

April 1, 2019

Ms. Barcy McNeal
Commission Secretary
The Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215

SUBJECT: Case Nos. 18-1445-EL-RDR
89-6008-EL-TRF

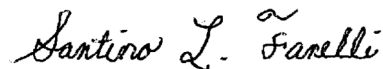
Dear Ms. McNeal:

In accordance with the Commission Order in The Toledo Edison Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff pages on behalf of The Toledo Edison Company related to the Delivery Capital Recovery Rider (Rider DCR). The attached schedules demonstrate that the year-to-date revenue is below the permitted annual cap for 2019 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Order in The Toledo Edison Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding.

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on June 1, 2019.

Finally, attached is a tariff page that reflects the pricing update of Rider DCR. Please file one copy of the tariffs in each of the above mentioned Case Nos. 18-1445-EL-RDR and 89-6008-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Santino L. Fanelli".

Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company
Delivery Capital Recovery Rider (DCR)
June 2019 – August 2019 Filing
April 1, 2019

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Rider DCR
Rates for June - August 2019
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 5/31/2019 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 2/28/2019 Rate Base	4/1/2019 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 157.3	\$ 161.5	\$ 40.5	\$ 359.3
2	Incremental Revenue Requirement Based on Estimated 5/31/2019 Rate Base	Calculation: 4/1/2019 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 2.4	\$ 4.6	\$ 0.7	\$ 7.7
3	Annual Revenue Requirement Based on Estimated 5/31/2019 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 159.7	\$ 166.2	\$ 41.1	\$ 367.0

Rider DCR
Actual Distribution Rate Base Additions as of 2/28/2019
Revenue Requirement Calculation

(\$ millions)

* 5/31/2007 balances refer to the jurisdictional balances approved in Case 07-551-EL-AIR. Source: PUCO Staff workpapers supporting the PUCO Opinion & Order

	(A)	(B)	(C) = (B) - (A)	(D)
(1) Gross Plant	5/31/2007*	2/28/2019	Incremental	Source of Column (B)
(2) CEI	1,927.1	3,208.6	1,281.6	Sch B2.1 (Actual) Line 45
(3) OE	2,074.0	3,621.0	1,547.0	Sch B2.1 (Actual) Line 47
(4) TE	771.5	1,231.5	460.1	Sch B2.1 (Actual) Line 44
(4) Total	4,772.5	8,061.2	3,288.7	Sum: [(1) through (3)]
Accumulated Reserve				
(5) CEI	(773.0)	(1,409.9)	(636.9)	-Sch B3 (Actual) Line 46
(6) OE	(803.0)	(1,469.3)	(666.3)	-Sch B3 (Actual) Line 48
(7) TE	(376.8)	(640.9)	(264.2)	-Sch B3 (Actual) Line 45
(8) Total	(1,952.8)	(3,520.1)	(1,567.3)	Sum: [(5) through (7)]
Net Plant In Service				
(9) CEI	1,154.0	1,798.7	644.6	(1) + (5)
(10) OE	1,271.0	2,151.8	880.8	(2) + (6)
(11) TE	394.7	590.6	195.9	(3) + (7)
(12) Total	2,819.7	4,541.1	1,721.3	Sum: [(9) through (11)]
ADIT				
(13) CEI	(246.4)	(252.1)	(5.8)	- ADIT Balances (Actual) Line 3
(14) OE	(197.1)	(311.4)	(114.3)	- ADIT Balances (Actual) Line 3
(15) TE	(10.3)	(78.6)	(68.3)	- ADIT Balances (Actual) Line 3
(16) Total	(453.8)	(642.1)	(188.3)	Sum: [(13) through (15)]
Rate Base				
(17) CEI	907.7	1,546.6	638.9	(9) + (13)
(18) OE	1,073.9	1,840.4	766.5	(10) + (14)
(19) TE	384.4	512.0	127.6	(11) + (15)
(20) Total	2,366.0	3,899.0	1,533.0	Sum: [(17) through (19)]
Depreciation Exp				
(21) CEI	60.0	103.7	43.7	Sch B-3.2 (Actual) Line 46
(22) OE	62.0	108.9	46.8	Sch B-3.2 (Actual) Line 48
(23) TE	24.5	40.4	15.9	Sch B-3.2 (Actual) Line 45
(24) Total	146.5	252.9	106.4	Sum: [(21) through (23)]
Property Tax Exp				
(25) CEI	65.0	114.4	49.4	Sch C-3.10a (Actual) Line 4
(26) OE	57.4	95.4	38.1	Sch C-3.10a (Actual) Line 4
(27) TE	20.1	31.9	11.8	Sch C-3.10a (Actual) Line 4
(28) Total	142.4	241.7	99.3	Sum: [(25) through (27)]
Revenue Requirement				
(29) CEI	Rate Base	Return 8.48%	Deprec	Prop Tax
(30) OE	638.9	54.2	43.7	49.4
(31) TE	766.5	65.0	46.8	38.1
(32) Total	127.6	10.8	15.9	11.8
	1,533.0	130.0	106.4	99.3
				335.6

Capital Structure & Returns				
	% mix	rate	wtd rate	
(33) Debt	51%	6.54%	3.3%	
(34) Equity	49%	10.50%	5.1%	
(35)			8.48%	

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	32.9	22.6%	9.6	0.4	10.0	157.3
(37) OE	39.4	22.2%	11.2	0.4	11.7	161.5
(38) TE	6.6	22.4%	1.9	0.1	2.0	40.5
(39) Total	78.9		22.7	0.9	23.6	359.3

(a) = Weighted Cost of Equity x Rate Base
 (b) = Current composite income tax rates

(c) = (a) x (1 / (1-(b)) - 1)
 (d) = (Rev. Req. + (c)) x (1/(1-.26%) - 1)

(e) = (c) + (d)
 (f) = (e) + Rev. Req. from Lines 29-31

The Toledo Edison Company: 18-1445-EL-RDR
2/28/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 2/28/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR Audit Reports, and applicable adjustments from the May 2018 report. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 218,299	100%	\$ 218,299		\$ 218,299
3	353	Station Equipment	\$ 11,963,099	100%	\$ 11,963,099		\$ 11,963,099
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,489,568	100%	\$ 3,489,568		\$ 3,489,568
6	356	Overhead Conductors & Devices	\$ 5,539,175	100%	\$ 5,539,175		\$ 5,539,175
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 39,350,526	100%	\$ 39,350,526	\$ (15,628,438)	\$ 23,722,088

The Toledo Edison Company: 18-1445-EL-RDR
2/28/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 2/28/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR Audit Reports, and applicable adjustments from the May 2018 report. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 4,966,340	100%	\$ 4,966,340		\$ 4,966,340
12	361	Structures & Improvements	\$ 6,074,894	100%	\$ 6,074,894		\$ 6,074,894
13	362	Station Equipment	\$ 99,232,135	100%	\$ 99,232,135		\$ 99,232,135
14	364	Poles, Towers & Fixtures	\$ 185,625,579	100%	\$ 185,625,579		\$ 185,625,579
15	365	Overhead Conductors & Devices	\$ 231,484,690	100%	\$ 231,484,690		\$ 231,484,690
16	366	Underground Conduit	\$ 13,761,867	100%	\$ 13,761,867		\$ 13,761,867
17	367	Underground Conductors & Devices	\$ 151,431,882	100%	\$ 151,431,882		\$ 151,431,882
18	368	Line Transformers	\$ 162,133,411	100%	\$ 162,133,411		\$ 162,133,411
19	369	Services	\$ 68,053,372	100%	\$ 68,053,372		\$ 68,053,372
20	370	Meters	\$ 48,875,410	100%	\$ 48,875,410		\$ 48,875,410
21	371	Installation on Customer Premises	\$ 6,674,713	100%	\$ 6,674,713		\$ 6,674,713
22	373	Street Lighting & Signal Systems	\$ 61,774,149	100%	\$ 61,774,149		\$ 61,774,149
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,040,096,344	100%	\$ 1,040,096,344	\$ -	\$ 1,040,096,344

The Toledo Edison Company: 18-1445-EL-RDR
2/28/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/28/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR Audit Reports, and applicable adjustments from the May 2018 report. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 723,725	100%	\$ 723,725		\$ 723,725
26	390	Structures & Improvements	\$ 33,594,603	100%	\$ 33,594,603		\$ 33,594,603
27	391.1	Office Furniture & Equipment	\$ 1,819,603	100%	\$ 1,819,603		\$ 1,819,603
28	391.2	Data Processing Equipment	\$ 11,332,135	100%	\$ 11,332,135		\$ 11,332,135
29	392	Transportation Equipment	\$ 1,885,563	100%	\$ 1,885,563		\$ 1,885,563
30	393	Stores Equipment	\$ 528,849	100%	\$ 528,849		\$ 528,849
31	394	Tools, Shop & Garage Equipment	\$ 6,780,109	100%	\$ 6,780,109		\$ 6,780,109
32	395	Laboratory Equipment	\$ 1,483,006	100%	\$ 1,483,006		\$ 1,483,006
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,527,446	100%	\$ 17,527,446		\$ 17,527,446
35	398	Miscellaneous Equipment	\$ 395,285	100%	\$ 395,285		\$ 395,285
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 77,133,730	100%	\$ 77,133,730	\$0	\$ 77,133,730

The Toledo Edison Company: 18-1445-EL-RDR
2/28/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/28/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR Audit Reports, and applicable adjustments from the May 2018 report. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
38	303	Intangible Software	\$ 31,920,868	100%	\$ 31,920,868		\$ 31,920,868
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,087	100%	\$ 240,087		\$ 240,087
41		Total Other Plant	\$ 32,215,166		\$ 32,215,166	\$ -	\$ 32,215,166
42		Company Total Plant	<u>\$ 1,188,795,765</u>	100%	<u>\$ 1,188,795,765</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,173,167,327</u>
43		Service Company Plant Allocated*					\$ 58,381,870
44		Grand Total Plant (42 + 43)					<u>\$ 1,231,549,197</u>

* Source: Line 2 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

The Toledo Edison Company: 18-1445-EL-RDR
2/28/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR Audit Reports, and applicable adjustments from the May 2018 report. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances							
			Plant Investment		Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction			
			Sch B2.1 (Actual)	Column E						(B)	(C)	(D) = (B) * (C)
			(A)									
<u>TRANSMISSION PLANT</u>												
1	350	Land & Land Rights	\$	1,719,414	\$	-	100%	\$	-	\$	-	
2	352	Structures & Improvements	\$	218,299	\$	221,130	100%	\$	221,130	\$	221,130	
3	353	Station Equipment	\$	11,963,099	\$	4,885,055	100%	\$	4,885,055	\$	4,885,055	
4	354	Towers & Fixtures	\$	34,264	\$	40,543	100%	\$	40,543	\$	40,543	
5	355	Poles & Fixtures	\$	3,489,568	\$	3,193,312	100%	\$	3,193,312	\$	3,193,312	
6	356	Overhead Conductors & Devices	\$	5,539,175	\$	3,659,059	100%	\$	3,659,059	\$	3,659,059	
7	357	Underground Conduit	\$	372,576	\$	202,103	100%	\$	202,103	\$	202,103	
8	358	Underground Conductors & Devices	\$	385,693	\$	215,124	100%	\$	215,124	\$	215,124	
9	359	Roads & Trails	\$	-	\$	-	100%	\$	-	\$	-	
10		Total Transmission Plant	\$	23,722,088	\$	12,416,326	100%	\$	12,416,326	\$0	\$	12,416,326

The Toledo Edison Company: 18-1445-EL-RDR
2/28/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR Audit Reports, and applicable adjustments from the May 2018 report. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E					
			(A)					
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,966,340	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,074,894	\$ 2,629,701	100%	\$ 2,629,701		\$ 2,629,701
13	362	Station Equipment	\$ 99,232,135	\$ 40,599,806	100%	\$ 40,599,806		\$ 40,599,806
14	364	Poles, Towers & Fixtures	\$ 185,625,579	\$ 127,307,605	100%	\$ 127,307,605		\$ 127,307,605
15	365	Overhead Conductors & Devices	\$ 231,484,690	\$ 96,498,309	100%	\$ 96,498,309		\$ 96,498,309
16	366	Underground Conduit	\$ 13,761,867	\$ 8,501,811	100%	\$ 8,501,811		\$ 8,501,811
17	367	Underground Conductors & Devices	\$ 151,431,882	\$ 53,242,681	100%	\$ 53,242,681		\$ 53,242,681
18	368	Line Transformers	\$ 162,133,411	\$ 70,438,650	100%	\$ 70,438,650		\$ 70,438,650
19	369	Services	\$ 68,053,372	\$ 70,933,883	100%	\$ 70,933,883		\$ 70,933,883
20	370	Meters	\$ 48,875,410	\$ 19,850,057	100%	\$ 19,850,057		\$ 19,850,057
21	371	Installation on Customer Premises	\$ 6,674,713	\$ 4,642,348	100%	\$ 4,642,348		\$ 4,642,348
22	373	Street Lighting & Signal Systems	\$ 61,774,149	\$ 42,646,953	100%	\$ 42,646,953		\$ 42,646,953
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,778	100%	\$ 5,778		\$ 5,778
24		Total Distribution Plant	\$ 1,040,096,344	\$ 537,297,582	100%	\$ 537,297,582	\$ -	\$ 537,297,582

The Toledo Edison Company: 18-1445-EL-RDR
2/28/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR Audit Reports, and applicable adjustments from the May 2018 report. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E					
(A)								
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 723,725	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 33,594,603	\$ 10,572,061	100%	\$ 10,572,061		\$ 10,572,061
27	391.1	Office Furniture & Equipment	\$ 1,819,603	\$ 1,702,690	100%	\$ 1,702,690		\$ 1,702,690
28	391.2	Data Processing Equipment	\$ 11,332,135	\$ 8,243,034	100%	\$ 8,243,034		\$ 8,243,034
29	392	Transportation Equipment	\$ 1,885,563	\$ 1,404,439	100%	\$ 1,404,439		\$ 1,404,439
30	393	Stores Equipment	\$ 528,849	\$ 367,024	100%	\$ 367,024		\$ 367,024
31	394	Tools, Shop & Garage Equipment	\$ 6,780,109	\$ 2,339,002	100%	\$ 2,339,002		\$ 2,339,002
32	395	Laboratory Equipment	\$ 1,483,006	\$ 1,025,152	100%	\$ 1,025,152		\$ 1,025,152
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,527,446	\$ 11,870,757	100%	\$ 11,870,757		\$ 11,870,757
35	398	Miscellaneous Equipment	\$ 395,285	\$ 177,877	100%	\$ 177,877		\$ 177,877
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 99,880	100%	\$ 99,880		\$ 99,880
37		Total General Plant Plant	\$ 77,133,730	\$ 38,683,002	100%	\$ 38,683,002	\$ -	\$ 38,683,002

The Toledo Edison Company: 18-1445-EL-RDR
2/28/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/28/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR Audit Reports, and applicable adjustments from the May 2018 report. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/28/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
38	303	Intangible Software	\$ 31,920,868	\$ 25,889,679	100%	\$ 25,889,679		\$ 25,889,679
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 53,420	100%	\$ 53,420		\$ 53,420
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,087	100%	\$ 240,087		\$ 240,087
41		Total Other Plant	\$ 32,215,166	\$ 26,183,186		\$ 26,183,186	\$ -	\$ 26,183,186
42		Removal Work in Progress (RWIP)		\$ (6,592,224)	100%	\$ (6,592,224)		\$ (6,592,224)
43		Company Total Plant (Reserve)	<u>\$ 1,173,167,327</u>	<u>\$ 607,987,872</u>	100%	<u>\$ 607,987,872</u>	<u>\$ -</u>	<u>\$ 607,987,872</u>
44		Service Company Reserve Allocated*						\$ 32,952,804
45		Grand Total Plant (Reserve) (43 + 44)						<u>\$ 640,940,675</u>

* Source: Line 3 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
 Ohio Edison Company: 18-1444-EL-RDR
 The Toledo Edison Company: 18-1445-EL-RDR

FirstEnergy Companies
 ADIT Balances (281 & 282 Property Accounts) - Actual

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 2/28/2019*	254,141,765	313,795,190	79,674,094	(14,098,227)
(2) Service Company Allocated ADIT**	\$ (2,003,358)	\$ (2,427,715)	\$ (1,068,646)	
(3) Grand Total ADIT Balance***	<u>\$ 252,138,407</u>	<u>\$ 311,367,475</u>	<u>\$ 78,605,449</u>	

*Source: Actual 2/28/2019 balances.

** Line 4 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

*** Calculation : Line 1 + Line 2

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2019

Schedule B-3.2 (Actual)
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NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 221,130	2.50%	\$ 5,457
3	353	Station Equipment	\$ 11,963,099	\$ 4,885,055	1.80%	\$ 215,336
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,489,568	\$ 3,193,312	3.75%	\$ 130,859
6	356	Overhead Conductors & Devices	\$ 5,539,175	\$ 3,659,059	2.67%	\$ 147,896
7	357	Underground Conduit	\$ 372,576	\$ 202,103	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 215,124	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 23,722,088	\$ 12,416,326		\$ 518,665

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2019

Schedule B-3.2 (Actual)
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NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,966,340	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,074,894	\$ 2,629,701	2.50%	\$ 151,872
13	362	Station Equipment	\$ 99,232,135	\$ 40,599,806	2.25%	\$ 2,232,723
14	364	Poles, Towers & Fixtures	\$ 185,625,579	\$ 127,307,605	3.78%	\$ 7,016,647
15	365	Overhead Conductors & Devices	\$ 231,484,690	\$ 96,498,309	3.75%	\$ 8,680,676
16	366	Underground Conduit	\$ 13,761,867	\$ 8,501,811	2.08%	\$ 286,247
17	367	Underground Conductors & Devices	\$ 151,431,882	\$ 53,242,681	2.20%	\$ 3,331,501
18	368	Line Transformers	\$ 162,133,411	\$ 70,438,650	2.62%	\$ 4,247,895
19	369	Services	\$ 68,053,372	\$ 70,933,883	3.17%	\$ 2,157,292
20	370	Meters	\$ 48,875,410	\$ 19,850,057	3.43%	\$ 1,676,427
21	371	Installation on Customer Premises	\$ 6,674,713	\$ 4,642,348	4.00%	\$ 266,989
22	373	Street Lighting & Signal Systems	\$ 61,774,149	\$ 42,646,953	3.93%	\$ 2,427,724
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,778	0.00%	\$ -
24		Total Distribution	\$ 1,040,096,344	\$ 537,297,582		\$ 32,475,993

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2019

Schedule B-3.2 (Actual)
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NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 723,725	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 33,594,603	\$ 10,572,061	2.20%	\$ 739,081
27	391.1	Office Furniture & Equipment	\$ 1,819,603	\$ 1,702,690	3.80%	\$ 69,145
28	391.2	Data Processing Equipment	\$ 11,332,135	\$ 8,243,034	9.50%	\$ 1,076,553
29	392	Transportation Equipment	\$ 1,885,563	\$ 1,404,439	6.92%	\$ 130,481
30	393	Stores Equipment	\$ 528,849	\$ 367,024	3.13%	\$ 16,553
31	394	Tools, Shop & Garage Equipment	\$ 6,780,109	\$ 2,339,002	3.33%	\$ 225,778
32	395	Laboratory Equipment	\$ 1,483,006	\$ 1,025,152	2.86%	\$ 42,414
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,527,446	\$ 11,870,757	5.88%	\$ 1,030,614
35	398	Miscellaneous Equipment	\$ 395,285	\$ 177,877	3.33%	\$ 13,163
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 99,880	0.00%	\$ -
37		Total General	\$ 77,133,730	\$ 38,683,002		\$ 3,391,560

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2019

Schedule B-3.2 (Actual)
Page 4 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Actual)	Sch. B-3 (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)	
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 31,920,868	\$ 25,889,679	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 53,420	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,087	3.10%	*
41		Total Other	\$ 32,215,166	\$ 26,183,186		\$ 1,548,818
42		Removal Work in Progress (RWIP)		(\$6,592,224)		
43		Company Total Depreciation	\$ 1,173,167,327	\$ 607,987,872		\$ 37,935,036
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 58,381,870	\$ 32,952,804		\$ 2,443,837
45		GRAND TOTAL (43 + 44)	\$ 1,231,549,197	\$ 640,940,675		\$ 40,378,873

* Please see the "Intangible Depreciation Expense Calculation: Actual 2/28/2019 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

** Source: Line 6 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

The Toledo Edison Company: 18-1445-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of February 28, 2019

Schedule C-3.10a (Actual)
Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 31,252,338
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 598,378
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 30,028</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 31,880,744</u></u>
* Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.		

The Toledo Edison Company: 18-1445-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of February 28, 2019

Schedule C-3.10a1 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 23,722,088	\$ 1,040,096,344	\$ 77,133,730
2	Jurisdictional Real Property (b)	\$ 1,937,713	\$ 11,041,234	\$ 34,318,329
3	Jurisdictional Personal Property (1 - 2)	\$ 21,784,375	\$ 1,029,055,110	\$ 42,815,401
4	Purchase Accounting Adjustment (f)	\$ (12,355,751)	\$ (440,414,480)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 9,428,624	\$ 588,640,630	\$ 42,815,401
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 65,529	\$ 55,156,609	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 567,697.45	\$ 5,015,218.17	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 633,226	\$ 60,179,728	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 8,795,397	\$ 528,460,902	\$ 42,656,888
13	True Value Percentage (c)	68.1210%	65.0180%	39.3950%
14	True Value of Taxable Personal Property (12 x 13)	\$ 5,991,513	\$ 343,594,709	\$ 16,804,681
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,092,786	\$ 292,055,503	\$ 4,033,123
17	Personal Property Tax Rate (e)	9.4486000%	9.4486000%	9.4486000%
18	Personal Property Tax (16 x 17)	\$ 481,197	\$ 27,595,156	\$ 381,074
19	Purchase Accounting Adjustment (f)	\$ 77,304	\$ 2,497,156	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 220,451
21	Total Personal Property Tax (18 + 19 + 20)			\$ 31,252,338

(a) Schedule B-2.1 (Actual)

(b) Schedule B-2.1 (Actual), Accounts 350, 352, 360, 361, 389, and 390

(c) Source: TE's most recent Ohio Annual Property Tax Return Filing

(d) Statutory Assessment for Personal Property

(e) Estimated tax rate for Personal Property based on the most recent Ohio Annual Property Tax Return Filing

(f) Adjustment made as a result of the merger between Ohio Edison and Centerior

(g) Calculation: Line 5 x Percentage from the most recent Ohio Annual Property Tax Return Filing

Annual Real Property Tax Expense on Actual Plant Balances as of February 28, 2019

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 1,937,713	\$ 11,041,234	\$ 34,318,329
2	Real Property Tax Rate (b)	<u>1.2651%</u>	<u>1.2651%</u>	<u>1.2651%</u>
3	Real Property Tax (1 x 2)	\$ 24,515	\$ 139,687	\$ 434,176
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 598,378</u></u>

(a) Schedule C-3.10a1 (Actual)

(b) Estimated tax rate for Real Estate based on the most recent Ohio Annual Property Tax Return Filing.

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 63,622,379	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 804,914</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.2651%</u></u>	

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
 Ohio Edison Company: 18-1444-EL-RDR
 The Toledo Edison Company: 18-1445-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO
 Actual 2/28/2019 Plant in Service Balances**

General Adjustments

ATSI Land Lease Certain amounts (summarized below) in account 350 are associated with land leased to ATSI, FirstEnergy's transmission subsidiary. Consistent with Case No. 07-551-EL-AIR, these amounts are not jurisdictional to distribution related plant in service, and have been excluded accordingly for each operating company. There is no accumulated depreciation reserve associated with land.

FERC Account 350	CEI	OE	TE
Gross Plant	\$ 56,400,739	\$ 86,977,415	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

Consistent with prior ESPs, "capital additions recovered through Riders LEX, EDR, and AMI will be identified and excluded from Rider DCR and the annual cap allowance" during ESP IV.

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: 2/28/2019 Actual Plant Balances
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ (1,279,852)	\$ (324,716)
362	\$ 5,384,748	\$ 2,391,856
364	\$ 163,082	\$ 70,276
365	\$ 1,801,510	\$ 1,197,817
367	\$ 11,080	\$ 4,640
368	\$ 185,568	\$ 122,924
370	\$ 16,782,269	\$ 9,046,537
397	\$ 4,730,254	\$ 2,224,931
Grand Total	\$ 27,778,660	\$ 14,734,265

LEX As implemented by the Companies, Rider LEX will recover deferred expenses associated with lost up-front line extension payments from 2009-2011. These deferred expenses are recorded as a regulatory asset, not as plant in service, on the Companies' books. Therefore, there is no adjustment to plant in service associated with Rider LEX.

EDR Exclusions related to Rider EDR(g) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
353	\$ 287	\$ (707)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 4,867
360	\$ -	\$ -
362	\$ (9,498)	\$ 1,052
364	\$ (36,477)	\$ (9,236)
365	\$ (19,816)	\$ (3,074)
366	\$ -	\$ 1,905
367	\$ 354,871	\$ 16,614
368	\$ (74,603)	\$ (4,369)
369	\$ (1,537)	\$ (106)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,300)
373	\$ (2,721)	\$ (617)
390	\$ (0)	\$ 226
Grand Total	\$ 171,789	\$ 6,631

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
 Ohio Edison Company: 18-1444-EL-RDR
 The Toledo Edison Company: 18-1445-EL-RDR

Service Company Allocations to the Ohio Operating Companies (Actual)

	(A)	(B)	(C)	(D)	(E)
	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 770,209,365	\$ 109,446,751	\$ 132,630,053	\$ 58,381,870	\$ 300,458,673
(3) Reserve	\$ 434,733,560	\$ 61,775,639	\$ 74,861,119	\$ 32,952,804	\$ 169,589,562
(4) ADIT	\$ (14,098,227)	\$ (2,003,358)	\$ (2,427,715)	\$ (1,068,646)	\$ (5,499,718)
(5) Rate Base		\$ 49,674,470	\$ 60,196,648	\$ 26,497,712	\$ 136,368,830
(6) Depreciation Expense (Incremental)		\$ 4,581,388	\$ 5,551,830	\$ 2,443,837	\$ 12,577,055
(7) Property Tax Expense (Incremental)		\$ 56,293	\$ 68,217	\$ 30,028	\$ 154,537
(8) Total Expenses		\$ 4,637,681	\$ 5,620,047	\$ 2,473,865	\$ 12,731,592

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 2/28/2019, adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, and applicable adjustments from the May 2018 report.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 2/28/2019, adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, and applicable adjustments from the May 2018 report.
- (4) ADIT: Actual ADIT Balances as of 2/28/2019.
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/28/2019"
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/28/2019"
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Actual) and Sch B3 (Actual), respectively, in order to determine the Grand Totals shown on the "Rider DCR Actual Distribution Rate Base Additions as of 2/28/2019: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Actual)

I. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2007

Line No.	(A) Account	(B) Account Description	(D) 5/31/2007			(G) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

(C) - (E) Service Company plant balances as of May 31, 2007.

(F) - (H) Source: Case No. 07-551-EL-AIR. Staff workpapers, Schedule B3.2.

In Case No. 07-551-EL-AIR, CEI and TE did not have an accrual rate for Account 303 (FAS 109 - General). Assumed to be the same as OE.

(I) Weighted average of columns F through H based on Service Company allocation factors on Line 2.

Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.

(J) Estimated depreciation expense associated with Service Company plant as of 5/31/07. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

** Weighted average accrual rate is taken over CEI and OE only. (TE had no balance in Case No. 07-551-EL-AIR).

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 2/28/2019

Line No.	(A) Account	(B) Account Description	(C) 2/28/2019 Actual Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 48,059,020	\$ 28,740,035	\$ 19,318,985	2.20%	2.50%	2.20%	2.33%	\$ 1,120,942
32	390.3	Struct Imprv, Leasehold Imp **	\$ 15,393,512	\$ 8,860,732	\$ 6,532,780	22.34%	20.78%	0.00%	21.49%	\$ 3,307,342
33	391.1	Office Furn., Mech. Equip.	\$ 16,305,997	\$ 10,408,474	\$ 5,897,523	7.60%	3.80%	3.80%	5.18%	\$ 845,337
34	391.2	Data Processing Equipment	\$ 145,133,943	\$ 37,758,997	\$ 107,374,946	10.56%	17.00%	9.50%	13.20%	\$ 19,153,052
35	392	Transportation Equipment	\$ 1,549,920	\$ 769,609	\$ 780,311	6.07%	7.31%	6.92%	6.78%	\$ 105,124
36	393	Stores Equipment	\$ 17,223	\$ 8,126	\$ 9,097	6.67%	2.56%	3.13%	4.17%	\$ 718
37	394	Tools, Shop, Garage Equip.	\$ 330,890	\$ 22,869	\$ 308,022	4.62%	3.17%	3.33%	3.73%	\$ 12,340
38	395	Laboratory Equipment	\$ 104,576	\$ 31,339	\$ 73,237	2.31%	3.80%	2.86%	3.07%	\$ 3,215
39	396	Power Operated Equipment	\$ 424,994	\$ 128,746	\$ 296,248	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 130,578,491	\$ 46,615,340	\$ 83,963,152	7.50%	5.00%	5.88%	6.08%	\$ 7,941,335
41	398	Misc. Equipment	\$ 3,212,864	\$ 1,243,542	\$ 1,969,322	6.67%	4.00%	3.33%	4.84%	\$ 155,580
42	399.1	ARC General Plant	\$ 40,721	\$ 27,849	\$ 12,873	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 361,383,100	\$ 134,615,656	\$ 226,767,443					\$ 32,662,793
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 4,114,204	\$ 8,328,639	\$ (4,214,435)	14.29%	14.29%	14.29%	14.29%	\$ -
46	303	FECO 101/6-303 Katz Software	\$ 1,268,271	\$ 1,268,271	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2003 Software	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2004 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2005 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
50	303	FECO 101/6-303 2006 Software	\$ 5,680,002	\$ 5,680,002	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
51	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 7,245,250	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 7,404,178	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 15,969,099	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 19,353,964	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
55	303	FECO 101/6-303 2011 Software	\$ 53,742,285	\$ 53,742,285	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 35,999,511	\$ 2,042,792	14.29%	14.29%	14.29%	14.29%	\$ 2,042,792
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 62,357,265	\$ 17,499,340	14.29%	14.29%	14.29%	14.29%	\$ 11,411,509
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 15,307,142	\$ 8,693,921	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 32,866,565	\$ 15,435,664	\$ 17,430,902	14.29%	14.29%	14.29%	14.29%	\$ 4,696,632
60	303	FECO 101/6-303 2016 Software	\$ 27,691,895	\$ 9,021,147	\$ 18,670,748	14.29%	14.29%	14.29%	14.29%	\$ 3,957,172
61	303	FECO 101/6-303 2017 Software	\$ 11,614,498	\$ 2,607,736	\$ 9,006,762	14.29%	14.29%	14.29%	14.29%	\$ 1,659,712
62	303	FECO 101/6-303 2018 Software	\$ 41,329,140	\$ 2,287,633	\$ 39,041,507	14.29%	14.29%	14.29%	14.29%	\$ 5,905,934
63	303	FECO 101/6-303 2019 Software	\$ 434,412	\$ 16,856	\$ 417,556	14.29%	14.29%	14.29%	14.29%	\$ 62,077
63			\$ 408,826,265	\$ 300,237,173	\$ 108,589,092					\$ 33,165,580
64	Removal Work in Progress (RWIP)		\$ (119,270)							
65	TOTAL - GENERAL & INTANGIBLE		\$ 770,209,365	\$ 434,733,560	\$ 335,356,535					8.55% \$ 65,828,374

NOTES

(C) - (E) Service Company plant balances as of February 28, 2019 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, and applicable adjustments from the May 2018 report.

(F) - (H) Source: Schedule B3.2 (Actual).

(I) Weighted average of columns F through H based on Service Company allocation factors on Line 29.

Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.

(J) Estimated depreciation expense associated with Service Company plant as of 2/28/2019. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

** Weighted average accrual rate is taken over CEI and OE only. (TE had no balance in Case No. 07-551-EL-AIR).

*** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
 Ohio Edison Company: 18-1444-EL-RDR
 The Toledo Edison Company: 18-1445-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *

(A)		(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 1
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007

(A)		(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	Property Tax
7	389	Fee Land & Easements	Real	1.49%	\$ 556,979	\$ 8,294
8	390	Structures, Improvements	Real	1.49%	\$ 21,328,601	\$ 317,594
9	390.3	Struct Imprv, Leasehold Imp	Real	1.49%	\$ 6,938,688	\$ 103,321
10	391.1	Office Furn., Mech. Equip.	Personal		\$ 31,040,407	\$ -
11	391.2	Data Processing Equipment	Personal		\$ 117,351,991	\$ -
12	392	Transportation Equipment	Personal		\$ 11,855	\$ -
13	393	Stores Equipment	Personal		\$ 16,787	\$ -
14	394	Tools, Shop, Garage Equip.	Personal		\$ 11,282	\$ -
15	395	Laboratory Equipment	Personal		\$ 127,988	\$ -
16	396	Power Operated Equipment	Personal		\$ 160,209	\$ -
17	397	Communication Equipment	Personal		\$ 56,845,501	\$ -
18	398	Misc. Equipment	Personal		\$ 465,158	\$ -
19	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
20	TOTAL - GENERAL PLANT				\$ 234,896,167	\$ 429,208
21	TOTAL - INTANGIBLE PLANT				\$ 79,567,511	\$ -
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 314,463,678	\$ 429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

- (C) Source: Case No. 07-551-EL-AIR, Schedule C3.10. Classification of General Plant account as Real or Personal Property
- (D) Average property tax rate across CEI, OE, and TE. See Section I above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General plant as of May 31, 2007.
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
 Ohio Edison Company: 18-1444-EL-RDR
 The Toledo Edison Company: 18-1445-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of February 28, 2019 *

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.76%	0.93%	1.27%	1.30%	Schedule C3.10a2 (Actual)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of February 28, 2019

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
27	389	Fee Land & Easements	Real	1.30%	\$ 230,947	\$ 2,993
28	390	Structures, Improvements	Real	1.30%	\$ 48,059,020	\$ 622,858
29	390.3	Struct Imprv, Leasehold Imp	Real	1.30%	\$ 15,393,512	\$ 199,504
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 16,305,997	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 145,133,943	\$ -
32	392	Transportation Equipment	Personal		\$ 1,549,920	\$ -
33	393	Stores Equipment	Personal		\$ 17,223	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 330,890	\$ -
35	395	Laboratory Equipment	Personal		\$ 104,576	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 130,578,491	\$ -
38	398	Misc. Equipment	Personal		\$ 3,212,864	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 361,383,100	\$ 825,356
41	TOTAL - INTANGIBLE PLANT				\$ 408,826,265	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 770,209,365	\$ 825,356
43	Average Effective Real Property Tax Rate					0.11%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 2/28/2019 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, and applicable adjustments from the May 2018 report.
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 2/28/2019 Balances							
I. Allocated Service Company Plant and Related Expenses as of February 28, 2019							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 770,209,365	\$ 109,446,751	\$ 132,630,053	\$ 58,381,870	\$ 300,458,673	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (434,733,560)	\$ (61,775,639)	\$ (74,861,119)	\$ (32,952,804)	\$ (169,589,562)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 335,475,805	\$ 47,671,112	\$ 57,768,934	\$ 25,429,066	\$ 130,869,111	Line 2 + Line 3
5	Depreciation *	8.55%	\$ 9,354,212	\$ 11,335,646	\$ 4,989,791	\$ 25,679,649	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 117,283	\$ 142,126	\$ 62,562	\$ 321,971	Average Rate x Line 2
7	Total Expenses		\$ 9,471,495	\$ 11,477,772	\$ 5,052,353	\$ 26,001,620	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/28/2019. See line 64 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-2.13%	\$ 4,581,388	\$ 5,551,830	\$ 2,443,837	\$ 12,577,055	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 56,293	\$ 68,217	\$ 30,028	\$ 154,537	Line 6 - Line 13
17	Total Expenses		\$ 4,637,681	\$ 5,620,047	\$ 2,473,865	\$ 12,731,592	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of February 28, 2019. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 2/28/2019 Balances

NOTE

The software accounts are amortized over a 7 year period (leading to an accrual rate of 14.29%), and many of these accounts have already been fully amortized. Therefore, applying the 14.29% accrual rate to the Gross Plant (the methodology employed for all other accounts) overstates the "depreciation expense" associated with intangible plant. This worksheet looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those software related sub-accounts that are not fully amortized yet. All other accounts are calculated by applying the approved accrual rate to the Gross Plant balances.

Company (A)	Utility Account (B)	Function (C)	Gross Plant Feb-19 (D)	Reserve Feb-19 (E)	Net Plant Feb-19 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 3,242,050	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,803,986	\$ 2,803,986	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 5,812,975	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 772,689	\$ 723,798	\$ 48,890	14.29%	\$ 48,890
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,103,773	\$ 1,799,414	\$ 304,359	14.29%	\$ 300,629
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,330,037	\$ 2,032,488	\$ 1,297,550	14.29%	\$ 475,862
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,856,446	\$ 1,438,074	\$ 2,418,373	14.29%	\$ 551,086
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,517,127	\$ 1,778,803	\$ 3,738,325	14.29%	\$ 788,398
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 4,317,520	\$ 771,361	\$ 3,546,159	14.29%	\$ 616,974
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 4,112,251	\$ 234,379	\$ 3,877,872	14.29%	\$ 587,641
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 22,791	\$ 360	\$ 22,431	114.29%	\$ 22,431
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 1,176,339	\$ 1,156,237	\$ 20,102	2.15%	\$ 20,102
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 876,631	\$ 1,226,613	\$ (349,981)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 70,287,416	\$ 55,315,637	\$ 14,924,079		\$ 3,412,014
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 37,755	\$ 51,991	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 4,181,304	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 3,293,501	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,201,370	\$ 8,201,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 984,077	\$ 932,519	\$ 51,559	14.29%	\$ 51,559
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 6,001,038	\$ 4,667,803	\$ 1,333,236	14.29%	\$ 857,548
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,687,647	\$ 3,560,776	\$ 2,126,871	14.29%	\$ 812,765
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,494,164	\$ 2,769,664	\$ 3,724,500	14.29%	\$ 928,016
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 8,436,748	\$ 2,566,343	\$ 5,870,405	14.29%	\$ 1,205,611
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,141,230	\$ 1,283,427	\$ 4,857,803	14.29%	\$ 877,582
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,762,812	\$ 309,508	\$ 3,453,304	14.29%	\$ 537,706
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 2,965,892	\$ 16,905	\$ 2,948,987	14.29%	\$ 423,826
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 G/P Land	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Plant	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transm Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Software	Intangible Plant	\$ 1,490,416	\$ 2,034,621	\$ (544,205)	14.29%	\$ -
Total			\$ 100,041,014	\$ 74,901,831	\$ 25,240,284		\$ 5,694,628
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,878,487	\$ 1,878,487	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,456,633	\$ 1,456,633	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,259,874	\$ 2,259,874	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 554,860	\$ 521,487	\$ 33,373	14.29%	\$ 33,373
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,574,266	\$ 1,218,617	\$ 355,649	14.29%	\$ 224,963
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,277,877	\$ 680,849	14.29%	\$ 279,902
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,695,909	\$ 615,496	\$ 1,080,413	14.29%	\$ 242,345
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,329,910	\$ 729,866	\$ 1,600,044	14.29%	\$ 332,944
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,091,132	\$ 192,525	\$ 898,607	14.29%	\$ 155,923
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,942,046	\$ 101,039	\$ 1,841,007	14.29%	\$ 277,518
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 7,411	\$ 124	\$ 7,287	14.29%	\$ 1,059
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,087	\$ 240,087	\$ -	3.10%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 53,420	\$ 791	2.37%	\$ 791
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ (173,015)	\$ 293,026	\$ (466,041)	14.29%	\$ -
Total			\$ 32,216,166	\$ 26,183,186	\$ 6,031,979		\$ 1,548,818

NOTES

(D) - (F) Source: Actual 2/28/2019 balances, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, and applicable adjustments from the May 2018 report.

(G) Source: Case No. 07-551-EL-AIR

(H) Accrual rate only applies to the (non-land) gross plant of those accounts that are not fully amortized.

Rider DCR
Estimated Distribution Rate Base Additions as of 5/31/2019
Revenue Requirement Calculation

(\$ millions)

* 5/31/2007 balances refer to the jurisdictional balances approved in Case 07-551-EL-AIR. Source: PUCO Staff workpapers supporting the PUCO Opinion & Order

		(A)	(B)	(C) = (B) - (A)	(D)	
Gross Plant		5/31/2007*	5/31/2019	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,232.3	1,305.2	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,660.4	1,586.4	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,240.5	469.0	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,133.2	3,360.6	Sum: [(1) through (3)]	
Accumulated Reserve						
(5)	CEI	(773.0)	(1,429.9)	(656.9)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,484.9)	(681.9)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(648.7)	(271.9)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(3,563.5)	(1,610.7)	Sum: [(5) through (7)]	
Net Plant In Service						
(9)	CEI	1,154.0	1,802.4	648.4	(1) + (5)	
(10)	OE	1,271.0	2,175.5	904.5	(2) + (6)	
(11)	TE	394.7	591.8	197.1	(3) + (7)	
(12)	Total	2,819.7	4,569.7	1,749.9	Sum: [(9) through (11)]	
ADIT						
(13)	CEI	(246.4)	(252.8)	(6.5)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(311.7)	(114.6)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(78.6)	(68.3)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(643.2)	(189.4)	Sum: [(13) through (15)]	
Rate Base						
(17)	CEI	907.7	1,549.6	641.9	(9) + (13)	
(18)	OE	1,073.9	1,863.8	789.9	(10) + (14)	
(19)	TE	384.4	513.2	128.8	(11) + (15)	
(20)	Total	2,366.0	3,926.5	1,560.5	Sum: [(17) through (19)]	
Depreciation Exp						
(21)	CEI	60.0	104.4	44.4	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	110.1	48.1	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	40.6	16.1	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	255.1	108.6	Sum: [(21) through (23)]	
Property Tax Exp						
(25)	CEI	65.0	115.7	50.7	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	96.5	39.1	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	32.2	12.1	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	244.4	102.0	Sum: [(25) through (27)]	
Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	641.9	54.4	44.4	50.7	149.6
(30)	OE	789.9	67.0	48.1	39.1	154.2
(31)	TE	128.8	10.9	16.1	12.1	39.1
(32)	Total	1,560.5	132.3	108.6	102.0	342.9

Capital Structure & Returns				
	% mix	rate	wtd rate	
(33) Debt	51%	6.54%	3.3%	
(34) Equity	49%	10.50%	5.1%	
(35)			8.48%	

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	33.0	22.57%	9.6	0.4	10.0	159.7
(37) OE	40.6	22.17%	11.6	0.4	12.0	166.2
(38) TE	6.6	22.36%	1.9	0.1	2.0	41.1
(39) Total	80.3		23.1	1.0	24.1	367.0

(a) = Weighted Cost of Equity x Rate Base
 (b) = Current composite income tax rates

(c) = (a) x (1 / (1-(b)) - 1)
 (d) = (Rev. Req. + (c)) x (1/(1-.26%) - 1)

(e) = (c) + (d)
 (f) = (e) + Rev. Req. from Lines 29-31

The Toledo Edison Company: 18-1445-EL-RDR
5/31/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 1 of 4

NOTE: Column A contains estimated plant in service balances as of 5/31/2019 from the forecast as of March 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, applicable adjustments from the May 2018 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 17,348,483	100%	\$ 17,348,483	\$ (15,628,438)	\$ 1,720,045
2	352	Structures & Improvements	\$ 218,299	100%	\$ 218,299		\$ 218,299
3	353	Station Equipment	\$ 12,602,031	100%	\$ 12,602,031		\$ 12,602,031
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,513,358	100%	\$ 3,513,358		\$ 3,513,358
6	356	Overhead Conductors & Devices	\$ 5,507,521	100%	\$ 5,507,521		\$ 5,507,521
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 39,982,225	100%	\$ 39,982,225	\$ (15,628,438)	\$ 24,353,787

The Toledo Edison Company: 18-1445-EL-RDR
5/31/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 2 of 4

NOTE: Column A contains estimated plant in service balances as of 5/31/2019 from the forecast as of March 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, applicable adjustments from the May 2018 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 4,972,295	100%	\$ 4,972,295		\$ 4,972,295
12	361	Structures & Improvements	\$ 6,125,992	100%	\$ 6,125,992		\$ 6,125,992
13	362	Station Equipment	\$ 99,541,550	100%	\$ 99,541,550		\$ 99,541,550
14	364	Poles, Towers & Fixtures	\$ 186,138,642	100%	\$ 186,138,642		\$ 186,138,642
15	365	Overhead Conductors & Devices	\$ 232,029,141	100%	\$ 232,029,141		\$ 232,029,141
16	366	Underground Conduit	\$ 13,971,158	100%	\$ 13,971,158		\$ 13,971,158
17	367	Underground Conductors & Devices	\$ 153,030,942	100%	\$ 153,030,942		\$ 153,030,942
18	368	Line Transformers	\$ 163,014,665	100%	\$ 163,014,665		\$ 163,014,665
19	369	Services	\$ 68,172,495	100%	\$ 68,172,495		\$ 68,172,495
20	370	Meters	\$ 49,661,592	100%	\$ 49,661,592		\$ 49,661,592
21	371	Installation on Customer Premises	\$ 6,689,448	100%	\$ 6,689,448		\$ 6,689,448
22	373	Street Lighting & Signal Systems	\$ 62,288,389	100%	\$ 62,288,389		\$ 62,288,389
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,045,644,211	100%	\$ 1,045,644,211	\$ -	\$ 1,045,644,211

The Toledo Edison Company: 18-1445-EL-RDR
5/31/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2019 from the forecast as of March 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, applicable adjustments from the May 2018 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 723,725	100%	\$ 723,725		\$ 723,725
26	390	Structures & Improvements	\$ 34,799,622	100%	\$ 34,799,622		\$ 34,799,622
27	391.1	Office Furniture & Equipment	\$ 1,819,603	100%	\$ 1,819,603		\$ 1,819,603
28	391.2	Data Processing Equipment	\$ 11,574,072	100%	\$ 11,574,072		\$ 11,574,072
29	392	Transportation Equipment	\$ 1,885,563	100%	\$ 1,885,563		\$ 1,885,563
30	393	Stores Equipment	\$ 528,849	100%	\$ 528,849		\$ 528,849
31	394	Tools, Shop & Garage Equipment	\$ 6,780,109	100%	\$ 6,780,109		\$ 6,780,109
32	395	Laboratory Equipment	\$ 1,483,006	100%	\$ 1,483,006		\$ 1,483,006
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,527,446	100%	\$ 17,527,446		\$ 17,527,446
35	398	Miscellaneous Equipment	\$ 395,285	100%	\$ 395,285		\$ 395,285
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 78,580,685	100%	\$ 78,580,685	\$ -	\$ 78,580,685

The Toledo Edison Company: 18-1445-EL-RDR
5/31/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 5/31/2019 from the forecast as of March 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, applicable adjustments from the May 2018 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
38	303	Intangible Software	\$ 32,669,750	100%	\$ 32,669,750		\$ 32,669,750
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,087	100%	\$ 240,087		\$ 240,087
41		Total Other Plant	\$ 32,964,048		\$ 32,964,048	\$ -	\$ 32,964,048
42		Company Total Plant Balance	<u>\$ 1,197,171,169</u>	100%	<u>\$ 1,197,171,169</u>	<u>\$ (15,628,438)</u>	<u>\$ 1,181,542,731</u>
43		Service Company Plant Allocated*					\$ 58,950,765
44		Grand Total Plant (42 + 43)					<u>\$ 1,240,493,496</u>

* Source: Line 2 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

The Toledo Edison Company: 18-1445-EL-RDR
5/31/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2019 from the forecast as of March 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, applicable adjustments from the May 2018 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances				
			Sch B2.1 (Estimate) Column E	Total Company	Allocation	Allocated	Adjustments	Adjusted
			(A)	(B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,720,045	\$ (70)	100%	\$ (70)		\$ (70)
2	352	Structures & Improvements	\$ 218,299	\$ 222,501	100%	\$ 222,501		\$ 222,501
3	353	Station Equipment	\$ 12,602,031	\$ 4,800,125	100%	\$ 4,800,125		\$ 4,800,125
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,513,358	\$ 3,223,366	100%	\$ 3,223,366		\$ 3,223,366
6	356	Overhead Conductors & Devices	\$ 5,507,521	\$ 3,698,225	100%	\$ 3,698,225		\$ 3,698,225
7	357	Underground Conduit	\$ 372,576	\$ 203,991	100%	\$ 203,991		\$ 203,991
8	358	Underground Conductors & Devices	\$ 385,693	\$ 217,925	100%	\$ 217,925		\$ 217,925
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>
10		Total Transmission Plant	\$ 24,353,787	\$ 12,406,607	100%	\$ 12,406,607	\$0	\$ 12,406,607

The Toledo Edison Company: 18-1445-EL-RDR
5/31/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 2 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2019 from the forecast as of March 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, applicable adjustments from the May 2018 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2019 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances				
			Sch B2.1 (Estimate) Column E	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,972,295	\$ (662)	100%	\$ (662)		\$ (662)
12	361	Structures & Improvements	\$ 6,125,992	\$ 2,659,592	100%	\$ 2,659,592		\$ 2,659,592
13	362	Station Equipment	\$ 99,541,550	\$ 40,784,629	100%	\$ 40,784,629		\$ 40,784,629
14	364	Poles, Towers & Fixtures	\$ 186,138,642	\$ 128,727,780	100%	\$ 128,727,780		\$ 128,727,780
15	365	Overhead Conductors & Devices	\$ 232,029,141	\$ 98,453,164	100%	\$ 98,453,164		\$ 98,453,164
16	366	Underground Conduit	\$ 13,971,158	\$ 8,547,341	100%	\$ 8,547,341		\$ 8,547,341
17	367	Underground Conductors & Devices	\$ 153,030,942	\$ 53,174,374	100%	\$ 53,174,374		\$ 53,174,374
18	368	Line Transformers	\$ 163,014,665	\$ 71,236,209	100%	\$ 71,236,209		\$ 71,236,209
19	369	Services	\$ 68,172,495	\$ 71,457,014	100%	\$ 71,457,014		\$ 71,457,014
20	370	Meters	\$ 49,661,592	\$ 20,218,381	100%	\$ 20,218,381		\$ 20,218,381
21	371	Installation on Customer Premises	\$ 6,689,448	\$ 4,707,056	100%	\$ 4,707,056		\$ 4,707,056
22	373	Street Lighting & Signal Systems	\$ 62,288,389	\$ 43,177,752	100%	\$ 43,177,752		\$ 43,177,752
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,827	100%	\$ 5,827		\$ 5,827
24		Total Distribution Plant	\$ 1,045,644,211	\$ 543,148,457	100%	\$ 543,148,457	\$0	\$ 543,148,457

The Toledo Edison Company: 18-1445-EL-RDR
5/31/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2019 from the forecast as of March 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, applicable adjustments from the May 2018 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances				
			Sch B2.1 (Estimate) Column E	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 723,725	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,799,622	\$ 10,628,304	100%	\$ 10,628,304		\$ 10,628,304
27	391.1	Office Furniture & Equipment	\$ 1,819,603	\$ 1,719,977	100%	\$ 1,719,977		\$ 1,719,977
28	391.2	Data Processing Equipment	\$ 11,574,072	\$ 8,482,130	100%	\$ 8,482,130		\$ 8,482,130
29	392	Transportation Equipment	\$ 1,885,563	\$ 1,437,060	100%	\$ 1,437,060		\$ 1,437,060
30	393	Stores Equipment	\$ 528,849	\$ 371,162	100%	\$ 371,162		\$ 371,162
31	394	Tools, Shop & Garage Equipment	\$ 6,780,109	\$ 2,395,446	100%	\$ 2,395,446		\$ 2,395,446
32	395	Laboratory Equipment	\$ 1,483,006	\$ 1,035,756	100%	\$ 1,035,756		\$ 1,035,756
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,527,446	\$ 12,128,411	100%	\$ 12,128,411		\$ 12,128,411
35	398	Miscellaneous Equipment	\$ 395,285	\$ 181,168	100%	\$ 181,168		\$ 181,168
36	399.1	Asset Retirement Costs for General Plant	<u>\$ 158,513</u>	<u>\$ 100,700</u>	100%	<u>\$ 100,700</u>		<u>\$ 100,700</u>
37		Total General Plant	\$ 78,580,685	\$ 39,361,197	100%	\$ 39,361,197	\$0	\$ 39,361,197

The Toledo Edison Company: 18-1445-EL-RDR
5/31/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 5/31/2019 from the forecast as of March 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, applicable adjustments from the May 2018 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
38	303	Intangible Software	\$ 32,669,750	\$ 26,365,987	100%	\$ 26,365,987		\$ 26,365,987
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 53,733	100%	\$ 53,733		\$ 53,733
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,085	100%	\$ 240,085		\$ 240,085
41		Total Other Plant	\$ 32,964,048	\$ 26,659,805		\$ 26,659,805	\$0	\$ 26,659,805
42		Removal Work in Progress (RWIP)		\$ (7,022,923)	100%	\$ (7,022,923)		\$ (7,022,923)
43		Company Total Plant (Reserve)	\$ 1,181,542,731	\$ 614,553,144	100%	\$ 614,553,144	\$0	\$ 614,553,144
44		Service Company Reserve Allocated*						\$ 34,149,605
45		Grand Total Plant (Reserve) (43 + 44)						\$ 648,702,749

* Source: Line 3 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
 Ohio Edison Company: 18-1444-EL-RDR
 The Toledo Edison Company: 18-1445-EL-RDR

FirstEnergy Companies
 ADIT Balances (281 & 282 Property Accounts) - Estimate

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 5/31/2019*	255,638,396	315,084,007	80,122,715	(19,674,274)
(2) Service Company Allocated ADIT**	\$ (2,795,714)	\$ (3,387,910)	\$ (1,491,310)	
(3) Grand Total ADIT Balance***	<u>\$ 252,842,682</u>	<u>\$ 311,696,097</u>	<u>\$ 78,631,405</u>	

*Source: Estimated 5/31/2019 ADIT balances from the forecast as of March 2019.

** Line 4 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

*** Calculation : Line 1 + Line 2

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2019

Schedule B-3.2 (Estimate)
Page 1 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,720,045	\$ (70)	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 222,501	2.50%	\$ 5,457
3	353	Station Equipment	\$ 12,602,031	\$ 4,800,125	1.80%	\$ 226,837
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,513,358	\$ 3,223,366	3.75%	\$ 131,751
6	356	Overhead Conductors & Devices	\$ 5,507,521	\$ 3,698,225	2.67%	\$ 147,051
7	357	Underground Conduit	\$ 372,576	\$ 203,991	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 217,925	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 24,353,787	\$ 12,406,607		\$ 530,213

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2019

Schedule B-3.2 (Estimate)
Page 2 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate) (D)	Sch. B-3 (Estimate) (E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,972,295	\$ (662)	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,125,992	\$ 2,659,592	2.50%	\$ 153,150
13	362	Station Equipment	\$ 99,541,550	\$ 40,784,629	2.25%	\$ 2,239,685
14	364	Poles, Towers & Fixtures	\$ 186,138,642	\$ 128,727,780	3.78%	\$ 7,036,041
15	365	Overhead Conductors & Devices	\$ 232,029,141	\$ 98,453,164	3.75%	\$ 8,701,093
16	366	Underground Conduit	\$ 13,971,158	\$ 8,547,341	2.08%	\$ 290,600
17	367	Underground Conductors & Devices	\$ 153,030,942	\$ 53,174,374	2.20%	\$ 3,366,681
18	368	Line Transformers	\$ 163,014,665	\$ 71,236,209	2.62%	\$ 4,270,984
19	369	Services	\$ 68,172,495	\$ 71,457,014	3.17%	\$ 2,161,068
20	370	Meters	\$ 49,661,592	\$ 20,218,381	3.43%	\$ 1,703,393
21	371	Installation on Customer Premises	\$ 6,689,448	\$ 4,707,056	4.00%	\$ 267,578
22	373	Street Lighting & Signal Systems	\$ 62,288,389	\$ 43,177,752	3.93%	\$ 2,447,934
23	374	Asset Retirement Costs for Distribution Plant	<u>\$ 7,901</u>	<u>\$ 5,827</u>	0.00%	<u>\$ -</u>
24		Total Distribution	\$ 1,045,644,211	\$ 543,148,457		\$ 32,638,207

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2019

Schedule B-3.2 (Estimate)
Page 3 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate) (D)	Sch. B-3 (Estimate) (E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 723,725	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 34,799,622	\$ 10,628,304	2.20%	\$ 765,592
27	391.1	Office Furniture & Equipment	\$ 1,819,603	\$ 1,719,977	3.80%	\$ 69,145
28	391.2	Data Processing Equipment	\$ 11,574,072	\$ 8,482,130	9.50%	\$ 1,099,537
29	392	Transportation Equipment	\$ 1,885,563	\$ 1,437,060	6.92%	\$ 130,481
30	393	Stores Equipment	\$ 528,849	\$ 371,162	3.13%	\$ 16,553
31	394	Tools, Shop & Garage Equipment	\$ 6,780,109	\$ 2,395,446	3.33%	\$ 225,778
32	395	Laboratory Equipment	\$ 1,483,006	\$ 1,035,756	2.86%	\$ 42,414
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,527,446	\$ 12,128,411	5.88%	\$ 1,030,614
35	398	Miscellaneous Equipment	\$ 395,285	\$ 181,168	3.33%	\$ 13,163
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 100,700	0.00%	\$ -
37		Total General	\$ 78,580,685	\$ 39,361,197		\$ 3,441,055

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2019

Schedule B-3.2 (Estimate)
Page 4 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 32,669,750	\$ 26,365,987	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 53,733	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,085	3.10%	*
41		Total Other	\$ 32,964,048	\$ 26,659,805		\$ 1,605,769
42		Removal Work in Progress (RWIP)		(\$7,022,923)		
43		Total Company Depreciation	\$ 1,181,542,731	\$ 614,553,144		\$ 38,215,244
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 58,950,765	\$ 34,149,605		\$ 2,388,667
45		GRAND TOTAL (43 + 44)	\$ 1,240,493,496	\$ 648,702,749		\$ 40,603,910

* Please see the "Intangible Depreciation Expense Calculation: Estimated 5/31/2019 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

** Source: Line 6 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

Annual Property Tax Expense on Estimated Plant Balances as of May 31, 2019

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 31,571,223
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 614,353
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 29,786</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 32,215,362</u></u>

* Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

The Toledo Edison Company: 18-1445-EL-RDR

Annual Personal Property Tax Expense on Estimated Plant Balances as of May 31, 2019

Schedule C-3.10a1 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 24,353,787	\$ 1,045,644,211	\$ 78,580,685
2	Jurisdictional Real Property (b)	\$ 1,938,344	\$ 11,098,287	\$ 35,523,347
3	Jurisdictional Personal Property (1 - 2)	\$ 22,415,444	\$ 1,034,545,924	\$ 43,057,338
4	Purchase Accounting Adjustment (f)	\$ (12,355,751)	\$ (440,414,480)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 10,059,693	\$ 594,131,444	\$ 43,057,338
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 65,529	\$ 55,156,609	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 605,694.09	\$ 5,061,999.91	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 671,223	\$ 60,226,510	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 9,388,469	\$ 533,904,934	\$ 42,898,825
13	True Value Percentage (c)	68.1210%	65.0180%	39.3950%
14	True Value of Taxable Personal Property (12 x 13)	\$ 6,395,519	\$ 347,134,310	\$ 16,899,992
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,436,191	\$ 295,064,164	\$ 4,055,998
17	Personal Property Tax Rate (e)	9.4486000%	9.4486000%	9.4486000%
18	Personal Property Tax (16 x 17)	\$ 513,644	\$ 27,879,433	\$ 383,235
19	Purchase Accounting Adjustment (f)	\$ 77,304	\$ 2,497,156	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 220,451
21	Total Personal Property Tax (18 + 19 + 20)			\$ 31,571,223

(a) Schedule B-2.1 (Estimate)

(b) Schedule B-2.1 (Estimate), Accounts 350, 352, 360, 361, 389, and 390

(c) Source: TE's most recent Ohio Annual Property Tax Return Filing

(d) Statutory Assessment for Personal Property

(e) Estimated tax rate for Personal Property based on the most recent Ohio Annual Property Tax Return Filing

(f) Adjustment made as a result of the merger between Ohio Edison and Centerior

(g) Calculation: Line 5 x Percentage from the most recent Ohio Annual Property Tax Return Filing

Annual Real Property Tax Expense on Estimated Plant Balances as of May 31, 2019

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 1,938,344	\$ 11,098,287	\$ 35,523,347
2	Real Property Tax Rate (b)	<u>1.265143%</u>	<u>1.265143%</u>	<u>1.265143%</u>
3	Real Property Tax (1 x 2)	\$ 24,523	\$ 140,409	\$ 449,421
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 614,353</u></u>

(a) Schedule C-3.10a1 (Actual)

(b) Estimated tax rate for Real Estate based on the most recent Ohio Annual Property Tax Return Filing

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 63,622,379	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$804,914</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.265143%</u></u>	

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
 Ohio Edison Company: 18-1444-EL-RDR
 The Toledo Edison Company: 18-1445-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO
 Estimated 5/31/2019 Plant in Service Balances**

General Adjustments

ATSI Land Lease Certain amounts (summarized below) in account 350 are associated with land leased to ATSI, FirstEnergy's transmission subsidiary. Consistent with Case No. 07-551-EL-AIR, these amounts are not jurisdictional to distribution related plant in service, and have been excluded accordingly for each operating company. There is no accumulated depreciation reserve associated with land.

FERC Account 350	CEI	OE	TE
Gross Plant	\$ 56,400,739	\$ 86,977,415	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

Consistent with prior ESPs, "capital additions recovered through Riders LEX, EDR, and AMI will be identified and excluded from Rider DCR and the annual cap allowance" during ESP IV.

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: Forecast as of March 2019, adjusted to reflect current assumptions.
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ (1,279,852)	\$ (356,712)
362	\$ 5,384,748	\$ 2,526,475
364	\$ 163,082	\$ 74,353
365	\$ 1,801,510	\$ 1,242,854
367	\$ 11,080	\$ 4,917
368	\$ 185,568	\$ 127,563
370	\$ 16,782,269	\$ 9,466,094
397	\$ 4,730,254	\$ 2,313,623
Grand Total	\$ 27,778,660	\$ 15,399,168

LEX As implemented by the Companies, Rider LEX will recover deferred expenses associated with lost up-front line extension payments from 2009-2011. These deferred expenses are recorded as a regulatory asset, not as plant in service, on the Companies' books. Therefore, there is no adjustment to plant in service associated with Rider LEX.

EDR Exclusions related to Rider EDR(g) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
353	\$ 1,417	\$ (703)
356	\$ (1)	\$ 19
358	\$ (30,161)	\$ 4,710
360	\$ 9,234	\$ -
362	\$ (3,281)	\$ 1,023
364	\$ (36,382)	\$ (9,660)
365	\$ (18,630)	\$ (3,261)
366	\$ -	\$ 1,905
367	\$ 356,049	\$ 18,782
368	\$ (74,599)	\$ (4,912)
369	\$ (1,537)	\$ (123)
370	\$ 565	\$ 1,360
371	\$ (6,159)	\$ (1,353)
373	\$ (2,708)	\$ (642)
390	\$ (0)	\$ 226
Grand Total	\$ 193,808	\$ 7,371

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
 Ohio Edison Company: 18-1444-EL-RDR
 The Toledo Edison Company: 18-1445-EL-RDR

Service Company Allocations to the Ohio Operating Companies (Estimate)

	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 777,714,581	\$ 110,513,242	\$ 133,922,451	\$ 58,950,765	\$ 303,386,458
(3) Reserve	\$ 450,522,496	\$ 64,019,247	\$ 77,579,974	\$ 34,149,605	\$ 175,748,826
(4) ADIT	\$ (19,674,274)	\$ (2,795,714)	\$ (3,387,910)	\$ (1,491,310)	\$ (7,674,934)
(5) Rate Base	\$ 49,289,710	\$ 59,730,387	\$ 26,292,470	\$ 135,312,566	
(6) Depreciation Expense (Incremental)	\$ 4,477,962	\$ 5,426,496	\$ 2,388,667	\$ 12,293,124	
(7) Property Tax Expense (Incremental)	\$ 55,839	\$ 67,667	\$ 29,786	\$ 153,292	
(8) Total Expenses	\$ 4,533,801	\$ 5,494,163	\$ 2,418,453	\$ 12,446,416	

- (2) Estimated Gross Plant = 5/31/2019 General and Intangible Plant Balances in the forecast as of March 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, and applicable adjustments from the May 2018 report.
- (3) Estimated Gross Plant = 5/31/2019 General and Intangible Reserve Balances in the forecast as of March 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, and applicable adjustments from the May 2018 report.
- (4) ADIT: Estimated ADIT Balances as of 5/31/2019
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 5/31/2019 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 5/31/2019 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 5/31/2019: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Estimate)

I. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2007

Line No.	(A) Account	(B) Account Description	(D) 5/31/2007			(H) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

(C) - (E) Service Company plant balances as of May 31, 2007.

(F) - (H) Source: Case No. 07-551-EL-AIR. Staff workpapers, Schedule B3.2.

In Case No. 07-551-EL-AIR, CEI and TE did not have an accrual rate for Account 303 (FAS 109 - General). Assumed to be the same as OE.

(I) Weighted average of columns F through H based on Service Company allocation factors on Line 2.

Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.

(J) Estimated depreciation expense associated with Service Company plant as of 5/31/07. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

** Weighted average accrual rate is taken over CEI and OE only. (TE had no balance in Case No. 07-551-EL-AIR).

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2019

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 5/31/2019 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 46,516,408	\$ 28,915,631	\$ 17,600,777	2.20%	2.50%	2.20%	2.33%	\$ 1,084,962
32	390.3	Struct Imprv, Leasehold Imp **	\$ 16,689,806	\$ 8,922,476	\$ 7,767,330	22.34%	20.78%	0.00%	21.49%	\$ 3,585,855
33	391.1	Office Furn., Mech. Equip.	\$ 17,249,461	\$ 10,571,057	\$ 6,678,404	7.60%	3.80%	3.80%	5.18%	\$ 894,248
34	391.2	Data Processing Equipment	\$ 149,045,524	\$ 40,494,060	\$ 108,551,463	10.56%	17.00%	9.50%	13.20%	\$ 19,669,256
35	392	Transportation Equipment	\$ 1,549,920	\$ 950,602	\$ 599,318	6.07%	7.31%	6.92%	6.78%	\$ 105,124
36	393	Stores Equipment	\$ 17,223	\$ 8,277	\$ 8,946	6.67%	2.56%	3.13%	4.17%	\$ 718
37	394	Tools, Shop, Garage Equip.	\$ 330,890	\$ 25,731	\$ 305,160	4.62%	3.17%	3.33%	3.73%	\$ 12,340
38	395	Laboratory Equipment	\$ 104,576	\$ 32,175	\$ 72,401	2.31%	3.80%	2.86%	3.07%	\$ 3,215
39	396	Power Operated Equipment	\$ 424,994	\$ 134,526	\$ 290,468	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 130,587,139	\$ 48,545,478	\$ 82,041,660	7.50%	5.00%	5.88%	6.08%	\$ 7,941,861
41	398	Misc. Equipment	\$ 3,134,166	\$ 1,282,578	\$ 1,851,588	6.67%	4.00%	3.33%	4.84%	\$ 151,769
42	399.1	ARC General Plant	\$ 40,721	\$ 28,080	\$ 12,641	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 365,921,777	\$ 139,910,673	\$ 226,011,104					\$ 33,467,156
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 1,268,271	\$ 1,268,271	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 7,080,743	\$ 8,698,719	\$ (1,617,977)	14.29%	14.29%	14.29%	14.29%	\$ -
46	303	FECO 101/6-303 Katz Software	\$ 49,344	\$ 49,344	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2003 Software	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2004 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2005 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
50	303	FECO 101/6-303 2006 Software	\$ 5,680,002	\$ 5,680,002	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
51	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 7,245,250	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 7,404,178	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 15,969,099	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 19,353,964	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
55	303	FECO 101/6-303 2011 Software	\$ 53,742,285	\$ 53,742,285	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 37,531,714	\$ 510,589	14.29%	14.29%	14.29%	14.29%	\$ 510,589
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 65,638,392	\$ 14,218,214	14.29%	14.29%	14.29%	14.29%	\$ 11,411,509
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 16,238,652	\$ 7,762,411	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 32,866,565	\$ 16,742,981	\$ 16,123,584	14.29%	14.29%	14.29%	14.29%	\$ 4,696,632
60	303	FECO 101/6-303 2016 Software	\$ 27,691,895	\$ 10,098,968	\$ 17,592,927	14.29%	14.29%	14.29%	14.29%	\$ 3,957,172
61	303	FECO 101/6-303 2017 Software	\$ 11,614,498	\$ 3,029,928	\$ 8,584,570	14.29%	14.29%	14.29%	14.29%	\$ 1,659,712
62	303	FECO 101/6-303 2018 Software	\$ 41,329,140	\$ 3,828,745	\$ 37,500,394	14.29%	14.29%	14.29%	14.29%	\$ 5,905,934
63	303	FECO 101/6-303 2019 Software	\$ 434,412	\$ 31,091	\$ 403,321	14.29%	14.29%	14.29%	14.29%	\$ 62,077
			\$ 411,792,804	\$ 310,714,770	\$ 101,078,034					\$ 31,633,377
64	Removal Work in Progress (RWIP)		\$ (102,947)							
65	TOTAL - GENERAL & INTANGIBLE		\$ 777,714,581	\$ 450,522,496	\$ 327,089,138	8.37%				\$ 65,100,533

NOTES

(C) - (E) Estimated 5/31/2019 balances. Source: The forecast as of March 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, and applicable adjustments from the May 2018 report.

(F) - (H) Source: Schedule B3.2 (Estimate).

(I) Weighted average of columns F through H based on Service Company allocation factors on Line 29.

Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.

(J) Estimated depreciation expense associated with Service Company plant as of 5/31/2019. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

** Weighted average accrual rate is taken over CEI and OE only. (TE had no balance in Case No. 07-551-EL-AIR).

*** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
Ohio Edison Company: 18-1444-EL-RDR
The Toledo Edison Company: 18-1445-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 1
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
7	389	Fee Land & Easements	Real	1.49%	\$ 556,979	\$ 8,294
8	390	Structures, Improvements	Real	1.49%	\$ 21,328,601	\$ 317,594
9	390.3	Struct Imprv, Leasehold Imp	Real	1.49%	\$ 6,938,688	\$ 103,321
10	391.1	Office Furn., Mech. Equip.	Personal		\$ 31,040,407	\$ -
11	391.2	Data Processing Equipment	Personal		\$ 117,351,991	\$ -
12	392	Transportation Equipment	Personal		\$ 11,855	\$ -
13	393	Stores Equipment	Personal		\$ 16,787	\$ -
14	394	Tools, Shop, Garage Equip.	Personal		\$ 11,282	\$ -
15	395	Laboratory Equipment	Personal		\$ 127,988	\$ -
16	396	Power Operated Equipment	Personal		\$ 160,209	\$ -
17	397	Communication Equipment	Personal		\$ 56,845,501	\$ -
18	398	Misc. Equipment	Personal		\$ 465,158	\$ -
19	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
20	TOTAL - GENERAL PLANT				\$ 234,896,167	\$ 429,208
21	TOTAL - INTANGIBLE PLANT				\$ 79,567,511	\$ -
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 314,463,678	\$ 429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

- (C) Source: Case No. 07-551-EL-AIR, Schedule C3.10. Classification of General Plant account as Real or Personal Property
- (D) Average property tax rate across CEI, OE, and TE. See Section I above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General plant as of May 31, 2007.
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
 Ohio Edison Company: 18-1444-EL-RDR
 The Toledo Edison Company: 18-1445-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of May 31, 2019 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.76%	0.93%	1.27%	1.30%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2019						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
27	389	Fee Land & Easements	Real	1.30%	\$ 230,947	\$ 2,993
28	390	Structures, Improvements	Real	1.30%	\$ 46,516,408	\$ 602,866
29	390.3	Struct Imprv, Leasehold Imp	Real	1.30%	\$ 16,689,806	\$ 216,305
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,249,461	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 149,045,524	\$ -
32	392	Transportation Equipment	Personal		\$ 1,549,920	\$ -
33	393	Stores Equipment	Personal		\$ 17,223	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 330,890	\$ -
35	395	Laboratory Equipment	Personal		\$ 104,576	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 130,587,139	\$ -
38	398	Misc. Equipment	Personal		\$ 3,134,166	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 365,921,777	\$ 822,164
41	TOTAL - INTANGIBLE PLANT				\$ 411,792,804	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 777,714,581	\$ 822,164
43	Average Effective Real Property Tax Rate					0.11%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 5/31/2019. Source: The forecast as of March 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, and applicable adjustments from the May 2018 report.
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
Ohio Edison Company: 18-1444-EL-RDR
The Toledo Edison Company: 18-1445-EL-RDR

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 5/31/2019 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2019							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 777,714,581	\$ 110,513,242	\$ 133,922,451	\$ 58,950,765	\$ 303,386,458	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (450,522,496)	\$ (64,019,247)	\$ (77,579,974)	\$ (34,149,605)	\$ (175,748,826)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 327,192,084</u>	<u>\$ 46,493,995</u>	<u>\$ 56,342,477</u>	<u>\$ 24,801,160</u>	<u>\$ 127,637,632</u>	Line 2 + Line 3
5	Depreciation *	8.37%	\$ 9,250,786	\$ 11,210,312	\$ 4,934,620	\$ 25,395,718	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 116,829	\$ 141,577	\$ 62,320	\$ 320,726	Average Rate x Line 2
7	Total Expenses		\$ 9,367,615	\$ 11,351,888	\$ 4,996,940	\$ 25,716,444	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2019. See line 64 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8
11	Net Plant	<u>\$ 172,551,247</u>	<u>\$ 24,519,532</u>	<u>\$ 29,713,325</u>	<u>\$ 13,079,385</u>	<u>\$ 67,312,242</u>	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-2.31%	\$ 4,477,962	\$ 5,426,496	\$ 2,388,667	\$ 12,293,124	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 55,839	\$ 67,667	\$ 29,786	\$ 153,292	Line 6 - Line 13
17	Total Expenses		\$ 4,533,801	\$ 5,494,163	\$ 2,418,453	\$ 12,446,416	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of May 31, 2019. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 5/31/2019 Balances

NOTE

The software accounts are amortized over a 7 year period (leading to an accrual rate of 14.29%), and many of these accounts have already been fully amortized. Therefore, applying the 14.29% accrual rate to the Gross Plant (the methodology employed for all other accounts) overstates the "depreciation expense" associated with intangible plant. This worksheet looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those sub-accounts that are not fully amortized yet.

Company (A)	Utility Account (B)	Function (C)	Gross Plant May-19 (D)	Reserve May-19 (E)	Net Plant May-19 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,068,042	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 3,242,050	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,803,986	\$ 2,803,986	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 5,812,975	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 772,689	\$ 760,975	\$ 11,714 14.29%	\$ 11,714
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,103,773	\$ 1,873,992	\$ 229,782 14.29%	\$ 229,782
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,330,037	\$ 2,171,511	\$ 1,158,526 14.29%	\$ 475,862
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,856,446	\$ 1,619,452	\$ 2,236,995 14.29%	\$ 551,086
CECO	The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,517,127	\$ 1,994,475	\$ 3,522,652 14.29%	\$ 788,398
CECO	The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 4,317,520	\$ 937,588	\$ 3,379,933 14.29%	\$ 616,974
CECO	The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 4,112,251	\$ 387,453	\$ 3,724,798 14.29%	\$ 587,641
CECO	The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 22,791	\$ 1,125	\$ 21,667 14.29%	\$ 3,257
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ - 3.18%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,163,236	\$ 13,103 2.15%	\$ 13,103
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,754,942	\$ 1,307,985	\$ 446,957 14.29%	\$ 250,781
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ - 14.29%	\$ -
Total			\$ 71,115,787	\$ 56,369,660	\$ 14,746,126		\$ 3,528,597
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ -	\$ -	\$ - 0.00%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 4,181,304	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 3,293,501	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,201,370	\$ 8,201,370	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 984,077	\$ 971,187	\$ 12,890 14.29%	\$ 12,890
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 6,001,038	\$ 4,917,784	\$ 1,083,254 14.29%	\$ 857,548
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,687,647	\$ 3,788,655	\$ 1,898,992 14.29%	\$ 812,765
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,494,164	\$ 3,049,002	\$ 3,445,163 14.29%	\$ 928,016
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 8,436,748	\$ 2,905,020	\$ 5,531,728 14.29%	\$ 1,205,611
OECO	Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,141,230	\$ 1,511,137	\$ 4,630,094 14.29%	\$ 877,582
OECO	Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,762,812	\$ 445,822	\$ 3,316,990 14.29%	\$ 537,706
OECO	Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 2,965,892	\$ 117,439	\$ 2,848,453 14.29%	\$ 423,826
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082 2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271) 2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778 3.87%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Pnt	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15 3.87%	\$ 15
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229 2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ - 2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 2,858,495	\$ 2,100,402	\$ 758,093 14.29%	\$ 408,479
Total			\$ 101,319,947	\$ 76,428,458	\$ 24,891,488		\$ 6,064,438
TECO	Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 578,266	\$ 578,266	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,878,487	\$ 1,878,487	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,456,633	\$ 1,456,633	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,259,874	\$ 2,259,874	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 554,860	\$ 546,516	\$ 8,343 14.29%	\$ 8,343
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,574,266	\$ 1,285,301	\$ 288,965 14.29%	\$ 224,963
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,350,826	\$ 607,901 14.29%	\$ 279,902
TECO	Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,695,809	\$ 696,527	\$ 999,282 14.29%	\$ 242,345
TECO	Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,329,910	\$ 822,176	\$ 1,507,734 14.29%	\$ 332,944
TECO	Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,091,132	\$ 234,647	\$ 856,485 14.29%	\$ 155,923
TECO	Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,942,046	\$ 173,710	\$ 1,768,336 14.29%	\$ 277,518
TECO	Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 7,411	\$ 372	\$ 7,038 14.29%	\$ 1,059
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,087	\$ 240,085	\$ 2 3.10%	\$ 2
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 53,733	\$ 478 2.37%	\$ 478
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 575,866	\$ 316,288	\$ 259,579 14.29%	\$ 82,291
Total			\$ 32,964,048	\$ 26,659,805	\$ 6,304,243		\$ 1,605,769

NOTES

(D) - (F) Source: The forecast as of March 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, and May 2017 Rider DCR audit reports, and applicable adjustments from the May 2018 report.

(G) Source: Case No. 07-551-EL-AIR

(H) Accrual rate only applies to the (non-land) gross plant of those accounts that are not fully amortized.

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For June - August 2019 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 5/31/2019
(1)	CEI	\$ 159,657,197
(2)	OE	\$ 166,196,977
(3)	TE	\$ 41,132,513
(4)	TOTAL	\$ 366,986,687

NOTES

(B) Annual Revenue Requirement based on estimated 5/31/2019 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	March 2019 - May 2019 Reconciliation Amount Adjusted for June - August 2019	\$ 240,679	\$ 40,668	\$ 51,194
(2)	DCR Audit Expense Recovery	\$ 13,455	\$ 13,455	\$ 13,455
(3)	Total Reconciliation	\$ 254,134	\$ 54,123	\$ 64,649

SOURCES

- Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of March 2019 - May 2019 Reconciliation Amount Adjusted for June - August 2019" workpaper Section III Col.G
Line 2: Source: DCR Audit Expenses to be recovered during June - August 2019.
Line 3: Calculation: Line 1 + Line 2

Rider Charge Calculation - Rider DCR

III. Allocation of Total DCR Revenue Requirement to RS and Non-RS (Based on Sales)

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,423,229,699	34.34%	\$ 54,831,158	\$ 87,277
(2)		GS, GP, GSU	10,368,113,870	65.66%	\$ 104,826,039	\$ 166,856
(3)			15,791,343,569	100.00%	\$ 159,657,197	\$ 254,134
(4)	OE	RS	8,930,337,944	47.50%	\$ 78,939,886	\$ 25,707
(5)		GS, GP, GSU	9,871,249,464	52.50%	\$ 87,257,091	\$ 28,416
(6)			18,801,587,408	100.00%	\$ 166,196,977	\$ 54,123
(7)	TE	RS	2,492,320,734	44.87%	\$ 18,455,473	\$ 29,007
(8)		GS, GP, GSU	3,062,422,383	55.13%	\$ 22,677,039	\$ 35,642
(9)			5,554,743,117	100.00%	\$ 41,132,513	\$ 64,649
(10)	OH	RS	16,845,888,377	41.96%	\$ 152,226,518	\$ 141,992
(11)	TOTAL	GS, GP, GSU	23,301,785,717	58.04%	\$ 214,760,169	\$ 230,914
(12)			40,147,674,094	100.00%	\$ 366,986,687	\$ 372,906

NOTES

- (C) Source: Forecast for June 2019 - May 2020 (All forecasted numbers associated with the forecast as of March 2019)
(D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU
(E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D
(F) Calculation: Quarterly Reconciliation from Section II, Line 4 x Column D

Rider Charge Calculation - Rider DCR

IV. Allocation of DCR Revenue Requirement Amongst Non-RS Schedules

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Company	Rate Schedule	Stipulation Allocation			Annual Rev Req Allocations	Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 94,362,722	\$ 150,201
(3)		GP	0.63%	1.19%	1.33%	\$ 1,398,323	\$ 2,226
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,064,993	\$ 14,429
(5)		GT	0.18%	0.35%	0.00%	\$ -	\$ -
(6)		STL	3.53%	6.73%	0.00%	\$ -	\$ -
(7)		POL	1.79%	3.41%	0.00%	\$ -	\$ -
(8)		TRF	0.03%	0.06%	0.00%	\$ -	\$ -
(9)			100.00%	100.00%	100.00%	\$ 104,826,039	\$ 166,856
(10)		Subtotal (GT, STL, POL, TRF)		10.55%			
(11)	OE	RS	62.45%	0.00%	0.00%	\$ -	\$ -
(12)		GS	27.10%	72.17%	81.75%	\$ 71,335,257	\$ 23,231
(13)		GP	5.20%	13.85%	15.69%	\$ 13,690,055	\$ 4,458
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,231,778	\$ 727
(15)		GT	2.19%	5.84%	0.00%	\$ -	\$ -
(16)		STL	1.39%	3.70%	0.00%	\$ -	\$ -
(17)		POL	0.76%	2.02%	0.00%	\$ -	\$ -
(18)		TRF	0.06%	0.16%	0.00%	\$ -	\$ -
(19)			100.00%	100.00%	100.00%	\$ 87,257,091	\$ 28,416
(20)		Subtotal (GT, STL, POL, TRF)		11.72%			
(21)	TE	RS	57.93%	0.00%	0.00%	\$ -	\$ -
(22)		GS	32.13%	76.36%	86.74%	\$ 19,670,008	\$ 30,916
(23)		GP	4.80%	11.42%	12.97%	\$ 2,941,918	\$ 4,624
(24)		GSU	0.11%	0.25%	0.29%	\$ 65,113	\$ 102
(25)		GT	1.38%	3.29%	0.00%	\$ -	\$ -
(26)		STL	2.91%	6.92%	0.00%	\$ -	\$ -
(27)		POL	0.69%	1.64%	0.00%	\$ -	\$ -
(28)		TRF	0.05%	0.12%	0.00%	\$ -	\$ -
(29)			100.00%	100.00%	100.00%	\$ 22,677,039	\$ 35,642
(30)		Subtotal (GT, STL, POL, TRF)		11.96%			

NOTES

- (C) Source: Stipulation in Case No. 07-551-EL-AIR.
(D) Calculation: Individual Non-RS Rate Schedule Total from Column C / (1 - RS Total from Column C).
(E) Besides customers taking service under Rate Schedule RS, Rider DCR is only applicable to customers taking service under Rate Schedules GS, GP, and GSU. Thus, the portion of the distribution rate increase allocated to Rate Schedules GT, STL, POL, and TRF per the Stipulation in Case No. 07-551-EL-AIR needs to be re-allocated across Rate Schedules GS, GP and GSU.
Calculation: ((Column D) / Sum of GS, GP, GSU from Column D)
(F) Calculation: Total Annual DCR Revenue Requirement Allocated to Non-RS customers from Section III x Column E.
(G) Calculation: Quarterly Reconciliation Allocated to Non-RS customers from Section III x Column E.

Rider Charge Calculation - Rider DCR

V. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual KWH Sales	Annual Rev Req Charge (\$ / KWH)
(1)	CEI	RS	\$ 54,831,158	5,423,229,699	\$ 0.010110
(2)	OE	RS	\$ 78,939,886	8,930,337,944	\$ 0.008840
(3)	TE	RS	\$ 18,455,473	2,492,320,734	\$ 0.007405
(4)			\$ 152,226,518	16,845,888,377	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for June 2019 - May 2020 (All forecasted numbers associated with the forecast as of March 2019)
(E) Calculation: Column C / Column D.

VI. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate GS, Rate GP, Rate GSU

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual Billing Units (kW / kVa)	Annual Rev Req Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 94,362,722	20,186,374	\$ 4.6746 per kW
(2)		GP	\$ 1,398,323	924,224	\$ 1.5130 per kW
(3)		GSU	\$ 9,064,993	8,407,272	\$ 1.0782 per kW
(4)			\$ 104,826,039		
(5)	OE	GS	\$ 71,335,257	23,660,610	\$ 3.0149 per kW
(6)		GP	\$ 13,690,055	6,542,537	\$ 2.0925 per kW
(7)		GSU	\$ 2,231,778	2,535,500	\$ 0.8802 per kVa
(8)			\$ 87,257,091		
(9)	TE	GS	\$ 19,670,008	6,828,827	\$ 2.8804 per kW
(10)		GP	\$ 2,941,918	2,679,964	\$ 1.0977 per kW
(11)		GSU	\$ 65,113	215,362	\$ 0.3023 per kVa
(12)			\$ 22,677,039		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for June 2019 - May 2020 (All forecasted numbers associated with the forecast as of March 2019)
(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

VII. Rider DCR Charge Calculation - Quarterly Reconciliation - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly Revenue Req	Quarterly KWH Sales	Reconciliation (\$ / KWH)
(1)	CEI	RS	\$ 87,277	1,398,196,808	\$ 0.000062
(2)	OE	RS	\$ 25,707	2,291,056,520	\$ 0.000011
(3)	TE	RS	\$ 29,007	683,109,041	\$ 0.000042
(4)			\$ 141,992	4,372,362,370	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for June - August 2019 (All forecasted numbers associated with the forecast as of March 2019)
(E) Calculation: Column C / Column D.

VIII. Rider DCR Charge Calculation - Quarterly Reconciliation - Rate GS, Rate GP, Rate GSU

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly Revenue Req	Quarterly Billing Units (kW / kVa)	Reconciliation (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 150,201	5,422,085	\$ 0.0277 per kW
(2)		GP	\$ 2,226	235,492	\$ 0.0095 per kW
(3)		GSU	\$ 14,429	2,158,714	\$ 0.0067 per kW
(4)			\$ 166,856		
(5)	OE	GS	\$ 23,231	6,279,137	\$ 0.0037 per kW
(6)		GP	\$ 4,458	1,674,076	\$ 0.0027 per kW
(7)		GSU	\$ 727	645,994	\$ 0.0011 per kVa
(8)			\$ 28,416		
(9)	TE	GS	\$ 30,916	1,806,345	\$ 0.0171 per kW
(10)		GP	\$ 4,624	712,609	\$ 0.0065 per kW
(11)		GSU	\$ 102	55,700	\$ 0.0018 per kVa
(12)			\$ 35,642		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for June - August 2019 (All forecasted numbers associated with the forecast as of March 2019)
(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For June - August 2019
(1)	CEI	RS	\$ 0.010110 per kWh	\$ 0.000062 per kWh	\$ 0.008753 per kWh
(2)		GS	\$ 4.6746 per kW	\$ 0.0277 per kW	\$ 4.0459 per kW
(3)		GP	\$ 1.5130 per kW	\$ 0.0095 per kW	\$ 1.3099 per kW
(4)		GSU	\$ 1.0782 per kW	\$ 0.0067 per kW	\$ 0.9335 per kW
(5)					
(6)	OE	RS	\$ 0.008840 per kWh	\$ 0.000011 per kWh	\$ 0.007615 per kWh
(7)		GS	\$ 3.0149 per kW	\$ 0.0037 per kW	\$ 2.5973 per kW
(8)		GP	\$ 2.0925 per kW	\$ 0.0027 per kW	\$ 1.8027 per kW
(9)		GSU	\$ 0.8802 per kVa	\$ 0.0011 per kVa	\$ 0.7583 per kVa
(10)					
(11)	TE	RS	\$ 0.007405 per kWh	\$ 0.000042 per kWh	\$ 0.006408 per kWh
(12)		GS	\$ 2.8804 per kW	\$ 0.0171 per kW	\$ 2.4931 per kW
(13)		GP	\$ 1.0977 per kW	\$ 0.0065 per kW	\$ 0.9501 per kW
(14)		GSU	\$ 0.3023 per kVa	\$ 0.0018 per kVa	\$ 0.2617 per kVa
(15)					

NOTES

- (C) Source: Sections V and VI, Column E
(D) Source: Sections VII and VIII, Column E
(E) The Rider DCR rates are adjusted so that the Companies' expected 2019 Rider DCR revenues equal the effective revenue cap.

Annual Rider DCR Revenue To-Date and Rider DCR Revenue Cap

X. Annual Rider DCR Revenue Through February 28, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 2/28/2019	2018 Revenue vs. Revenue Cap	2019 Revenue Cap	Actual 2019 Revenue Cap	Under (Over) 2019 Revenue Cap	
CEI	\$ 19,970,343			\$ 215,650,230	\$ 195,679,887	
OE	\$ 20,986,976			\$ 154,035,879	\$ 133,048,903	
TE	\$ 5,294,140			\$ 92,421,527	\$ 87,127,387	
Total	\$ 46,251,459	\$ (3,594,909)	\$ 311,666,667	\$ 308,071,757	\$ 261,820,299	

NOTES

- (C) The actual annual 2018 Rider DCR revenue cap was equal to \$287,604,978. Actual annual 2018 Rider DCR revenue billed was equal to \$291,199,888. Pursuant to the Stipulation in Case No. 12-1230-EL-SSO (page 23): "For any year that the Companies' spending would produce revenue in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenue collected under the Companies' Rider DCR is less than the annual cap allowance, as established above, then the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap." This provision was continued pursuant to Case No. 14-1297-EL-SSO.
(D) Source: Case No. 12-1230-EL-SSO and Case No. 14-1297-EL-SSO. Note that the 2019 revenue cap is calculated as the equivalent of 5 months of the June 2018 - May 2019 cap of \$300M plus the equivalent of 7 months of the June 2019 - May 2020 cap of \$320M.
(E) Calculation: Column C + Column D. The sum of the individual company caps does not equal the total company cap. Each individual company has a cap of 50%, 70% and 30% for OE, CEI, and TE, respectively, of the total aggregate cap. Source: Case No. 12-1230-EL-SSO Stipulation (page 20). This provision was continued pursuant to Case No. 14-1297-EL-SSO.
(F) Calculation: Column E - Column B

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
Ohio Edison Company: 18-1444-EL-RDR
The Toledo Edison Company: 18-1445-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of March 2019 - May 2019 Reconciliation Amount Adjusted for June - August 2019

I. Rider DCR March 2019 - May 2019 Rates Based on Estimated February 28, 2019 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) March 2019 - May 2019 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.39%	\$ 53,739,737	5,438,072,752	\$ 0.009882 per kWh	\$ 77,897	1,334,379,525	\$ 0.000058 per kWh	\$ 0.009941 per kWh
	GS	59.06%	\$ 92,300,028	20,210,443	\$ 4.5669 per kW	\$ 133,791	4,742,917	\$ 0.0282 per kW	\$ 4.5952 per kW
	GP	0.88%	\$ 1,367,757	924,213	\$ 1.4799 per kW	\$ 1,983	224,470	\$ 0.0088 per kW	\$ 1.4887 per kW
	GSU	5.67%	\$ 8,866,840	8,407,088	\$ 1.0547 per kW	\$ 12,853	2,069,300	\$ 0.0062 per kW	\$ 1.0609 per kW
		100.00%	\$ 156,274,362			\$ 226,524			
OE	RS	47.59%	\$ 76,795,881	8,971,918,536	\$ 0.008560 per kWh	\$ (220,520)	2,086,287,765	\$ (0.000106) per kWh	\$ 0.008454 per kWh
	GS	42.85%	\$ 69,145,094	23,675,909	\$ 2.9205 per kW	\$ (198,551)	5,514,737	\$ (0.0360) per kW	\$ 2.8845 per kW
	GP	8.22%	\$ 13,269,738	6,546,700	\$ 2.0269 per kW	\$ (38,104)	1,568,945	\$ (0.0243) per kW	\$ 2.0026 per kW
	GSU	1.34%	\$ 2,163,257	2,537,151	\$ 0.8526 per kVa	\$ (6,212)	620,228	\$ (0.0100) per kVa	\$ 0.8426 per kVa
		100.00%	\$ 161,373,970			\$ (463,387)			
TE	RS	44.84%	\$ 18,041,043	2,493,142,380	\$ 0.007236 per kWh	\$ (79,684)	571,474,151	\$ (0.000139) per kWh	\$ 0.007097 per kWh
	GS	47.85%	\$ 19,251,898	6,842,423	\$ 2.8136 per kW	\$ (85,032)	1,613,746	\$ (0.0527) per kW	\$ 2.7609 per kW
	GP	7.16%	\$ 2,879,384	2,681,360	\$ 1.0739 per kW	\$ (12,718)	630,490	\$ (0.0202) per kW	\$ 1.0537 per kW
	GSU	0.16%	\$ 63,729	215,478	\$ 0.2958 per kVa	\$ (281)	54,328	\$ (0.0052) per kVa	\$ 0.2906 per kVa
		100.00%	\$ 40,236,054			\$ (177,716)			
TOTAL			\$ 357,884,386			\$ (414,579)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" worksheet from Rider DCR filing January 2, 2019.

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
Ohio Edison Company: 18-1444-EL-RDR
The Toledo Edison Company: 18-1445-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of March 2019 - May 2019 Reconciliation Amount Adjusted for June - August 2019

II. Rider DCR March 2019 - May 2019 Rates Based on Actual February 28, 2019 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) March 2019 - May 2019 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.39%	\$ 54,085,920	5,438,072,752	\$ 0.009946 per kWh	\$ 77,897	1,334,379,525	\$ 0.000058 per kWh	\$ 0.010004 per kWh
	GS	59.06%	\$ 92,894,610	20,210,443	\$ 4.5964 per kW	\$ 133,791	4,742,917	\$ 0.0282 per kW	\$ 4.6246 per kW
	GP	0.88%	\$ 1,376,568	924,213	\$ 1.4894 per kW	\$ 1,983	224,470	\$ 0.0088 per kW	\$ 1.4983 per kW
	GSU	5.67%	\$ 8,923,958	8,407,088	\$ 1.0615 per kW	\$ 12,853	2,069,300	\$ 0.0062 per kW	\$ 1.0677 per kW
		100.00%	\$ 157,281,056			\$ 226,524			
OE	RS	47.59%	\$ 76,878,784	8,971,918,536	\$ 0.008569 per kWh	\$ (220,520)	2,086,287,765	\$ (0.000106) per kWh	\$ 0.008463 per kWh
	GS	42.85%	\$ 69,219,738	23,675,909	\$ 2.9236 per kW	\$ (198,551)	5,514,737	\$ (0.0360) per kW	\$ 2.8876 per kW
	GP	8.22%	\$ 13,284,063	6,546,700	\$ 2.0291 per kW	\$ (38,104)	1,568,945	\$ (0.0243) per kW	\$ 2.0048 per kW
	GSU	1.34%	\$ 2,165,593	2,537,151	\$ 0.8536 per kVa	\$ (6,212)	620,228	\$ (0.0100) per kVa	\$ 0.8435 per kVa
		100.00%	\$ 161,548,178			\$ (463,387)			
TE	RS	44.84%	\$ 18,139,623	2,493,142,380	\$ 0.007276 per kWh	\$ (79,684)	571,474,151	\$ (0.000139) per kWh	\$ 0.007136 per kWh
	GS	47.85%	\$ 19,357,094	6,842,423	\$ 2.8290 per kW	\$ (85,032)	1,613,746	\$ (0.0527) per kW	\$ 2.7763 per kW
	GP	7.16%	\$ 2,895,118	2,681,360	\$ 1.0797 per kW	\$ (12,718)	630,490	\$ (0.0202) per kW	\$ 1.0595 per kW
	GSU	0.16%	\$ 64,077	215,478	\$ 0.2974 per kVa	\$ (281)	54,328	\$ (0.0052) per kVa	\$ 0.2922 per kVa
		100.00%	\$ 40,455,913			\$ (177,716)			
TOTAL			\$ 359,285,146			\$ (414,579)			

- (C) Source: Rider DCR filing January 2, 2019
(D) Calculation: Annual DCR Revenue Requirement based on actual 2/28/2019 Rate Base x Column C
(E) Estimated billing units for March 2019 - February 2020. Source: Rider DCR filing January 2, 2019.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing January 2, 2019
(H) Estimated billing units for March 2019 - May 2019. Source: Rider DCR filing January 2, 2019.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of March 2019 - May 2019 Reconciliation Amount Adjusted for June - August 2019

III. Estimated Rider DCR Reconciliation Amount for June - August 2019

(A) Company	(B) Rate Schedule	(C) March 2019 - May 2019 Rate Estimated Rate Base	(D) March 2019 - May 2019 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.009941 per kWh	\$ 0.010004 per kWh	\$ 0.000064 per kWh	1,334,379,525	\$ 84,945
	GS	\$ 4.5952 per kW	\$ 4.6246 per kW	\$ 0.0294 per kW	4,742,917	\$ 139,534
	GP	\$ 1.4887 per kW	\$ 1.4983 per kW	\$ 0.0095 per kW	224,470	\$ 2,140
	GSU	\$ 1.0609 per kW	\$ 1.0677 per kW	\$ 0.0068 per kW	2,069,300	\$ 14,059
						\$ 240,679
OE	RS	\$ 0.008454 per kWh	\$ 0.008463 per kWh	\$ 0.000009 per kWh	2,086,287,765	\$ 19,278
	GS	\$ 2.884480 per kW	\$ 2.887632 per kW	\$ 0.0032 per kW	5,514,737	\$ 17,387
	GP	\$ 2.002649 per kW	\$ 2.004837 per kW	\$ 0.0022 per kW	1,568,945	\$ 3,433
	GSU	\$ 0.842617 per kVa	\$ 0.843538 per kVa	\$ 0.0009 per kVa	620,228	\$ 571
						\$ 40,668
TE	RS	\$ 0.007097 per kWh	\$ 0.007136 per kWh	\$ 0.000040 per kWh	571,474,151	\$ 22,596
	GS	\$ 2.7609 per kW	\$ 2.7763 per kW	\$ 0.0154 per kW	1,613,746	\$ 24,810
	GP	\$ 1.0537 per kW	\$ 1.0595 per kW	\$ 0.0059 per kW	630,490	\$ 3,700
	GSU	\$ 0.2906 per kVa	\$ 0.2922 per kVa	\$ 0.0016 per kVa	54,328	\$ 88
						\$ 51,194
TOTAL						\$ 332,541

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for March 2019 - May 2019. Source: Rider DCR filing January 2, 2019.
(G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
 Ohio Edison Company: 18-1444-EL-RDR
 The Toledo Edison Company: 18-1445-EL-RDR

Energy and Demand Forecast

Source: All forecasted numbers associated with the forecast as of March 2019.

Annual Energy (June 2019 - May 2020):

Source: Forecast as of March 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,423,229,699	8,930,337,944	2,492,320,734	16,845,888,377
GS	kWh	6,201,020,545	6,505,381,219	1,895,505,382	14,601,907,146
GP	kWh	484,244,200	2,499,269,836	1,055,068,317	4,038,582,352
GSU	kWh	3,682,849,125	866,598,409	111,848,684	4,661,296,219
Total		15,791,343,569	18,801,587,408	5,554,743,117	40,147,674,094

Annual Demand (June 2019 - May 2020):

Source: Forecast as of March 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	20,186,374	23,660,610	6,828,827
GP	kW	924,224	6,542,537	2,679,964
GSU	kW/kVA	8,407,272	2,535,500	215,362

June - August 2019 Energy:

Source: Forecast as of March 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,398,196,808	2,291,056,520	683,109,041	4,372,362,370
GS	kWh	1,606,175,161	1,715,460,497	520,507,534	3,842,143,192
GP	kWh	120,859,876	665,011,265	278,461,827	1,064,332,967
GSU	kWh	934,944,077	228,634,152	28,157,367	1,191,735,597
Total		4,060,175,922	4,900,162,434	1,510,235,769	10,470,574,126

June - August 2019 Demand:

Source: Forecast as of March 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,422,085	6,279,137	1,806,345
GP	kW	235,492	1,674,076	712,609
GSU	kW/kVA	2,158,714	645,994	55,700

The Toledo Edison Company
Case No. 17-1921-EL-RDR
Typical Bills - Comparison (DCR Q3 2019 vs. DCR Q2 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 36.37	\$ 36.41	\$ 0.03	0.1%
2	0	500	\$ 68.50	\$ 68.57	\$ 0.07	0.1%
3	0	750	\$ 100.61	\$ 100.72	\$ 0.10	0.1%
4	0	1,000	\$ 132.75	\$ 132.89	\$ 0.14	0.1%
5	0	1,250	\$ 164.87	\$ 165.05	\$ 0.17	0.1%
6	0	1,500	\$ 196.99	\$ 197.20	\$ 0.21	0.1%
7	0	2,000	\$ 261.25	\$ 261.53	\$ 0.28	0.1%
8	0	2,500	\$ 325.26	\$ 325.61	\$ 0.35	0.1%
9	0	3,000	\$ 389.26	\$ 389.68	\$ 0.42	0.1%
10	0	3,500	\$ 453.28	\$ 453.77	\$ 0.49	0.1%
11	0	4,000	\$ 517.28	\$ 517.84	\$ 0.56	0.1%
12	0	4,500	\$ 581.31	\$ 581.94	\$ 0.63	0.1%
13	0	5,000	\$ 645.34	\$ 646.04	\$ 0.70	0.1%
14	0	5,500	\$ 709.33	\$ 710.10	\$ 0.77	0.1%
15	0	6,000	\$ 773.35	\$ 774.19	\$ 0.84	0.1%
16	0	6,500	\$ 837.36	\$ 838.27	\$ 0.91	0.1%
17	0	7,000	\$ 901.39	\$ 902.37	\$ 0.98	0.1%
18	0	7,500	\$ 965.40	\$ 966.45	\$ 1.05	0.1%
19	0	8,000	\$ 1,029.37	\$ 1,030.49	\$ 1.12	0.1%
20	0	8,500	\$ 1,093.43	\$ 1,094.62	\$ 1.19	0.1%
21	0	9,000	\$ 1,157.43	\$ 1,158.69	\$ 1.26	0.1%
22	0	9,500	\$ 1,221.46	\$ 1,222.79	\$ 1.33	0.1%
23	0	10,000	\$ 1,285.45	\$ 1,286.85	\$ 1.40	0.1%
24	0	10,500	\$ 1,349.47	\$ 1,350.94	\$ 1.47	0.1%
25	0	11,000	\$ 1,413.48	\$ 1,415.02	\$ 1.54	0.1%

The Toledo Edison Company
Case No. 17-1921-EL-RDR
Typical Bills - Comparison (DCR Q3 2019 vs. DCR Q2 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 36.37	\$ 36.41	\$ 0.03	0.1%
2	0	500	\$ 68.50	\$ 68.57	\$ 0.07	0.1%
3	0	750	\$ 91.46	\$ 91.57	\$ 0.11	0.1%
4	0	1,000	\$ 114.45	\$ 114.59	\$ 0.14	0.1%
5	0	1,250	\$ 137.42	\$ 137.60	\$ 0.17	0.1%
6	0	1,500	\$ 160.39	\$ 160.60	\$ 0.21	0.1%
7	0	2,000	\$ 206.35	\$ 206.63	\$ 0.28	0.1%
8	0	2,500	\$ 252.06	\$ 252.41	\$ 0.35	0.1%
9	0	3,000	\$ 297.76	\$ 298.18	\$ 0.42	0.1%
10	0	3,500	\$ 343.48	\$ 343.97	\$ 0.49	0.1%
11	0	4,000	\$ 389.18	\$ 389.74	\$ 0.56	0.1%
12	0	4,500	\$ 434.91	\$ 435.54	\$ 0.63	0.1%
13	0	5,000	\$ 480.64	\$ 481.34	\$ 0.70	0.1%
14	0	5,500	\$ 526.33	\$ 527.10	\$ 0.77	0.1%
15	0	6,000	\$ 572.05	\$ 572.89	\$ 0.84	0.1%
16	0	6,500	\$ 617.76	\$ 618.67	\$ 0.91	0.1%
17	0	7,000	\$ 663.49	\$ 664.47	\$ 0.98	0.1%
18	0	7,500	\$ 709.20	\$ 710.25	\$ 1.05	0.1%
19	0	8,000	\$ 754.87	\$ 755.99	\$ 1.12	0.1%
20	0	8,500	\$ 800.63	\$ 801.82	\$ 1.19	0.1%
21	0	9,000	\$ 846.33	\$ 847.59	\$ 1.26	0.1%
22	0	9,500	\$ 892.06	\$ 893.39	\$ 1.33	0.1%
23	0	10,000	\$ 937.75	\$ 939.15	\$ 1.40	0.1%
24	0	10,500	\$ 983.47	\$ 984.94	\$ 1.47	0.1%
25	0	11,000	\$ 1,029.18	\$ 1,030.72	\$ 1.54	0.1%

The Toledo Edison Company
Case No. 17-1921-EL-RDR
Typical Bills - Comparison (DCR Q3 2019 vs. DCR Q2 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric Apt. (Rate RS)						
1	0	250	\$ 36.37	\$ 36.41	\$ 0.03	0.1%
2	0	500	\$ 68.50	\$ 68.57	\$ 0.07	0.1%
3	0	750	\$ 91.46	\$ 91.57	\$ 0.11	0.1%
4	0	1,000	\$ 114.45	\$ 114.59	\$ 0.14	0.1%
5	0	1,250	\$ 137.42	\$ 137.60	\$ 0.17	0.1%
6	0	1,500	\$ 160.39	\$ 160.60	\$ 0.21	0.1%
7	0	2,000	\$ 206.35	\$ 206.63	\$ 0.28	0.1%
8	0	2,500	\$ 252.06	\$ 252.41	\$ 0.35	0.1%
9	0	3,000	\$ 297.76	\$ 298.18	\$ 0.42	0.1%
10	0	3,500	\$ 343.48	\$ 343.97	\$ 0.49	0.1%
11	0	4,000	\$ 389.18	\$ 389.74	\$ 0.56	0.1%
12	0	4,500	\$ 434.91	\$ 435.54	\$ 0.63	0.1%
13	0	5,000	\$ 480.64	\$ 481.34	\$ 0.70	0.1%
14	0	5,500	\$ 526.33	\$ 527.10	\$ 0.77	0.1%
15	0	6,000	\$ 572.05	\$ 572.89	\$ 0.84	0.1%
16	0	6,500	\$ 617.76	\$ 618.67	\$ 0.91	0.1%
17	0	7,000	\$ 663.49	\$ 664.47	\$ 0.98	0.1%
18	0	7,500	\$ 709.20	\$ 710.25	\$ 1.05	0.1%
19	0	8,000	\$ 754.87	\$ 755.99	\$ 1.12	0.1%
20	0	8,500	\$ 800.63	\$ 801.82	\$ 1.19	0.1%
21	0	9,000	\$ 846.33	\$ 847.59	\$ 1.26	0.1%
22	0	9,500	\$ 892.06	\$ 893.39	\$ 1.33	0.1%
23	0	10,000	\$ 937.75	\$ 939.15	\$ 1.40	0.1%
24	0	10,500	\$ 983.47	\$ 984.94	\$ 1.47	0.1%
25	0	11,000	\$ 1,029.18	\$ 1,030.72	\$ 1.54	0.1%

The Toledo Edison Company
Case No. 17-1921-EL-RDR
Typical Bills - Comparison (DCR Q3 2019 vs. DCR Q2 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 36.37	\$ 36.41	\$ 0.03	0.1%
2	0	500	\$ 68.50	\$ 68.57	\$ 0.07	0.1%
3	0	750	\$ 94.96	\$ 95.07	\$ 0.11	0.1%
4	0	1,000	\$ 121.45	\$ 121.59	\$ 0.14	0.1%
5	0	1,250	\$ 147.92	\$ 148.10	\$ 0.17	0.1%
6	0	1,500	\$ 174.39	\$ 174.60	\$ 0.21	0.1%
7	0	2,000	\$ 227.35	\$ 227.63	\$ 0.28	0.1%
8	0	2,500	\$ 280.06	\$ 280.41	\$ 0.35	0.1%
9	0	3,000	\$ 332.76	\$ 333.18	\$ 0.42	0.1%
10	0	3,500	\$ 385.48	\$ 385.97	\$ 0.49	0.1%
11	0	4,000	\$ 438.18	\$ 438.74	\$ 0.56	0.1%
12	0	4,500	\$ 490.91	\$ 491.54	\$ 0.63	0.1%
13	0	5,000	\$ 543.64	\$ 544.34	\$ 0.70	0.1%
14	0	5,500	\$ 596.33	\$ 597.10	\$ 0.77	0.1%
15	0	6,000	\$ 649.05	\$ 649.89	\$ 0.84	0.1%
16	0	6,500	\$ 701.76	\$ 702.67	\$ 0.91	0.1%
17	0	7,000	\$ 754.49	\$ 755.47	\$ 0.98	0.1%
18	0	7,500	\$ 807.20	\$ 808.25	\$ 1.05	0.1%
19	0	8,000	\$ 859.87	\$ 860.99	\$ 1.12	0.1%
20	0	8,500	\$ 912.63	\$ 913.82	\$ 1.19	0.1%
21	0	9,000	\$ 965.33	\$ 966.59	\$ 1.26	0.1%
22	0	9,500	\$ 1,018.06	\$ 1,019.39	\$ 1.33	0.1%
23	0	10,000	\$ 1,070.75	\$ 1,072.15	\$ 1.40	0.1%
24	0	10,500	\$ 1,123.47	\$ 1,124.94	\$ 1.47	0.1%
25	0	11,000	\$ 1,176.18	\$ 1,177.72	\$ 1.54	0.1%

The Toledo Edison Company
Case No. 17-1921-EL-RDR
Typical Bills - Comparison (DCR Q3 2019 vs. DCR Q2 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 199.19	\$ 199.74	\$ 0.55	0.3%
2	10	2,000	\$ 267.51	\$ 268.06	\$ 0.55	0.2%
3	10	3,000	\$ 335.32	\$ 335.87	\$ 0.55	0.2%
4	10	4,000	\$ 403.17	\$ 403.72	\$ 0.55	0.1%
5	10	5,000	\$ 471.02	\$ 471.57	\$ 0.55	0.1%
6	10	6,000	\$ 538.84	\$ 539.39	\$ 0.55	0.1%
7	1,000	100,000	\$ 21,901.38	\$ 21,956.18	\$ 54.80	0.3%
8	1,000	200,000	\$ 28,628.98	\$ 28,683.78	\$ 54.80	0.2%
9	1,000	300,000	\$ 35,356.57	\$ 35,411.37	\$ 54.80	0.2%
10	1,000	400,000	\$ 42,084.17	\$ 42,138.97	\$ 54.80	0.1%
11	1,000	500,000	\$ 48,811.77	\$ 48,866.57	\$ 54.80	0.1%
12	1,000	600,000	\$ 55,539.36	\$ 55,594.16	\$ 54.80	0.1%

The Toledo Edison Company
Case No. 17-1921-EL-RDR
Typical Bills - Comparison (DCR Q3 2019 vs. DCR Q2 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 8,172.51	\$ 8,182.26	\$ 9.75	0.1%
2	500	100,000	\$ 11,424.75	\$ 11,434.50	\$ 9.75	0.1%
3	500	150,000	\$ 14,677.00	\$ 14,686.75	\$ 9.75	0.1%
4	500	200,000	\$ 17,929.25	\$ 17,939.00	\$ 9.75	0.1%
5	500	250,000	\$ 21,181.50	\$ 21,191.25	\$ 9.75	0.0%
6	500	300,000	\$ 24,433.74	\$ 24,443.49	\$ 9.75	0.0%
7	5,000	500,000	\$ 80,141.89	\$ 80,239.39	\$ 97.50	0.1%
8	5,000	1,000,000	\$ 112,435.83	\$ 112,533.33	\$ 97.50	0.1%
9	5,000	1,500,000	\$ 144,274.06	\$ 144,371.56	\$ 97.50	0.1%
10	5,000	2,000,000	\$ 176,112.29	\$ 176,209.79	\$ 97.50	0.1%
11	5,000	2,500,000	\$ 207,950.52	\$ 208,048.02	\$ 97.50	0.0%
12	5,000	3,000,000	\$ 239,788.75	\$ 239,886.25	\$ 97.50	0.0%

The Toledo Edison Company
Case No. 17-1921-EL-RDR
Typical Bills - Comparison (DCR Q3 2019 vs. DCR Q2 2019)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 12,294.83	\$ 12,299.93	\$ 5.10	0.0%
2	1,000	200,000	\$ 17,790.33	\$ 17,795.43	\$ 5.10	0.0%
3	1,000	300,000	\$ 23,285.82	\$ 23,290.92	\$ 5.10	0.0%
4	1,000	400,000	\$ 28,781.32	\$ 28,786.42	\$ 5.10	0.0%
5	1,000	500,000	\$ 34,276.82	\$ 34,281.92	\$ 5.10	0.0%
6	1,000	600,000	\$ 39,772.31	\$ 39,777.41	\$ 5.10	0.0%
7	10,000	1,000,000	\$ 120,657.56	\$ 120,708.56	\$ 51.00	0.0%
8	10,000	2,000,000	\$ 174,244.02	\$ 174,295.02	\$ 51.00	0.0%
9	10,000	3,000,000	\$ 227,830.48	\$ 227,881.48	\$ 51.00	0.0%
10	10,000	4,000,000	\$ 281,416.94	\$ 281,467.94	\$ 51.00	0.0%
11	10,000	5,000,000	\$ 335,003.41	\$ 335,054.41	\$ 51.00	0.0%
12	10,000	6,000,000	\$ 388,589.87	\$ 388,640.87	\$ 51.00	0.0%

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The following rates, rules and regulations for electric service are applicable throughout the Company's service territory except as noted.

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RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning June 1, 2019. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.6408¢
GS (per kW of Billing Demand)	\$2.4931
GP (per kW of Billing Demand)	\$0.9501
GSU (per kVa of Billing Demand)	\$0.2617

PROVISIONS:

The charges set forth in this Rider recover costs associated with delivery plant investments made since the date certain in Case No. 07-551-EL-AIR, exclusive of any delivery plant investments being recovered elsewhere.

RIDER UPDATES:

The charges contained in this Rider shall be updated on a quarterly basis. Effective with the filing made on or about April 20, 2014, the Company will file a request for approval of the Rider charges on or about March 31st, June 30th, September 30th and December 31st of each year. Charges, unless otherwise ordered by the PUCO, shall become effective on a bills rendered basis on June 1st, September 1st, December 1st and March 1st of each year. This Rider is subject to reconciliation, including, but not limited to increases or refunds. Such reconciliation shall be based solely upon the results of audits ordered by the Commission in accordance with the August 25, 2010 Opinion and Order in Case No. 10-388-EL-SSO, the July 18, 2012 Opinion and Order in Case No. 12-1230-EL-SSO, and the March 31, 2016 Opinion and Order in Case No. 14-1297-EL-SSO and upon the Commission's orders in Case No. 18-47-AU-COI.

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Case No(s). 18-1445-EL-RDR, 89-6008-EL-TRF

Summary: Tariff Rider DCR Update electronically filed by Karen A Sweeney on behalf of The Toledo Edison Company and Fanelli, Santino L. Mr.