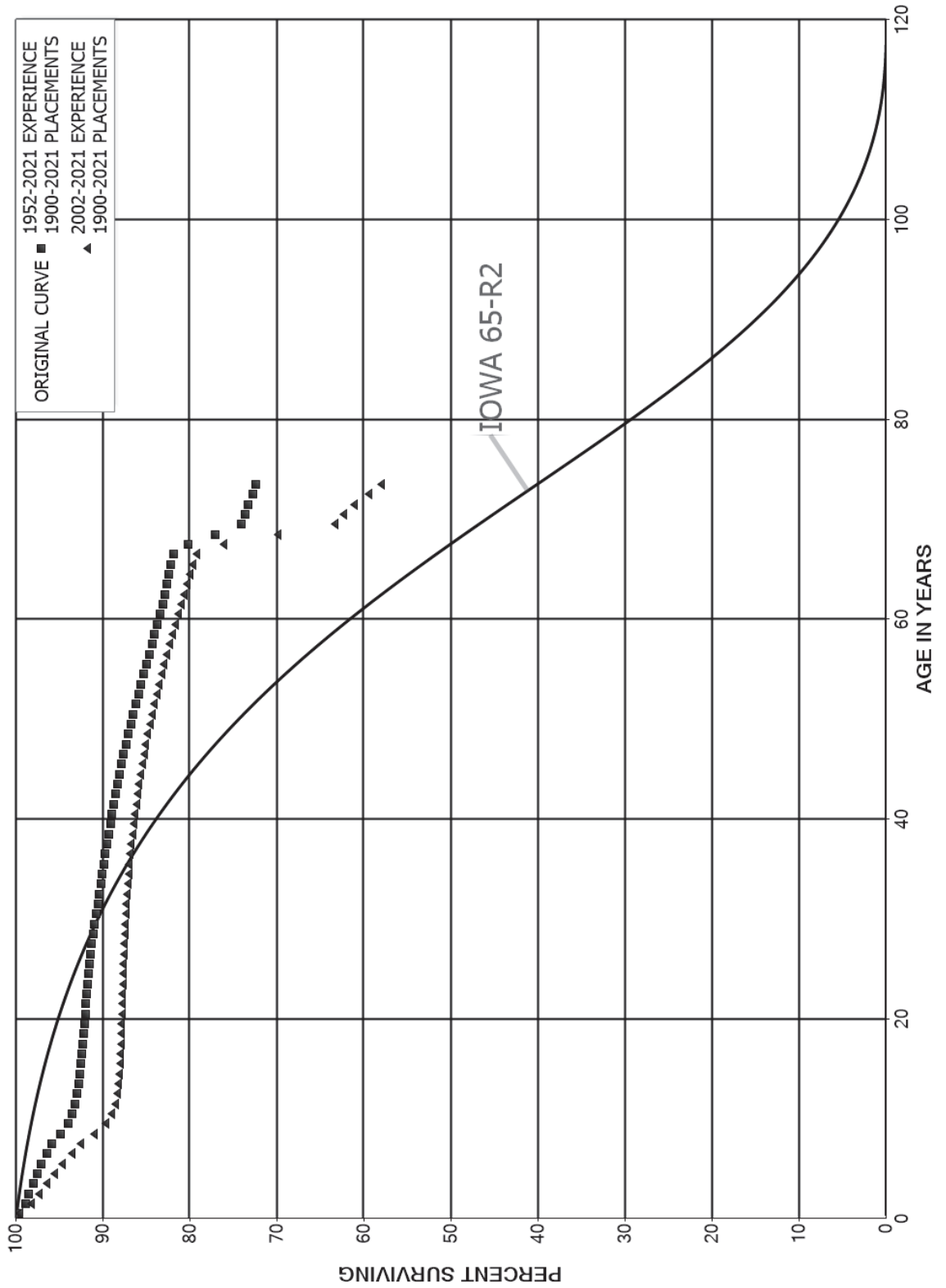


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 1952-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	498,701,182	1,831,633	0.0037	0.9963	100.00
0.5	488,899,017	3,671,187	0.0075	0.9925	99.63
1.5	486,673,204	2,035,766	0.0042	0.9958	98.88
2.5	479,447,065	2,251,367	0.0047	0.9953	98.47
3.5	462,994,185	2,201,948	0.0048	0.9952	98.01
4.5	460,382,637	2,409,363	0.0052	0.9948	97.54
5.5	455,428,450	2,923,817	0.0064	0.9936	97.03
6.5	450,595,327	2,729,161	0.0061	0.9939	96.41
7.5	442,910,597	4,427,655	0.0100	0.9900	95.83
8.5	434,589,099	4,215,707	0.0097	0.9903	94.87
9.5	418,170,894	2,055,899	0.0049	0.9951	93.95
10.5	411,308,789	1,442,889	0.0035	0.9965	93.49
11.5	405,120,053	1,033,895	0.0026	0.9974	93.16
12.5	401,200,413	672,312	0.0017	0.9983	92.92
13.5	394,917,030	597,702	0.0015	0.9985	92.76
14.5	391,478,206	717,666	0.0018	0.9982	92.62
15.5	388,565,780	439,804	0.0011	0.9989	92.45
16.5	385,710,979	421,305	0.0011	0.9989	92.35
17.5	384,763,395	386,619	0.0010	0.9990	92.25
18.5	377,287,380	369,243	0.0010	0.9990	92.16
19.5	360,803,819	338,422	0.0009	0.9991	92.07
20.5	342,660,751	316,699	0.0009	0.9991	91.98
21.5	325,724,431	290,019	0.0009	0.9991	91.89
22.5	303,906,154	289,226	0.0010	0.9990	91.81
23.5	279,357,984	275,963	0.0010	0.9990	91.72
24.5	256,024,336	270,994	0.0011	0.9989	91.63
25.5	241,334,312	257,965	0.0011	0.9989	91.54
26.5	226,531,612	312,454	0.0014	0.9986	91.44
27.5	211,906,879	534,224	0.0025	0.9975	91.31
28.5	192,577,498	328,117	0.0017	0.9983	91.08
29.5	177,855,187	391,850	0.0022	0.9978	90.93
30.5	166,553,888	386,107	0.0023	0.9977	90.73
31.5	156,649,908	254,958	0.0016	0.9984	90.52
32.5	144,042,819	231,515	0.0016	0.9984	90.37
33.5	131,218,766	229,751	0.0018	0.9982	90.22
34.5	115,716,936	277,787	0.0024	0.9976	90.07
35.5	103,035,289	197,523	0.0019	0.9981	89.85
36.5	91,395,376	179,108	0.0020	0.9980	89.68
37.5	80,074,130	174,772	0.0022	0.9978	89.50
38.5	71,645,844	159,505	0.0022	0.9978	89.31

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1952-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,064,566	154,358	0.0023	0.9977	89.11
40.5	60,719,217	146,297	0.0024	0.9976	88.90
41.5	55,623,786	132,055	0.0024	0.9976	88.69
42.5	50,270,834	118,712	0.0024	0.9976	88.47
43.5	45,135,145	116,863	0.0026	0.9974	88.27
44.5	40,476,501	101,895	0.0025	0.9975	88.04
45.5	36,252,913	101,186	0.0028	0.9972	87.82
46.5	32,466,880	92,743	0.0029	0.9971	87.57
47.5	28,520,495	88,801	0.0031	0.9969	87.32
48.5	24,309,619	80,947	0.0033	0.9967	87.05
49.5	20,878,676	73,867	0.0035	0.9965	86.76
50.5	18,145,744	63,775	0.0035	0.9965	86.45
51.5	16,680,717	57,216	0.0034	0.9966	86.15
52.5	14,389,954	47,825	0.0033	0.9967	85.85
53.5	12,370,129	43,344	0.0035	0.9965	85.57
54.5	10,561,366	37,587	0.0036	0.9964	85.27
55.5	9,085,760	33,036	0.0036	0.9964	84.96
56.5	7,878,211	29,742	0.0038	0.9962	84.66
57.5	6,830,416	26,242	0.0038	0.9962	84.34
58.5	5,922,805	22,569	0.0038	0.9962	84.01
59.5	5,124,718	18,366	0.0036	0.9964	83.69
60.5	4,467,988	14,766	0.0033	0.9967	83.39
61.5	3,851,610	11,435	0.0030	0.9970	83.12
62.5	3,347,825	9,517	0.0028	0.9972	82.87
63.5	2,914,248	8,622	0.0030	0.9970	82.63
64.5	2,523,812	7,314	0.0029	0.9971	82.39
65.5	2,239,168	7,365	0.0033	0.9967	82.15
66.5	1,961,659	41,090	0.0209	0.9791	81.88
67.5	1,713,872	67,133	0.0392	0.9608	80.16
68.5	1,515,200	58,639	0.0387	0.9613	77.02
69.5	1,330,330	6,828	0.0051	0.9949	74.04
70.5	1,251,906	7,174	0.0057	0.9943	73.66
71.5	1,174,140	8,231	0.0070	0.9930	73.24
72.5	1,104,320	5,186	0.0047	0.9953	72.73
73.5	1,046,901	1,391	0.0013	0.9987	72.39
74.5	1,008,107	691	0.0007	0.9993	72.29
75.5	988,677	167	0.0002	0.9998	72.24
76.5	981,219	20	0.0000	1.0000	72.23
77.5	975,997	12	0.0000	1.0000	72.23
78.5	975,583	12	0.0000	1.0000	72.23

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1952-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	960,910	1,695	0.0018	0.9982	72.23	
80.5	931,662	19	0.0000	1.0000	72.10	
81.5	908,092	27	0.0000	1.0000	72.10	
82.5	906,512		0.0000	1.0000	72.09	
83.5	902,823		0.0000	1.0000	72.09	
84.5	897,031		0.0000	1.0000	72.09	
85.5	892,108	6	0.0000	1.0000	72.09	
86.5	887,791	12	0.0000	1.0000	72.09	
87.5	886,637	13	0.0000	1.0000	72.09	
88.5	885,508	16	0.0000	1.0000	72.09	
89.5	884,927		0.0000	1.0000	72.09	
90.5	884,267		0.0000	1.0000	72.09	
91.5	883,498		0.0000	1.0000	72.09	
92.5	883,261		0.0000	1.0000	72.09	
93.5	883,189		0.0000	1.0000	72.09	
94.5	883,094		0.0000	1.0000	72.09	
95.5	882,925		0.0000	1.0000	72.09	
96.5	882,925		0.0000	1.0000	72.09	
97.5	882,925		0.0000	1.0000	72.09	
98.5	882,925		0.0000	1.0000	72.09	
99.5	882,925		0.0000	1.0000	72.09	
100.5	882,925		0.0000	1.0000	72.09	
101.5	882,925		0.0000	1.0000	72.09	
102.5	882,925		0.0000	1.0000	72.09	
103.5	882,925		0.0000	1.0000	72.09	
104.5	882,925		0.0000	1.0000	72.09	
105.5	882,925		0.0000	1.0000	72.09	
106.5	882,925		0.0000	1.0000	72.09	
107.5	882,925		0.0000	1.0000	72.09	
108.5	882,925		0.0000	1.0000	72.09	
109.5	882,925	412,568	0.4673	0.5327	72.09	
110.5	470,357	470,357	1.0000		38.40	
111.5						

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,868,734	871,533	0.0057	0.9943	100.00
0.5	161,342,517	2,288,940	0.0142	0.9858	99.43
1.5	168,664,049	1,403,290	0.0083	0.9917	98.02
2.5	176,838,277	1,689,575	0.0096	0.9904	97.20
3.5	184,174,024	1,684,156	0.0091	0.9909	96.27
4.5	203,126,256	1,926,996	0.0095	0.9905	95.39
5.5	210,969,495	2,447,949	0.0116	0.9884	94.49
6.5	220,105,777	2,303,754	0.0105	0.9895	93.39
7.5	226,410,200	3,921,746	0.0173	0.9827	92.41
8.5	237,447,799	3,537,108	0.0149	0.9851	90.81
9.5	235,717,816	1,660,723	0.0070	0.9930	89.46
10.5	239,827,719	1,062,535	0.0044	0.9956	88.83
11.5	243,341,614	673,289	0.0028	0.9972	88.44
12.5	251,815,539	322,676	0.0013	0.9987	88.19
13.5	258,434,204	268,316	0.0010	0.9990	88.08
14.5	270,661,399	401,230	0.0015	0.9985	87.99
15.5	280,519,053	133,952	0.0005	0.9995	87.86
16.5	289,448,889	128,834	0.0004	0.9996	87.81
17.5	300,004,444	121,249	0.0004	0.9996	87.77
18.5	301,084,156	134,879	0.0004	0.9996	87.74
19.5	290,271,193	123,074	0.0004	0.9996	87.70
20.5	277,475,486	115,656	0.0004	0.9996	87.66
21.5	265,676,056	99,915	0.0004	0.9996	87.63
22.5	249,307,022	106,509	0.0004	0.9996	87.59
23.5	230,008,071	103,353	0.0004	0.9996	87.56
24.5	211,432,230	106,751	0.0005	0.9995	87.52
25.5	201,053,286	99,649	0.0005	0.9995	87.47
26.5	190,149,844	100,320	0.0005	0.9995	87.43
27.5	179,691,421	105,286	0.0006	0.9994	87.38
28.5	165,055,471	113,187	0.0007	0.9993	87.33
29.5	154,042,108	120,470	0.0008	0.9992	87.27
30.5	145,794,929	129,214	0.0009	0.9991	87.20
31.5	138,569,059	121,381	0.0009	0.9991	87.13
32.5	128,456,688	113,126	0.0009	0.9991	87.05
33.5	117,841,802	121,898	0.0010	0.9990	86.97
34.5	104,335,310	121,253	0.0012	0.9988	86.88
35.5	93,347,399	109,527	0.0012	0.9988	86.78
36.5	83,066,050	109,417	0.0013	0.9987	86.68
37.5	72,947,349	109,288	0.0015	0.9985	86.57
38.5	65,551,694	105,442	0.0016	0.9984	86.44

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	60,888,617	104,339	0.0017	0.9983	86.30
40.5	56,309,944	100,985	0.0018	0.9982	86.15
41.5	51,941,874	95,539	0.0018	0.9982	85.99
42.5	47,185,851	86,375	0.0018	0.9982	85.84
43.5	42,570,664	89,639	0.0021	0.9979	85.68
44.5	38,386,090	79,781	0.0021	0.9979	85.50
45.5	34,520,818	82,150	0.0024	0.9976	85.32
46.5	31,078,791	74,194	0.0024	0.9976	85.12
47.5	27,402,900	73,850	0.0027	0.9973	84.92
48.5	23,369,299	69,040	0.0030	0.9970	84.69
49.5	20,104,873	62,724	0.0031	0.9969	84.44
50.5	17,479,251	54,801	0.0031	0.9969	84.17
51.5	15,232,420	49,349	0.0032	0.9968	83.91
52.5	13,031,319	41,238	0.0032	0.9968	83.64
53.5	11,089,604	37,808	0.0034	0.9966	83.37
54.5	9,338,942	32,648	0.0035	0.9965	83.09
55.5	7,895,966	29,238	0.0037	0.9963	82.80
56.5	6,703,646	26,064	0.0039	0.9961	82.49
57.5	5,666,678	23,690	0.0042	0.9958	82.17
58.5	4,765,967	20,141	0.0042	0.9958	81.83
59.5	3,985,083	16,600	0.0042	0.9958	81.48
60.5	3,358,853	13,482	0.0040	0.9960	81.14
61.5	2,778,388	10,235	0.0037	0.9963	80.82
62.5	2,311,886	8,787	0.0038	0.9962	80.52
63.5	1,910,628	8,066	0.0042	0.9958	80.21
64.5	1,551,328	6,988	0.0045	0.9955	79.87
65.5	1,297,819	7,212	0.0056	0.9944	79.51
66.5	1,054,268	40,983	0.0389	0.9611	79.07
67.5	812,083	67,044	0.0826	0.9174	76.00
68.5	619,734	58,591	0.0945	0.9055	69.72
69.5	440,356	6,813	0.0155	0.9845	63.13
70.5	366,788	6,916	0.0189	0.9811	62.16
71.5	290,057	8,230	0.0284	0.9716	60.98
72.5	220,478	5,167	0.0234	0.9766	59.25
73.5	163,151	1,389	0.0085	0.9915	57.86
74.5	124,456	689	0.0055	0.9945	57.37
75.5	105,613	159	0.0015	0.9985	57.05
76.5	98,176	20	0.0002	0.9998	56.97
77.5	92,966	12	0.0001	0.9999	56.96
78.5	92,561	12	0.0001	0.9999	56.95

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 2002-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	77,907	1,691	0.0217	0.9783	56.94	
80.5	48,690	19	0.0004	0.9996	55.71	
81.5	25,120	27	0.0011	0.9989	55.68	
82.5	23,540		0.0000	1.0000	55.62	
83.5	19,851		0.0000	1.0000	55.62	
84.5	14,059		0.0000	1.0000	55.62	
85.5	9,136		0.0000	1.0000	55.62	
86.5	4,825		0.0000	1.0000	55.62	
87.5	3,683		0.0000	1.0000	55.62	
88.5	2,568		0.0000	1.0000	55.62	
89.5	2,002		0.0000	1.0000	55.62	
90.5	1,342		0.0000	1.0000	55.62	
91.5	573		0.0000	1.0000	55.62	
92.5	336		0.0000	1.0000	55.62	
93.5	264		0.0000	1.0000	55.62	
94.5	169		0.0000	1.0000	55.62	
95.5					55.62	
96.5						
97.5						
98.5						
99.5						
100.5						
101.5	882,925		0.0000			
102.5	882,925		0.0000			
103.5	882,925		0.0000			
104.5	882,925		0.0000			
105.5	882,925		0.0000			
106.5	882,925		0.0000			
107.5	882,925		0.0000			
108.5	882,925		0.0000			
109.5	882,925	412,568	0.4673			
110.5	470,357	470,357	1.0000			
111.5						

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 370.00 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES

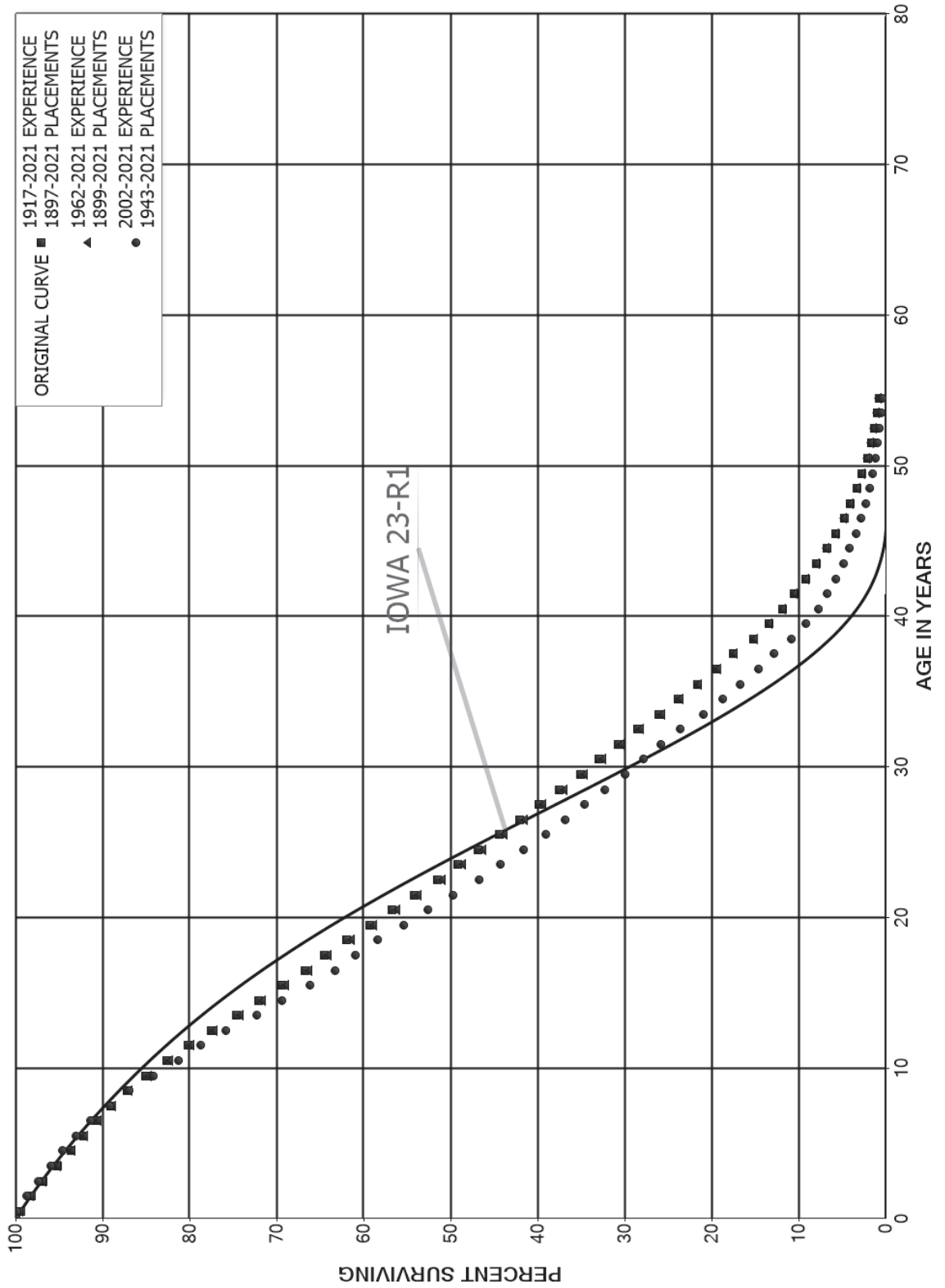


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2021

EXPERIENCE BAND 1917-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	318,364,313	1,869,533	0.0059	0.9941	100.00
0.5	302,137,078	3,707,748	0.0123	0.9877	99.41
1.5	287,681,994	4,013,322	0.0140	0.9860	98.19
2.5	269,682,060	4,617,388	0.0171	0.9829	96.82
3.5	237,199,613	3,887,927	0.0164	0.9836	95.17
4.5	220,678,343	3,394,786	0.0154	0.9846	93.61
5.5	204,443,754	3,310,878	0.0162	0.9838	92.17
6.5	184,848,405	3,359,766	0.0182	0.9818	90.67
7.5	172,107,634	3,511,748	0.0204	0.9796	89.02
8.5	153,613,184	3,830,005	0.0249	0.9751	87.21
9.5	150,017,804	4,197,619	0.0280	0.9720	85.03
10.5	141,301,310	4,194,999	0.0297	0.9703	82.65
11.5	130,333,574	4,297,236	0.0330	0.9670	80.20
12.5	119,985,911	4,607,956	0.0384	0.9616	77.56
13.5	110,417,581	3,710,591	0.0336	0.9664	74.58
14.5	105,580,657	3,925,113	0.0372	0.9628	72.07
15.5	98,415,799	3,764,184	0.0382	0.9618	69.39
16.5	91,408,469	3,100,526	0.0339	0.9661	66.74
17.5	84,892,649	3,367,646	0.0397	0.9603	64.47
18.5	77,873,136	3,301,546	0.0424	0.9576	61.92
19.5	72,617,064	3,155,549	0.0435	0.9565	59.29
20.5	67,245,028	2,981,663	0.0443	0.9557	56.72
21.5	62,863,088	3,101,747	0.0493	0.9507	54.20
22.5	58,650,501	2,675,993	0.0456	0.9544	51.53
23.5	54,227,855	2,635,302	0.0486	0.9514	49.18
24.5	50,291,350	2,592,643	0.0516	0.9484	46.79
25.5	47,048,060	2,431,183	0.0517	0.9483	44.37
26.5	43,498,972	2,266,875	0.0521	0.9479	42.08
27.5	40,016,451	2,424,194	0.0606	0.9394	39.89
28.5	36,731,904	2,334,795	0.0636	0.9364	37.47
29.5	33,473,705	2,075,146	0.0620	0.9380	35.09
30.5	30,398,544	2,023,462	0.0666	0.9334	32.91
31.5	27,927,296	2,025,945	0.0725	0.9275	30.72
32.5	25,098,543	2,149,516	0.0856	0.9144	28.49
33.5	22,256,166	1,898,543	0.0853	0.9147	26.05
34.5	19,773,206	1,806,649	0.0914	0.9086	23.83
35.5	17,213,712	1,769,604	0.1028	0.8972	21.65
36.5	14,958,479	1,504,422	0.1006	0.8994	19.43
37.5	13,018,660	1,702,376	0.1308	0.8692	17.47
38.5	10,599,265	1,214,109	0.1145	0.8855	15.19

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2021			EXPERIENCE BAND 1917-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,428,359	1,136,384	0.1205	0.8795	13.45
40.5	8,487,023	960,288	0.1131	0.8869	11.83
41.5	7,571,042	968,837	0.1280	0.8720	10.49
42.5	6,748,952	896,061	0.1328	0.8672	9.15
43.5	6,018,582	877,822	0.1459	0.8541	7.93
44.5	5,390,800	857,483	0.1591	0.8409	6.78
45.5	4,636,107	784,681	0.1693	0.8307	5.70
46.5	3,910,616	586,860	0.1501	0.8499	4.73
47.5	3,420,582	646,868	0.1891	0.8109	4.02
48.5	2,785,949	501,449	0.1800	0.8200	3.26
49.5	2,294,673	493,478	0.2151	0.7849	2.68
50.5	1,971,155	446,446	0.2265	0.7735	2.10
51.5	1,582,110	336,158	0.2125	0.7875	1.62
52.5	1,270,336	295,319	0.2325	0.7675	1.28
53.5	987,963	224,441	0.2272	0.7728	0.98
54.5	768,506	197,213	0.2566	0.7434	0.76
55.5	575,299	161,545	0.2808	0.7192	0.56
56.5	496,885	154,016	0.3100	0.6900	0.41
57.5	334,739	109,674	0.3276	0.6724	0.28
58.5	279,964	54,739	0.1955	0.8045	0.19
59.5	232,943	33,311	0.1430	0.8570	0.15
60.5	193,926	60,578	0.3124	0.6876	0.13
61.5	133,822	82,439	0.6160	0.3840	0.09
62.5	51,329	9,305	0.1813	0.8187	0.03
63.5	40,497	2,706	0.0668	0.9332	0.03
64.5	37,539	409	0.0109	0.9891	0.03
65.5	34,878	325	0.0093	0.9907	0.03
66.5	30,109	423	0.0140	0.9860	0.03
67.5	24,167	753	0.0311	0.9689	0.03
68.5	20,593	114	0.0055	0.9945	0.02
69.5	19,727	912	0.0462	0.9538	0.02
70.5	18,617	274	0.0147	0.9853	0.02
71.5	17,845	27	0.0015	0.9985	0.02
72.5	17,446	95	0.0054	0.9946	0.02
73.5	17,296	240	0.0139	0.9861	0.02
74.5	16,777	0	0.0000	1.0000	0.02
75.5	16,520		0.0000	1.0000	0.02
76.5	16,520	7	0.0004	0.9996	0.02
77.5	16,572		0.0000	1.0000	0.02
78.5	16,594		0.0000	1.0000	0.02

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2021			EXPERIENCE BAND 1917-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,628		0.0000	1.0000	0.02
80.5	16,742		0.0000	1.0000	0.02
81.5	16,719		0.0000	1.0000	0.02
82.5	16,700	29	0.0017	0.9983	0.02
83.5	16,821	11	0.0006	0.9994	0.02
84.5	16,796		0.0000	1.0000	0.02
85.5	16,796	14,106	0.8398	0.1602	0.02
86.5	2,555	23	0.0088	0.9912	0.00
87.5	40,554	11,339	0.2796	0.7204	0.00
88.5	27,905	13,276	0.4758	0.5242	0.00
89.5	14,629		0.0000	1.0000	0.00
90.5	66,332	4,038	0.0609	0.9391	0.00
91.5	62,294	9,416	0.1512	0.8488	0.00
92.5	52,877	2,832	0.0536	0.9464	0.00
93.5	50,045	12,707	0.2539	0.7461	0.00
94.5	37,338	15,605	0.4180	0.5820	0.00
95.5	21,732	11,706	0.5386	0.4614	0.00
96.5	3,795	3,795	1.0000		0.00
97.5					

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2021

EXPERIENCE BAND 1962-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	308,156,195	1,868,357	0.0061	0.9939	100.00
0.5	292,502,250	3,700,946	0.0127	0.9873	99.39
1.5	278,555,460	4,003,211	0.0144	0.9856	98.14
2.5	261,236,353	4,607,717	0.0176	0.9824	96.73
3.5	229,391,568	3,872,699	0.0169	0.9831	95.02
4.5	213,526,132	3,384,413	0.0159	0.9841	93.42
5.5	197,879,172	3,302,238	0.0167	0.9833	91.93
6.5	179,128,822	3,349,883	0.0187	0.9813	90.40
7.5	167,010,144	3,502,598	0.0210	0.9790	88.71
8.5	149,189,530	3,819,212	0.0256	0.9744	86.85
9.5	146,184,854	4,187,993	0.0286	0.9714	84.63
10.5	138,061,359	4,185,060	0.0303	0.9697	82.20
11.5	127,706,501	4,290,894	0.0336	0.9664	79.71
12.5	117,897,602	4,602,384	0.0390	0.9610	77.03
13.5	108,853,360	3,705,031	0.0340	0.9660	74.02
14.5	104,369,259	3,920,317	0.0376	0.9624	71.51
15.5	97,280,591	3,759,597	0.0386	0.9614	68.82
16.5	90,226,447	3,094,810	0.0343	0.9657	66.16
17.5	83,622,380	3,359,118	0.0402	0.9598	63.89
18.5	76,535,112	3,292,571	0.0430	0.9570	61.32
19.5	71,232,616	3,146,591	0.0442	0.9558	58.69
20.5	65,982,424	2,967,367	0.0450	0.9550	56.09
21.5	61,552,448	3,087,823	0.0502	0.9498	53.57
22.5	57,315,921	2,654,080	0.0463	0.9537	50.88
23.5	52,893,800	2,607,006	0.0493	0.9507	48.53
24.5	48,987,705	2,550,370	0.0521	0.9479	46.14
25.5	45,778,261	2,391,489	0.0522	0.9478	43.73
26.5	42,243,563	2,219,464	0.0525	0.9475	41.45
27.5	38,789,373	2,367,376	0.0610	0.9390	39.27
28.5	35,550,579	2,270,902	0.0639	0.9361	36.87
29.5	32,321,011	2,000,728	0.0619	0.9381	34.52
30.5	29,322,266	1,941,494	0.0662	0.9338	32.38
31.5	26,994,920	1,945,830	0.0721	0.9279	30.24
32.5	24,298,954	2,075,244	0.0854	0.9146	28.06
33.5	21,599,656	1,829,266	0.0847	0.9153	25.66
34.5	19,250,646	1,748,636	0.0908	0.9092	23.49
35.5	16,789,953	1,717,550	0.1023	0.8977	21.36
36.5	14,631,059	1,465,049	0.1001	0.8999	19.17
37.5	12,766,987	1,672,790	0.1310	0.8690	17.25
38.5	10,400,577	1,188,648	0.1143	0.8857	14.99

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2021			EXPERIENCE BAND 1962-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,285,175	1,116,710	0.1203	0.8797	13.28
40.5	8,378,533	947,409	0.1131	0.8869	11.68
41.5	7,492,863	958,740	0.1280	0.8720	10.36
42.5	6,688,650	887,601	0.1327	0.8673	9.03
43.5	5,970,385	870,534	0.1458	0.8542	7.84
44.5	5,355,856	852,050	0.1591	0.8409	6.69
45.5	4,612,796	781,136	0.1693	0.8307	5.63
46.5	3,892,430	583,302	0.1499	0.8501	4.68
47.5	3,407,663	643,742	0.1889	0.8111	3.97
48.5	2,776,195	499,738	0.1800	0.8200	3.22
49.5	2,287,729	490,718	0.2145	0.7855	2.64
50.5	1,947,469	444,384	0.2282	0.7718	2.08
51.5	1,560,466	335,447	0.2150	0.7850	1.60
52.5	1,249,448	295,016	0.2361	0.7639	1.26
53.5	967,483	224,323	0.2319	0.7681	0.96
54.5	748,308	196,918	0.2632	0.7368	0.74
55.5	555,417	161,312	0.2904	0.7096	0.54
56.5	477,266	153,620	0.3219	0.6781	0.39
57.5	315,515	108,838	0.3450	0.6550	0.26
58.5	261,575	54,107	0.2069	0.7931	0.17
59.5	215,186	32,019	0.1488	0.8512	0.14
60.5	177,461	60,578	0.3414	0.6586	0.12
61.5	133,822	82,439	0.6160	0.3840	0.08
62.5	51,329	9,305	0.1813	0.8187	0.03
63.5	40,497	2,706	0.0668	0.9332	0.02
64.5	37,539	409	0.0109	0.9891	0.02
65.5	34,878	325	0.0093	0.9907	0.02
66.5	30,109	423	0.0140	0.9860	0.02
67.5	24,167	753	0.0311	0.9689	0.02
68.5	20,593	114	0.0055	0.9945	0.02
69.5	19,727	912	0.0462	0.9538	0.02
70.5	18,617	274	0.0147	0.9853	0.02
71.5	17,845	27	0.0015	0.9985	0.02
72.5	17,446	95	0.0054	0.9946	0.02
73.5	17,296	240	0.0139	0.9861	0.02
74.5	16,777	0	0.0000	1.0000	0.02
75.5	16,520		0.0000	1.0000	0.02
76.5	16,520	7	0.0004	0.9996	0.02
77.5	16,572		0.0000	1.0000	0.02
78.5	16,594		0.0000	1.0000	0.02

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2021			EXPERIENCE BAND 1962-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,628		0.0000	1.0000	0.02
80.5	16,742		0.0000	1.0000	0.02
81.5	16,719		0.0000	1.0000	0.02
82.5	16,700	29	0.0017	0.9983	0.02
83.5	16,821	11	0.0006	0.9994	0.02
84.5	16,796		0.0000	1.0000	0.02
85.5	16,796	14,106	0.8398	0.1602	0.02
86.5	2,555	23	0.0088	0.9912	0.00
87.5	40,554	11,339	0.2796	0.7204	0.00
88.5	27,905	13,276	0.4758	0.5242	0.00
89.5	14,629		0.0000	1.0000	0.00
90.5	66,332	4,038	0.0609	0.9391	0.00
91.5	62,294	9,416	0.1512	0.8488	0.00
92.5	52,877	2,832	0.0536	0.9464	0.00
93.5	50,045	12,707	0.2539	0.7461	0.00
94.5	37,338	15,605	0.4180	0.5820	0.00
95.5	21,732	11,706	0.5386	0.4614	0.00
96.5	3,795	3,795	1.0000		0.00
97.5					

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1943-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	190,703,147	415,346	0.0022	0.9978	100.00
0.5	180,998,064	1,831,303	0.0101	0.9899	99.78
1.5	172,572,836	2,315,961	0.0134	0.9866	98.77
2.5	160,081,383	2,419,480	0.0151	0.9849	97.45
3.5	142,152,031	2,053,674	0.0144	0.9856	95.97
4.5	129,750,343	2,049,505	0.0158	0.9842	94.59
5.5	116,472,864	2,192,335	0.0188	0.9812	93.09
6.5	101,773,466	2,412,062	0.0237	0.9763	91.34
7.5	93,971,494	2,349,607	0.0250	0.9750	89.18
8.5	80,496,992	2,570,962	0.0319	0.9681	86.95
9.5	78,023,369	2,653,625	0.0340	0.9660	84.17
10.5	73,634,485	2,350,388	0.0319	0.9681	81.31
11.5	66,467,066	2,448,993	0.0368	0.9632	78.71
12.5	60,549,748	2,802,671	0.0463	0.9537	75.81
13.5	54,897,836	2,242,482	0.0408	0.9592	72.30
14.5	54,332,742	2,480,501	0.0457	0.9543	69.35
15.5	52,388,490	2,317,139	0.0442	0.9558	66.18
16.5	49,019,338	1,797,863	0.0367	0.9633	63.26
17.5	45,905,727	1,953,549	0.0426	0.9574	60.94
18.5	42,560,784	2,116,203	0.0497	0.9503	58.34
19.5	39,809,877	2,048,522	0.0515	0.9485	55.44
20.5	36,324,011	1,961,231	0.0540	0.9460	52.59
21.5	33,675,652	2,014,950	0.0598	0.9402	49.75
22.5	31,228,186	1,687,664	0.0540	0.9460	46.77
23.5	28,397,514	1,698,283	0.0598	0.9402	44.25
24.5	26,046,132	1,612,393	0.0619	0.9381	41.60
25.5	24,095,439	1,383,384	0.0574	0.9426	39.02
26.5	21,714,420	1,258,173	0.0579	0.9421	36.78
27.5	19,564,440	1,311,012	0.0670	0.9330	34.65
28.5	18,213,466	1,366,020	0.0750	0.9250	32.33
29.5	16,559,328	1,146,005	0.0692	0.9308	29.91
30.5	14,938,275	1,075,120	0.0720	0.9280	27.84
31.5	13,750,743	1,184,292	0.0861	0.9139	25.83
32.5	12,229,036	1,350,551	0.1104	0.8896	23.61
33.5	10,771,180	1,140,359	0.1059	0.8941	21.00
34.5	9,499,346	1,033,236	0.1088	0.8912	18.78
35.5	8,080,241	1,025,449	0.1269	0.8731	16.73
36.5	7,095,467	878,958	0.1239	0.8761	14.61
37.5	6,194,348	958,563	0.1547	0.8453	12.80
38.5	4,876,833	734,007	0.1505	0.8495	10.82

Exhibit JC-10, Schedule JJS-1

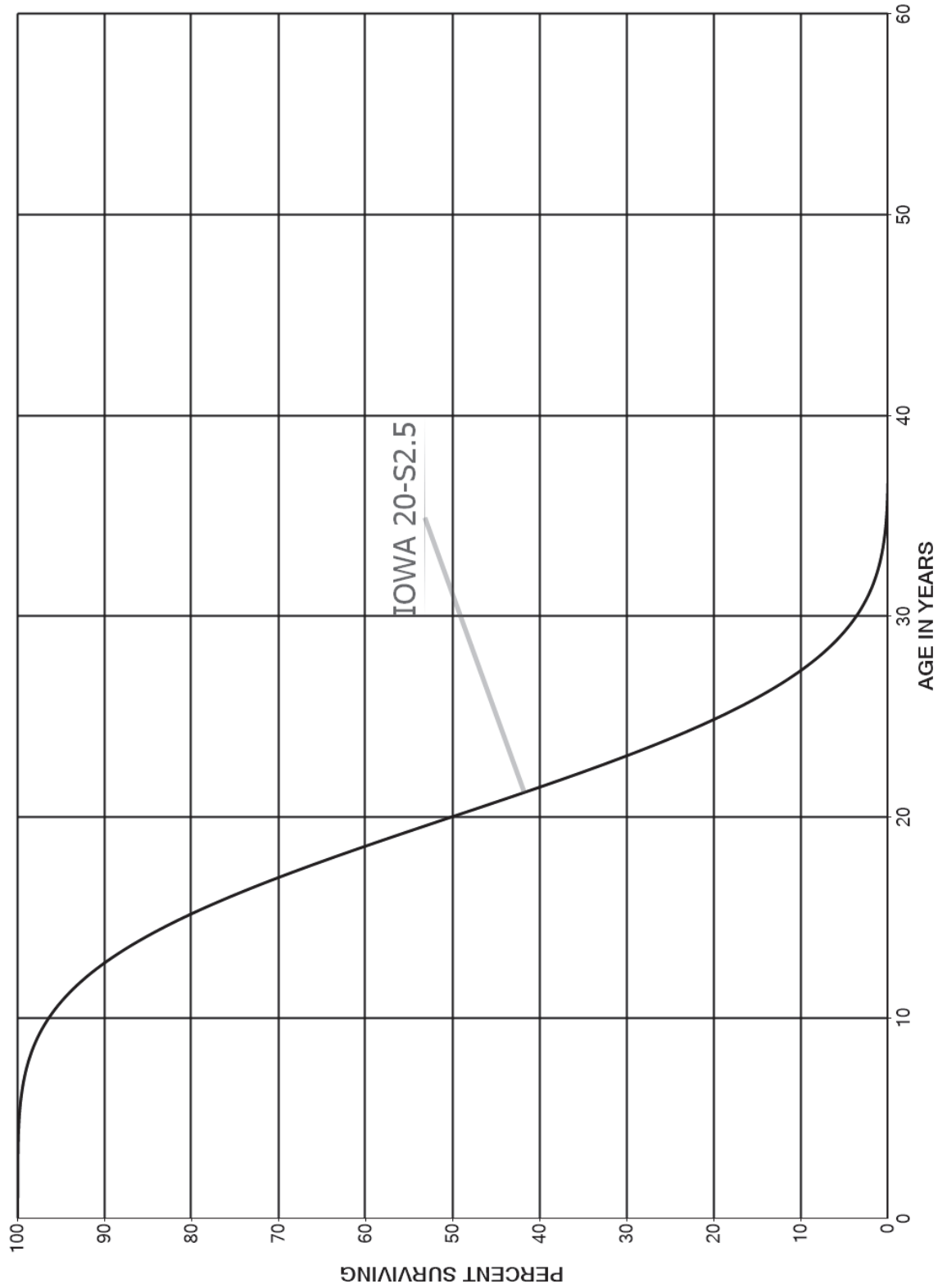
JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1943-2021			EXPERIENCE BAND 2002-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,500,858	695,595	0.1545	0.8455	9.19	
40.5	4,195,372	580,677	0.1384	0.8616	7.77	
41.5	3,963,572	578,360	0.1459	0.8541	6.70	
42.5	3,671,397	536,659	0.1462	0.8538	5.72	
43.5	3,377,786	506,145	0.1498	0.8502	4.88	
44.5	3,129,341	543,994	0.1738	0.8262	4.15	
45.5	2,834,732	504,355	0.1779	0.8221	3.43	
46.5	2,587,530	453,978	0.1754	0.8246	2.82	
47.5	2,283,581	434,268	0.1902	0.8098	2.32	
48.5	1,918,310	383,105	0.1997	0.8003	1.88	
49.5	1,594,460	364,004	0.2283	0.7717	1.51	
50.5	1,357,197	312,526	0.2303	0.7697	1.16	
51.5	1,127,510	269,830	0.2393	0.7607	0.89	
52.5	932,318	235,576	0.2527	0.7473	0.68	
53.5	747,830	199,555	0.2668	0.7332	0.51	
54.5	570,240	175,180	0.3072	0.6928	0.37	
55.5	407,447	144,852	0.3555	0.6445	0.26	
56.5	269,452	121,337	0.4503	0.5497	0.17	
57.5	151,687	79,445	0.5237	0.4763	0.09	
58.5	158,548	42,459	0.2678	0.7322	0.04	
59.5	116,088	19,699	0.1697	0.8303	0.03	
60.5	96,389	8,250	0.0856	0.9144	0.03	
61.5	88,139	74,748	0.8481	0.1519	0.02	
62.5	13,390	8,587	0.6413	0.3587	0.00	
63.5	4,803	2,616	0.5446	0.4554	0.00	
64.5	2,187	333	0.1521	0.8479	0.00	
65.5	1,855	12	0.0062	0.9938	0.00	
66.5	1,843	305	0.1656	0.8344	0.00	
67.5	1,538	697	0.4535	0.5465	0.00	
68.5	840		0.0000	1.0000	0.00	
69.5	840	840	1.0000		0.00	
70.5						

JERSEY CENTRAL POWER & LIGHT COMPANY
ACCOUNT 370.10 SMART METERS
SMOOTH SURVIVOR CURVE



JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES

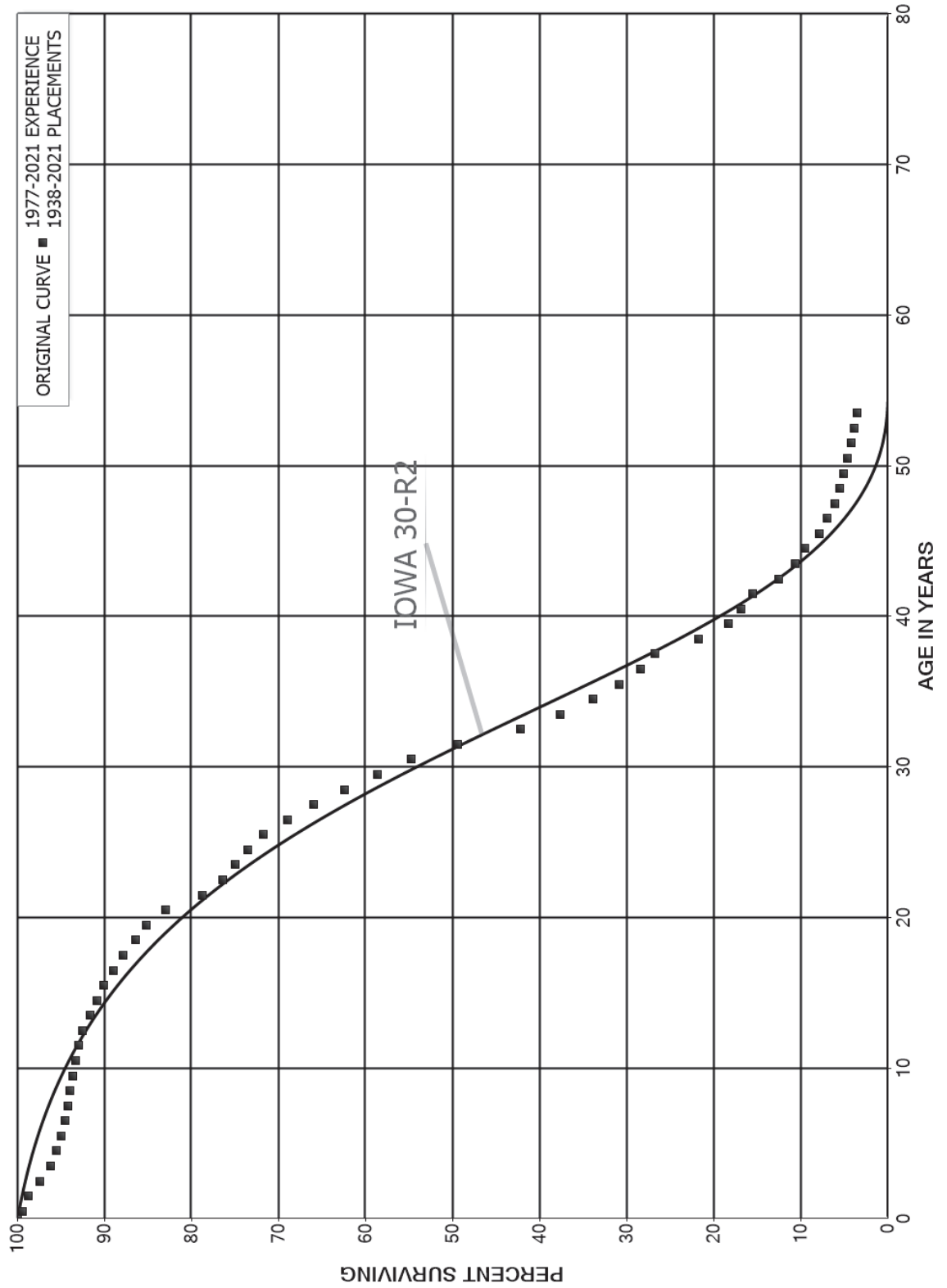


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2021

EXPERIENCE BAND 1977-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,909,403	315,859	0.0061	0.9939	100.00
0.5	50,930,766	331,627	0.0065	0.9935	99.39
1.5	27,910,266	367,467	0.0132	0.9868	98.74
2.5	26,076,341	353,981	0.0136	0.9864	97.44
3.5	26,099,617	169,800	0.0065	0.9935	96.12
4.5	27,718,280	160,541	0.0058	0.9942	95.50
5.5	28,303,536	127,123	0.0045	0.9955	94.94
6.5	27,871,575	91,460	0.0033	0.9967	94.52
7.5	27,355,018	83,025	0.0030	0.9970	94.21
8.5	26,720,676	85,222	0.0032	0.9968	93.92
9.5	25,754,262	87,176	0.0034	0.9966	93.62
10.5	25,132,566	87,514	0.0035	0.9965	93.30
11.5	24,256,852	113,870	0.0047	0.9953	92.98
12.5	23,108,695	241,873	0.0105	0.9895	92.54
13.5	21,820,886	180,404	0.0083	0.9917	91.57
14.5	21,177,032	165,016	0.0078	0.9922	90.82
15.5	20,055,428	251,534	0.0125	0.9875	90.11
16.5	18,824,638	247,208	0.0131	0.9869	88.98
17.5	17,660,035	275,255	0.0156	0.9844	87.81
18.5	17,046,119	245,093	0.0144	0.9856	86.44
19.5	16,633,471	448,254	0.0269	0.9731	85.20
20.5	15,936,547	806,475	0.0506	0.9494	82.90
21.5	15,047,362	447,589	0.0297	0.9703	78.71
22.5	14,460,659	276,718	0.0191	0.9809	76.37
23.5	12,875,510	243,740	0.0189	0.9811	74.91
24.5	11,532,237	280,608	0.0243	0.9757	73.49
25.5	7,936,394	303,686	0.0383	0.9617	71.70
26.5	4,875,312	209,166	0.0429	0.9571	68.96
27.5	2,813,448	152,933	0.0544	0.9456	66.00
28.5	1,834,369	111,684	0.0609	0.9391	62.41
29.5	1,286,135	84,521	0.0657	0.9343	58.61
30.5	1,132,839	111,897	0.0988	0.9012	54.76
31.5	903,969	131,036	0.1450	0.8550	49.35
32.5	686,788	74,207	0.1080	0.8920	42.20
33.5	603,489	60,189	0.0997	0.9003	37.64
34.5	510,400	46,553	0.0912	0.9088	33.88
35.5	439,116	34,091	0.0776	0.9224	30.79
36.5	394,556	23,259	0.0590	0.9410	28.40
37.5	345,276	65,180	0.1888	0.8112	26.73
38.5	269,429	42,610	0.1582	0.8418	21.68

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2021			EXPERIENCE BAND 1977-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	226,819	17,797	0.0785	0.9215	18.25
40.5	209,021	16,875	0.0807	0.9193	16.82
41.5	192,147	36,462	0.1898	0.8102	15.46
42.5	155,752	23,686	0.1521	0.8479	12.53
43.5	132,066	13,880	0.1051	0.8949	10.62
44.5	118,186	20,591	0.1742	0.8258	9.51
45.5	97,594	10,678	0.1094	0.8906	7.85
46.5	86,916	11,859	0.1364	0.8636	6.99
47.5	75,057	6,710	0.0894	0.9106	6.04
48.5	68,348	5,764	0.0843	0.9157	5.50
49.5	62,583	4,902	0.0783	0.9217	5.03
50.5	57,681	5,125	0.0889	0.9111	4.64
51.5	52,556	4,321	0.0822	0.9178	4.23
52.5	48,234	5,115	0.1060	0.8940	3.88
53.5	1,015	765	0.7540	0.2460	3.47
54.5	250	37	0.1486	0.8514	0.85
55.5	213	20	0.0924	0.9076	0.73
56.5	193	15	0.0802	0.9198	0.66
57.5	177	20	0.1134	0.8866	0.61
58.5	157		0.0000	1.0000	0.54
59.5	157	5	0.0317	0.9683	0.54
60.5	152	139	0.9092	0.0908	0.52
61.5	14		0.0000	1.0000	0.05
62.5	14	5	0.3591	0.6409	0.05
63.5	9	9	1.0000		0.03
64.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES

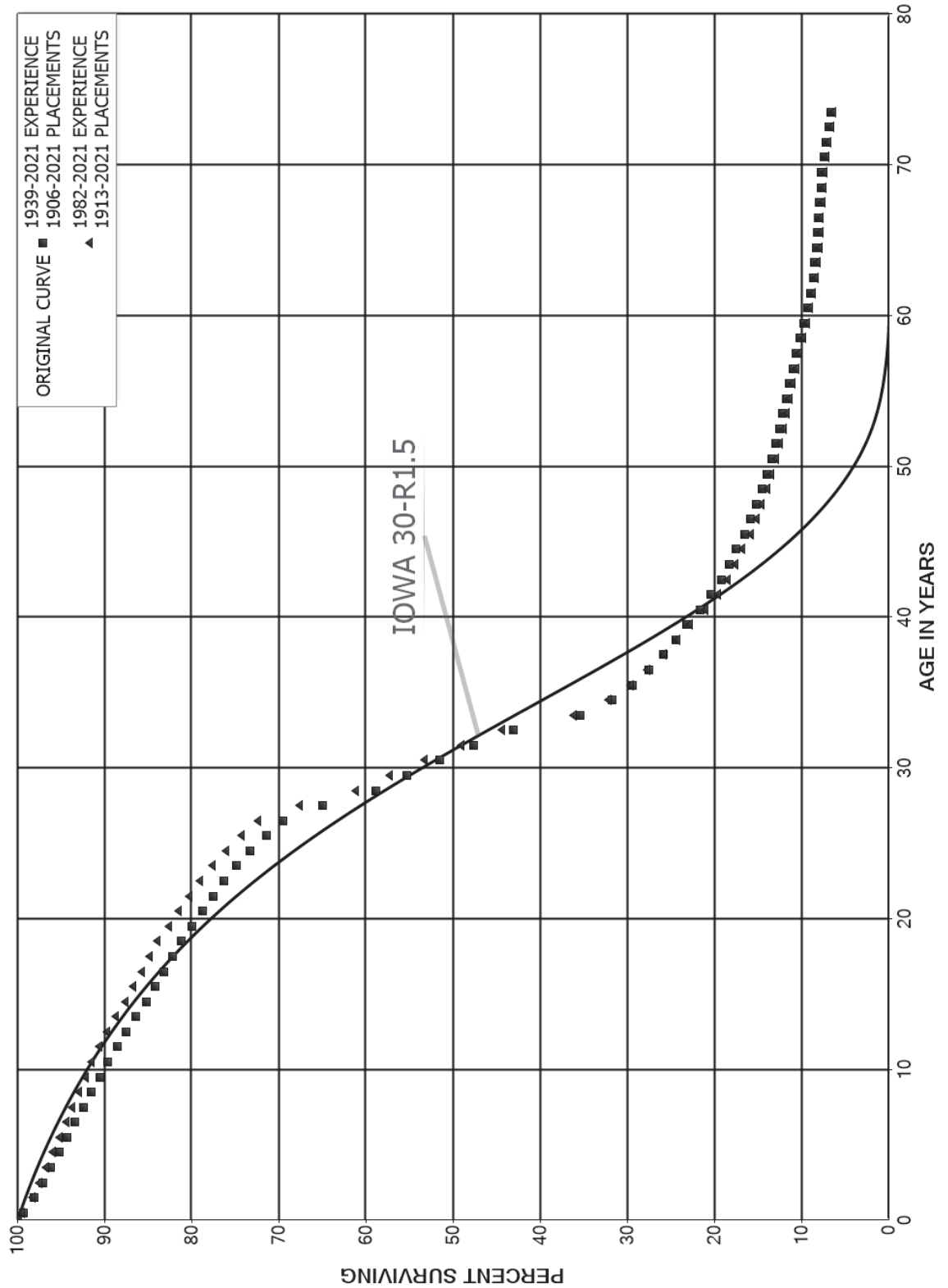


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2021

EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	347,866,173	2,322,896	0.0067	0.9933	100.00
0.5	326,352,886	4,205,008	0.0129	0.9871	99.33
1.5	304,338,577	3,073,212	0.0101	0.9899	98.05
2.5	287,241,108	2,786,118	0.0097	0.9903	97.06
3.5	259,607,072	2,467,766	0.0095	0.9905	96.12
4.5	254,146,349	2,489,715	0.0098	0.9902	95.21
5.5	245,963,388	2,437,027	0.0099	0.9901	94.27
6.5	233,442,111	2,333,732	0.0100	0.9900	93.34
7.5	220,778,671	2,257,958	0.0102	0.9898	92.41
8.5	209,133,810	2,111,126	0.0101	0.9899	91.46
9.5	189,645,654	2,012,215	0.0106	0.9894	90.54
10.5	179,956,126	2,082,030	0.0116	0.9884	89.58
11.5	168,285,278	1,975,423	0.0117	0.9883	88.54
12.5	158,524,530	1,997,996	0.0126	0.9874	87.50
13.5	148,274,728	2,071,954	0.0140	0.9860	86.40
14.5	139,357,988	1,714,107	0.0123	0.9877	85.19
15.5	129,187,362	1,502,346	0.0116	0.9884	84.14
16.5	118,419,843	1,467,339	0.0124	0.9876	83.17
17.5	110,924,548	1,280,772	0.0115	0.9885	82.14
18.5	105,202,655	1,645,371	0.0156	0.9844	81.19
19.5	99,593,394	1,479,722	0.0149	0.9851	79.92
20.5	86,234,977	1,294,290	0.0150	0.9850	78.73
21.5	79,835,038	1,341,526	0.0168	0.9832	77.55
22.5	72,259,504	1,312,373	0.0182	0.9818	76.25
23.5	68,505,394	1,461,352	0.0213	0.9787	74.86
24.5	63,644,990	1,611,074	0.0253	0.9747	73.26
25.5	59,196,139	1,601,940	0.0271	0.9729	71.41
26.5	55,300,499	3,588,988	0.0649	0.9351	69.48
27.5	49,404,034	4,642,337	0.0940	0.9060	64.97
28.5	41,938,530	2,578,711	0.0615	0.9385	58.86
29.5	37,508,725	2,532,904	0.0675	0.9325	55.24
30.5	33,097,917	2,511,256	0.0759	0.9241	51.51
31.5	28,973,706	2,753,088	0.0950	0.9050	47.60
32.5	24,188,901	4,300,172	0.1778	0.8222	43.08
33.5	17,361,682	1,799,453	0.1036	0.8964	35.42
34.5	13,432,369	1,011,494	0.0753	0.9247	31.75
35.5	10,461,269	666,706	0.0637	0.9363	29.36
36.5	8,742,891	538,687	0.0616	0.9384	27.49
37.5	7,612,990	399,460	0.0525	0.9475	25.80
38.5	6,710,553	346,874	0.0517	0.9483	24.44

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1939-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,042,765	415,592	0.0688	0.9312	23.18
40.5	5,458,730	296,526	0.0543	0.9457	21.58
41.5	5,139,830	301,403	0.0586	0.9414	20.41
42.5	4,871,891	234,430	0.0481	0.9519	19.21
43.5	4,750,132	215,157	0.0453	0.9547	18.29
44.5	4,582,783	255,010	0.0556	0.9444	17.46
45.5	4,352,333	180,703	0.0415	0.9585	16.49
46.5	4,024,577	174,058	0.0432	0.9568	15.81
47.5	3,786,401	159,179	0.0420	0.9580	15.12
48.5	3,506,737	121,466	0.0346	0.9654	14.49
49.5	3,243,974	134,760	0.0415	0.9585	13.98
50.5	3,042,110	105,360	0.0346	0.9654	13.40
51.5	2,849,590	88,935	0.0312	0.9688	12.94
52.5	2,694,895	71,430	0.0265	0.9735	12.54
53.5	2,538,333	89,063	0.0351	0.9649	12.20
54.5	2,409,242	73,294	0.0304	0.9696	11.77
55.5	2,301,798	83,798	0.0364	0.9636	11.42
56.5	2,397,381	79,368	0.0331	0.9669	11.00
57.5	2,265,356	93,793	0.0414	0.9586	10.64
58.5	2,120,747	93,451	0.0441	0.9559	10.20
59.5	2,003,608	84,602	0.0422	0.9578	9.75
60.5	1,902,650	71,722	0.0377	0.9623	9.34
61.5	1,798,497	63,425	0.0353	0.9647	8.98
62.5	1,675,878	38,649	0.0231	0.9769	8.67
63.5	1,602,311	43,779	0.0273	0.9727	8.47
64.5	1,493,736	18,724	0.0125	0.9875	8.24
65.5	1,437,518	11,407	0.0079	0.9921	8.13
66.5	1,402,340	29,104	0.0208	0.9792	8.07
67.5	1,354,579	27,653	0.0204	0.9796	7.90
68.5	1,305,420	10,136	0.0078	0.9922	7.74
69.5	1,289,238	50,420	0.0391	0.9609	7.68
70.5	1,227,984	38,926	0.0317	0.9683	7.38
71.5	1,184,854	44,512	0.0376	0.9624	7.14
72.5	1,133,355	40,222	0.0355	0.9645	6.88
73.5	152,754	24,146	0.1581	0.8419	6.63
74.5	127,668	18,742	0.1468	0.8532	5.58
75.5	107,340	10,446	0.0973	0.9027	4.76
76.5	90,702	5,596	0.0617	0.9383	4.30
77.5	84,222	6,795	0.0807	0.9193	4.04
78.5	8,874		0.0000	1.0000	3.71

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2021			EXPERIENCE BAND 1939-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,874		0.0000	1.0000	3.71
80.5	8,874		0.0000	1.0000	3.71
81.5	8,874	12	0.0013	0.9987	3.71
82.5	8,863	3	0.0003	0.9997	3.70
83.5	8,860		0.0000	1.0000	3.70
84.5	6,410	278	0.0433	0.9567	3.70
85.5	6,132	6,132	1.0000		3.54
86.5					

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021			EXPERIENCE BAND 1982-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	309,318,603	2,013,369	0.0065	0.9935	100.00
0.5	290,183,536	3,347,391	0.0115	0.9885	99.35
1.5	271,433,060	2,322,142	0.0086	0.9914	98.20
2.5	257,002,325	2,056,162	0.0080	0.9920	97.36
3.5	231,453,126	1,754,284	0.0076	0.9924	96.58
4.5	227,900,522	1,805,245	0.0079	0.9921	95.85
5.5	221,859,435	1,773,505	0.0080	0.9920	95.09
6.5	211,369,408	1,625,217	0.0077	0.9923	94.33
7.5	201,092,609	1,615,702	0.0080	0.9920	93.61
8.5	191,620,656	1,539,802	0.0080	0.9920	92.86
9.5	174,115,005	1,435,564	0.0082	0.9918	92.11
10.5	165,895,476	1,560,954	0.0094	0.9906	91.35
11.5	155,513,783	1,518,361	0.0098	0.9902	90.49
12.5	147,059,776	1,600,339	0.0109	0.9891	89.61
13.5	138,067,612	1,736,955	0.0126	0.9874	88.63
14.5	130,098,553	1,418,245	0.0109	0.9891	87.52
15.5	120,777,892	1,265,021	0.0105	0.9895	86.56
16.5	110,833,805	1,275,305	0.0115	0.9885	85.66
17.5	104,226,044	1,091,508	0.0105	0.9895	84.67
18.5	99,454,708	1,473,738	0.0148	0.9852	83.78
19.5	94,478,961	1,328,778	0.0141	0.9859	82.54
20.5	81,612,451	1,175,957	0.0144	0.9856	81.38
21.5	75,632,036	1,237,584	0.0164	0.9836	80.21
22.5	68,370,400	1,222,401	0.0179	0.9821	78.90
23.5	64,860,788	1,307,693	0.0202	0.9798	77.49
24.5	60,421,627	1,412,152	0.0234	0.9766	75.92
25.5	56,354,378	1,454,218	0.0258	0.9742	74.15
26.5	52,722,093	3,441,856	0.0653	0.9347	72.24
27.5	47,072,656	4,537,424	0.0964	0.9036	67.52
28.5	39,713,378	2,530,035	0.0637	0.9363	61.01
29.5	35,290,005	2,468,812	0.0700	0.9300	57.12
30.5	30,948,777	2,420,619	0.0782	0.9218	53.13
31.5	26,910,919	2,550,856	0.0948	0.9052	48.97
32.5	22,348,890	4,191,276	0.1875	0.8125	44.33
33.5	15,634,505	1,721,563	0.1101	0.8899	36.02
34.5	11,780,176	931,444	0.0791	0.9209	32.05
35.5	8,887,919	583,175	0.0656	0.9344	29.52
36.5	7,258,493	476,630	0.0657	0.9343	27.58
37.5	6,193,242	370,867	0.0599	0.9401	25.77
38.5	5,311,290	322,276	0.0607	0.9393	24.23

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021			EXPERIENCE BAND 1982-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,671,554	380,869	0.0815	0.9185	22.76
40.5	4,147,021	267,751	0.0646	0.9354	20.90
41.5	4,873,920	293,175	0.0602	0.9398	19.55
42.5	4,640,844	221,168	0.0477	0.9523	18.38
43.5	4,546,908	202,356	0.0445	0.9555	17.50
44.5	4,414,100	252,464	0.0572	0.9428	16.72
45.5	4,196,013	175,633	0.0419	0.9581	15.76
46.5	3,895,998	166,320	0.0427	0.9573	15.10
47.5	3,666,251	151,148	0.0412	0.9588	14.46
48.5	3,394,920	119,290	0.0351	0.9649	13.86
49.5	3,154,173	132,991	0.0422	0.9578	13.38
50.5	2,977,845	105,081	0.0353	0.9647	12.81
51.5	2,794,218	87,887	0.0315	0.9685	12.36
52.5	2,676,810	70,371	0.0263	0.9737	11.97
53.5	2,523,868	89,009	0.0353	0.9647	11.66
54.5	2,395,245	73,215	0.0306	0.9694	11.25
55.5	2,287,306	83,798	0.0366	0.9634	10.90
56.5	2,385,547	79,368	0.0333	0.9667	10.50
57.5	2,253,522	93,392	0.0414	0.9586	10.15
58.5	2,109,367	93,114	0.0441	0.9559	9.73
59.5	1,992,565	84,602	0.0425	0.9575	9.30
60.5	1,892,938	71,722	0.0379	0.9621	8.91
61.5	1,788,785	63,413	0.0355	0.9645	8.57
62.5	1,666,919	38,649	0.0232	0.9768	8.27
63.5	1,593,353	43,698	0.0274	0.9726	8.07
64.5	1,484,870	18,720	0.0126	0.9874	7.85
65.5	1,428,655	11,407	0.0080	0.9920	7.75
66.5	1,393,477	29,104	0.0209	0.9791	7.69
67.5	1,345,997	27,653	0.0205	0.9795	7.53
68.5	1,305,420	10,136	0.0078	0.9922	7.38
69.5	1,289,238	50,420	0.0391	0.9609	7.32
70.5	1,227,984	38,926	0.0317	0.9683	7.03
71.5	1,184,854	44,512	0.0376	0.9624	6.81
72.5	1,133,355	40,222	0.0355	0.9645	6.55
73.5	152,754	24,146	0.1581	0.8419	6.32
74.5	127,668	18,742	0.1468	0.8532	5.32
75.5	107,340	10,446	0.0973	0.9027	4.54
76.5	90,702	5,596	0.0617	0.9383	4.10
77.5	84,222	6,795	0.0807	0.9193	3.85
78.5	8,874		0.0000	1.0000	3.54

Exhibit JC-10, Schedule JJS-1

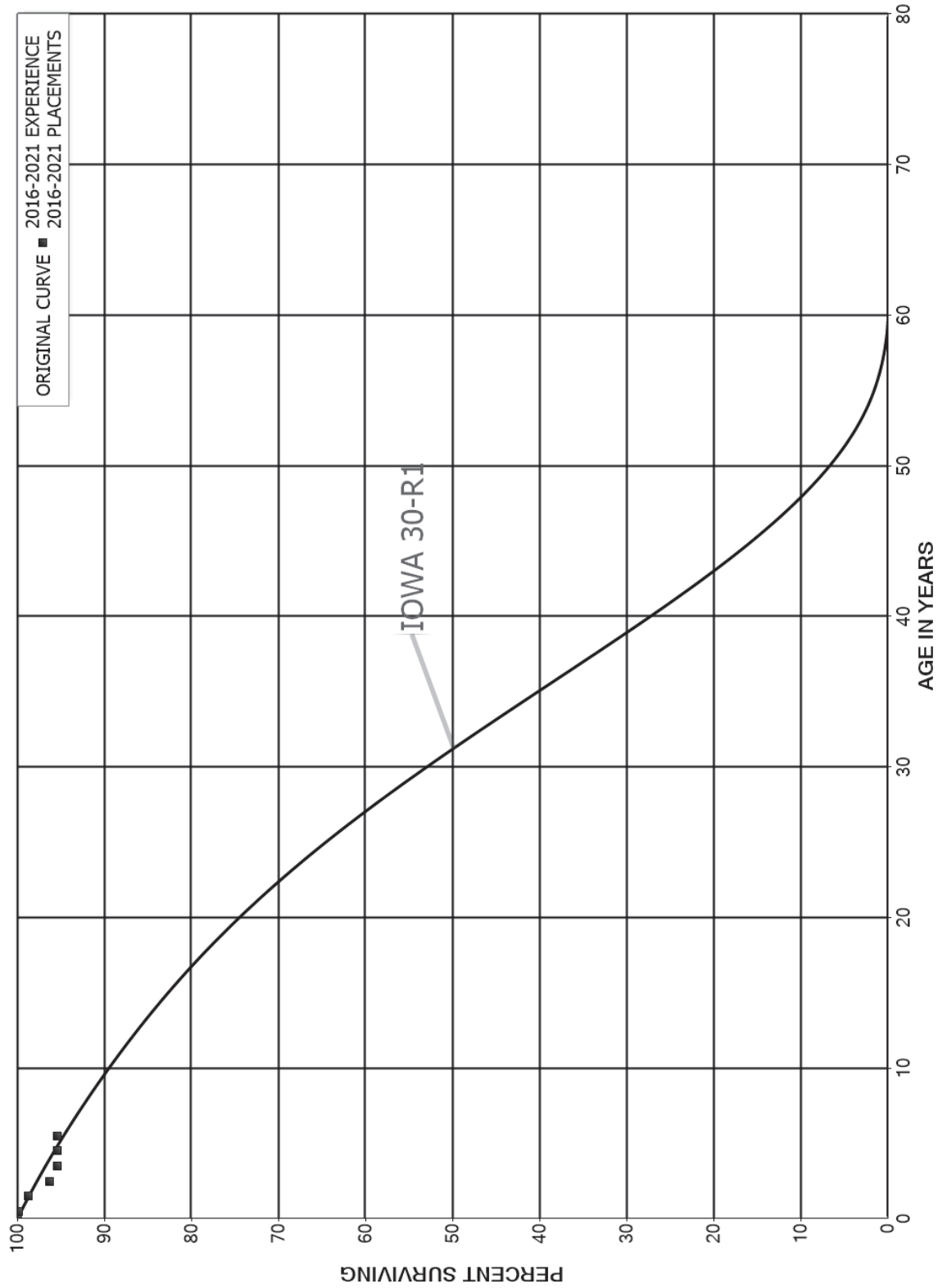
JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021			EXPERIENCE BAND 1982-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,874		0.0000	1.0000	3.54
80.5	8,874		0.0000	1.0000	3.54
81.5	8,874	12	0.0013	0.9987	3.54
82.5	8,863	3	0.0003	0.9997	3.53
83.5	8,860		0.0000	1.0000	3.53
84.5	6,410	278	0.0433	0.9567	3.53
85.5	6,132	6,132	1.0000		3.38
86.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED
 ORIGINAL AND SMOOTH SURVIVOR CURVES



JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

ORIGINAL LIFE TABLE

PLACEMENT BAND 2016-2021			EXPERIENCE BAND 2016-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,243,218	3,432	0.0015	0.9985	100.00	
0.5	1,196,855	13,175	0.0110	0.9890	99.85	
1.5	644,531	16,387	0.0254	0.9746	98.75	
2.5	273,844	2,476	0.0090	0.9910	96.24	
3.5	55,936		0.0000	1.0000	95.37	
4.5	2,010		0.0000	1.0000	95.37	
5.5					95.37	

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 389.20 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES

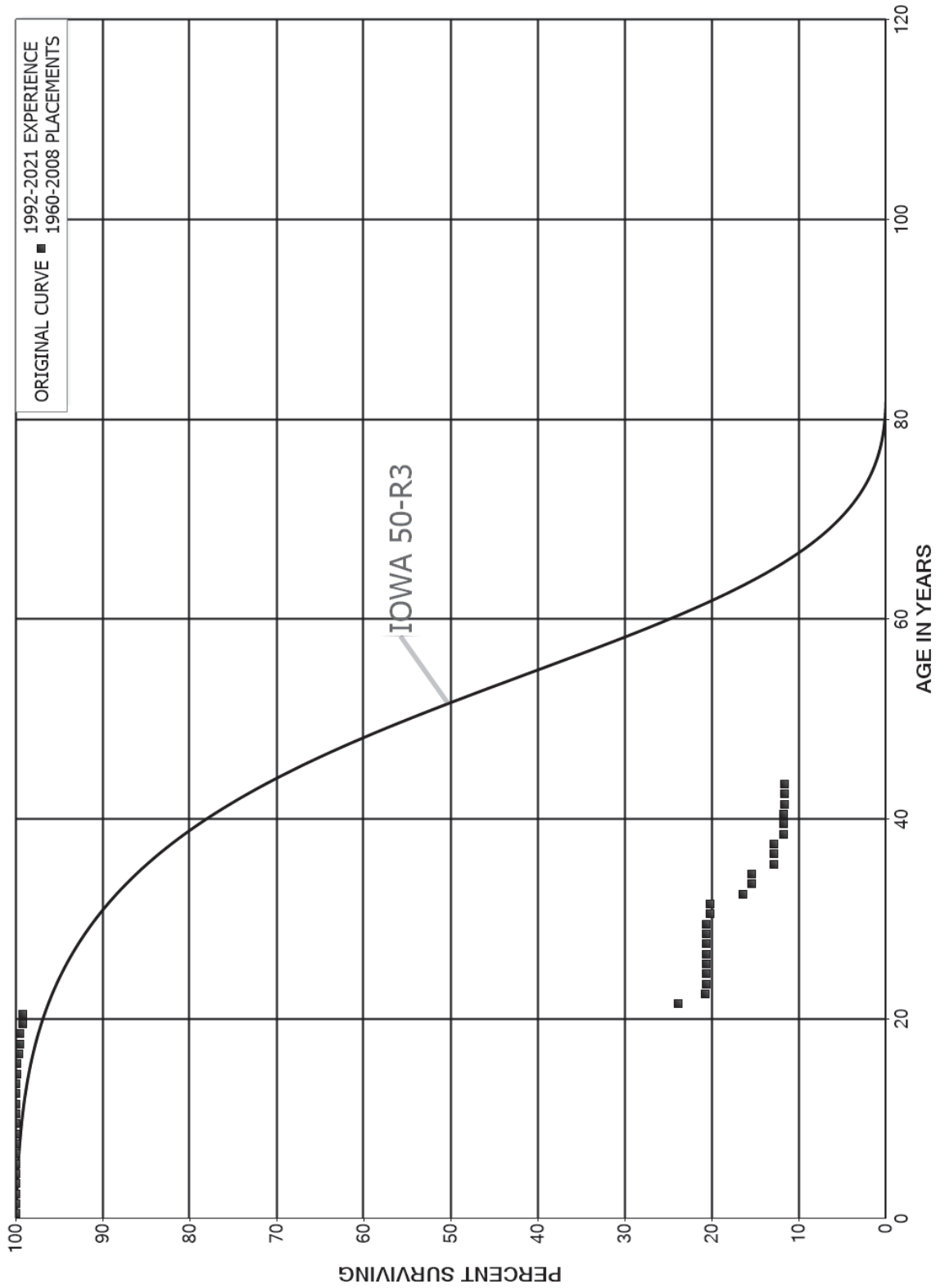


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2008

EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,034		0.0000	1.0000	100.00
0.5	87,034		0.0000	1.0000	100.00
1.5	87,034		0.0000	1.0000	100.00
2.5	87,034		0.0000	1.0000	100.00
3.5	87,034		0.0000	1.0000	100.00
4.5	87,034	81	0.0009	0.9991	100.00
5.5	86,953	14	0.0002	0.9998	99.91
6.5	86,939		0.0000	1.0000	99.89
7.5	86,939		0.0000	1.0000	99.89
8.5	88,799		0.0000	1.0000	99.89
9.5	88,799		0.0000	1.0000	99.89
10.5	93,565		0.0000	1.0000	99.89
11.5	93,565		0.0000	1.0000	99.89
12.5	93,565		0.0000	1.0000	99.89
13.5	97,095	18	0.0002	0.9998	99.89
14.5	97,077	1	0.0000	1.0000	99.87
15.5	103,602	257	0.0025	0.9975	99.87
16.5	116,886	102	0.0009	0.9991	99.62
17.5	116,783	4	0.0000	1.0000	99.54
18.5	116,779	441	0.0038	0.9962	99.53
19.5	116,338	15	0.0001	0.9999	99.16
20.5	116,324	88,356	0.7596	0.2404	99.14
21.5	27,968	3,676	0.1314	0.8686	23.84
22.5	24,292	81	0.0033	0.9967	20.70
23.5	24,211		0.0000	1.0000	20.64
24.5	24,211		0.0000	1.0000	20.64
25.5	24,211		0.0000	1.0000	20.64
26.5	24,211		0.0000	1.0000	20.64
27.5	24,211		0.0000	1.0000	20.64
28.5	24,211		0.0000	1.0000	20.64
29.5	24,211	526	0.0217	0.9783	20.64
30.5	23,685		0.0000	1.0000	20.19
31.5	23,685	4,497	0.1899	0.8101	20.19
32.5	19,697	1,221	0.0620	0.9380	16.35
33.5	18,476		0.0000	1.0000	15.34
34.5	18,481	3,075	0.1664	0.8336	15.34
35.5	15,406		0.0000	1.0000	12.79
36.5	15,406	0	0.0000	1.0000	12.79
37.5	15,406	1,253	0.0813	0.9187	12.79
38.5	14,153		0.0000	1.0000	11.75

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2008			EXPERIENCE BAND 1992-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	14,153	5	0.0004	0.9996	11.75	
40.5	14,148	94	0.0067	0.9933	11.74	
41.5	14,054		0.0000	1.0000	11.67	
42.5	8,981		0.0000	1.0000	11.67	
43.5					11.67	

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES

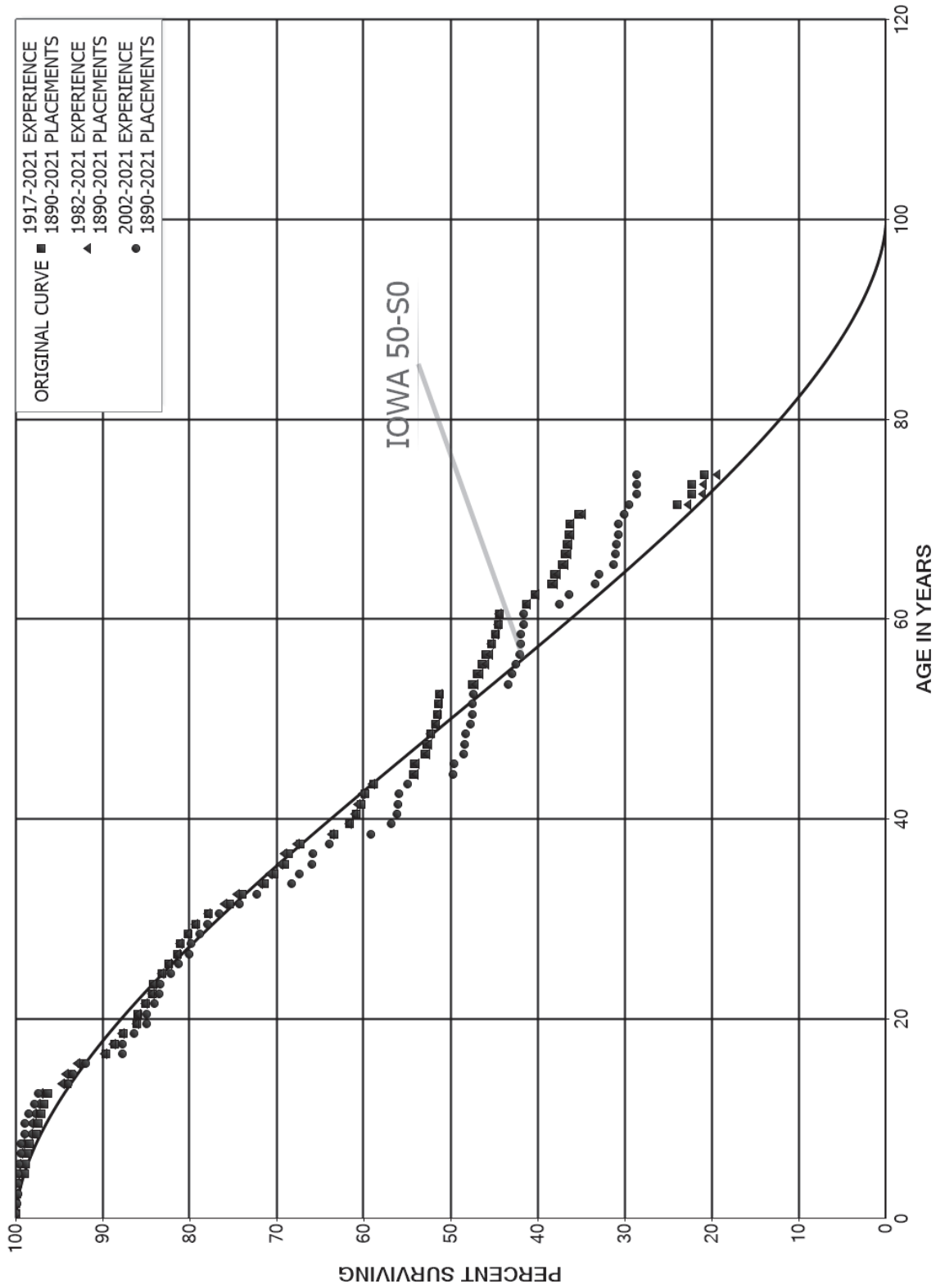


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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021

EXPERIENCE BAND 1917-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	157,460,119	65,133	0.0004	0.9996	100.00
0.5	148,976,318	83,207	0.0006	0.9994	99.96
1.5	149,895,517	41,237	0.0003	0.9997	99.90
2.5	147,097,544	168,778	0.0011	0.9989	99.88
3.5	140,502,461	1,068,168	0.0076	0.9924	99.76
4.5	135,271,777	189,796	0.0014	0.9986	99.00
5.5	130,032,188	324,057	0.0025	0.9975	98.86
6.5	126,445,499	325,584	0.0026	0.9974	98.62
7.5	122,447,843	961,701	0.0079	0.9921	98.36
8.5	120,388,707	208,404	0.0017	0.9983	97.59
9.5	116,444,609	375,058	0.0032	0.9968	97.42
10.5	114,501,153	515,441	0.0045	0.9955	97.11
11.5	112,957,515	443,035	0.0039	0.9961	96.67
12.5	109,096,745	2,534,071	0.0232	0.9768	96.29
13.5	100,741,318	450,776	0.0045	0.9955	94.05
14.5	99,023,912	1,276,748	0.0129	0.9871	93.63
15.5	95,284,974	2,880,841	0.0302	0.9698	92.43
16.5	91,848,493	1,006,086	0.0110	0.9890	89.63
17.5	90,103,734	1,012,352	0.0112	0.9888	88.65
18.5	85,718,576	1,555,578	0.0181	0.9819	87.65
19.5	83,495,988	168,604	0.0020	0.9980	86.06
20.5	81,208,467	758,748	0.0093	0.9907	85.89
21.5	77,637,335	693,940	0.0089	0.9911	85.09
22.5	73,907,503	168,016	0.0023	0.9977	84.33
23.5	68,055,328	767,019	0.0113	0.9887	84.14
24.5	66,011,453	621,064	0.0094	0.9906	83.19
25.5	64,479,510	817,659	0.0127	0.9873	82.40
26.5	61,603,602	199,743	0.0032	0.9968	81.36
27.5	60,495,294	716,005	0.0118	0.9882	81.10
28.5	58,221,081	650,732	0.0112	0.9888	80.14
29.5	52,741,100	958,632	0.0182	0.9818	79.24
30.5	48,351,723	1,491,024	0.0308	0.9692	77.80
31.5	36,707,254	687,987	0.0187	0.9813	75.40
32.5	34,964,486	1,225,981	0.0351	0.9649	73.99
33.5	32,756,624	495,134	0.0151	0.9849	71.39
34.5	29,746,186	510,911	0.0172	0.9828	70.31
35.5	27,500,965	179,431	0.0065	0.9935	69.11
36.5	25,083,676	519,926	0.0207	0.9793	68.66
37.5	23,318,420	1,312,617	0.0563	0.9437	67.23
38.5	19,038,908	556,452	0.0292	0.9708	63.45

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 1917-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,489,007	241,030	0.0130	0.9870	61.59
40.5	17,708,344	143,204	0.0081	0.9919	60.79
41.5	17,689,054	150,302	0.0085	0.9915	60.30
42.5	15,793,450	263,186	0.0167	0.9833	59.79
43.5	14,675,705	1,114,024	0.0759	0.9241	58.79
44.5	13,394,323	28,957	0.0022	0.9978	54.33
45.5	13,276,915	307,830	0.0232	0.9768	54.21
46.5	12,962,388	47,706	0.0037	0.9963	52.95
47.5	12,536,432	100,236	0.0080	0.9920	52.76
48.5	12,304,104	154,913	0.0126	0.9874	52.34
49.5	12,124,140	47,257	0.0039	0.9961	51.68
50.5	12,116,938	25,805	0.0021	0.9979	51.48
51.5	11,363,885	16,796	0.0015	0.9985	51.37
52.5	10,958,616	815,992	0.0745	0.9255	51.29
53.5	10,104,668	102,215	0.0101	0.9899	47.47
54.5	9,165,776	123,839	0.0135	0.9865	46.99
55.5	7,332,897	65,833	0.0090	0.9910	46.36
56.5	6,730,740	96,760	0.0144	0.9856	45.94
57.5	6,227,782	67,850	0.0109	0.9891	45.28
58.5	6,003,552	38,726	0.0065	0.9935	44.79
59.5	5,056,818	8,524	0.0017	0.9983	44.50
60.5	4,699,202	333,340	0.0709	0.9291	44.42
61.5	3,625,739	85,507	0.0236	0.9764	41.27
62.5	3,049,605	142,730	0.0468	0.9532	40.30
63.5	2,385,368	22,766	0.0095	0.9905	38.41
64.5	2,239,572	48,159	0.0215	0.9785	38.05
65.5	1,995,544	22,045	0.0110	0.9890	37.23
66.5	1,917,449	12,774	0.0067	0.9933	36.82
67.5	1,569,119	6,930	0.0044	0.9956	36.57
68.5	1,354,073	2,941	0.0022	0.9978	36.41
69.5	1,395,117	41,548	0.0298	0.9702	36.33
70.5	1,229,000	395,776	0.3220	0.6780	35.25
71.5	834,149	55,178	0.0661	0.9339	23.90
72.5	780,636	2,834	0.0036	0.9964	22.32
73.5	805,973	50,108	0.0622	0.9378	22.24
74.5	743,921	26,029	0.0350	0.9650	20.85
75.5	672,731	2,664	0.0040	0.9960	20.12
76.5	667,546	1,773	0.0027	0.9973	20.04
77.5	664,723	2,739	0.0041	0.9959	19.99
78.5	656,324	1,907	0.0029	0.9971	19.91

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 1917-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	635,011	11,805	0.0186	0.9814	19.85
80.5	618,916	9,208	0.0149	0.9851	19.48
81.5	608,039		0.0000	1.0000	19.19
82.5	603,696	0	0.0000	1.0000	19.19
83.5	602,859	45	0.0001	0.9999	19.19
84.5	602,814	3,532	0.0059	0.9941	19.19
85.5	595,040	6,565	0.0110	0.9890	19.08
86.5	586,826	2,446	0.0042	0.9958	18.87
87.5	584,380	16,749	0.0287	0.9713	18.79
88.5	567,631	158,024	0.2784	0.7216	18.25
89.5	408,749	0	0.0000	1.0000	13.17
90.5	399,771	139,691	0.3494	0.6506	13.17
91.5	257,061	8,580	0.0334	0.9666	8.57
92.5	238,943	43,784	0.1832	0.8168	8.28
93.5	194,126	64,670	0.3331	0.6669	6.76
94.5	124,642	1,324	0.0106	0.9894	4.51
95.5	123,318		0.0000	1.0000	4.46
96.5	123,184	4,334	0.0352	0.9648	4.46
97.5	116,868	28	0.0002	0.9998	4.31
98.5	115,869	2,594	0.0224	0.9776	4.30
99.5	112,921		0.0000	1.0000	4.21
100.5	112,921		0.0000	1.0000	4.21
101.5	112,921		0.0000	1.0000	4.21
102.5	112,921		0.0000	1.0000	4.21
103.5	112,921		0.0000	1.0000	4.21
104.5	112,921		0.0000	1.0000	4.21
105.5	112,921		0.0000	1.0000	4.21
106.5	112,921		0.0000	1.0000	4.21
107.5	112,921	40,712	0.3605	0.6395	4.21
108.5	72,209		0.0000	1.0000	2.69
109.5	72,209		0.0000	1.0000	2.69
110.5	66,467		0.0000	1.0000	2.69
111.5	62,263		0.0000	1.0000	2.69
112.5	62,263		0.0000	1.0000	2.69
113.5	62,263		0.0000	1.0000	2.69
114.5	62,263		0.0000	1.0000	2.69
115.5	62,263		0.0000	1.0000	2.69
116.5	62,263	16,136	0.2592	0.7408	2.69
117.5	46,127		0.0000	1.0000	1.99
118.5	46,127		0.0000	1.0000	1.99

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 1917-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	37,267		0.0000	1.0000	1.99
120.5	37,267		0.0000	1.0000	1.99
121.5	37,267		0.0000	1.0000	1.99
122.5	37,267	18,776	0.5038	0.4962	1.99
123.5	18,490		0.0000	1.0000	0.99
124.5	18,490	1,319	0.0713	0.9287	0.99
125.5	14,807		0.0000	1.0000	0.92
126.5	14,807		0.0000	1.0000	0.92
127.5	14,807		0.0000	1.0000	0.92
128.5	14,807	14,807	1.0000		0.92
129.5					

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021

EXPERIENCE BAND 1982-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	135,204,671	12,183	0.0001	0.9999	100.00
0.5	126,180,917	79,108	0.0006	0.9994	99.99
1.5	125,573,017	19,820	0.0002	0.9998	99.93
2.5	123,962,826	40,322	0.0003	0.9997	99.91
3.5	119,357,043	123,509	0.0010	0.9990	99.88
4.5	115,282,600	145,928	0.0013	0.9987	99.78
5.5	110,280,232	284,655	0.0026	0.9974	99.65
6.5	106,981,776	267,449	0.0025	0.9975	99.39
7.5	103,595,530	871,603	0.0084	0.9916	99.14
8.5	101,978,413	119,763	0.0012	0.9988	98.31
9.5	98,656,930	322,247	0.0033	0.9967	98.20
10.5	96,875,377	438,475	0.0045	0.9955	97.87
11.5	96,434,463	359,604	0.0037	0.9963	97.43
12.5	93,461,504	2,396,935	0.0256	0.9744	97.07
13.5	86,417,757	367,997	0.0043	0.9957	94.58
14.5	85,984,827	1,242,904	0.0145	0.9855	94.18
15.5	84,674,331	2,844,021	0.0336	0.9664	92.81
16.5	82,436,982	934,553	0.0113	0.9887	89.70
17.5	81,987,875	921,610	0.0112	0.9888	88.68
18.5	77,819,945	1,476,161	0.0190	0.9810	87.68
19.5	76,467,580	143,111	0.0019	0.9981	86.02
20.5	74,820,580	730,541	0.0098	0.9902	85.86
21.5	72,002,764	647,821	0.0090	0.9910	85.02
22.5	69,845,665	119,488	0.0017	0.9983	84.26
23.5	64,647,533	755,276	0.0117	0.9883	84.11
24.5	62,873,255	598,073	0.0095	0.9905	83.13
25.5	61,914,917	787,291	0.0127	0.9873	82.34
26.5	59,130,611	188,174	0.0032	0.9968	81.29
27.5	58,391,966	699,615	0.0120	0.9880	81.03
28.5	55,910,246	568,317	0.0102	0.9898	80.06
29.5	50,431,063	929,032	0.0184	0.9816	79.25
30.5	46,234,091	1,065,785	0.0231	0.9769	77.79
31.5	35,016,336	683,766	0.0195	0.9805	75.99
32.5	33,249,975	1,214,463	0.0365	0.9635	74.51
33.5	31,082,405	480,580	0.0155	0.9845	71.79
34.5	28,133,168	487,510	0.0173	0.9827	70.68
35.5	25,754,338	137,415	0.0053	0.9947	69.45
36.5	23,366,970	506,267	0.0217	0.9783	69.08
37.5	21,610,324	1,281,768	0.0593	0.9407	67.59
38.5	17,350,930	540,854	0.0312	0.9688	63.58

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 1982-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,762,223	180,881	0.0108	0.9892	61.60
40.5	16,047,984	91,346	0.0057	0.9943	60.93
41.5	16,046,089	144,514	0.0090	0.9910	60.59
42.5	14,165,440	258,825	0.0183	0.9817	60.04
43.5	13,113,171	1,104,176	0.0842	0.9158	58.94
44.5	11,728,994	28,105	0.0024	0.9976	53.98
45.5	11,614,725	272,976	0.0235	0.9765	53.85
46.5	11,309,599	44,905	0.0040	0.9960	52.58
47.5	10,885,308	28,644	0.0026	0.9974	52.38
48.5	10,742,227	154,096	0.0143	0.9857	52.24
49.5	10,570,618	29,759	0.0028	0.9972	51.49
50.5	10,582,578	12,881	0.0012	0.9988	51.34
51.5	10,001,374	16,634	0.0017	0.9983	51.28
52.5	9,634,976	782,619	0.0812	0.9188	51.20
53.5	9,121,811	101,215	0.0111	0.9889	47.04
54.5	8,650,686	121,110	0.0140	0.9860	46.52
55.5	6,840,190	65,833	0.0096	0.9904	45.86
56.5	6,341,960	17,502	0.0028	0.9972	45.42
57.5	5,925,372	67,850	0.0115	0.9885	45.30
58.5	5,707,569	38,358	0.0067	0.9933	44.78
59.5	4,767,317	4,583	0.0010	0.9990	44.48
60.5	4,410,546	331,019	0.0751	0.9249	44.43
61.5	3,342,794	85,507	0.0256	0.9744	41.10
62.5	2,768,962	142,680	0.0515	0.9485	40.05
63.5	2,114,460	17,836	0.0084	0.9916	37.99
64.5	1,948,915	48,151	0.0247	0.9753	37.66
65.5	1,704,914	16,682	0.0098	0.9902	36.73
66.5	1,639,557	2,902	0.0018	0.9982	36.37
67.5	1,307,702	6,930	0.0053	0.9947	36.31
68.5	1,094,380	2,941	0.0027	0.9973	36.12
69.5	1,151,906	41,548	0.0361	0.9639	36.02
70.5	1,098,364	382,042	0.3478	0.6522	34.72
71.5	720,833	55,178	0.0765	0.9235	22.64
72.5	667,349	2,834	0.0042	0.9958	20.91
73.5	699,173	50,108	0.0717	0.9283	20.82
74.5	647,115	26,029	0.0402	0.9598	19.33
75.5	575,925	1,464	0.0025	0.9975	18.55
76.5	571,940	1,773	0.0031	0.9969	18.51
77.5	569,117	2,739	0.0048	0.9952	18.45
78.5	560,718	1,907	0.0034	0.9966	18.36

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 1982-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	582,225	1,552	0.0027	0.9973	18.30	
80.5	579,004	9,208	0.0159	0.9841	18.25	
81.5	568,127		0.0000	1.0000	17.96	
82.5	563,784	0	0.0000	1.0000	17.96	
83.5	562,947	45	0.0001	0.9999	17.96	
84.5	562,901	3,532	0.0063	0.9937	17.96	
85.5	580,233	6,565	0.0113	0.9887	17.84	
86.5	572,019	2,446	0.0043	0.9957	17.64	
87.5	569,573	16,749	0.0294	0.9706	17.57	
88.5	552,824	158,024	0.2858	0.7142	17.05	
89.5	393,941	0	0.0000	1.0000	12.18	
90.5	384,964	139,691	0.3629	0.6371	12.18	
91.5	257,061	8,580	0.0334	0.9666	7.76	
92.5	238,943	43,784	0.1832	0.8168	7.50	
93.5	194,126	64,670	0.3331	0.6669	6.12	
94.5	124,642	1,324	0.0106	0.9894	4.08	
95.5	123,318		0.0000	1.0000	4.04	
96.5	123,184	4,334	0.0352	0.9648	4.04	
97.5	116,868	28	0.0002	0.9998	3.90	
98.5	115,869	2,594	0.0224	0.9776	3.90	
99.5	112,921		0.0000	1.0000	3.81	
100.5	112,921		0.0000	1.0000	3.81	
101.5	112,921		0.0000	1.0000	3.81	
102.5	112,921		0.0000	1.0000	3.81	
103.5	112,921		0.0000	1.0000	3.81	
104.5	112,921		0.0000	1.0000	3.81	
105.5	112,921		0.0000	1.0000	3.81	
106.5	112,921		0.0000	1.0000	3.81	
107.5	112,921	40,712	0.3605	0.6395	3.81	
108.5	72,209		0.0000	1.0000	2.44	
109.5	72,209		0.0000	1.0000	2.44	
110.5	66,467		0.0000	1.0000	2.44	
111.5	62,263		0.0000	1.0000	2.44	
112.5	62,263		0.0000	1.0000	2.44	
113.5	62,263		0.0000	1.0000	2.44	
114.5	62,263		0.0000	1.0000	2.44	
115.5	62,263		0.0000	1.0000	2.44	
116.5	62,263	16,136	0.2592	0.7408	2.44	
117.5	46,127		0.0000	1.0000	1.81	
118.5	46,127		0.0000	1.0000	1.81	

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 1982-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	37,267		0.0000	1.0000	1.81
120.5	37,267		0.0000	1.0000	1.81
121.5	37,267		0.0000	1.0000	1.81
122.5	37,267	18,776	0.5038	0.4962	1.81
123.5	18,490		0.0000	1.0000	0.90
124.5	18,490	1,319	0.0713	0.9287	0.90
125.5	14,807		0.0000	1.0000	0.83
126.5	14,807		0.0000	1.0000	0.83
127.5	14,807		0.0000	1.0000	0.83
128.5	14,807	14,807	1.0000		0.83
129.5					

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021

EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,738,112	20	0.0000	1.0000	100.00
0.5	33,613,795	72,786	0.0022	0.9978	100.00
1.5	35,462,513	10,469	0.0003	0.9997	99.78
2.5	35,751,425	6,015	0.0002	0.9998	99.75
3.5	37,861,880	10,832	0.0003	0.9997	99.74
4.5	37,754,099	42,910	0.0011	0.9989	99.71
5.5	34,337,013	56,952	0.0017	0.9983	99.60
6.5	33,975,927	12,171	0.0004	0.9996	99.43
7.5	34,872,460	153,820	0.0044	0.9956	99.39
8.5	37,935,897	24,854	0.0007	0.9993	98.96
9.5	41,769,750	171,856	0.0041	0.9959	98.89
10.5	46,079,859	314,846	0.0068	0.9932	98.48
11.5	59,584,037	276,340	0.0046	0.9954	97.81
12.5	58,479,467	2,081,558	0.0356	0.9644	97.36
13.5	54,428,171	258,951	0.0048	0.9952	93.89
14.5	58,752,051	910,127	0.0155	0.9845	93.45
15.5	59,924,325	2,751,649	0.0459	0.9541	92.00
16.5	60,830,993	69,172	0.0011	0.9989	87.77
17.5	61,900,707	876,869	0.0142	0.9858	87.67
18.5	60,499,124	1,010,051	0.0167	0.9833	86.43
19.5	59,819,878	62,469	0.0010	0.9990	84.99
20.5	59,754,829	622,447	0.0104	0.9896	84.90
21.5	56,541,590	330,294	0.0058	0.9942	84.02
22.5	55,467,453	80,373	0.0014	0.9986	83.52
23.5	49,571,772	707,972	0.0143	0.9857	83.40
24.5	47,716,976	534,159	0.0112	0.9888	82.21
25.5	46,311,055	689,946	0.0149	0.9851	81.29
26.5	43,660,428	126,787	0.0029	0.9971	80.08
27.5	43,193,939	555,246	0.0129	0.9871	79.85
28.5	40,822,162	479,831	0.0118	0.9882	78.82
29.5	35,565,181	585,917	0.0165	0.9835	77.90
30.5	31,659,597	952,485	0.0301	0.9699	76.61
31.5	21,561,614	572,867	0.0266	0.9734	74.31
32.5	20,436,872	1,146,962	0.0561	0.9439	72.33
33.5	18,840,907	245,941	0.0131	0.9869	68.27
34.5	17,247,631	368,958	0.0214	0.9786	67.38
35.5	17,385,427	29,528	0.0017	0.9983	65.94
36.5	16,007,413	452,819	0.0283	0.9717	65.83
37.5	15,413,546	1,144,667	0.0743	0.9257	63.97
38.5	11,586,929	469,795	0.0405	0.9595	59.22

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,889,817	137,815	0.0116	0.9884	56.82
40.5	10,890,347	11,713	0.0011	0.9989	56.16
41.5	11,491,532	23,944	0.0021	0.9979	56.10
42.5	11,394,321	205,160	0.0180	0.9820	55.98
43.5	11,211,917	1,068,740	0.0953	0.9047	54.97
44.5	10,333,426	16,924	0.0016	0.9984	49.73
45.5	10,628,573	250,079	0.0235	0.9765	49.65
46.5	10,374,464	12,485	0.0012	0.9988	48.48
47.5	10,325,889	23,584	0.0023	0.9977	48.42
48.5	10,409,409	135,201	0.0130	0.9870	48.31
49.5	10,248,118	27,091	0.0026	0.9974	47.69
50.5	10,335,118	12,609	0.0012	0.9988	47.56
51.5	9,598,622	16,241	0.0017	0.9983	47.50
52.5	9,192,511	777,575	0.0846	0.9154	47.42
53.5	8,385,168	96,286	0.0115	0.9885	43.41
54.5	7,510,414	68,033	0.0091	0.9909	42.91
55.5	5,742,475	58,220	0.0101	0.9899	42.52
56.5	5,154,197	17,102	0.0033	0.9967	42.09
57.5	4,731,161	3,783	0.0008	0.9992	41.95
58.5	4,574,004	32,408	0.0071	0.9929	41.92
59.5	3,634,943	3,232	0.0009	0.9991	41.62
60.5	3,281,438	320,485	0.0977	0.9023	41.58
61.5	2,229,814	66,194	0.0297	0.9703	37.52
62.5	1,694,648	141,453	0.0835	0.9165	36.41
63.5	1,084,593	11,861	0.0109	0.9891	33.37
64.5	935,238	47,273	0.0505	0.9495	33.01
65.5	696,903	7,161	0.0103	0.9897	31.34
66.5	657,417	1,495	0.0023	0.9977	31.01
67.5	337,843	2,017	0.0060	0.9940	30.94
68.5	125,033	179	0.0014	0.9986	30.76
69.5	127,651	2,728	0.0214	0.9786	30.72
70.5	37,417	704	0.0188	0.9812	30.06
71.5	197,992	5,942	0.0300	0.9700	29.49
72.5	210,850		0.0000	1.0000	28.61
73.5	394,496		0.0000	1.0000	28.61
74.5	391,945		0.0000	1.0000	28.61
75.5	381,717		0.0000	1.0000	28.61
76.5	450,983		0.0000	1.0000	28.61
77.5	453,430		0.0000	1.0000	28.61
78.5	451,380	1,656	0.0037	0.9963	28.61

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	453,029		0.0000	1.0000	28.50
80.5	450,392	8,379	0.0186	0.9814	28.50
81.5	440,968		0.0000	1.0000	27.97
82.5	436,625		0.0000	1.0000	27.97
83.5	437,385		0.0000	1.0000	27.97
84.5	437,385		0.0000	1.0000	27.97
85.5	435,788		0.0000	1.0000	27.97
86.5	434,139	599	0.0014	0.9986	27.97
87.5	433,540		0.0000	1.0000	27.93
88.5	433,540	157,978	0.3644	0.6356	27.93
89.5	274,703		0.0000	1.0000	17.76
90.5	312,881	139,604	0.4462	0.5538	17.76
91.5	175,495	2,059	0.0117	0.9883	9.83
92.5	163,897	33,883	0.2067	0.7933	9.72
93.5	128,982	64,670	0.5014	0.4986	7.71
94.5	59,498	1,324	0.0223	0.9777	3.84
95.5	58,174		0.0000	1.0000	3.76
96.5	58,040	4,074	0.0702	0.9298	3.76
97.5	51,984		0.0000	1.0000	3.49
98.5	51,013		0.0000	1.0000	3.49
99.5	75,654		0.0000	1.0000	3.49
100.5	75,654		0.0000	1.0000	3.49
101.5	75,654		0.0000	1.0000	3.49
102.5	75,654		0.0000	1.0000	3.49
103.5	75,654		0.0000	1.0000	3.49
104.5	75,654		0.0000	1.0000	3.49
105.5	98,114		0.0000	1.0000	3.49
106.5	98,114		0.0000	1.0000	3.49
107.5	98,114	40,712	0.4149	0.5851	3.49
108.5	57,402		0.0000	1.0000	2.04
109.5	57,402		0.0000	1.0000	2.04
110.5	51,660		0.0000	1.0000	2.04
111.5	62,263		0.0000	1.0000	2.04
112.5	62,263		0.0000	1.0000	2.04
113.5	62,263		0.0000	1.0000	2.04
114.5	62,263		0.0000	1.0000	2.04
115.5	62,263		0.0000	1.0000	2.04
116.5	62,263	16,136	0.2592	0.7408	2.04
117.5	46,127		0.0000	1.0000	1.51
118.5	46,127		0.0000	1.0000	1.51

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JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	37,267		0.0000	1.0000	1.51
120.5	37,267		0.0000	1.0000	1.51
121.5	37,267		0.0000	1.0000	1.51
122.5	37,267	18,776	0.5038	0.4962	1.51
123.5	18,490		0.0000	1.0000	0.75
124.5	18,490	1,319	0.0713	0.9287	0.75
125.5	14,807		0.0000	1.0000	0.70
126.5	14,807		0.0000	1.0000	0.70
127.5	14,807		0.0000	1.0000	0.70
128.5	14,807	14,807	1.0000		0.70
129.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING
 ORIGINAL AND SMOOTH SURVIVOR CURVES

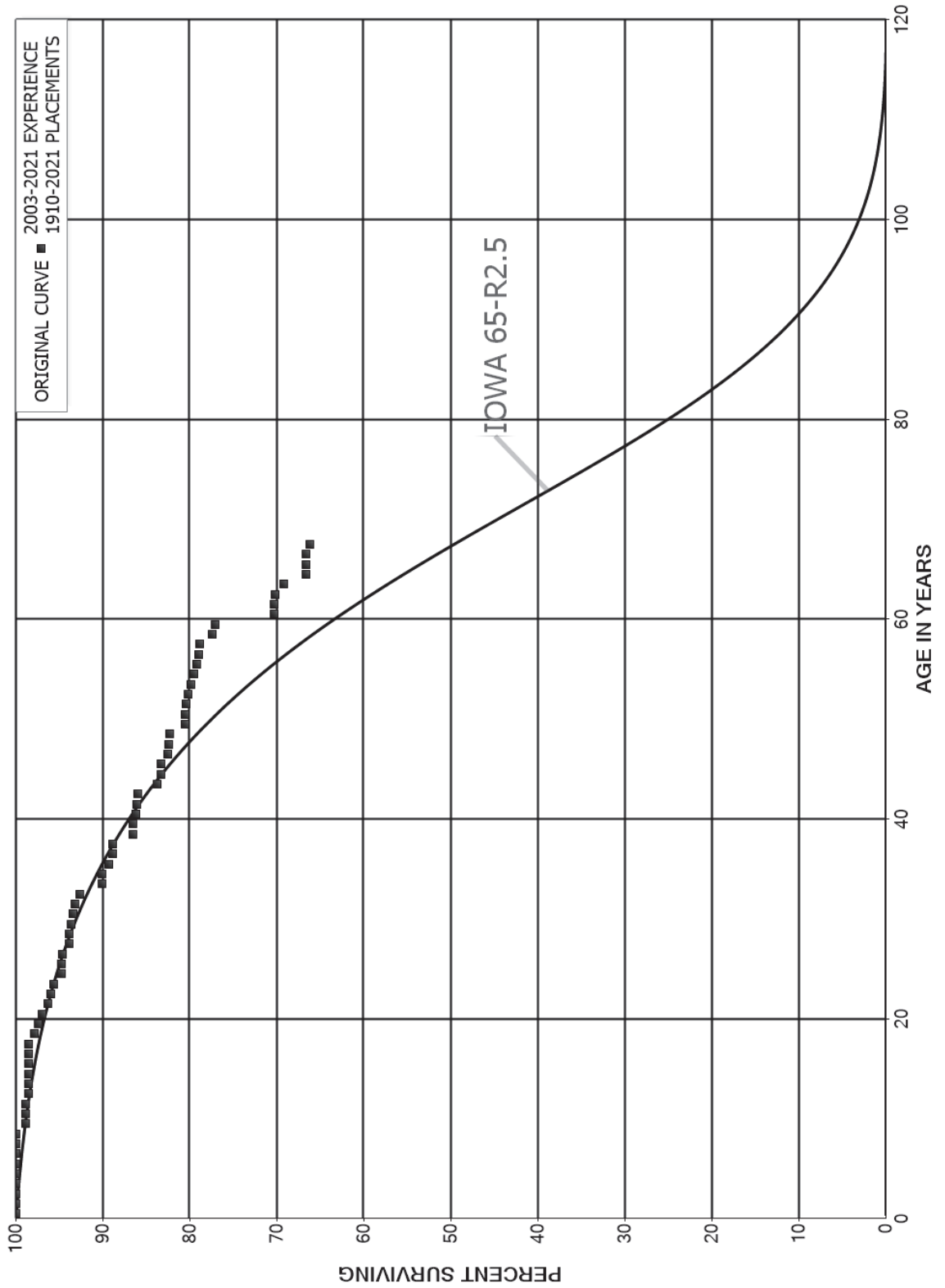


Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 2003-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,021,608		0.0000	1.0000	100.00
0.5	1,095,860		0.0000	1.0000	100.00
1.5	1,242,744		0.0000	1.0000	100.00
2.5	1,286,155		0.0000	1.0000	100.00
3.5	1,627,566		0.0000	1.0000	100.00
4.5	1,801,660		0.0000	1.0000	100.00
5.5	2,275,383		0.0000	1.0000	100.00
6.5	2,801,777		0.0000	1.0000	100.00
7.5	2,916,936		0.0000	1.0000	100.00
8.5	3,311,543	39,530	0.0119	0.9881	100.00
9.5	3,654,687		0.0000	1.0000	98.81
10.5	3,888,507		0.0000	1.0000	98.81
11.5	4,079,946	13,986	0.0034	0.9966	98.81
12.5	5,239,047		0.0000	1.0000	98.47
13.5	5,600,411		0.0000	1.0000	98.47
14.5	6,100,953		0.0000	1.0000	98.47
15.5	6,968,826		0.0000	1.0000	98.47
16.5	7,222,538		0.0000	1.0000	98.47
17.5	7,845,157	49,462	0.0063	0.9937	98.47
18.5	7,966,175	37,638	0.0047	0.9953	97.85
19.5	8,216,210	34,081	0.0041	0.9959	97.38
20.5	9,442,588	67,218	0.0071	0.9929	96.98
21.5	9,380,211	34,830	0.0037	0.9963	96.29
22.5	9,455,718	33,004	0.0035	0.9965	95.93
23.5	9,108,411	84,333	0.0093	0.9907	95.60
24.5	8,757,807		0.0000	1.0000	94.71
25.5	8,848,522	8,295	0.0009	0.9991	94.71
26.5	8,516,668	66,791	0.0078	0.9922	94.62
27.5	8,082,627		0.0000	1.0000	93.88
28.5	7,792,410	18,416	0.0024	0.9976	93.88
29.5	7,689,519	22,025	0.0029	0.9971	93.66
30.5	6,542,904	13,388	0.0020	0.9980	93.39
31.5	5,541,583	35,947	0.0065	0.9935	93.20
32.5	5,012,855	137,426	0.0274	0.9726	92.60
33.5	4,157,586	139	0.0000	1.0000	90.06
34.5	4,019,804	32,369	0.0081	0.9919	90.05
35.5	3,664,466	18,266	0.0050	0.9950	89.33
36.5	3,551,967	1,474	0.0004	0.9996	88.88
37.5	3,537,666	93,933	0.0266	0.9734	88.85
38.5	2,345,924	375	0.0002	0.9998	86.49

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 2003-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,150,297	8,806	0.0041	0.9959	86.47	
40.5	1,920,039	2,276	0.0012	0.9988	86.12	
41.5	2,015,514	806	0.0004	0.9996	86.02	
42.5	1,893,569	49,065	0.0259	0.9741	85.98	
43.5	1,748,507	10,683	0.0061	0.9939	83.76	
44.5	1,863,492		0.0000	1.0000	83.24	
45.5	1,886,242	17,889	0.0095	0.9905	83.24	
46.5	1,889,427	1,790	0.0009	0.9991	82.45	
47.5	1,835,921	1,535	0.0008	0.9992	82.38	
48.5	1,824,104	39,369	0.0216	0.9784	82.31	
49.5	1,774,425		0.0000	1.0000	80.53	
50.5	1,773,768	3,409	0.0019	0.9981	80.53	
51.5	1,632,477	4,015	0.0025	0.9975	80.38	
52.5	1,554,592	7,520	0.0048	0.9952	80.18	
53.5	1,476,149	6,003	0.0041	0.9959	79.79	
54.5	1,325,229	4,373	0.0033	0.9967	79.47	
55.5	975,863	3,608	0.0037	0.9963	79.20	
56.5	861,173	480	0.0006	0.9994	78.91	
57.5	714,872	13,288	0.0186	0.9814	78.87	
58.5	663,617	3,135	0.0047	0.9953	77.40	
59.5	482,986	42,447	0.0879	0.9121	77.04	
60.5	390,489		0.0000	1.0000	70.27	
61.5	333,903	218	0.0007	0.9993	70.27	
62.5	228,684	3,342	0.0146	0.9854	70.22	
63.5	187,770	6,928	0.0369	0.9631	69.19	
64.5	159,031		0.0000	1.0000	66.64	
65.5	94,003		0.0000	1.0000	66.64	
66.5	81,138	536	0.0066	0.9934	66.64	
67.5	41,314	1,687	0.0408	0.9592	66.20	
68.5	13,965	111	0.0080	0.9920	63.50	
69.5	13,854		0.0000	1.0000	62.99	
70.5	7,775		0.0000	1.0000	62.99	
71.5	8,414	309	0.0367	0.9633	62.99	
72.5	8,106		0.0000	1.0000	60.68	
73.5	9,145		0.0000	1.0000	60.68	
74.5	18,702		0.0000	1.0000	60.68	
75.5	63,864		0.0000	1.0000	60.68	
76.5	65,388		0.0000	1.0000	60.68	
77.5	66,438		0.0000	1.0000	60.68	
78.5	71,809	89	0.0012	0.9988	60.68	

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021			EXPERIENCE BAND 2003-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	73,235	265	0.0036	0.9964	60.60	
80.5	73,901	174	0.0024	0.9976	60.39	
81.5	74,090		0.0000	1.0000	60.24	
82.5	74,050		0.0000	1.0000	60.24	
83.5	70,587		0.0000	1.0000	60.24	
84.5	71,067		0.0000	1.0000	60.24	
85.5	72,664		0.0000	1.0000	60.24	
86.5	72,629		0.0000	1.0000	60.24	
87.5	72,629		0.0000	1.0000	60.24	
88.5	72,629		0.0000	1.0000	60.24	
89.5	71,921	2,504	0.0348	0.9652	60.24	
90.5	69,417	4,133	0.0595	0.9405	58.15	
91.5	64,163	2,521	0.0393	0.9607	54.68	
92.5	55,060	1,050	0.0191	0.9809	52.53	
93.5	14,014	5,331	0.3804	0.6196	51.53	
94.5	8,683		0.0000	1.0000	31.93	
95.5	8,683		0.0000	1.0000	31.93	
96.5	8,355		0.0000	1.0000	31.93	
97.5	6,839		0.0000	1.0000	31.93	
98.5	4,202		0.0000	1.0000	31.93	
99.5	3,810		0.0000	1.0000	31.93	
100.5	3,810		0.0000	1.0000	31.93	
101.5	3,810		0.0000	1.0000	31.93	
102.5	3,330		0.0000	1.0000	31.93	
103.5	1,734		0.0000	1.0000	31.93	
104.5	1,734		0.0000	1.0000	31.93	
105.5	1,734		0.0000	1.0000	31.93	
106.5	1,734		0.0000	1.0000	31.93	
107.5	1,734		0.0000	1.0000	31.93	
108.5	1,734	1,032	0.5954	0.4046	31.93	
109.5	702		0.0000	1.0000	12.92	
110.5					12.92	

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES

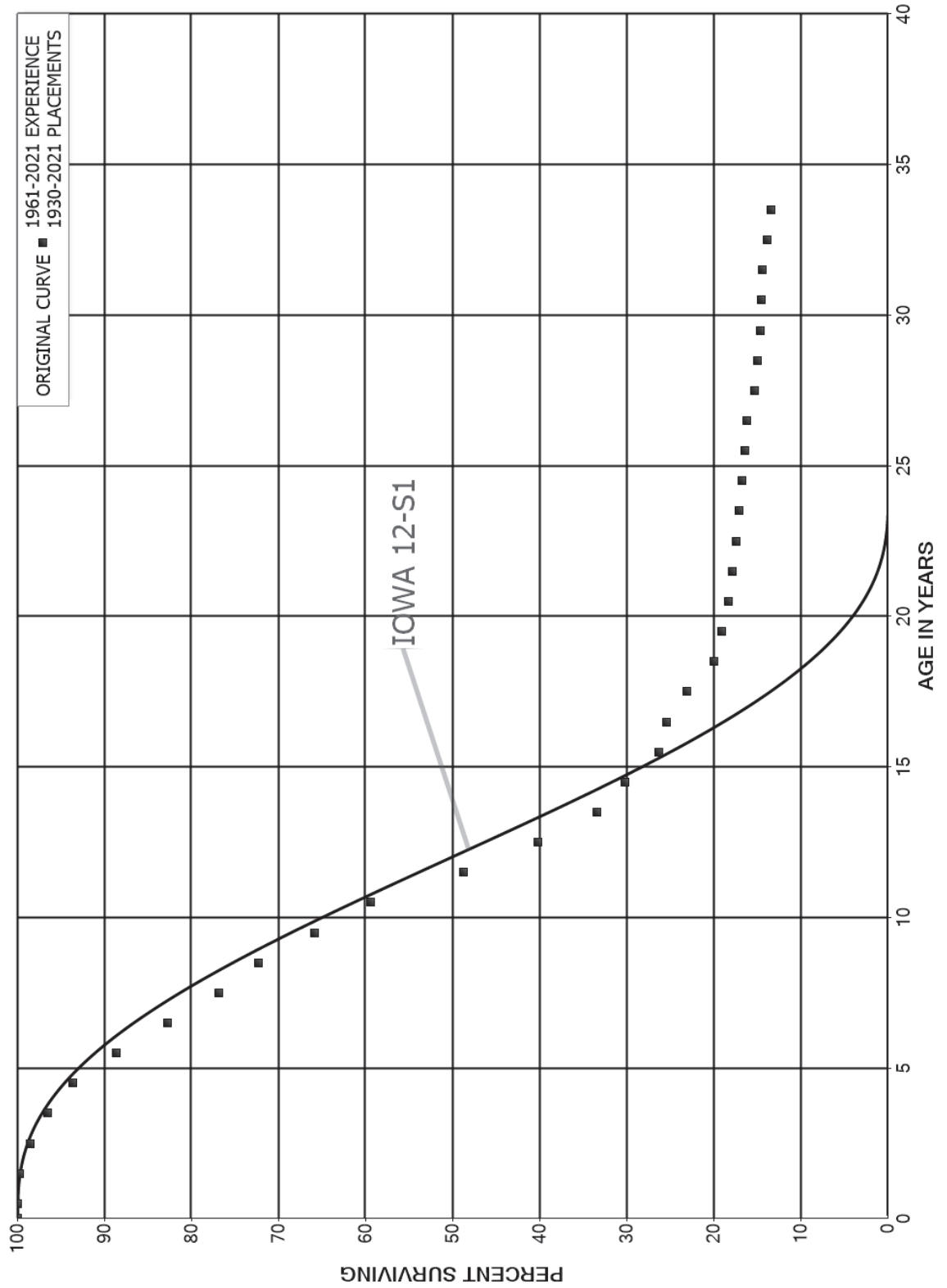


Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2021

EXPERIENCE BAND 1961-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,210,995		0.0000	1.0000	100.00
0.5	27,179,463	82,859	0.0030	0.9970	100.00
1.5	25,890,307	323,068	0.0125	0.9875	99.70
2.5	20,026,224	384,698	0.0192	0.9808	98.45
3.5	20,079,272	612,206	0.0305	0.9695	96.56
4.5	18,602,724	994,733	0.0535	0.9465	93.62
5.5	18,111,267	1,196,352	0.0661	0.9339	88.61
6.5	17,088,051	1,219,995	0.0714	0.9286	82.76
7.5	16,011,349	948,702	0.0593	0.9407	76.85
8.5	14,397,858	1,295,796	0.0900	0.9100	72.29
9.5	13,207,937	1,276,127	0.0966	0.9034	65.79
10.5	11,969,267	2,165,956	0.1810	0.8190	59.43
11.5	9,907,001	1,725,146	0.1741	0.8259	48.68
12.5	7,547,168	1,269,404	0.1682	0.8318	40.20
13.5	6,288,352	618,852	0.0984	0.9016	33.44
14.5	5,087,495	643,299	0.1264	0.8736	30.15
15.5	4,568,154	164,380	0.0360	0.9640	26.34
16.5	4,336,079	392,177	0.0904	0.9096	25.39
17.5	3,977,617	536,879	0.1350	0.8650	23.09
18.5	3,387,651	147,382	0.0435	0.9565	19.98
19.5	3,240,758	131,610	0.0406	0.9594	19.11
20.5	3,106,127	76,614	0.0247	0.9753	18.33
21.5	3,032,083	76,480	0.0252	0.9748	17.88
22.5	2,630,104	55,083	0.0209	0.9791	17.43
23.5	1,863,968	41,086	0.0220	0.9780	17.06
24.5	1,697,395	25,425	0.0150	0.9850	16.69
25.5	1,690,349	23,295	0.0138	0.9862	16.44
26.5	1,628,233	91,145	0.0560	0.9440	16.21
27.5	1,358,611	30,216	0.0222	0.9778	15.30
28.5	1,152,313	23,064	0.0200	0.9800	14.96
29.5	1,064,933	15,053	0.0141	0.9859	14.66
30.5	781,239	4,955	0.0063	0.9937	14.46
31.5	745,069	27,136	0.0364	0.9636	14.36
32.5	717,933	23,552	0.0328	0.9672	13.84
33.5	534,969	28,815	0.0539	0.9461	13.39
34.5	308,876	15,398	0.0499	0.9501	12.67
35.5	295,698	11,017	0.0373	0.9627	12.03
36.5	200,086	8,930	0.0446	0.9554	11.59
37.5	190,229	11,189	0.0588	0.9412	11.07
38.5	178,906	9,407	0.0526	0.9474	10.42

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2021			EXPERIENCE BAND 1961-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	169,781	24,724	0.1456	0.8544	9.87
40.5	145,057	3,077	0.0212	0.9788	8.43
41.5	138,180	928	0.0067	0.9933	8.25
42.5	110,233	3,316	0.0301	0.9699	8.20
43.5	102,202	3,564	0.0349	0.9651	7.95
44.5	89,613	1,570	0.0175	0.9825	7.67
45.5	50,784		0.0000	1.0000	7.54
46.5	50,784	333	0.0066	0.9934	7.54
47.5	50,327	108	0.0021	0.9979	7.49
48.5	50,097		0.0000	1.0000	7.47
49.5	49,853	166	0.0033	0.9967	7.47
50.5	46,587	1,044	0.0224	0.9776	7.45
51.5	46,052	1,834	0.0398	0.9602	7.28
52.5	17,237	585	0.0339	0.9661	6.99
53.5	8,854	713	0.0805	0.9195	6.76
54.5	5,506		0.0000	1.0000	6.21
55.5	5,506		0.0000	1.0000	6.21
56.5	5,506		0.0000	1.0000	6.21
57.5	4,567		0.0000	1.0000	6.21
58.5	1,942		0.0000	1.0000	6.21
59.5	1,942	124	0.0637	0.9363	6.21
60.5	1,818	199	0.1094	0.8906	5.82
61.5	1,619		0.0000	1.0000	5.18
62.5	1,619		0.0000	1.0000	5.18
63.5	1,619	1,476	0.9119	0.0881	5.18
64.5	143		0.0000	1.0000	0.46
65.5	143	143	1.0000		0.46
66.5					

JERSEY CENTRAL POWER & LIGHT COMPANY
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES

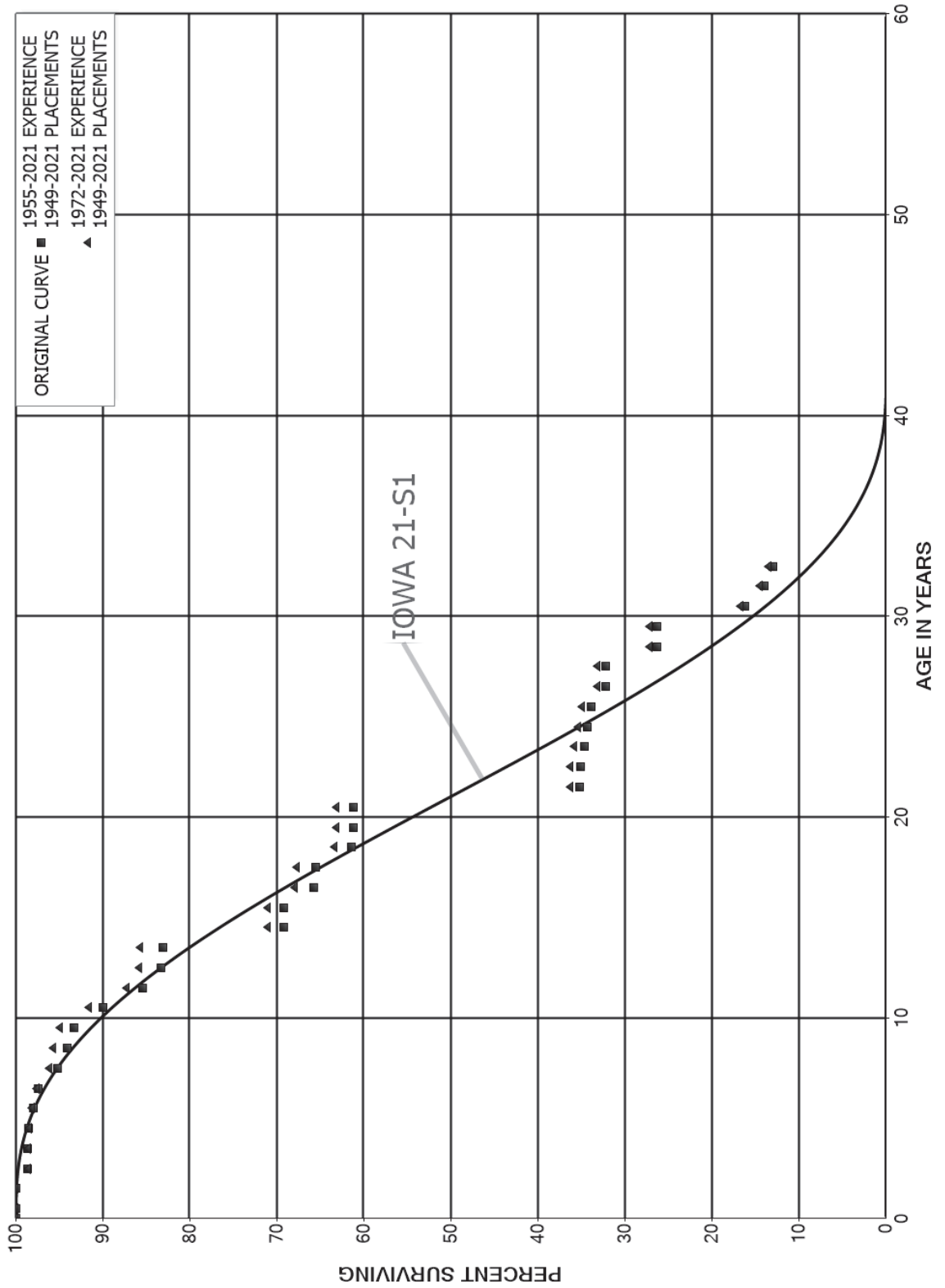


Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2021

EXPERIENCE BAND 1955-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,304,682		0.0000	1.0000	100.00
0.5	4,642,372	3,337	0.0007	0.9993	100.00
1.5	4,652,585	61,869	0.0133	0.9867	99.93
2.5	5,925,913	684	0.0001	0.9999	98.60
3.5	5,841,876	5,364	0.0009	0.9991	98.59
4.5	6,427,884	32,269	0.0050	0.9950	98.50
5.5	6,234,309	37,642	0.0060	0.9940	98.00
6.5	5,774,322	135,774	0.0235	0.9765	97.41
7.5	5,642,543	62,094	0.0110	0.9890	95.12
8.5	5,563,071	45,188	0.0081	0.9919	94.07
9.5	5,478,138	199,708	0.0365	0.9635	93.31
10.5	5,275,764	264,626	0.0502	0.9498	89.91
11.5	5,014,511	122,712	0.0245	0.9755	85.40
12.5	4,778,632	11,185	0.0023	0.9977	83.31
13.5	4,747,920	796,019	0.1677	0.8323	83.11
14.5	3,951,901		0.0000	1.0000	69.18
15.5	3,951,901	198,058	0.0501	0.9499	69.18
16.5	3,757,042	11,101	0.0030	0.9970	65.71
17.5	3,727,902	234,564	0.0629	0.9371	65.52
18.5	3,486,674	13,695	0.0039	0.9961	61.40
19.5	3,472,979		0.0000	1.0000	61.15
20.5	3,357,241	1,426,856	0.4250	0.5750	61.15
21.5	1,925,699	2,716	0.0014	0.9986	35.16
22.5	1,935,582	25,503	0.0132	0.9868	35.11
23.5	1,185,941	13,635	0.0115	0.9885	34.65
24.5	1,172,306	12,599	0.0107	0.9893	34.25
25.5	1,159,707	60,100	0.0518	0.9482	33.88
26.5	942,185		0.0000	1.0000	32.13
27.5	827,167	150,484	0.1819	0.8181	32.13
28.5	549,127		0.0000	1.0000	26.28
29.5	486,929	187,586	0.3852	0.6148	26.28
30.5	259,779	35,353	0.1361	0.8639	16.16
31.5	224,426	15,633	0.0697	0.9303	13.96
32.5	208,793		0.0000	1.0000	12.99
33.5	208,793		0.0000	1.0000	12.99
34.5	204,642		0.0000	1.0000	12.99
35.5	204,642		0.0000	1.0000	12.99
36.5	182,084		0.0000	1.0000	12.99
37.5	182,084	24,703	0.1357	0.8643	12.99
38.5	157,382		0.0000	1.0000	11.22

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2021			EXPERIENCE BAND 1955-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	157,382	41,657	0.2647	0.7353	11.22
40.5	115,725		0.0000	1.0000	8.25
41.5	115,725		0.0000	1.0000	8.25
42.5	115,725		0.0000	1.0000	8.25
43.5	115,725		0.0000	1.0000	8.25
44.5	115,725		0.0000	1.0000	8.25
45.5	78,981		0.0000	1.0000	8.25
46.5	78,981		0.0000	1.0000	8.25
47.5	78,981		0.0000	1.0000	8.25
48.5	78,981		0.0000	1.0000	8.25
49.5	76,594		0.0000	1.0000	8.25
50.5	76,594		0.0000	1.0000	8.25
51.5	76,594		0.0000	1.0000	8.25
52.5	27,605		0.0000	1.0000	8.25
53.5	27,605		0.0000	1.0000	8.25
54.5	27,605		0.0000	1.0000	8.25
55.5	27,605		0.0000	1.0000	8.25
56.5	540		0.0000	1.0000	8.25
57.5	540		0.0000	1.0000	8.25
58.5	540		0.0000	1.0000	8.25
59.5	540		0.0000	1.0000	8.25
60.5	540		0.0000	1.0000	8.25
61.5	540		0.0000	1.0000	8.25
62.5	540		0.0000	1.0000	8.25
63.5	540		0.0000	1.0000	8.25
64.5					8.25

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2021

EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,599,531		0.0000	1.0000	100.00
0.5	3,971,766		0.0000	1.0000	100.00
1.5	4,054,708	61,869	0.0153	0.9847	100.00
2.5	5,465,935	684	0.0001	0.9999	98.47
3.5	5,395,016	4,278	0.0008	0.9992	98.46
4.5	5,940,486	21,151	0.0036	0.9964	98.38
5.5	5,849,361	32,248	0.0055	0.9945	98.03
6.5	5,494,477	78,644	0.0143	0.9857	97.49
7.5	5,399,071	26,518	0.0049	0.9951	96.10
8.5	5,424,683	45,188	0.0083	0.9917	95.63
9.5	5,311,413	183,875	0.0346	0.9654	94.83
10.5	5,140,730	242,377	0.0471	0.9529	91.55
11.5	4,882,154	81,767	0.0167	0.9833	87.23
12.5	4,687,221	11,185	0.0024	0.9976	85.77
13.5	4,656,509	796,019	0.1709	0.8291	85.56
14.5	3,874,725		0.0000	1.0000	70.94
15.5	3,910,017	172,687	0.0442	0.9558	70.94
16.5	3,745,161	11,000	0.0029	0.9971	67.80
17.5	3,716,122	234,564	0.0631	0.9369	67.61
18.5	3,474,894	13,695	0.0039	0.9961	63.34
19.5	3,461,199		0.0000	1.0000	63.09
20.5	3,348,177	1,426,856	0.4262	0.5738	63.09
21.5	1,916,635	2,716	0.0014	0.9986	36.20
22.5	1,935,582	25,503	0.0132	0.9868	36.15
23.5	1,185,941	13,635	0.0115	0.9885	35.67
24.5	1,172,306	12,599	0.0107	0.9893	35.26
25.5	1,159,707	60,100	0.0518	0.9482	34.89
26.5	942,185		0.0000	1.0000	33.08
27.5	827,167	150,484	0.1819	0.8181	33.08
28.5	549,127		0.0000	1.0000	27.06
29.5	486,929	187,586	0.3852	0.6148	27.06
30.5	259,779	35,353	0.1361	0.8639	16.64
31.5	224,426	15,633	0.0697	0.9303	14.37
32.5	208,793		0.0000	1.0000	13.37
33.5	208,793		0.0000	1.0000	13.37
34.5	204,642		0.0000	1.0000	13.37
35.5	204,642		0.0000	1.0000	13.37
36.5	182,084		0.0000	1.0000	13.37
37.5	182,084	24,703	0.1357	0.8643	13.37
38.5	157,382		0.0000	1.0000	11.56

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2021			EXPERIENCE BAND 1972-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	157,382	41,657	0.2647	0.7353	11.56
40.5	115,725		0.0000	1.0000	8.50
41.5	115,725		0.0000	1.0000	8.50
42.5	115,725		0.0000	1.0000	8.50
43.5	115,725		0.0000	1.0000	8.50
44.5	115,725		0.0000	1.0000	8.50
45.5	78,981		0.0000	1.0000	8.50
46.5	78,981		0.0000	1.0000	8.50
47.5	78,981		0.0000	1.0000	8.50
48.5	78,981		0.0000	1.0000	8.50
49.5	76,594		0.0000	1.0000	8.50
50.5	76,594		0.0000	1.0000	8.50
51.5	76,594		0.0000	1.0000	8.50
52.5	27,605		0.0000	1.0000	8.50
53.5	27,605		0.0000	1.0000	8.50
54.5	27,605		0.0000	1.0000	8.50
55.5	27,605		0.0000	1.0000	8.50
56.5	540		0.0000	1.0000	8.50
57.5	540		0.0000	1.0000	8.50
58.5	540		0.0000	1.0000	8.50
59.5	540		0.0000	1.0000	8.50
60.5	540		0.0000	1.0000	8.50
61.5	540		0.0000	1.0000	8.50
62.5	540		0.0000	1.0000	8.50
63.5	540		0.0000	1.0000	8.50
64.5					8.50

**PART VIII. DETAILED DEPRECIATION
CALCULATIONS**

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 303.00 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1994	3,082,834.87	3,082,835	3,082,835			
1997	56,126.64	56,127	56,127			
2000	15.01	15	15			
2001	20,714.75	20,715	20,715			
2002	219,074.31	219,074	219,074			
2003	17,518,007.19	17,518,007	17,518,007			
2004	4,293,043.40	4,293,043	4,293,043			
2005	1,410,929.11	1,410,929	1,410,929			
2006	2,244,358.68	2,244,359	2,244,359			
2007	12,380,874.55	12,380,875	12,380,875			
2008	1,124,813.27	1,124,813	1,124,813			
2009	3,770,625.17	3,770,625	3,770,625			
2010	1,857,352.77	1,857,353	1,857,353			
2011	5,173,723.35	5,173,723	5,173,723			
2012	2,329,496.78	2,329,497	2,329,497			
2013	2,826,861.41	2,826,861	2,826,861			
2014	9,333,215.80	9,333,216	9,333,216			
2015	4,493,787.56	4,493,788	4,493,788			
	72,135,854.62	72,135,855	72,135,855			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
2016	7,287,015.04	6,245,992	6,316,411	970,604	1.00	970,604
2017	7,847,463.23	5,605,365	5,668,561	2,178,902	2.00	1,089,451
2018	18,313,039.33	10,464,620	10,582,600	7,730,439	3.00	2,576,813
2019	11,923,856.46	5,110,207	5,167,821	6,756,036	4.00	1,689,009
2020	10,129,196.46	2,894,013	2,926,641	7,202,556	5.00	1,440,511
2021	3,548,493.88	506,938	512,653	3,035,841	6.00	505,974
2022	2,383,191.75	85,104	86,063	2,297,128	6.75	340,315
	61,432,256.15	30,912,239	31,260,750	30,171,506		8,612,677
	133,568,110.77	103,048,094	103,396,605	30,171,506		8,612,677
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 6.45

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 360.12 DISTRIBUTION SUBSTATION EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
1928	183.01	164	183			
1930	100.00	89	100			
1943	1.00	1	1			
1952	203.00	152	181	22	21.37	1
1956	5,832.75	4,173	4,979	854	24.19	35
1957	1,017.73	719	858	160	24.92	6
1958	1,257.53	878	1,048	210	25.65	8
1959	99.69	69	82	18	26.40	1
1960	3,996.46	2,720	3,246	750	27.15	28
1963	2,527.16	1,651	1,970	557	29.46	19
1964	13,494.95	8,692	10,371	3,124	30.25	103
1965	12,421.93	7,884	9,407	3,015	31.05	97
1967	6,690.70	4,119	4,915	1,776	32.67	54
1968	8,060.51	4,885	5,829	2,232	33.49	67
1970	2,377.33	1,394	1,663	714	35.17	20
1974	1,510.61	824	983	528	38.61	14
1976	11,781.13	6,186	7,381	4,400	40.37	109
1978	13,975.33	7,044	8,405	5,570	42.16	132
1979	7.00	3	4	3	43.07	
1981	1.00			1	44.90	
1982	1.00			1	45.82	
1984	1.00			1	47.68	
1985	11,273.13	4,825	5,757	5,516	48.62	113
1988	1.00			1	51.46	
1989	1.00			1	52.41	
1990	5,614.50	2,089	2,493	3,122	53.37	58
1991	100.62	36	43	58	54.34	1
2006	203,534.24	38,193	45,573	157,961	69.05	2,288
2007	384,519.00	67,675	80,750	303,769	70.04	4,337
2019	222.13	8	10	212	82.00	3
	690,806.44	164,473	196,232	494,574		7,494

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 66.0 1.08

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 360.22 DISTRIBUTION LINE EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
1930	2,788.84	2,474	2,789			
1931	2,988.42	2,638	2,988			
1932	1,276.22	1,121	1,276			
1933	1,382.45	1,208	1,382			
1934	1,083.92	942	1,084			
1935	927.75	802	928			
1936	2,363.57	2,030	2,364			
1937	1,095.30	935	1,095			
1938	137,331.58	116,474	137,332			
1939	8,158.44	6,871	8,158			
1940	9,668.09	8,085	9,668			
1941	10,652.77	8,842	10,653			
1942	2,870.31	2,363	2,870			
1943	20,692.30	16,900	20,692			
1944	3,736.53	3,026	3,737			
1945	3,944.63	3,166	3,945			
1946	13,891.87	11,050	13,892			
1947	9,018.41	7,105	9,018			
1948	10,384.91	8,104	10,385			
1949	13,843.28	10,695	13,843			
1950	11,248.97	8,602	11,249			
1951	14,504.71	10,976	14,505			
1952	18,393.46	13,769	18,393			
1953	18,582.66	13,760	18,583			
1954	16,504.90	12,086	16,505			
1955	23,851.38	17,266	23,851			
1956	16,749.16	11,983	16,749			
1957	48,216.75	34,081	48,217			
1958	59,956.46	41,864	59,956			
1959	81,691.25	56,319	81,691			
1960	99,468.80	67,697	99,469			
1961	109,149.28	73,310	109,149			
1962	121,881.86	80,758	121,882			
1963	143,654.96	93,866	143,655			
1964	161,307.10	103,901	161,307			
1965	178,932.71	113,570	178,933			
1966	220,883.03	138,092	220,883			
1967	237,352.36	146,126	237,352			
1968	265,514.89	160,902	265,515			
1969	267,828.12	159,658	267,828			
1970	295,491.78	173,229	294,974	518	35.17	15
1971	264,513.10	152,452	259,595	4,918	36.01	137
1972	371,888.06	210,578	358,572	13,316	36.87	361
1973	318,298.00	177,012	301,416	16,882	37.73	447

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 360.22 DISTRIBUTION LINE EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
1974	417,169.50	227,674	387,683	29,486	38.61	764
1975	338,779.81	181,427	308,934	29,846	39.48	756
1976	491,350.20	257,988	439,302	52,048	40.37	1,289
1977	472,206.55	242,993	413,769	58,438	41.26	1,416
1978	579,317.79	291,976	497,177	82,141	42.16	1,948
1979	789,185.02	389,297	662,895	126,290	43.07	2,932
1980	671,560.24	324,088	551,857	119,703	43.98	2,722
1981	499,457.74	235,624	401,221	98,237	44.90	2,188
1982	463,839.23	213,802	364,062	99,777	45.82	2,178
1983	840,884.70	378,398	644,336	196,549	46.75	4,204
1984	1,701,196.11	746,927	1,271,868	429,328	47.68	9,004
1985	643,386.53	275,369	468,898	174,489	48.62	3,589
1986	1,258,408.13	524,681	893,427	364,981	49.56	7,364
1987	881,132.46	357,528	608,799	272,333	50.51	5,392
1988	1,091,928.12	430,864	733,675	358,253	51.46	6,962
1989	865,120.75	331,696	564,812	300,309	52.41	5,730
1990	1,015,041.51	377,717	643,177	371,865	53.37	6,968
1991	1,501,280.76	541,527	922,113	579,168	54.34	10,658
1992	1,643,685.61	574,320	977,952	665,734	55.30	12,039
1993	1,600,930.86	541,115	921,411	679,520	56.27	12,076
1994	613,583.49	200,390	341,224	272,359	57.24	4,758
1995	670,391.39	211,294	359,792	310,599	58.21	5,336
1996	270,316.85	82,082	139,769	130,548	59.19	2,206
1997	821,919.92	240,099	408,841	413,079	60.17	6,865
1998	1,342,650.46	376,734	641,503	701,147	61.15	11,466
2000	1,119,083.05	288,063	490,514	628,569	63.12	9,958
2002	2,252.46	528	899	1,353	65.09	21
2003	25,800.30	5,743	9,779	16,021	66.08	242
	26,255,822.88	11,136,632	18,658,017	7,597,806		141,991
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.5 0.54

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1896	17,563.36	17,563	17,563			
1901	2,522.11	2,522	2,522			
1905	28,908.31	28,908	28,908			
1910	4,015.77	3,987	4,016			
1911	196.83	195	197			
1912	10,357.35	10,232	10,357			
1922	962.90	923	963			
1923	13,523.79	12,913	13,524			
1924	1,450.07	1,380	1,450			
1925	20,868.07	19,786	20,868			
1926	6,945.69	6,561	6,946			
1927	21,715.95	20,439	21,716			
1928	7,777.41	7,293	7,777			
1929	1,079.57	1,008	1,080			
1930	5,559.57	5,174	5,560			
1931	23,277.08	21,579	23,277			
1932	3,536.77	3,266	3,537			
1933	1,150.45	1,058	1,150			
1934	78.84	72	79			
1935	168.81	154	169			
1936	53.70	49	54			
1937	1,025.27	927	1,025			
1938	562.27	506	562			
1939	1,426.23	1,277	1,426			
1940	8,996.64	8,015	8,997			
1941	2,299.03	2,038	2,299			
1942	9,467.26	8,345	9,467			
1943	7,798.31	6,834	7,798			
1946	77.19	66	77			
1947	36,874.82	31,476	36,875			
1948	19,198.52	16,267	19,199			
1949	4,638.44	3,899	4,638			
1950	125,737.26	104,831	125,737			
1951	74,998.75	61,989	74,999			
1952	50,562.20	41,407	50,562			
1953	80,028.61	64,919	80,029			
1954	21,386.47	17,178	21,386			
1955	156,827.68	124,667	156,828			
1956	180,399.55	141,866	180,400			
1957	75,659.26	58,842	75,659			
1958	100,859.16	77,554	100,859			
1959	106,534.07	80,952	106,534			
1960	92,133.20	69,174	91,736	397	18.69	21
1961	82,669.02	61,307	81,303	1,366	19.38	70

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1962	161,783.85	118,469	157,109	4,675	20.08	233
1963	61,155.57	44,203	58,620	2,536	20.79	122
1964	161,446.26	115,143	152,698	8,748	21.51	407
1965	109,505.32	77,034	102,160	7,345	22.24	330
1966	237,990.28	165,070	218,910	19,080	22.98	830
1967	212,231.42	145,081	192,401	19,830	23.73	836
1968	431,430.26	290,555	385,323	46,107	24.49	1,883
1969	460,787.09	305,594	405,268	55,519	25.26	2,198
1970	512,390.26	334,488	443,586	68,804	26.04	2,642
1971	620,636.07	398,616	528,630	92,006	26.83	3,429
1972	242,757.92	153,326	203,335	39,423	27.63	1,427
1973	240,804.08	149,491	198,250	42,554	28.44	1,496
1974	113,280.31	69,086	91,619	21,661	29.26	740
1975	233,555.86	139,853	185,468	48,088	30.09	1,598
1976	144,738.77	85,049	112,789	31,950	30.93	1,033
1977	80,899.09	46,620	61,826	19,073	31.78	600
1978	112,631.03	63,629	84,382	28,249	32.63	866
1979	128,146.00	70,907	94,034	34,112	33.50	1,018
1980	43,239.39	23,424	31,064	12,175	34.37	354
1981	18,492.22	9,798	12,994	5,498	35.26	156
1982	204,778.77	106,075	140,673	64,106	36.15	1,773
1983	115,905.93	58,663	77,797	38,109	37.04	1,029
1984	237,075.15	117,115	155,314	81,761	37.95	2,154
1985	326,515.31	157,338	208,656	117,859	38.86	3,033
1986	808,934.09	379,875	503,776	305,158	39.78	7,671
1987	1,228,040.37	561,620	744,800	483,240	40.70	11,873
1988	711,400.49	316,523	419,761	291,639	41.63	7,006
1989	1,621,070.85	700,951	929,576	691,495	42.57	16,244
1990	277,420.97	116,481	154,473	122,948	43.51	2,826
1991	356,884.16	145,370	192,784	164,100	44.45	3,692
1992	2,485,893.83	980,760	1,300,649	1,185,245	45.41	26,101
1993	443,117.50	169,213	224,404	218,714	46.36	4,718
1994	127,145.21	46,925	62,230	64,915	47.32	1,372
1995	612,644.57	218,267	289,458	323,187	48.28	6,694
1996	1,207,365.27	414,525	549,728	657,637	49.25	13,353
1998	111,879.87	35,519	47,104	64,776	51.19	1,265
1999	1,910.27	581	771	1,139	52.17	22
2002	6,795.20	1,802	2,390	4,405	55.11	80
2005	1,387,169.96	313,126	415,256	971,914	58.07	16,737
2006	363,360.16	77,225	102,413	260,947	59.06	4,418
2007	602,618.52	120,120	159,299	443,320	60.05	7,383
2008	718,047.46	133,650	177,242	540,805	61.04	8,860
2009	106,675.57	18,434	24,446	82,230	62.04	1,325
2010	49,362.33	7,878	10,448	38,914	63.03	617

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 361.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
2011	101,072.58	14,784	19,606	81,467	64.03	1,272
2012	630,171.68	83,857	111,208	518,964	65.02	7,982
2013	535,123.70	64,070	84,967	450,157	66.02	6,818
2015	457,649.17	42,653	56,565	401,084	68.01	5,897
2016	1,861,655.85	148,690	197,187	1,664,469	69.01	24,119
2017	529,087.42	35,200	46,681	482,406	70.01	6,891
2018	359,905.69	19,194	25,454	334,452	71.00	4,711
2019	1,890,577.91	75,623	100,289	1,790,289	72.00	24,865
2020	701,082.85	18,698	24,796	676,287	73.00	9,264
2021	64,589.00	861	1,142	63,447	74.00	857
2022	5,432.65	18	24	5,409	74.75	72
	26,988,132.97	9,656,518	12,691,941	14,296,192		265,283
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.9 0.98

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 361.20 STRUCTURES AND IMPROVEMENTS - CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
1956	16,369.44	12,873	16,369			
2006	66,892.56	14,217	20,037	46,856	59.06	793
2007	924,656.01	184,312	259,765	664,891	60.05	11,072
2008	65,125.23	12,122	17,084	48,041	61.04	787
2009	189,807.78	32,799	46,226	143,582	62.04	2,314
2010	165,692.99	26,445	37,271	128,422	63.03	2,037
2012	576,263.83	76,683	108,075	468,189	65.02	7,201
2014	2,327,581.76	247,957	349,465	1,978,117	67.01	29,520
2016	9,463,183.37	755,824	1,065,242	8,397,941	69.01	121,692
2019	1,409,223.85	56,369	79,445	1,329,779	72.00	18,469
2020	48,337,740.90	1,289,168	1,816,926	46,520,815	73.00	637,271
2021	489,434.52	6,524	9,195	480,240	74.00	6,490
2022	12,218.75	41	58	12,161	74.75	163
	64,044,190.99	2,715,334	3,825,158	60,219,033		837,809
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						71.9 1.31

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
1901	6,381.29	6,381	6,381			
1914	49.67	49	50			
1915	50.13	50	50			
1917	62.11	61	62			
1918	57.54	56	58			
1919	349.23	339	349			
1920	130.07	126	130			
1921	252.91	243	253			
1922	764.27	732	764			
1923	4,134.55	3,939	4,135			
1924	899.75	853	900			
1925	1,136.11	1,072	1,136			
1926	9,265.01	8,693	9,265			
1927	16,313.69	15,227	16,314			
1928	15,445.92	14,344	15,446			
1929	12,967.41	11,978	12,967			
1930	10,388.55	9,545	10,389			
1931	52,196.82	47,703	52,197			
1932	7,945.87	7,223	7,946			
1933	13,373.42	12,091	13,373			
1934	1,269.93	1,142	1,270			
1935	8,408.36	7,519	8,408			
1936	13,007.05	11,567	13,007			
1937	55,132.63	48,750	55,133			
1938	7,042.40	6,193	7,042			
1939	8,408.93	7,351	8,409			
1940	30,228.26	26,273	30,228			
1941	29,759.22	25,714	29,759			
1942	53,806.80	46,210	53,807			
1943	13,942.75	11,901	13,943			
1944	1,946.94	1,652	1,947			
1945	683.63	576	684			
1946	681.56	571	682			
1947	57,080.10	47,483	57,080			
1948	183,362.46	151,476	183,362			
1949	122,156.26	100,210	121,786	370	10.60	35
1950	294,143.27	239,503	291,070	3,073	10.96	280
1951	588,877.67	475,996	578,481	10,397	11.31	919
1952	246,829.53	197,965	240,588	6,242	11.68	534
1953	471,504.20	375,124	455,891	15,613	12.06	1,295
1954	576,012.41	454,560	552,430	23,582	12.44	1,896
1955	919,672.40	719,680	874,632	45,040	12.83	3,511
1956	969,855.70	752,210	914,166	55,690	13.24	4,206
1957	1,100,162.76	845,629	1,027,699	72,464	13.65	5,309

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
1958	1,429,082.19	1,088,289	1,322,606	106,476	14.07	7,568
1959	1,052,384.25	793,750	964,650	87,734	14.50	6,051
1960	1,094,548.82	817,387	993,376	101,173	14.94	6,772
1961	695,640.08	514,182	624,889	70,751	15.39	4,597
1962	1,205,058.95	881,332	1,071,089	133,970	15.85	8,452
1963	653,957.20	473,066	574,921	79,036	16.32	4,843
1964	1,723,927.76	1,233,039	1,498,521	225,407	16.80	13,417
1965	1,386,678.57	980,312	1,191,380	195,299	17.29	11,295
1966	2,700,167.52	1,885,986	2,292,053	408,115	17.79	22,941
1967	3,980,488.09	2,745,860	3,337,064	643,424	18.30	35,160
1968	4,461,233.84	3,037,431	3,691,412	769,822	18.83	40,883
1969	5,779,316.35	3,882,891	4,718,906	1,060,410	19.36	54,773
1970	5,874,460.98	3,893,064	4,731,269	1,143,192	19.90	57,447
1971	6,432,339.87	4,202,827	5,107,727	1,324,613	20.45	64,773
1972	5,731,131.80	3,690,276	4,484,820	1,246,312	21.01	59,320
1973	6,393,096.98	4,054,758	4,927,777	1,465,320	21.58	67,902
1974	2,393,490.10	1,494,519	1,816,300	577,190	22.16	26,046
1975	4,083,217.47	2,508,770	3,048,927	1,034,290	22.75	45,463
1976	1,542,485.48	932,031	1,132,704	409,781	23.35	17,550
1977	846,682.12	502,845	611,111	235,571	23.96	9,832
1978	1,359,711.01	793,242	964,033	395,678	24.58	16,098
1979	5,222,683.23	2,991,971	3,636,164	1,586,519	25.20	62,957
1980	2,910,879.82	1,636,002	1,988,245	922,635	25.84	35,706
1981	279,826.17	154,237	187,445	92,381	26.48	3,489
1982	5,347,222.22	2,887,500	3,509,200	1,838,022	27.14	67,724
1983	1,063,280.63	562,273	683,335	379,946	27.80	13,667
1984	1,465,394.56	758,283	921,547	543,848	28.47	19,102
1985	4,994,478.19	2,526,856	3,070,907	1,923,571	29.15	65,989
1986	3,760,128.16	1,859,045	2,259,311	1,500,817	29.83	50,312
1987	7,810,103.01	3,768,687	4,580,113	3,229,990	30.53	105,797
1988	12,613,540.98	5,936,941	7,215,208	5,398,333	31.23	172,857
1989	8,518,854.59	3,907,087	4,748,312	3,770,543	31.94	118,051
1990	3,824,358.46	1,707,347	2,074,951	1,749,407	32.66	53,564
1991	9,383,603.31	4,074,736	4,952,057	4,431,546	33.38	132,761
1992	22,932,025.12	9,670,206	11,752,273	11,179,752	34.12	327,660
1993	20,563,795.88	8,413,677	10,225,204	10,338,592	34.86	296,575
1994	2,850,922.77	1,130,220	1,373,565	1,477,358	35.61	41,487
1995	8,814,408.17	3,382,353	4,110,599	4,703,809	36.36	129,368
1996	13,700,241.07	5,080,734	6,174,653	7,525,588	37.12	202,737
1997	4,082,468.99	1,460,707	1,775,208	2,307,261	37.89	60,894
1998	11,921,004.49	4,109,766	4,994,629	6,926,375	38.66	179,161
1999	3,045,008.75	1,009,512	1,226,867	1,818,142	39.44	46,099
2000	17,027,648.02	5,417,176	6,583,534	10,444,114	40.23	259,610
2001	18,303,709.11	5,574,944	6,775,271	11,528,438	41.03	280,976

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
2002	18,319,390.49	5,331,309	6,479,179	11,840,211	41.83	283,055
2003	6,456,894.35	1,791,530	2,177,260	4,279,634	42.63	100,390
2004	9,636,146.42	2,539,703	3,086,520	6,549,626	43.45	150,739
2005	23,229,020.67	5,799,357	7,048,001	16,181,020	44.27	365,508
2006	12,003,909.69	2,830,042	3,439,371	8,564,539	45.09	189,943
2007	20,978,565.96	4,650,738	5,652,076	15,326,490	45.92	333,765
2008	18,254,158.45	3,787,008	4,602,379	13,651,779	46.76	291,954
2009	10,498,632.68	2,028,546	2,465,307	8,033,326	47.60	168,767
2010	9,165,261.20	1,638,840	1,991,694	7,173,567	48.45	148,061
2011	17,334,459.62	2,849,959	3,463,576	13,870,884	49.30	281,357
2012	14,550,323.80	2,180,075	2,649,461	11,900,863	50.16	237,258
2013	12,750,375.35	1,724,488	2,095,783	10,654,592	51.02	208,832
2014	12,134,599.40	1,462,341	1,777,194	10,357,405	51.89	199,603
2015	15,992,452.15	1,691,362	2,055,525	13,936,927	52.76	264,157
2016	17,165,702.51	1,559,504	1,895,276	15,270,427	53.64	284,684
2017	11,344,632.05	861,398	1,046,863	10,297,769	54.52	188,881
2018	7,845,797.70	477,417	580,208	7,265,590	55.41	131,124
2019	17,699,757.87	809,941	984,327	16,715,431	56.30	296,899
2020	33,445,177.55	1,020,412	1,240,115	32,205,063	57.20	563,026
2021	21,983,799.16	335,253	407,435	21,576,364	58.10	371,366
2022	8,485,872.91	33,095	40,221	8,445,652	58.77	143,707
	576,435,754.65	168,524,395	204,775,573	371,660,182		8,528,787
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.6 1.48

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1943	518,330.43	456,027	518,330			
1944	27,731.01	24,254	27,731			
1945	45,609.75	39,644	45,610			
1946	104,776.11	90,485	104,776			
1947	147,075.56	126,191	147,076			
1948	179,644.52	153,129	179,645			
1949	244,312.55	206,835	244,313			
1950	53,507.38	44,989	53,507			
1951	312,026.81	260,480	312,027			
1952	62,979.05	52,197	62,979			
1953	356,467.76	293,302	356,468			
1954	396,276.34	323,599	396,276			
1955	687,280.19	556,834	687,280			
1956	673,323.27	541,217	673,323			
1957	859,979.47	685,576	859,979			
1958	847,680.51	670,176	842,261	5,420	10.47	518
1959	972,266.83	762,063	957,743	14,524	10.81	1,344
1960	1,112,015.33	863,814	1,085,621	26,394	11.16	2,365
1961	1,305,275.31	1,004,540	1,262,482	42,793	11.52	3,715
1962	1,812,890.63	1,381,785	1,736,595	76,296	11.89	6,417
1963	2,471,892.67	1,865,785	2,344,874	127,019	12.26	10,360
1964	2,687,870.13	2,007,839	2,523,404	164,466	12.65	13,001
1965	3,103,040.04	2,293,767	2,882,752	220,288	13.04	16,893
1966	3,192,813.17	2,334,585	2,934,051	258,762	13.44	19,253
1967	3,540,185.31	2,558,846	3,215,897	324,288	13.86	23,397
1968	3,727,424.65	2,662,872	3,346,634	380,791	14.28	26,666
1969	3,963,086.73	2,797,147	3,515,388	447,699	14.71	30,435
1970	2,732,488.00	1,904,544	2,393,586	338,902	15.15	22,370
1971	3,559,071.95	2,447,930	3,076,500	482,572	15.61	30,914
1972	4,945,858.49	3,356,260	4,218,068	727,790	16.07	45,289
1973	4,179,453.24	2,796,054	3,514,014	665,439	16.55	40,208
1974	4,287,479.69	2,827,164	3,553,113	734,367	17.03	43,122
1975	2,899,029.13	1,882,630	2,366,045	532,984	17.53	30,404
1976	3,057,338.46	1,954,251	2,456,056	601,282	18.04	33,330
1977	2,641,029.48	1,661,208	2,087,767	553,262	18.55	29,825
1978	3,387,995.75	2,095,137	2,633,119	754,877	19.08	39,564
1979	4,422,966.86	2,687,395	3,377,454	1,045,513	19.62	53,288
1980	4,474,883.28	2,670,610	3,356,359	1,118,524	20.16	55,482
1981	4,264,002.17	2,497,000	3,138,170	1,125,832	20.72	54,336
1982	3,559,592.00	2,043,918	2,568,748	990,844	21.29	46,540
1983	3,960,060.86	2,227,930	2,800,010	1,160,051	21.87	53,043
1984	4,205,692.84	2,317,337	2,912,374	1,293,319	22.45	57,609
1985	7,333,655.63	3,952,840	4,967,836	2,365,820	23.05	102,639
1986	8,105,397.08	4,271,544	5,368,375	2,737,022	23.65	115,730

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R1.5						
1987	8,306,135.60	4,274,337	5,371,886	2,934,250	24.27	120,900
1988	11,253,232.65	5,651,373	7,102,512	4,150,721	24.89	166,763
1989	9,730,091.11	4,763,853	5,987,098	3,742,993	25.52	146,669
1990	10,542,772.97	5,026,794	6,317,556	4,225,217	26.16	161,514
1991	13,323,073.23	6,179,241	7,765,924	5,557,149	26.81	207,279
1992	11,507,027.50	5,185,067	6,516,469	4,990,558	27.47	181,673
1993	12,140,913.13	5,310,435	6,674,029	5,466,884	28.13	194,344
1994	13,157,892.44	5,578,946	7,011,487	6,146,405	28.80	213,417
1995	14,222,528.82	5,836,926	7,335,710	6,886,819	29.48	233,610
1996	16,892,107.13	6,699,410	8,419,660	8,472,447	30.17	280,824
1997	19,690,631.81	7,533,636	9,468,095	10,222,537	30.87	331,148
1998	28,995,071.97	10,687,584	13,431,902	15,563,170	31.57	492,973
1999	11,689,108.37	4,144,958	5,209,285	6,479,823	32.27	200,800
2000	13,955,538.02	4,747,674	5,966,764	7,988,774	32.99	242,157
2001	20,249,414.80	6,597,259	8,291,279	11,958,136	33.71	354,736
2002	11,154,845.23	3,473,619	4,365,562	6,789,283	34.43	197,191
2003	9,995,860.22	2,966,771	3,728,568	6,267,292	35.16	178,251
2004	18,235,652.41	5,142,454	6,462,914	11,772,738	35.90	327,931
2005	15,289,406.88	4,085,330	5,134,346	10,155,061	36.64	277,158
2006	19,666,405.53	4,959,867	6,233,443	13,432,963	37.39	359,266
2007	8,148,283.90	1,932,773	2,429,063	5,719,221	38.14	149,953
2008	17,894,516.95	3,972,583	4,992,648	12,901,869	38.90	331,668
2009	15,124,516.21	3,127,750	3,930,882	11,193,634	39.66	282,240
2010	17,626,564.15	3,373,724	4,240,017	13,386,547	40.43	331,104
2011	14,498,040.91	2,551,655	3,206,860	11,291,181	41.20	274,058
2012	120,393,610.65	19,311,135	24,269,778	96,123,833	41.98	2,289,753
2013	12,323,717.89	1,784,474	2,242,685	10,081,033	42.76	235,758
2014	16,532,261.97	2,132,662	2,680,279	13,851,983	43.55	318,071
2015	13,583,196.43	1,537,618	1,932,442	11,650,754	44.34	262,759
2016	17,736,099.67	1,727,496	2,171,076	15,565,024	45.13	344,893
2017	13,955,857.64	1,136,007	1,427,707	12,528,151	45.93	272,766
2018	30,896,105.64	2,014,426	2,531,683	28,364,423	46.74	606,855
2019	23,161,784.51	1,139,560	1,432,172	21,729,613	47.54	457,081
2020	30,907,446.05	1,013,764	1,274,074	29,633,372	48.36	612,766
2021	34,820,666.18	571,059	717,693	34,102,973	49.18	693,432
2022	17,486,666.14	73,444	92,303	17,394,363	49.79	349,355
	800,508,801.13	224,897,394	282,470,467	518,038,334		13,689,173

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 1.71

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
1943	10,402.52	10,403	10,403			
1944	924.81	925	925			
1945	1,714.90	1,715	1,715			
1946	3,638.38	3,638	3,638			
1947	5,988.08	5,988	5,988			
1948	7,767.48	7,767	7,767			
1949	11,329.42	11,329	11,329			
1950	13,600.38	13,464	7,988	5,612	0.36	5,612
1951	20,591.36	20,305	12,046	8,545	0.50	8,545
1952	24,516.40	23,849	14,149	10,367	0.98	10,367
1953	38,977.55	37,397	22,186	16,792	1.46	11,501
1954	57,880.98	54,762	32,488	25,393	1.94	13,089
1955	95,740.58	89,358	53,013	42,728	2.40	17,803
1956	117,878.53	108,514	64,377	53,502	2.86	18,707
1957	200,126.96	181,781	107,844	92,283	3.30	27,965
1958	178,090.78	159,589	94,678	83,413	3.74	22,303
1959	220,507.11	194,966	115,666	104,841	4.17	25,142
1960	296,495.72	258,776	153,522	142,974	4.58	31,217
1961	368,640.81	317,440	188,325	180,316	5.00	36,063
1962	464,784.88	395,067	234,378	230,407	5.40	42,668
1963	436,839.96	366,338	217,334	219,506	5.81	37,781
1964	709,307.07	586,952	348,216	361,091	6.21	58,147
1965	1,086,615.79	887,407	526,465	560,151	6.60	84,871
1966	1,380,735.93	1,112,266	659,865	720,871	7.00	102,982
1967	1,529,621.78	1,215,621	721,181	808,441	7.39	109,397
1968	1,609,358.30	1,261,109	748,168	861,190	7.79	110,551
1969	1,532,212.93	1,183,634	702,205	830,008	8.19	101,344
1970	1,358,039.91	1,033,998	613,431	744,609	8.59	86,683
1971	1,557,032.00	1,168,210	693,054	863,978	8.99	96,104
1972	1,690,211.83	1,249,354	741,194	949,018	9.39	101,067
1973	1,598,057.98	1,163,035	689,984	908,074	9.80	92,661
1974	1,732,237.29	1,240,957	736,212	996,025	10.21	97,554
1975	1,436,619.18	1,012,414	600,626	835,993	10.63	78,645
1976	1,467,686.50	1,017,195	603,463	864,224	11.05	78,210
1977	1,252,501.70	853,442	506,314	746,188	11.47	65,056
1978	1,852,746.61	1,240,303	735,824	1,116,923	11.90	93,859
1979	2,527,341.61	1,661,019	985,419	1,541,923	12.34	124,953
1980	2,812,297.46	1,813,932	1,076,136	1,736,161	12.78	135,850
1981	2,270,560.69	1,436,765	852,378	1,418,183	13.22	107,276
1982	1,783,243.89	1,105,611	655,917	1,127,327	13.68	82,407
1983	2,172,390.28	1,319,727	782,943	1,389,447	14.13	98,333
1984	2,141,477.58	1,272,980	755,210	1,386,268	14.60	94,950
1985	3,028,299.10	1,760,623	1,044,510	1,983,789	15.07	131,638
1986	4,719,718.20	2,682,357	1,591,340	3,128,378	15.54	201,311

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
1987	5,410,962.84	3,001,569	1,780,716	3,630,247	16.03	226,466
1988	8,215,086.93	4,445,266	2,637,206	5,577,881	16.52	337,644
1989	7,968,366.11	4,203,313	2,493,664	5,474,702	17.01	321,852
1990	8,164,761.04	4,193,503	2,487,845	5,676,916	17.51	324,210
1991	12,430,293.49	6,208,186	3,683,079	8,747,214	18.02	485,417
1992	10,923,485.90	5,297,891	3,143,036	7,780,450	18.54	419,657
1993	10,292,380.97	4,843,183	2,873,275	7,419,106	19.06	389,250
1994	10,709,226.48	4,881,587	2,896,058	7,813,168	19.59	398,835
1995	11,395,548.31	5,026,690	2,982,142	8,413,406	20.12	418,161
1996	9,133,681.67	3,891,953	2,308,946	6,824,736	20.66	330,336
1997	11,394,897.96	4,684,557	2,779,168	8,615,730	21.20	406,402
1998	29,586,356.82	11,711,168	6,947,787	22,638,570	21.75	1,040,854
1999	12,777,753.29	4,859,124	2,882,732	9,895,021	22.31	443,524
2000	13,324,321.44	4,859,647	2,883,042	10,441,279	22.87	456,549
2001	17,173,927.65	5,991,812	3,554,712	13,619,216	23.44	581,025
2002	11,363,543.65	3,784,742	2,245,342	9,118,202	24.01	379,767
2003	13,893,803.71	4,407,392	2,614,737	11,279,067	24.58	458,872
2004	16,920,136.65	5,094,822	3,022,563	13,897,574	25.16	552,368
2005	16,333,387.55	4,650,442	2,758,929	13,574,459	25.75	527,163
2006	28,022,557.77	7,527,139	4,465,563	23,556,995	26.33	894,683
2007	16,680,337.98	4,207,115	2,495,920	14,184,418	26.92	526,910
2008	22,397,314.85	5,281,959	3,133,584	19,263,731	27.51	700,245
2009	25,797,620.63	5,661,030	3,358,472	22,439,149	28.10	798,546
2010	25,985,294.99	5,269,298	3,126,072	22,859,223	28.70	796,489
2011	22,938,462.36	4,269,077	2,532,680	20,405,782	29.30	696,443
2012	184,032,142.84	31,182,406	18,499,326	165,532,817	29.90	5,536,215
2013	25,273,466.89	3,861,280	2,290,749	22,982,718	30.50	753,532
2014	38,583,438.90	5,251,592	3,115,568	35,467,871	31.10	1,140,446
2015	33,168,713.38	3,952,716	2,344,995	30,823,718	31.71	972,050
2016	39,048,910.80	4,002,513	2,374,538	36,674,373	32.31	1,135,078
2017	27,098,380.45	2,318,537	1,375,499	25,722,881	32.92	781,375
2018	63,560,808.59	4,360,907	2,587,159	60,973,650	33.53	1,818,480
2019	62,779,960.31	3,226,262	1,914,017	60,865,943	34.15	1,782,312
2020	73,508,527.11	2,531,634	1,501,922	72,006,605	34.76	2,071,536
2021	34,355,280.94	591,598	350,972	34,004,309	35.38	961,117
2022	16,318,095.18	72,452	42,983	16,275,112	35.84	454,105
	1,022,785,987.63	221,146,644	131,214,812	891,571,176		32,960,526

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0 3.22

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
1943	24,873.32	23,502	24,873			
1944	3,111.70	2,929	3,112			
1945	19,865.74	18,617	19,866			
1946	52,641.58	49,115	52,642			
1947	59,871.67	55,587	59,872			
1948	51,228.34	47,313	51,228			
1949	51,058.62	46,887	51,059			
1950	39,217.14	35,800	39,151	66	6.10	11
1951	53,958.21	48,933	53,514	444	6.52	68
1952	60,893.60	54,847	59,981	913	6.95	131
1953	74,662.42	66,759	73,009	1,653	7.41	223
1954	58,860.75	52,218	57,106	1,755	7.90	222
1955	88,437.81	77,813	85,097	3,341	8.41	397
1956	68,406.96	59,660	65,245	3,162	8.95	353
1957	70,244.19	60,701	66,383	3,861	9.51	406
1958	199,742.23	170,921	186,922	12,820	10.10	1,269
1959	360,047.08	304,909	333,453	26,594	10.72	2,481
1960	278,974.78	233,700	255,578	23,397	11.36	2,060
1961	322,865.21	267,378	292,408	30,457	12.03	2,532
1962	508,033.67	415,719	454,636	53,398	12.72	4,198
1963	443,089.37	358,078	391,599	51,490	13.43	3,834
1964	728,905.90	581,353	635,776	93,130	14.17	6,572
1965	396,960.48	312,293	341,528	55,432	14.93	3,713
1966	480,839.92	372,925	407,836	73,004	15.71	4,647
1967	825,043.56	630,449	689,468	135,576	16.51	8,212
1968	773,237.43	581,807	636,272	136,965	17.33	7,903
1969	1,166,188.75	863,644	944,493	221,696	18.16	12,208
1970	783,686.77	570,861	624,302	159,385	19.01	8,384
1971	735,036.97	526,389	575,666	159,371	19.87	8,021
1972	876,066.33	616,374	674,075	201,991	20.75	9,735
1973	868,262.14	599,848	656,002	212,260	21.64	9,809
1974	728,678.86	494,044	540,293	188,386	22.54	8,358
1975	371,872.24	247,295	270,445	101,427	23.45	4,325
1976	373,375.13	243,332	266,111	107,264	24.38	4,400
1977	380,804.83	243,117	265,876	114,929	25.31	4,541
1978	449,398.95	280,874	307,168	142,231	26.25	5,418
1979	1,078,829.48	659,629	721,379	357,450	27.20	13,142
1980	896,678.78	535,954	586,127	310,552	28.16	11,028
1981	580,411.94	338,961	370,692	209,720	29.12	7,202
1982	466,939.55	266,221	291,143	175,797	30.09	5,842
1983	459,402.38	255,492	279,410	179,992	31.07	5,793
1984	593,622.00	321,826	351,953	241,669	32.05	7,540
1985	399,778.74	211,083	230,843	168,936	33.04	5,113
1986	964,510.61	495,623	542,020	422,491	34.03	12,415

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JERSEY CENTRAL POWER & LIGHT

ACCOUNT 365.10 OVERHEAD CONDUCTORS AND DEVICES - CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R5						
1987	608,978.33	304,313	332,801	276,177	35.02	7,886
1988	842,037.99	408,868	447,144	394,894	36.01	10,966
1989	749,403.12	353,186	386,249	363,154	37.01	9,812
1990	460,983.61	210,734	230,462	230,522	38.00	6,066
1991	852,903.84	377,717	413,077	439,827	39.00	11,278
1992	1,193,905.91	511,672	559,572	634,334	40.00	15,858
1993	961,226.97	398,227	435,507	525,720	41.00	12,822
1994	805,378.47	322,151	352,309	453,069	42.00	10,787
1995	809,248.56	312,135	341,355	467,894	43.00	10,881
1996	1,376,653.51	511,330	559,198	817,456	44.00	18,579
1997	1,079,711.61	385,608	421,706	658,006	45.00	14,622
1998	2,756,678.40	945,155	1,033,635	1,723,043	46.00	37,457
1999	894,038.69	293,754	321,253	572,786	47.00	12,187
2000	362,847.59	114,039	124,715	238,133	48.00	4,961
2001	425,381.90	127,615	139,562	285,820	49.00	5,833
2002	344,701.69	98,485	107,705	236,997	50.00	4,740
2003	86,260.22	23,414	25,606	60,654	51.00	1,189
2004	4,767,803.92	1,225,993	1,340,763	3,427,041	52.00	65,905
2006	2,902,305.84	663,380	725,482	2,176,824	54.00	40,312
2007	831,389.68	178,158	194,836	636,554	55.00	11,574
2008	4,814,086.85	962,817	1,052,950	3,761,137	56.00	67,163
2009	20,770,175.05	3,857,229	4,218,319	16,551,856	57.00	290,383
2010	6,039,112.92	1,035,285	1,132,202	4,906,911	58.00	84,602
2011	9,667,920.50	1,519,217	1,661,437	8,006,484	59.00	135,703
2013	42,121,674.01	5,415,584	5,922,558	36,199,116	61.00	593,428
2014	11,408,553.65	1,303,884	1,425,945	9,982,609	62.00	161,010
2015	3,880,974.44	388,097	424,428	3,456,546	63.00	54,866
2016	963,440.79	82,577	90,307	873,134	64.00	13,643
2017	19,198,961.02	1,371,382	1,499,763	17,699,198	65.00	272,295
2018	15,293,638.32	873,878	955,685	14,337,953	66.00	217,242
2019	19,781,026.78	847,815	927,182	18,853,845	67.00	281,401
2020	8,821,136.34	252,020	275,613	8,545,523	68.00	125,669
2021	3,563,920.80	50,928	55,696	3,508,225	69.00	50,844
2022	489,207.62	1,746	1,909	487,299	69.75	6,986
	208,194,285.07	38,429,173	42,022,543	166,171,742		2,861,456

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.1 1.37

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
1943	855,709.64	725,428	855,710			
1945	771.55	644	772			
1946	3,243.64	2,687	3,244			
1947	7,402.92	6,081	7,403			
1948	6,289.28	5,120	6,289			
1949	18,376.23	14,825	18,376			
1951	44,977.80	35,589	44,978			
1952	21,626.23	16,936	21,626			
1953	47,175.46	36,561	47,175			
1954	83,513.99	64,023	83,514			
1955	130,712.78	99,113	130,713			
1956	158,683.97	118,953	158,684			
1957	598,401.90	443,416	598,402			
1958	394,718.75	289,033	394,719			
1959	227,682.12	164,701	227,682			
1960	236,605.65	169,026	236,606			
1961	215,124.31	151,716	213,411	1,713	23.58	73
1962	340,020.27	236,654	332,888	7,132	24.32	293
1963	290,942.05	199,804	281,053	9,889	25.06	395
1964	144,939.67	98,160	138,076	6,864	25.82	266
1965	170,377.52	113,747	160,002	10,376	26.59	390
1966	456,917.28	300,652	422,911	34,006	27.36	1,243
1967	406,627.51	263,543	370,712	35,916	28.15	1,276
1968	743,684.24	474,656	667,673	76,011	28.94	2,627
1969	536,978.03	337,356	474,540	62,438	29.74	2,099
1970	639,893.38	395,454	556,264	83,629	30.56	2,737
1971	586,624.19	356,521	501,499	85,125	31.38	2,713
1972	361,174.47	215,758	303,495	57,679	32.21	1,791
1973	2,340,769.06	1,373,751	1,932,381	408,388	33.05	12,357
1974	2,045,828.37	1,178,909	1,658,307	387,521	33.90	11,431
1975	1,301,649.23	736,239	1,035,627	266,022	34.75	7,655
1976	2,097,906.32	1,163,814	1,637,074	460,832	35.62	12,937
1977	878,855.50	477,992	672,365	206,490	36.49	5,659
1978	1,333,680.21	710,692	999,692	333,988	37.37	8,937
1979	1,831,735.09	955,708	1,344,342	487,393	38.26	12,739
1980	1,224,518.54	625,264	879,525	344,994	39.15	8,812
1981	1,443,941.73	721,076	1,014,298	429,644	40.05	10,728
1982	1,263,797.26	616,733	867,525	396,272	40.96	9,675
1983	1,430,193.08	681,487	958,611	471,582	41.88	11,260
1984	1,502,892.79	698,845	983,027	519,866	42.80	12,146
1985	2,623,921.12	1,189,948	1,673,835	950,086	43.72	21,731
1986	2,777,299.27	1,226,872	1,725,774	1,051,525	44.66	23,545
1987	2,721,121.19	1,170,409	1,646,351	1,074,770	45.59	23,575
1988	4,172,806.70	1,745,819	2,455,749	1,717,058	46.53	36,902

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
1989	3,608,566.68	1,466,882	2,063,383	1,545,184	47.48	32,544
1990	2,806,242.95	1,107,400	1,557,719	1,248,524	48.43	25,780
1991	4,184,770.49	1,601,177	2,252,289	1,932,481	49.39	39,127
1992	3,772,176.04	1,398,044	1,966,553	1,805,623	50.35	35,861
1993	4,154,113.81	1,489,748	2,095,548	2,058,566	51.31	40,120
1994	6,709,942.54	2,324,995	3,270,444	3,439,499	52.28	65,790
1995	12,259,729.87	4,100,880	5,768,485	6,491,245	53.24	121,924
1996	6,348,756.53	2,045,887	2,877,838	3,470,919	54.22	64,015
1997	4,943,683.65	1,533,135	2,156,578	2,787,106	55.19	50,500
1998	6,711,752.47	1,999,297	2,812,302	3,899,450	56.17	69,422
1999	721,569.22	206,095	289,903	431,666	57.15	7,553
2000	2,367,920.00	647,342	910,581	1,457,339	58.13	25,070
2001	5,035,125.19	1,314,772	1,849,418	3,185,707	59.11	53,895
2002	5,684,343.51	1,413,980	1,988,968	3,695,376	60.10	61,487
2003	1,246,762.05	294,710	414,553	832,209	61.09	13,623
2004	112,778.08	25,276	35,554	77,224	62.07	1,244
2005	308,204.08	65,262	91,801	216,403	63.06	3,432
2006	358,348.31	71,447	100,501	257,847	64.05	4,026
2007	188,804.71	35,284	49,632	139,173	65.05	2,139
2008	398,436.85	69,527	97,800	300,637	66.04	4,552
2009	835,666.78	135,478	190,569	645,098	67.03	9,624
2010	383,734.62	57,414	80,761	302,974	68.03	4,454
2011	792,629.08	108,788	153,026	639,603	69.02	9,267
2012	802,487.74	100,110	140,819	661,669	70.02	9,450
2013	116,838.60	13,115	18,448	98,391	71.02	1,385
2014	482,443.64	48,186	67,781	414,663	72.01	5,758
2015	88,873.43	7,766	10,924	77,949	73.01	1,068
2016	448,671.17	33,596	47,258	401,413	74.01	5,424
2017	174,207.30	10,867	15,286	158,921	75.01	2,119
2018	920,680.92	46,034	64,753	855,928	76.00	11,262
2019	920,275.07	34,510	48,543	871,732	77.00	11,321
2020	1,450,617.90	36,265	51,012	1,399,606	78.00	17,944
2021	2,652,057.86	33,151	46,632	2,605,426	79.00	32,980
2022	2,328,786.72	7,266	10,221	2,318,566	79.75	29,073
	123,040,108.15	44,493,401	62,338,783	60,701,325		1,119,225

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.2 0.91

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
1944	1,479.60	1,331	1,480			
1945	336.40	301	336			
1947	724.48	640	724			
1948	1,118.77	983	1,119			
1949	12,922.18	11,278	12,922			
1950	8,418.08	7,299	8,418			
1951	25,130.19	21,639	25,130			
1952	15,540.16	13,289	15,540			
1953	29,684.09	25,200	29,684			
1954	64,800.97	54,612	64,801			
1955	76,175.30	63,728	76,175			
1956	72,039.79	59,808	72,040			
1957	333,998.52	275,088	333,999			
1958	199,530.62	163,021	199,531			
1959	350,454.03	284,018	350,454			
1960	1,961.01	1,576	1,961			
1961	272,237.45	216,864	272,237			
1962	185,426.82	146,369	185,427			
1963	203,015.44	158,784	203,015			
1964	233,570.14	180,942	233,570			
1965	205,747.27	157,812	205,747			
1966	327,182.45	248,381	327,182			
1967	672,975.69	505,445	672,976			
1968	1,033,144.03	767,388	1,033,144			
1969	48,189.69	35,384	48,190			
1970	318,254.04	230,903	318,254			
1971	1,170,266.54	838,613	1,170,267			
1972	415,193.35	293,729	415,193			
1973	1,443,168.04	1,007,461	1,441,370	1,798	14.19	127
1974	1,304,050.10	897,852	1,284,553	19,497	14.64	1,332
1975	796,159.15	540,202	772,864	23,295	15.11	1,542
1976	1,165,093.43	778,877	1,114,336	50,757	15.58	3,258
1977	1,286,071.24	846,351	1,210,870	75,201	16.07	4,680
1978	2,116,435.72	1,370,286	1,960,462	155,974	16.57	9,413
1979	2,103,855.74	1,339,315	1,916,152	187,704	17.08	10,990
1980	2,020,852.95	1,264,104	1,808,548	212,305	17.60	12,063
1981	2,221,983.43	1,364,876	1,952,722	269,261	18.13	14,852
1982	2,209,205.30	1,331,643	1,905,175	304,030	18.67	16,284
1983	1,879,600.94	1,110,957	1,589,441	290,160	19.22	15,097
1984	2,153,507.84	1,247,204	1,784,369	369,139	19.78	18,662
1985	5,714,007.39	3,238,757	4,633,674	1,080,333	20.36	53,062
1986	4,934,874.94	2,736,240	3,914,726	1,020,149	20.94	48,718
1987	5,902,633.16	3,198,696	4,576,359	1,326,274	21.53	61,601
1988	10,326,006.67	5,461,838	7,814,226	2,511,781	22.14	113,450

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1.5						
1989	9,418,024.54	4,859,324	6,952,212	2,465,813	22.75	108,387
1990	8,239,301.22	4,142,473	5,926,617	2,312,684	23.37	98,960
1991	14,859,481.16	7,271,636	10,403,496	4,455,985	24.00	185,666
1992	11,671,186.17	5,552,450	7,943,864	3,727,322	24.64	151,271
1993	11,949,547.87	5,519,616	7,896,889	4,052,659	25.29	160,247
1994	6,991,262.22	3,131,177	4,479,760	2,511,502	25.95	96,782
1995	7,748,772.40	3,360,023	4,807,169	2,941,603	26.62	110,503
1996	9,692,868.50	4,064,801	5,815,492	3,877,376	27.29	142,080
1997	11,866,162.40	4,801,999	6,870,197	4,995,965	27.98	178,555
1998	16,747,829.67	6,531,654	9,344,807	7,403,023	28.67	258,215
1999	12,427,610.29	4,664,331	6,673,236	5,754,374	29.36	195,994
2000	11,461,051.98	4,128,386	5,906,463	5,554,589	30.07	184,722
2001	11,483,993.04	3,963,241	5,670,190	5,813,803	30.78	188,882
2002	9,096,178.89	2,999,829	4,291,841	4,804,338	31.50	152,519
2003	10,207,487.39	3,209,949	4,592,459	5,615,028	32.22	174,272
2004	10,418,758.11	3,114,584	4,456,021	5,962,737	32.95	180,963
2005	19,364,964.96	5,483,964	7,845,882	11,519,083	33.69	341,914
2006	19,143,322.32	5,119,882	7,324,991	11,818,331	34.43	343,257
2007	6,966,307.27	1,751,957	2,506,517	4,459,790	35.18	126,771
2008	22,132,577.35	5,212,886	7,458,052	14,674,525	35.93	408,420
2009	19,621,517.50	4,304,176	6,157,964	13,463,554	36.69	366,954
2010	16,709,783.81	3,395,261	4,857,584	11,852,200	37.45	316,481
2011	16,251,459.52	3,035,935	4,343,498	11,907,962	38.22	311,564
2012	47,166,270.39	8,038,547	11,500,711	35,665,559	38.99	914,736
2013	23,123,482.73	3,557,085	5,089,105	18,034,378	39.77	453,467
2014	30,885,983.42	4,238,484	6,063,979	24,822,004	40.55	612,133
2015	33,631,482.82	4,050,239	5,794,658	27,836,825	41.34	673,363
2016	30,824,311.10	3,187,234	4,559,961	26,264,350	42.14	623,264
2017	26,560,533.00	2,300,142	3,290,802	23,269,731	42.93	542,039
2018	28,152,807.37	1,952,679	2,793,689	25,359,118	43.74	579,770
2019	25,664,555.40	1,337,893	1,914,117	23,750,438	44.55	533,119
2020	27,383,309.50	955,404	1,366,892	26,016,418	45.36	573,554
2021	33,026,956.27	576,320	824,538	32,202,418	46.18	697,324
2022	11,834,790.62	52,902	75,687	11,759,104	46.79	251,317
	666,580,954.34	162,365,547	231,758,703	434,822,251		11,622,596

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 1.74

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1						
1944	154.52	147	155			
1946	27.81	26	28			
1959	81,102.32	67,933	81,102			
1961	142,056.24	116,621	142,056			
1962	141,209.64	114,750	141,210			
1963	171,158.65	137,579	171,159			
1964	188,344.80	149,779	186,469	1,876	8.60	218
1965	238,651.92	187,626	233,587	5,065	8.98	564
1966	266,089.83	206,789	257,445	8,645	9.36	924
1967	710,098.85	545,257	678,824	31,275	9.75	3,208
1968	1,820,535.26	1,381,003	1,719,297	101,238	10.14	9,984
1969	2,701,420.34	2,023,499	2,519,180	182,240	10.54	17,290
1970	1,648,595.41	1,218,790	1,517,348	131,247	10.95	11,986
1971	2,642,581.29	1,927,816	2,400,058	242,523	11.36	21,349
1972	2,652,212.42	1,907,710	2,375,027	277,185	11.79	23,510
1973	5,233,320.41	3,711,942	4,621,228	612,092	12.21	50,130
1974	7,040,228.09	4,919,782	6,124,943	915,285	12.65	72,355
1975	798,547.21	549,664	684,311	114,236	13.09	8,727
1976	3,563,208.06	2,414,501	3,005,963	557,245	13.54	41,155
1977	3,452,593.16	2,301,740	2,865,580	587,013	14.00	41,930
1978	3,606,639.20	2,364,080	2,943,191	663,448	14.47	45,850
1979	2,849,821.30	1,836,111	2,285,889	563,932	14.94	37,746
1980	1,182,098.46	748,103	931,360	250,738	15.42	16,261
1981	2,545,827.72	1,581,443	1,968,837	576,991	15.91	36,266
1982	3,755,240.47	2,288,030	2,848,511	906,729	16.41	55,255
1983	5,839,760.52	3,487,155	4,341,377	1,498,384	16.92	88,557
1984	7,877,111.04	4,608,110	5,736,923	2,140,188	17.43	122,788
1985	9,595,930.16	5,492,519	6,837,979	2,757,951	17.96	153,561
1986	12,957,405.11	7,253,037	9,029,758	3,927,647	18.49	212,420
1987	12,730,603.32	6,962,367	8,667,885	4,062,718	19.03	213,490
1988	12,894,254.17	6,883,082	8,569,178	4,325,076	19.58	220,893
1989	14,180,141.76	7,383,742	9,192,481	4,987,661	20.13	247,773
1990	10,509,046.84	5,329,558	6,635,099	3,873,948	20.70	187,147
1991	8,262,999.10	4,078,368	5,077,415	3,185,584	21.27	149,769
1992	7,459,790.71	3,578,909	4,455,607	3,004,184	21.85	137,491
1993	10,696,615.55	4,981,521	6,201,806	4,494,810	22.44	200,303
1994	11,796,151.25	5,325,137	6,629,595	5,166,556	23.04	224,243
1995	11,016,499.39	4,815,753	5,995,431	5,021,068	23.64	212,397
1996	9,360,872.30	3,956,092	4,925,186	4,435,686	24.25	182,915
1997	9,972,739.39	4,067,481	5,063,861	4,908,878	24.87	197,382
1998	7,149,278.72	2,808,666	3,496,683	3,652,596	25.50	143,239
1999	7,857,661.64	2,969,096	3,696,413	4,161,249	26.13	159,252
2000	17,225,109.92	6,246,169	7,776,245	9,448,865	26.77	352,965
2001	19,473,578.66	6,764,732	8,421,837	11,051,742	27.41	403,201

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1						
2002	19,282,681.66	6,399,922	7,967,662	11,315,020	28.06	403,244
2003	28,713,770.80	9,079,007	11,303,022	17,410,749	28.72	606,224
2004	42,320,098.05	12,716,343	15,831,368	26,488,730	29.38	901,591
2005	49,342,474.33	14,038,921	17,477,928	31,864,546	30.05	1,060,384
2006	32,440,162.90	8,712,455	10,846,679	21,593,484	30.72	702,913
2007	19,172,130.63	4,843,264	6,029,681	13,142,450	31.39	418,683
2008	46,339,428.40	10,956,031	13,639,846	32,699,582	32.07	1,019,631
2009	30,253,125.96	6,662,948	8,295,120	21,958,006	32.75	670,473
2010	30,900,646.35	6,297,861	7,840,600	23,060,046	33.44	689,595
2011	23,335,996.61	4,372,699	5,443,846	17,892,151	34.13	524,235
2012	83,580,706.08	14,288,122	17,788,174	65,792,532	34.82	1,889,504
2013	21,898,715.66	3,378,753	4,206,420	17,692,296	35.52	498,094
2014	22,451,934.79	3,089,835	3,846,728	18,605,207	36.22	513,672
2015	22,747,399.08	2,751,298	3,425,262	19,322,137	36.92	523,351
2016	22,909,847.22	2,383,770	2,967,704	19,942,143	37.63	529,953
2017	21,053,923.85	1,829,586	2,277,766	18,776,158	38.35	489,600
2018	27,035,898.13	1,886,024	2,348,029	24,687,869	39.07	631,888
2019	25,630,372.25	1,348,670	1,679,043	23,951,329	39.79	601,943
2020	27,118,139.54	955,643	1,189,740	25,928,400	40.52	639,891
2021	25,115,473.57	442,535	550,939	24,564,535	41.26	595,360
2022	12,426,954.11	56,170	69,930	12,357,024	41.81	295,552
	888,357,192.90	246,182,072	306,479,004	581,878,189		18,510,275
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 2.08

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1943	67,581.00	54,918	63,713	3,868	12.18	318
1944	3,807.57	3,073	3,565	243	12.54	19
1945	7,030.17	5,634	6,536	494	12.91	38
1946	17,623.72	14,020	16,265	1,359	13.29	102
1947	34,809.08	27,488	31,890	2,919	13.67	214
1948	49,872.10	39,084	45,343	4,529	14.06	322
1949	58,304.14	45,334	52,594	5,710	14.46	395
1950	66,738.34	51,471	59,714	7,024	14.87	472
1951	85,646.03	65,500	75,990	9,656	15.29	632
1952	104,246.22	79,034	91,692	12,554	15.72	799
1953	126,411.37	95,003	110,218	16,193	16.15	1,003
1954	198,541.26	147,838	171,515	27,026	16.60	1,628
1955	262,946.43	193,973	225,038	37,908	17.05	2,223
1956	309,887.04	226,410	262,670	47,217	17.51	2,697
1957	375,794.40	271,842	315,378	60,416	17.98	3,360
1958	417,749.02	299,108	347,011	70,738	18.46	3,832
1959	485,106.33	343,678	398,719	86,387	18.95	4,559
1960	596,736.07	418,175	485,147	111,589	19.45	5,737
1961	632,912.06	438,557	508,793	124,119	19.96	6,218
1962	769,583.60	527,226	611,663	157,921	20.47	7,715
1963	875,586.55	592,702	687,625	187,962	21.00	8,951
1964	1,017,645.86	680,418	789,389	228,257	21.54	10,597
1965	1,171,978.00	773,869	897,806	274,172	22.08	12,417
1966	1,423,842.39	928,132	1,076,775	347,067	22.63	15,337
1967	1,765,294.51	1,135,226	1,317,036	448,259	23.20	19,322
1968	1,952,415.65	1,238,437	1,436,776	515,640	23.77	21,693
1969	2,239,277.58	1,400,399	1,624,677	614,601	24.35	25,240
1970	2,280,878.02	1,406,070	1,631,256	649,622	24.93	26,058
1971	2,665,204.26	1,618,392	1,877,582	787,622	25.53	30,851
1972	3,360,936.34	2,009,336	2,331,137	1,029,799	26.14	39,396
1973	4,137,939.06	2,435,012	2,824,986	1,312,953	26.75	49,082
1974	3,866,451.73	2,238,366	2,596,847	1,269,605	27.37	46,387
1975	3,704,020.11	2,108,439	2,446,112	1,257,908	28.00	44,925
1976	4,146,448.36	2,319,440	2,690,905	1,455,543	28.64	50,822
1977	4,361,827.71	2,396,301	2,780,076	1,581,752	29.29	54,003
1978	4,971,070.85	2,681,296	3,110,713	1,860,358	29.94	62,136
1979	5,247,417.12	2,777,091	3,221,850	2,025,567	30.60	66,195
1980	4,969,448.06	2,578,746	2,991,740	1,977,708	31.27	63,246
1981	5,164,129.02	2,625,753	3,046,275	2,117,854	31.95	66,287
1982	5,438,489.82	2,708,368	3,142,121	2,296,369	32.63	70,376
1983	8,296,871.57	4,042,485	4,689,901	3,606,971	33.33	108,220
1984	10,997,329.33	5,239,788	6,078,955	4,918,374	34.03	144,531
1985	11,499,374.87	5,355,144	6,212,786	5,286,589	34.73	152,220
1986	12,419,667.32	5,648,092	6,552,651	5,867,016	35.44	165,548

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
1987	15,262,898.68	6,771,996	7,856,551	7,406,348	36.16	204,822
1988	12,612,004.35	5,454,187	6,327,691	6,284,313	36.89	170,353
1989	12,348,739.86	5,201,660	6,034,721	6,314,019	37.62	167,837
1990	9,526,721.16	3,904,527	4,529,849	4,996,872	38.36	130,263
1991	11,111,218.21	4,425,709	5,134,499	5,976,719	39.11	152,818
1992	14,395,576.83	5,567,777	6,459,473	7,936,104	39.86	199,099
1993	18,819,689.16	7,058,889	8,189,391	10,630,298	40.62	261,701
1994	14,348,551.73	5,211,824	6,046,513	8,302,039	41.39	200,581
1995	14,614,704.33	5,135,315	5,957,751	8,656,953	42.16	205,336
1996	14,518,851.55	4,927,408	5,716,547	8,802,305	42.94	204,991
1997	23,129,251.48	7,572,054	8,784,741	14,344,510	43.72	328,099
1998	24,326,739.93	7,668,518	8,896,654	15,430,086	44.51	346,666
1999	21,544,080.89	6,526,133	7,571,312	13,972,769	45.31	308,382
2000	16,849,796.15	4,896,888	5,681,139	11,168,657	46.11	242,218
2001	17,949,537.17	4,992,664	5,792,254	12,157,283	46.92	259,107
2002	16,162,630.10	4,294,249	4,981,985	11,180,645	47.73	234,248
2003	7,180,776.63	1,818,388	2,109,608	5,071,169	48.54	104,474
2004	584,724.91	140,603	163,121	421,604	49.37	8,540
2005	2,468,558.04	562,066	652,083	1,816,475	50.20	36,185
2006	2,271,531.89	488,198	566,384	1,705,148	51.03	33,415
2007	2,936,949.44	593,264	688,277	2,248,672	51.87	43,352
2008	5,730,380.84	1,083,500	1,257,026	4,473,355	52.71	84,867
2009	3,215,785.88	565,978	656,621	2,559,165	53.56	47,781
2010	4,868,354.09	793,152	920,178	3,948,176	54.41	72,563
2011	5,105,712.97	764,274	886,675	4,219,038	55.27	76,335
2012	12,449,442.37	1,698,851	1,970,927	10,478,515	56.13	186,683
2013	3,896,906.42	479,631	556,445	3,340,461	57.00	58,605
2014	5,721,290.39	627,568	728,075	4,993,215	57.87	86,283
2015	4,938,122.80	474,801	550,842	4,387,281	58.75	74,677
2016	7,068,957.71	584,037	677,572	6,391,386	59.63	107,184
2017	5,833,235.62	402,960	467,495	5,365,741	60.51	88,675
2018	6,886,941.92	381,399	442,481	6,444,461	61.40	104,959
2019	11,498,975.97	477,667	554,167	10,944,809	62.30	175,679
2020	6,839,660.56	190,485	220,991	6,618,670	63.19	104,742
2021	7,096,939.35	98,293	114,035	6,982,904	64.10	108,938
2022	3,303,773.56	11,695	13,568	3,290,206	64.77	50,798
	480,062,882.98	162,131,276	188,097,073	291,965,810		6,667,379

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 1.39

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-R1						
1956	137.18	137	137			
1957	10.79	11	11			
1958	11.57	12	12			
1959	26.83	27	27			
1960	545.66	546	546			
1961	387.88	388	388			
1962	854.55	855	855			
1963	1,685.58	1,686	1,686			
1964	1,782.51	1,783	1,783			
1965	2,345.06	2,345	2,345			
1966	5,634.55	5,635	5,635			
1967	4,075.11	4,075	4,075			
1968	7,311.79	7,312	7,312			
1969	13,521.30	13,521	13,521			
1970	26,838.09	26,838	26,838			
1971	35,593.77	35,594	35,594			
1972	45,797.25	45,797	45,797			
1973	48,693.86	48,694	48,694			
1974	55,748.03	55,748	55,748			
1975	36,522.41	36,522	36,522			
1976	54,242.09	53,983	54,242			
1977	83,444.87	81,957	83,445			
1978	87,476.38	84,662	87,476			
1979	126,435.42	120,498	126,435			
1980	112,631.65	105,776	112,632			
1981	131,476.92	121,759	131,477			
1982	361,459.01	330,027	357,525	3,934	2.00	1,967
1983	812,600.77	731,341	792,276	20,325	2.30	8,837
1984	617,274.68	547,498	593,116	24,159	2.60	9,292
1985	628,705.11	549,161	594,917	33,788	2.91	11,611
1986	977,218.39	839,988	909,976	67,242	3.23	20,818
1987	718,713.75	607,155	657,743	60,971	3.57	17,079
1988	842,831.48	699,550	757,837	84,994	3.91	21,738
1989	845,939.26	689,254	746,683	99,256	4.26	23,300
1990	710,361.18	567,671	614,969	95,392	4.62	20,648
1991	961,399.49	752,401	815,091	146,308	5.00	29,262
1992	1,064,643.41	815,613	883,570	181,073	5.38	33,657
1993	1,117,261.48	836,494	906,191	211,070	5.78	36,517
1994	1,647,912.11	1,204,410	1,304,762	343,150	6.19	55,436
1995	1,468,815.31	1,046,046	1,133,203	335,612	6.62	50,697
1996	993,155.91	688,734	746,119	247,037	7.05	35,041
1997	1,528,949.80	1,030,375	1,116,226	412,724	7.50	55,030
1998	1,814,802.19	1,185,937	1,284,749	530,053	7.97	66,506
1999	1,482,592.52	937,903	1,016,049	466,544	8.45	55,212

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-R1						
2000	1,729,295.29	1,057,118	1,145,197	584,098	8.94	65,335
2001	2,371,587.14	1,397,173	1,513,586	858,001	9.45	90,794
2002	2,260,101.24	1,280,393	1,387,076	873,025	9.97	87,565
2003	3,865,324.80	2,099,026	2,273,917	1,591,408	10.51	151,418
2004	3,998,858.06	2,075,927	2,248,894	1,749,964	11.06	158,225
2005	3,655,181.57	1,806,939	1,957,494	1,697,688	11.63	145,975
2006	2,945,266.12	1,380,446	1,495,465	1,449,801	12.22	118,642
2007	1,259,844.26	557,620	604,081	655,763	12.82	51,152
2008	5,422,949.41	2,256,435	2,444,442	2,978,507	13.43	221,780
2009	6,120,668.52	2,381,736	2,580,183	3,540,486	14.05	251,992
2010	6,809,637.61	2,460,322	2,665,316	4,144,322	14.69	282,119
2011	4,757,194.98	1,584,336	1,716,343	3,040,852	15.34	198,230
2012	2,565,994.98	782,064	847,226	1,718,769	15.99	107,490
2013	14,145,199.72	3,899,124	4,224,000	9,921,200	16.66	595,510
2014	9,849,698.12	2,423,912	2,625,873	7,223,825	17.34	416,599
2015	18,811,224.26	4,073,006	4,412,369	14,398,855	18.02	799,049
2016	18,042,155.92	3,365,223	3,645,614	14,396,542	18.71	769,457
2017	9,921,082.63	1,552,848	1,682,231	8,238,852	19.40	424,683
2018	15,677,310.67	1,976,752	2,141,455	13,535,856	20.10	673,426
2019	12,507,244.92	1,190,940	1,290,170	11,217,075	20.81	539,023
2020	10,556,566.38	674,670	730,884	9,825,682	21.53	456,372
2021	9,451,359.42	304,050	329,383	9,121,976	22.26	409,792
2022	5,432,832.68	44,875	48,614	5,384,219	22.81	236,046
	191,634,445.65	55,540,654	60,124,048	131,510,398		7,803,322
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 4.07

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 370.10 SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
2013	389.34	169	194	195	11.30	17
2014	567.62	222	255	313	12.19	26
2015	5,296.53	1,825	2,094	3,203	13.11	244
2018	10,298.16	2,054	2,357	7,941	16.01	496
2019	134.64	20	23	112	17.00	7
2020	2,424.52	242	278	2,147	18.00	119
2021	3,907,628.70	195,381	224,187	3,683,442	19.00	193,865
2022	3,792,348.50	47,404	54,393	3,737,956	19.75	189,264
	7,719,088.01	247,317	283,781	7,435,307		384,038
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 4.98

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
1943	66.87	67	67			
1954	19.90	20	20			
1960	40.63	41	41			
1961	18.04	18	18			
1963	3,115.07	3,115	3,115			
1964	4,198.55	4,199	4,199			
1965	4,504.15	4,504	4,504			
1966	4,064.24	4,064	4,064			
1967	1,796.52	1,785	1,344	453	0.19	453
1968	4,221.35	4,158	3,131	1,090	0.45	1,090
1969	1,190.48	1,163	876	314	0.70	314
1970	2,304.72	2,231	1,680	625	0.96	625
1972	947.92	900	678	270	1.51	179
1973	3,340.45	3,140	2,364	976	1.80	542
1974	327.60	305	230	98	2.08	47
1975	1,577.66	1,453	1,094	484	2.37	204
1977	818.52	738	556	263	2.95	89
1978	590.31	527	397	193	3.24	60
1979	937.94	827	623	315	3.54	89
1980	405.08	353	266	139	3.83	36
1981	7,063.15	6,091	4,587	2,476	4.13	600
1982	13,675.32	11,651	8,773	4,902	4.44	1,104
1983	11,814.80	9,940	7,485	4,330	4.76	910
1984	18,351.37	15,238	11,474	6,877	5.09	1,351
1985	10,804.04	8,849	6,663	4,141	5.43	763
1986	20,499.60	16,543	12,457	8,043	5.79	1,389
1987	19,706.22	15,660	11,792	7,914	6.16	1,285
1988	7,841.62	6,130	4,616	3,226	6.55	493
1989	81,063.54	62,257	46,880	34,184	6.96	4,911
1990	108,822.14	82,016	61,759	47,063	7.39	6,368
1991	60,861.55	44,977	33,868	26,994	7.83	3,448
1992	408,568.63	295,530	222,538	186,031	8.30	22,413
1993	791,251.67	559,676	421,443	369,809	8.78	42,119
1994	1,834,271.35	1,266,253	953,505	880,766	9.29	94,808
1995	2,740,992.09	1,843,783	1,388,393	1,352,599	9.82	137,739
1996	3,299,468.86	2,160,063	1,626,556	1,672,913	10.36	161,478
1997	1,091,860.75	694,423	522,910	568,951	10.92	52,102
1998	1,299,389.62	800,853	603,053	696,337	11.51	60,498
1999	147,337.19	87,862	66,161	81,176	12.11	6,703
2000	129,595.39	74,604	56,178	73,417	12.73	5,767
2001	195,203.88	108,207	81,481	113,723	13.37	8,506
2002	165,537.05	88,177	66,398	99,139	14.02	7,071
2003	337,897.01	172,439	129,849	208,048	14.69	14,163
2004	915,245.70	446,027	335,864	579,382	15.38	37,671

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
2005	1,021,089.22	473,785	356,766	664,323	16.08	41,314
2006	956,449.49	420,838	316,896	639,553	16.80	38,069
2007	461,862.93	191,826	144,448	317,415	17.54	18,097
2008	1,102,084.30	430,551	324,210	777,874	18.28	42,553
2009	1,111,864.58	406,197	305,872	805,993	19.04	42,332
2010	874,557.26	296,764	223,467	651,090	19.82	32,850
2011	611,735.07	191,473	144,182	467,553	20.61	22,686
2012	965,245.32	276,707	208,364	756,881	21.40	35,368
2013	642,068.86	166,508	125,383	516,686	22.22	23,253
2014	501,671.10	116,388	87,642	414,029	23.04	17,970
2015	591,069.44	120,773	90,943	500,126	23.87	20,952
2016	654,963.37	115,274	86,803	568,160	24.72	22,984
2017	629,253.06	92,708	69,810	559,443	25.58	21,870
2018	653,242.55	77,520	58,374	594,869	26.44	22,499
2019	697,044.10	62,267	46,888	650,156	27.32	23,798
2020	771,380.73	46,283	34,851	736,530	28.20	26,118
2021	734,768.99	22,043	16,599	718,170	29.10	24,679
2022	333,444.74	2,558	1,926	331,519	29.77	11,136
	27,065,403.65	12,421,320	9,357,374	17,708,030		1,165,916

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.2 4.31

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1.5						
1943	65,235.99	65,236	65,236			
1944	883.69	884	884			
1945	4,861.40	4,861	4,861			
1946	1,481.42	1,481	1,481			
1947	890.70	891	891			
1948	1,977.04	1,977	1,977			
1949	6,666.07	6,666	6,666			
1950	4,015.69	4,016	4,016			
1951	10,208.83	10,209	10,209			
1952	5,064.10	5,064	5,064			
1953	16,464.72	16,465	16,465			
1954	16,339.14	16,339	16,339			
1955	21,613.70	21,614	21,614			
1956	35,084.10	35,084	35,084			
1957	61,925.34	61,925	61,925			
1958	32,939.67	32,940	32,940			
1959	54,464.02	54,464	54,464			
1960	30,498.38	30,498	30,498			
1961	15,467.14	15,467	15,467			
1962	21,949.63	21,840	21,950			
1963	47,462.44	46,782	47,462			
1964	49,499.13	48,245	49,499			
1965	33,322.53	32,101	33,323			
1966	33,360.11	31,770	33,360			
1967	47,268.91	44,512	47,269			
1968	88,118.23	82,155	88,118			
1969	66,679.47	61,634	66,679			
1970	90,976.33	83,395	90,976			
1971	82,788.95	75,255	82,789			
1972	150,314.60	135,483	150,315			
1973	151,510.46	135,349	151,510			
1974	77,042.86	68,183	77,043			
1975	185,289.97	162,375	185,290			
1976	24,060.90	20,869	24,061			
1977	60,469.95	51,883	60,470			
1979	124,993.21	104,869	124,276	717	4.83	148
1980	121,569.09	100,781	119,431	2,138	5.13	417
1981	268,625.20	219,915	260,611	8,014	5.44	1,473
1982	417,609.11	337,428	399,871	17,738	5.76	3,080
1983	511,760.58	408,042	483,552	28,209	6.08	4,640
1984	576,550.02	453,168	537,029	39,521	6.42	6,156
1985	1,028,095.75	796,085	943,405	84,691	6.77	12,510
1986	1,818,286.09	1,386,134	1,642,646	175,640	7.13	24,634
1987	1,937,722.64	1,452,653	1,721,474	216,249	7.51	28,795

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1.5						
1988	2,342,481.31	1,725,636	2,044,974	297,507	7.90	37,659
1989	1,842,202.33	1,331,912	1,578,390	263,812	8.31	31,746
1990	1,481,746.13	1,050,069	1,244,390	237,356	8.74	27,157
1991	1,663,148.52	1,154,225	1,367,821	295,328	9.18	32,171
1992	1,974,060.22	1,339,735	1,587,660	386,400	9.64	40,083
1993	2,794,666.51	1,851,942	2,194,654	600,013	10.12	59,290
1994	2,338,683.05	1,510,789	1,790,369	548,314	10.62	51,630
1995	2,367,068.64	1,488,886	1,764,413	602,656	11.13	54,147
1996	2,926,487.03	1,789,049	2,120,122	806,365	11.66	69,157
1997	3,687,969.94	2,186,966	2,591,676	1,096,294	12.21	89,787
1998	2,645,123.20	1,519,174	1,800,305	844,818	12.77	66,156
1999	6,361,652.96	3,530,717	4,184,096	2,177,557	13.35	163,113
2000	5,153,595.61	2,757,174	3,267,404	1,886,192	13.95	135,211
2001	11,618,135.16	5,979,506	7,086,046	4,532,089	14.56	311,270
2002	3,799,666.65	1,875,781	2,222,905	1,576,762	15.19	103,803
2003	4,229,674.63	1,997,802	2,367,506	1,862,169	15.83	117,635
2004	5,978,849.81	2,694,488	3,193,118	2,785,732	16.48	169,037
2005	9,059,082.94	3,880,277	4,598,344	4,460,739	17.15	260,101
2006	8,084,152.56	3,279,498	3,886,387	4,197,766	17.83	235,433
2007	6,333,562.35	2,423,664	2,872,176	3,461,386	18.52	186,900
2008	8,368,635.00	3,007,102	3,563,583	4,805,052	19.22	250,003
2009	8,369,701.86	2,806,612	3,325,991	5,043,711	19.94	252,944
2010	9,394,853.30	2,924,900	3,466,169	5,928,684	20.66	286,964
2011	8,227,742.63	2,361,362	2,798,345	5,429,398	21.39	253,829
2012	17,392,661.33	4,556,877	5,400,152	11,992,509	22.14	541,667
2013	9,457,279.22	2,241,375	2,656,154	6,801,125	22.89	297,122
2014	10,142,417.52	2,146,846	2,544,131	7,598,287	23.65	321,281
2015	10,908,564.61	2,032,593	2,408,735	8,499,830	24.41	348,211
2016	10,675,921.01	1,711,670	2,028,424	8,647,497	25.19	343,291
2017	10,150,906.16	1,363,571	1,615,907	8,534,999	25.97	328,648
2018	12,133,318.95	1,310,398	1,552,895	10,580,424	26.76	395,382
2019	11,447,514.92	931,026	1,103,317	10,344,198	27.56	375,334
2020	12,115,802.40	662,371	784,947	11,330,855	28.36	399,536
2021	12,571,001.29	343,565	407,143	12,163,858	29.18	416,856
2022	6,163,100.07	43,142	51,126	6,111,974	29.79	205,169
	252,602,837.12	80,557,687	95,298,265	157,304,572		7,339,576
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.4 2.91

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1						
2016	2,010.11	290	179	1,831	25.67	71
2017	52,161.71	6,312	3,904	48,258	26.37	1,830
2018	210,479.06	20,416	12,626	197,853	27.09	7,304
2019	347,583.13	25,488	15,763	331,820	27.80	11,936
2020	530,449.68	25,992	16,075	514,375	28.53	18,029
2021	898,226.97	22,159	13,705	884,522	29.26	30,230
2022	171,922.40	1,088	673	171,249	29.81	5,745
	2,212,833.06	101,745	62,925	2,149,908		75,145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.6 3.40

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
1962	375.80	329	232	144	6.28	23
1975	85.25	66	47	38	11.58	3
1978	12,259.10	9,010	6,357	5,902	13.25	445
2008	4.53	1	1	4	36.57	
	12,724.68	9,406	6,637	6,088		471
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					12.9	3.70

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
1896	20,334.71	20,335	20,335			
1901	1,178.89	1,179	1,179			
1902	19,280.09	19,280	19,280			
1907	9,048.73	9,049	9,049			
1908	5,873.47	5,873	5,873			
1909	25.48	25	25			
1911	5,564.15	5,564	5,564			
1912	4,975.37	4,975	4,975			
1913	1,561.09	1,561	1,561			
1914	5,978.14	5,978	5,978			
1915	1,177.92	1,178	1,178			
1916	16.81	17	17			
1920	2,727.99	2,728	2,728			
1921	507.38	507	507			
1922	5,022.52	5,023	5,023			
1923	290.41	288	290			
1924	3,117.26	3,071	3,117			
1925	10,086.48	9,863	10,086			
1926	4,930.27	4,785	4,930			
1927	24.01	23	24			
1928	17,155.35	16,397	17,155			
1929	2,777.85	2,635	2,778			
1930	5,194.74	4,888	5,195			
1931	404.78	378	405			
1932	2,113.61	1,958	2,114			
1933	5,671.05	5,211	5,671			
1934	37.37	34	37			
1935	2,587.70	2,338	2,588			
1936	516.50	463	516			
1937	101.08	90	101			
1938	36,151.97	31,850	36,152			
1939	11,839.69	10,338	11,840			
1940	6,291.63	5,446	6,292			
1941	1,221.95	1,048	1,222			
1942	36.16	31	36			
1943	207.89	175	208			
1944	9.28	8	9			
1945	198.15	164	198			
1946	729.62	598	730			
1947	3,475.55	2,819	3,476			
1948	86.26	69	86			
1950	360.33	284	360			
1951	47,055.44	36,675	47,055			
1953	196,084.73	149,691	196,085			

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
1954	277,496.09	209,565	277,496			
1955	55,263.17	41,293	55,263			
1956	385,682.84	285,020	385,683			
1957	135,112.43	98,740	135,112			
1958	401,890.13	290,406	401,890			
1959	293,114.11	209,342	293,114			
1960	332,575.36	234,798	332,575			
1961	101,033.69	70,481	101,034			
1962	845,523.84	582,735	845,524			
1963	158,430.31	107,859	158,430			
1964	345,547.61	232,277	345,548			
1965	512,049.84	339,796	512,050			
1966	1,295,563.33	848,594	1,295,563			
1967	829,161.89	535,970	822,490	6,672	17.68	377
1968	34,057.00	21,722	33,334	723	18.11	40
1969	160,671.70	101,062	155,088	5,584	18.55	301
1970	688,921.20	427,269	655,680	33,241	18.99	1,750
1971	13,152.69	8,042	12,341	812	19.43	42
1972	49,681.46	29,928	45,927	3,754	19.88	189
1973	129,784.26	77,014	118,184	11,600	20.33	571
1974	282,972.34	165,369	253,772	29,200	20.78	1,405
1975	6,196.97	3,566	5,472	725	21.23	34
1976	73,786.00	41,778	64,112	9,674	21.69	446
1977	69,701.78	38,824	59,579	10,123	22.15	457
1978	734,310.59	402,108	617,068	117,243	22.62	5,183
1979	1,733,086.43	932,747	1,431,377	301,709	23.09	13,067
1980	46,824.10	24,761	37,998	8,826	23.56	375
1981	1,109,790.67	576,425	884,572	225,219	24.03	9,372
1982	157,482.32	80,284	123,202	34,280	24.51	1,399
1983	2,806,873.77	1,403,437	2,153,690	653,184	25.00	26,127
1984	910,431.03	446,293	684,873	225,558	25.49	8,849
1985	1,373,551.20	659,854	1,012,600	360,951	25.98	13,893
1986	1,961,007.53	922,850	1,416,190	544,818	26.47	20,582
1987	2,669,142.85	1,228,873	1,885,807	783,336	26.98	29,034
1988	1,213,936.73	546,757	839,044	374,893	27.48	13,642
1989	1,033,980.98	455,158	698,478	335,503	27.99	11,987
1990	9,472,228.62	4,071,164	6,247,537	3,224,692	28.51	113,107
1991	3,009,822.38	1,262,320	1,937,134	1,072,688	29.03	36,951
1992	4,505,849.29	1,841,991	2,826,687	1,679,162	29.56	56,805
1993	1,840,089.36	732,724	1,124,426	715,663	30.09	23,784
1994	628,299.54	243,403	373,522	254,778	30.63	8,318
1995	1,669,728.31	628,820	964,976	704,752	31.17	22,610
1996	982,969.23	359,374	551,489	431,480	31.72	13,603
1997	1,036,801.85	367,443	563,872	472,930	32.28	14,651

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 390.10 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
1998	5,961,220.57	2,044,699	3,137,759	2,823,462	32.85	85,950
1999	3,022,068.28	1,002,118	1,537,833	1,484,235	33.42	44,412
2000	2,004,978.95	641,593	984,577	1,020,402	34.00	30,012
2001	1,474,180.92	454,343	697,227	776,954	34.59	22,462
2002	105,420.89	31,247	47,951	57,470	35.18	1,634
2003	1,502,238.20	426,936	655,169	847,069	35.79	23,668
2004	182,295.85	49,548	76,035	106,261	36.41	2,918
2005	573,065.06	148,653	228,120	344,945	37.03	9,315
2006	548,014.56	135,140	207,384	340,631	37.67	9,043
2007	588,061.14	137,489	210,988	377,073	38.31	9,843
2008	1,283,401.01	283,118	434,468	848,933	38.97	21,784
2009	1,684,296.03	348,986	535,548	1,148,748	39.64	28,980
2010	695,675.79	134,683	206,682	488,994	40.32	12,128
2011	319,124.14	57,315	87,955	231,169	41.02	5,636
2012	357,321.21	59,101	90,695	266,626	41.73	6,389
2013	301,120.40	45,409	69,684	231,436	42.46	5,451
2014	485,637.09	66,047	101,355	384,282	43.20	8,895
2015	2,253,194.42	271,735	417,000	1,836,194	43.97	41,760
2016	3,569,053.28	374,751	575,086	2,993,967	44.75	66,904
2017	2,582,483.34	229,841	352,710	2,229,773	45.55	48,952
2018	5,015,566.63	363,127	557,248	4,458,319	46.38	96,126
2019	2,761,243.35	152,973	234,750	2,526,493	47.23	53,493
2020	1,089,092.80	40,950	62,841	1,026,252	48.12	21,327
2021	922,548.37	17,897	27,465	895,083	49.03	18,256
2022	775,136.21	3,721	5,710	769,426	49.76	15,463
	86,872,045.16	30,084,546	45,724,071	41,147,974		1,139,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 1.31

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1911	635.15	610	635			
1918	1,445.23	1,348	1,445			
1919	434.89	404	435			
1922	354.72	326	355			
1923	2,387.58	2,186	2,388			
1924	1,371.98	1,251	1,372			
1925	297.60	270	298			
1928	37,146.79	33,375	37,147			
1929	6,594.85	5,902	6,595			
1930	1,013.98	904	1,014			
1932	641.56	567	642			
1935	30.82	27	31			
1938	3,135.51	2,702	3,136			
1939	36.23	31	36			
1940	26.03	22	26			
1941	1,544.37	1,312	1,544			
1943	261.37	220	261			
1945	902.02	750	902			
1947	366.80	301	367			
1948	73.34	60	73			
1950	63.06	51	63			
1951	5,503.20	4,401	5,503			
1953	23,265.45	18,326	23,265			
1954	35,571.54	27,790	35,572			
1955	11,647.81	9,024	11,648			
1956	62,011.92	47,625	62,012			
1957	20,023.94	15,240	20,024			
1958	34,124.43	25,725	34,124			
1959	96,612.10	72,117	96,612			
1960	51,233.09	37,857	51,233			
1961	45,576.23	33,327	45,576			
1962	160,704.65	116,226	160,705			
1963	35,277.32	25,220	35,277			
1964	132,026.61	93,293	132,027			
1965	101,220.30	70,652	101,220			
1966	312,430.32	215,336	312,430			
1967	131,207.60	89,262	131,208			
1968	64,377.10	43,212	64,377			
1969	73,912.94	48,930	73,913			
1970	125,323.34	81,768	125,323			
1971	23,860.50	15,340	23,860			
1972	44,905.67	28,429	44,906			
1973	30,181.87	18,806	30,182			
1974	108,910.28	66,771	108,910			

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 390.20 STRUCTURES AND IMPROVEMENTS - CLEARING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
1975	1,140.53	687	1,141			
1976	13,662.85	8,095	13,663			
1977	49,450.09	28,773	49,450			
1978	140,635.77	80,335	140,636			
1979	168,838.22	94,602	168,838			
1980	73,351.20	40,298	73,351			
1981	239,047.08	128,681	239,047			
1982	313,496.57	165,285	313,497			
1983	1,144,732.58	590,510	1,144,733			
1984	332,077.29	167,520	326,432	5,645	32.21	175
1985	221,460.34	109,162	212,715	8,745	32.96	265
1986	446,265.02	214,756	418,477	27,788	33.72	824
1987	200,518.94	94,120	183,404	17,115	34.49	496
1988	791,387.52	362,091	705,576	85,812	35.26	2,434
1989	477,191.71	212,608	414,291	62,901	36.04	1,745
1990	945,532.99	409,775	798,494	147,039	36.83	3,992
1991	1,085,917.94	457,258	891,020	194,898	37.63	5,179
1992	185,518.99	75,835	147,773	37,746	38.43	982
1993	281,674.70	111,673	217,608	64,067	39.23	1,633
1994	346,473.28	132,994	259,154	87,319	40.05	2,180
1995	342,400.54	127,109	247,687	94,714	40.87	2,317
1996	61,856.65	22,173	43,207	18,650	41.70	447
1997	410,399.59	141,871	276,452	133,948	42.53	3,149
1998	357,921.59	119,106	232,092	125,830	43.37	2,901
1999	157,625.31	50,391	98,193	59,432	44.22	1,344
2000	309,113.34	94,780	184,689	124,424	45.07	2,761
2001	7,831.32	2,298	4,478	3,353	45.93	73
2002	133,092.91	37,286	72,656	60,437	46.79	1,292
2003	67,243.80	17,939	34,956	32,288	47.66	677
2006	48,593.31	10,989	21,413	27,180	50.30	540
2007	49,323.84	10,487	20,435	28,889	51.18	564
2008	621,097.11	123,455	240,567	380,530	52.08	7,307
2009	55,652.46	10,291	20,053	35,599	52.98	672
2010	72,662.16	12,431	24,223	48,439	53.88	899
2011	77,484.51	12,183	23,740	53,745	54.78	981
2019	30.69	1	2	29	62.17	
2020	103.78	3	6	98	63.11	2
2021	16.13			16	64.06	
2022	48.57			49	64.76	1
	12,019,543.31	5,535,147	10,052,821	1,966,722		45,832

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.9 0.38

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1996	508,569.29	508,569	508,569			
1997	396,263.86	396,264	396,264			
1998	3,825,110.99	3,672,107	3,640,086	185,025	1.00	185,025
1999	370,595.47	340,948	337,975	32,620	2.00	16,310
2000	625,356.81	550,314	545,515	79,842	3.00	26,614
2001	257,780.61	216,536	214,648	43,133	4.00	10,783
2002	2,321.64	1,857	1,841	481	5.00	96
2003	1,991.66	1,514	1,501	491	6.00	82
2004	50,144.28	36,104	35,789	14,355	7.00	2,051
2007	113,595.52	68,157	67,563	46,033	10.00	4,603
2008	109,223.24	61,165	60,632	48,591	11.00	4,417
2009	256,957.00	133,618	132,453	124,504	12.00	10,375
2011	4,469.63	1,967	1,950	2,520	14.00	180
2013	19,217.56	6,918	6,858	12,360	16.00	772
2014	2,156.16	690	684	1,472	17.00	87
2015	1,515.37	424	420	1,095	18.00	61
2016	3,982.52	956	948	3,035	19.00	160
2017	3,105,707.71	621,142	615,724	2,489,984	20.00	124,499
2018	1,532.11	245	243	1,289	21.00	61
2019	107,369.97	12,884	12,771	94,599	22.00	4,300
2020	67,073.01	5,366	5,319	61,754	23.00	2,685
2021	26,352.96	1,054	1,045	25,308	24.00	1,054
2022	4,199.90	42	42	4,158	24.75	168
	9,861,487.27	6,638,841	6,588,840	3,272,647		394,383

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 4.00

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 391.15 OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1998	2,471,673.48	2,471,673	2,471,673			
	2,471,673.48	2,471,673	2,471,673			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2011	7,121.44	7,121	7,121			
2014	226.56	227	227			
2015	78.41	78	78			
2016	695,514.40	695,514	695,515			
	702,940.81	702,940	702,941			
AMORTIZED SURVIVOR CURVE.. 5-SQUARE						
2017	2,325,430.32	2,325,430	2,325,430			
2018	1,031,552.71	825,242	655,291	376,262	1.00	376,262
2019	3,394,103.08	2,036,462	1,617,071	1,777,032	2.00	888,516
2020	2,532,993.77	1,013,198	804,539	1,728,455	3.00	576,152
2021	766,069.67	153,214	121,661	644,409	4.00	161,102
2022	3,928,114.54	196,406	155,958	3,772,157	4.75	794,138
	13,978,264.09	6,549,952	5,679,950	8,298,314		2,796,170
	14,681,204.90	7,252,892	6,382,891	8,298,314		2,796,170
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 19.05

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 391.25 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2012	16,670.54	16,671	16,671			
	16,670.54	16,671	16,671			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1						
1963	2,377.02	2,377	2,377			
1964	849.77	850	850			
1967	2,385.54	2,386	2,386			
1968	7,060.90	7,061	7,061			
1969	24,428.68	24,429	24,429			
1971	2,706.20	2,706	2,706			
1976	33,734.44	33,734	33,734			
1977	8,171.15	8,171	8,171			
1978	4,268.65	4,269	4,269			
1979	24,463.00	24,463	24,463			
1980	3,440.39	3,440	3,440			
1982	1,986.98	1,987	1,987			
1983	1,579.89	1,580	1,580			
1985	76,592.93	76,593	76,593			
1987	182,432.72	182,433	182,433			
1988	124,176.21	124,176	124,176			
1990	28,449.91	28,450	28,450			
1991	241,840.06	241,840	241,840			
1992	48,057.45	48,057	48,057			
1993	106,992.60	106,993	106,993			
1994	160,884.12	160,884	160,884			
1995	35,977.15	35,977	35,977			
1997	106,958.36	106,958	106,958			
1998	688,952.78	688,953	688,953			
1999	269,945.15	263,871	101,250	168,695	0.27	168,695
2001	22,422.27	20,890	8,016	14,406	0.82	14,406
2007	14,289.29	11,074	4,249	10,040	2.70	3,719
2009	500,182.15	356,380	136,746	363,436	3.45	105,344
2010	4,478.69	3,042	1,167	3,312	3.85	860
2011	8,568.23	5,512	2,115	6,453	4.28	1,508
2013	539,913.39	304,603	116,879	423,034	5.23	80,886
2015	23,537.52	11,102	4,260	19,278	6.34	3,041
2016	1,897.86	797	306	1,592	6.96	229
2017	391,800.37	142,353	54,622	337,178	7.64	44,133
2019	3,850,654.55	901,708	345,993	3,504,662	9.19	381,356
2020	1,616,555.65	259,991	99,761	1,516,795	10.07	150,625
2021	7,500,902.02	618,824	237,448	7,263,454	11.01	659,714
	16,663,914.04	4,818,914	3,031,579	13,632,335		1,614,516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 9.69

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1991	116,907.28	116,907	116,907			
1992	33,065.70	33,066	33,066			
1993	92,583.94	89,498	87,648	4,936	1.00	4,936
1994	8,880.98	8,289	8,118	763	2.00	382
1995	108,217.49	97,396	95,382	12,835	3.00	4,278
1996	56,895.63	49,310	48,291	8,605	4.00	2,151
1997	174,253.74	145,211	142,209	32,045	5.00	6,409
1998	260,084.86	208,068	203,766	56,319	6.00	9,386
1999	298,395.22	228,771	224,041	74,354	7.00	10,622
2000	17,529.46	12,855	12,589	4,940	8.00	618
2001	58,616.37	41,031	40,183	18,433	9.00	2,048
	1,225,430.67	1,030,402	1,012,200	213,231		40,830

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.2 3.33

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1996	361,727.46	361,727	361,727			
1997	469,696.75	469,697	469,697			
1998	2,189,450.05	2,101,872	2,079,519	109,931	1.00	109,931
1999	367,535.15	338,132	334,536	32,999	2.00	16,500
2000	730,864.56	643,161	636,321	94,544	3.00	31,515
2001	870,305.52	731,057	723,283	147,023	4.00	36,756
2002	548,497.57	438,798	434,132	114,366	5.00	22,873
2003	165,988.80	126,151	124,809	41,180	6.00	6,863
2004	36,461.22	26,252	25,973	10,488	7.00	1,498
2005	161,013.49	109,489	108,325	52,688	8.00	6,586
2007	3,432,741.36	2,059,645	2,037,741	1,395,000	10.00	139,500
2008	543,910.91	304,590	301,351	242,560	11.00	22,051
2009	162,939.66	84,729	83,828	79,112	12.00	6,593
2010	249,101.40	119,569	118,297	130,804	13.00	10,062
2012	153,962.94	61,585	60,930	93,033	15.00	6,202
2013	1,257,551.88	452,719	447,905	809,647	16.00	50,603
2014	5,399,728.82	1,727,913	1,709,537	3,690,192	17.00	217,070
2016	40.18	10	10	30	19.00	2
2017	50,830.97	10,166	10,058	40,773	20.00	2,039
2018	1,861,201.42	297,792	294,625	1,566,576	21.00	74,599
2019	1,024,060.92	122,887	121,580	902,481	22.00	41,022
2020	2,094,332.92	167,547	165,765	1,928,568	23.00	83,851
2021	915,119.35	36,605	36,216	878,903	24.00	36,621
2022	658,965.00	6,590	6,520	652,445	24.75	26,361
	23,706,028.30	10,798,683	10,692,685	13,013,343		949,098
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 4.00

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2001	20,642.12	20,642	20,642			
2003	137,207.92	137,208	137,208			
2007	92,987.09	92,987	92,987			
2008	192,341.39	192,341	192,342			
	443,178.52	443,178	443,179			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-S1						
1957	488.92	489	489			
1965	24,505.09	24,505	24,505			
1969	44,354.37	44,354	44,354			
1972	2,161.01	2,161	2,161			
1976	33,267.85	33,268	33,268			
1985	20,423.43	19,101	20,423			
1987	3,758.69	3,413	3,759			
1991	341,909.57	290,787	327,211	14,699	3.14	4,681
1992	70,467.73	58,857	66,230	4,238	3.46	1,225
1993	115,489.96	94,646	106,502	8,988	3.79	2,372
1994	105,947.45	85,162	95,830	10,117	4.12	2,456
1995	142,529.95	112,259	126,321	16,209	4.46	3,634
1998	693,926.04	510,528	574,477	119,449	5.55	21,522
2000	1,291,875.66	902,466	1,015,510	276,366	6.33	43,660
2001	104,789.22	71,157	80,070	24,719	6.74	3,668
2008	17,679.13	9,185	10,336	7,343	10.09	728
2009	102,461.47	50,499	56,824	45,637	10.65	4,285
2012	59,074.85	23,883	26,875	32,200	12.51	2,574
2013	27,746.97	10,319	11,612	16,135	13.19	1,223
2015	420,487.79	126,748	142,624	277,864	14.67	18,941
2019	313.68	44	49	265	18.08	15
2021	175.39	8	9	166	20.00	8
2022	497.24	6	7	490	20.75	24
	3,624,331.46	2,473,845	2,769,446	854,885		111,016

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 3.06

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2001	127,353.64	127,354	127,354			
	127,353.64	127,354	127,354			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
2002	299,607.01	299,607	299,607			
2003	315,718.00	299,932	294,938	20,780	1.00	20,780
2004	12,044.18	10,840	10,660	1,385	2.00	692
2006	10,736.34	8,589	8,446	2,290	4.00	572
2007	46,358.24	34,769	34,190	12,168	5.00	2,434
2008	742,213.92	519,550	510,899	231,315	6.00	38,552
2009	53,147.78	34,546	33,971	19,177	7.00	2,740
2010	568,569.23	341,142	335,462	233,108	8.00	29,138
2011	123,860.32	68,123	66,989	56,872	9.00	6,319
2012	90,630.50	45,315	44,560	46,070	10.00	4,607
2013	206,511.62	92,930	91,383	115,129	11.00	10,466
2014	843,457.88	337,383	331,765	511,693	12.00	42,641
2015	56,030.07	19,611	19,284	36,746	13.00	2,827
2016	1,790,876.49	537,263	528,317	1,262,560	14.00	90,183
2017	10,086,082.62	2,521,521	2,479,535	7,606,548	15.00	507,103
2018	13,839,648.88	2,767,930	2,721,841	11,117,808	16.00	694,863
2019	7,779,542.28	1,166,931	1,147,500	6,632,042	17.00	390,120
2020	19,684,586.56	1,968,459	1,935,682	17,748,905	18.00	986,050
2021	6,525,121.00	326,256	320,823	6,204,298	19.00	326,542
2022	750,462.47	9,381	9,225	741,238	19.75	37,531
	63,825,205.39	11,410,078	11,225,075	52,600,130		3,194,160
	63,952,559.03	11,537,432	11,352,429	52,600,130		3,194,160
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 4.99

Exhibit JC-10, Schedule JJS-1

JERSEY CENTRAL POWER & LIGHT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2001	7,862.55	7,863	7,863			
	7,862.55	7,863	7,863			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
2003	2,358.21	2,240	2,240	118	1.00	118
2006	3,815.65	3,053	3,053	763	4.00	191
2009	11,668.82	7,585	7,585	4,084	7.00	583
2010	16,291.04	9,775	9,775	6,516	8.00	814
2011	48,933.02	26,913	26,913	22,020	9.00	2,447
2019	90,345.33	13,552	13,552	76,793	17.00	4,517
2020	293.94	29	29	265	18.00	15
2021	45.62	2	2	44	19.00	2
2022	137.51	2	2	136	19.75	7
	173,889.14	63,151	63,151	110,738		8,694
	181,751.69	71,014	71,014	110,738		8,694
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 4.78

EXHIBIT JC-10, Schedule JJS-2

JERSEY CENTRAL POWER AND LIGHT

COMPARISON OF CALCULATED ANNUAL ACCRUAL RATES AND ANNUAL ACCRUALS RELATED TO ELECTRIC DISTRIBUTION PLANT AS OF JUNE 30, 2022

ACCOUNT (1)	ORIGINAL COST AS OF JUNE 30, 2022 (2)	EXISTING		PROPOSED		INCREASE/ (DECREASE) (7)=(5)-(3)
		ACCRUAL AMOUNT (3)=(2)*(4)	ACCRUAL RATE (4)	ACCRUAL AMOUNT (5)	ACCRUAL RATE (6)	
ELECTRIC PLANT						
MISCELLANEOUS INTANGIBLE PLANT						
303.00	MISCELLANEOUS INTANGIBLE PLANT					
	FULLY ACCRUED	72,135,854.62	0	-	0	-
	AMORTIZED	61,432,256.15	8,612,677	*	8,612,677	*
	TOTAL MISCELLANEOUS INTANGIBLE PLANT	133,568,110.77	8,612,677		8,612,677	0
	TOTAL MISCELLANEOUS INTANGIBLE PLANT	133,568,110.77	8,612,677		8,612,677	0
DISTRIBUTION PLANT						
360.12	DISTRIBUTION SUBSTATION EASEMENTS	690,806.44	9,050	1.31	7,494	1.08 (1,556)
360.22	DISTRIBUTION LINE EASEMENTS	26,255,822.88	191,668	0.73	141,991	0.54 (49,677)
361.10	STRUCTURES AND IMPROVEMENTS	26,988,132.97	224,002	0.83	301,968	1.12 77,966
361.20	STRUCTURES AND IMPROVEMENTS - CLEARING	64,044,190.99	960,663	1.50	837,809	1.31 (122,854)
362.00	SUBSTATION EQUIPMENT	576,435,754.65	8,012,457	1.39	9,546,040	1.66 1,533,583
364.00	POLES, TOWERS AND FIXTURES	800,508,801.13	23,214,755	2.90	20,429,190	2.55 (2,785,565)
365.00	OVERHEAD CONDUCTORS AND DEVICES	1,022,785,987.63	27,819,779	2.72	42,275,088	4.13 14,455,309
365.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	208,194,285.07	3,247,831	1.56	2,861,456	1.37 (386,375)
366.00	UNDERGROUND CONDUIT	123,040,108.15	1,587,217	1.29	1,216,226	0.99 (370,991)
367.00	UNDERGROUND CONDUCTORS AND DEVICES	666,580,954.34	12,598,380	1.89	13,576,487	2.04 978,107
368.00	LINE TRANSFORMERS	888,357,192.90	22,564,273	2.54	19,965,243	2.25 (2,599,030)
369.00	SERVICES	480,062,882.98	5,808,761	1.21	8,793,393	1.83 2,974,632
370.00	METERS	191,634,445.65	14,315,093	7.47	10,918,308	5.70 (3,396,785)
370.10	SMART METERS	7,719,088.01	576,616	7.47	384,038	4.98 (192,578)
371.00	INSTALLATIONS ON CUSTOMER PREMISES	27,065,403.65	1,131,334	4.18	1,303,382	4.82 172,048
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	252,602,837.12	8,411,674	3.33	8,459,895	3.35 48,221
373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	2,212,833.06	64,615	2.92	76,521	3.46 11,906
	TOTAL DISTRIBUTION PLANT	5,365,179,527.62	130,738,168	2.44	141,084,529	2.63 10,346,361
GENERAL PLANT						
389.20	LAND RIGHTS	12,724.68	508	3.99	471	3.70 (37)
390.10	STRUCTURES AND IMPROVEMENTS	86,872,045.16	1,329,142	1.53	1,342,112	1.54 12,970
390.20	STRUCTURES AND IMPROVEMENTS - CLEARING	12,019,543.31	54,088	0.45	45,832	0.38 (8,256)
391.10	OFFICE FURNITURE	9,861,487.27	394,526	4.00	394,383	4.00 (143)
391.15	OFFICE EQUIPMENT	2,471,673.48	0	-	0	0
391.20	PERSONAL COMPUTERS					
	FULLY ACCRUED	702,940.81	0	-	0	-
	AMORTIZED	13,978,264.09	2,796,170	20.00	2,796,170	20.00 0
	TOTAL PERSONAL COMPUTERS	14,681,204.90	2,796,170	19.05	2,796,170	19.05 0
391.25	INFORMATION SYSTEMS	16,670.54	0	-	0	0
	TOTAL ACCOUNT 391	27,031,036.19	3,190,696	11.80	3,190,553	11.80
392.00	TRANSPORTATION EQUIPMENT	16,663,914.04	734,879	4.41	1,614,223	9.69 879,344
393.00	STORES EQUIPMENT	1,225,430.67	40,807	3.33	40,830	3.33 23
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	23,706,028.30	948,241	4.00	949,098	4.00 857
395.00	LABORATORY EQUIPMENT	443,178.52	22,159	5.00	0	5.00 (22,159)
396.00	POWER OPERATED EQUIPMENT	3,624,331.46	116,341	3.21	106,746	2.95 (9,595)
397.00	COMMUNICATION EQUIPMENT					
	FULLY ACCRUED	127,353.64	0	-	0	-
	AMORTIZED	63,825,205.39	3,192,456	5.00	3,194,160	5.00 1,704
	TOTAL COMMUNICATION EQUIPMENT	63,952,559.03	3,192,456	4.99	3,194,160	4.99 1,704
398.00	MISCELLANEOUS EQUIPMENT					
	FULLY ACCRUED	7,862.55	0	-	0	-
	AMORTIZED	173,889.14	8,694	5.00	8,694	5.00 0
	TOTAL MISCELLANEOUS EQUIPMENT	181,751.69	8,694	4.78	8,694	4.78 0
	TOTAL GENERAL PLANT	235,732,543.05	9,638,011	4.09	10,492,719	4.45 854,708

EXHIBIT JC-10, Schedule JJS-2

JERSEY CENTRAL POWER AND LIGHT

COMPARISON OF CALCULATED ANNUAL ACCRUAL RATES AND ANNUAL ACCRUALS RELATED TO ELECTRIC DISTRIBUTION PLANT AS OF JUNE 30, 2022

ACCOUNT (1)	ORIGINAL COST AS OF JUNE 30, 2022 (2)	EXISTING		PROPOSED		INCREASE/ (DECREASE) (7)=(5)-(3)
		ACCRUAL AMOUNT (3)=(2)*(4)	ACCRUAL RATE (4)	ACCRUAL AMOUNT (5)	ACCRUAL RATE (6)	
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION						
391.10	OFFICE FURNITURE		148,234		(130,219) *****	(278,453)
391.15	OFFICE EQUIPMENT		113,765		48,632 *****	(65,133)
391.20	PERSONAL COMPUTERS		1,952,859		2,284,126 *****	331,267
391.25	INFORMATION SYSTEMS		209		205 *****	(4)
393.00	STORES EQUIPMENT		(13,941)		(14,645) *****	(704)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		137,204		56,403 *****	(80,801)
397.00	COMMUNICATION EQUIPMENT		359,526		257,130 *****	(102,396)
398.00	MISCELLANEOUS EQUIPMENT		(20,407)		(28,076) *****	(7,669)
	TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION		2,677,449		2,473,556	(203,893)
	TOTAL DEPRECIABLE ELECTRIC PLANT	5,734,480,181.44	151,666,305	2.64	162,663,481	2.84
NONDEPRECIABLE PLANT						
301.00	ORGNAIZATION		56,399.61			
302.00	FRANCHISES AND CONSENTS		2,995.02			
360.11	LAND		5,699,009.30			
360.21	LAND		11,988.31			
374.00	ARC DISTRIBUTION PLANT		45,656.70			
389.10	LAND		1,467,829.14			
390.30	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS		2,879,848.29			
397.10	COMMUNCATOIN EQUIPMENT - FIBER OPTIC		0.00			
399.10	ARC GENERAL PLANT		1,444,666.47			
	TOTAL NONDEPRECIABLE PLANT		11,608,392.84			
	TOTAL ELECTRIC PLANT		5,746,088,574.28			

* Assets are amortized individually using a 14.29% annual accrual rate consistent with a 7-year amortization period.

** Assets as of July 1, 2022 will utilize a 5.00% annual accrual rate consistent with the amortization period.

*** Assets as of July 1, 2022 will utilize a 20.00% annual accrual rate consistent with the amortization period.

**** Assets as of July 1, 2022 will utilize a 5.00% annual accrual rate consistent with the amortization period.

***** 4-Year amortization of unrecovered reserve related to amortization accounting.

NOTE: Assets added to Account 303.10 (Miscellaneous Intangible Plant - Cloud Assets) will be amortized over the life of the agreement.

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service

Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation

33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693- LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrus – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

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339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
374.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
378.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
379.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
383.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EL-AAM	Duke Energy Ohio	Depreciation
386.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
387.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
388.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
389.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
390.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
391.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
392.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
393.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
395.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
396.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
397.	2022	PA PUC	R-2022-3031672; R-2022-	Pennsylvania-American Water Company	Depreciation
398.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
399.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
400.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power Company	Depreciation
401.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
402.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
403.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation
404.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
405.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
406.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
407.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
408.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
409.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
410.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
412.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
413.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
414.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
415.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
416.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
417.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
418.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
419.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
420.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
421.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
422.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison Company	Depreciation
423.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
424.	2023	ILL CC	Docket No. 23-	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation