

July 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

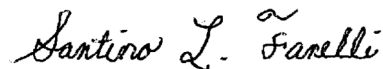
Dear Ms. McNeal:

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 September 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)
September 2019 – November 2019 Filing
July 1, 2019

Page Name	Page
September 2019 – November 2019 Revenue Requirements Summary	1
Actual 5/31/2019 Rate Base and Revenue Requirements	
DCR Revenue Requirement Calculation	2
Plant In Service	3
Reserve for Accumulated Depreciation	7
ADIT Balances	11
Depreciation Calculations	12
Property Tax Calculations	16
Summary of Exclusions	19
Service Company Allocation Summary	20
Service Company Depreciation	21
Service Company Property Tax	23
Incremental Service Company Depreciation and Property Tax Expense	25
Intangible Depreciation Expense	26
Estimated 8/31/2019 Rate Base and Revenue Requirements	
DCR Revenue Requirement Calculation	27
Plant In Service	28
Reserve for Accumulated Depreciation	32
ADIT Balances	36
Depreciation Calculations	37
Property Tax Calculations	41
Summary of Exclusions	44
Service Company Allocation Summary	45
Service Company Depreciation	46
Service Company Property Tax	48
Incremental Service Company Depreciation and Property Tax Expense	50
Intangible Depreciation Expense	51
September 2019 – November 2019 Rider DCR - Rate Design	52
September 2019 – November 2019 DCR - Reconciliation from June 2019 – August 2019	58
September 2019 – November 2019 Rider DCR Billing Units Used for Rate Design	61
September 2019 – November 2019 Rider DCR Typical Bill Comparisons	62
September 2019 – November 2019 Rider DCR Tariff	69

Rider DCR
Rates for September - November 2019
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 8/31/2019 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 5/31/2019 Rate Base	7/1/2019 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 160.9	\$ 164.1	\$ 40.0	\$ 364.9
2	Incremental Revenue Requirement Based on Estimated 8/31/2019 Rate Base	Calculation: 7/1/2019 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ (2.3)	\$ (0.6)	\$ 1.2	\$ (1.7)
3	Annual Revenue Requirement Based on Estimated 8/31/2019 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 158.6	\$ 163.4	\$ 41.2	\$ 363.2

Rider DCR
Actual 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)	
(1) Gross Plant	5/31/2007*	5/31/2019	Incremental	Source of Column (B)	
(2) CEI	1,927.1	3,236.2	1,309.2	Sch B2.1 (Actual) Line 45	
(3) OE	2,074.0	3,650.4	1,576.4	Sch B2.1 (Actual) Line 47	
(4) TE	771.5	1,234.5	463.0	Sch B2.1 (Actual) Line 44	
Total	4,772.5	8,121.1	3,348.6	Sum: [(1) through (3)]	
Accumulated Reserve					
(5) CEI	(773.0)	(1,427.0)	(654.0)	-Sch B3 (Actual) Line 46	
(6) OE	(803.0)	(1,488.7)	(685.7)	-Sch B3 (Actual) Line 48	
(7) TE	(376.8)	(650.0)	(273.2)	-Sch B3 (Actual) Line 45	
Total	(1,952.8)	(3,565.7)	(1,612.9)	Sum: [(5) through (7)]	
Net Plant In Service					
(9) CEI	1,154.0	1,809.2	655.1	(1) + (5)	
(10) OE	1,271.0	2,161.7	890.7	(2) + (6)	
(11) TE	394.7	584.6	189.9	(3) + (7)	
Total	2,819.7	4,555.4	1,735.7	Sum: [(9) through (11)]	
ADIT					
(13) CEI	(246.4)	(252.8)	(6.5)	- ADIT Balances (Actual) Line 3	
(14) OE	(197.1)	(311.8)	(114.7)	- ADIT Balances (Actual) Line 3	
(15) TE	(10.3)	(78.6)	(68.3)	- ADIT Balances (Actual) Line 3	
Total	(453.8)	(643.3)	(189.5)	Sum: [(13) through (15)]	
Rate Base					
(17) CEI	907.7	1,556.4	648.7	(9) + (13)	
(18) OE	1,073.9	1,849.9	776.0	(10) + (14)	
(19) TE	384.4	505.9	121.5	(11) + (15)	
Total	2,366.0	3,912.2	1,546.2	Sum: [(17) through (19)]	
Depreciation Exp					
(21) CEI	60.0	104.7	44.7	Sch B-3.2 (Actual) Line 46	
(22) OE	62.0	109.6	47.6	Sch B-3.2 (Actual) Line 48	
(23) TE	24.5	40.4	15.9	Sch B-3.2 (Actual) Line 45	
Total	146.5	254.7	108.2	Sum: [(21) through (23)]	
Property Tax Exp					
(25) CEI	65.0	116.0	51.0	Sch C-3.10a (Actual) Line 4	
(26) OE	57.4	96.2	38.9	Sch C-3.10a (Actual) Line 4	
(27) TE	20.1	32.0	11.9	Sch C-3.10a (Actual) Line 4	
Total	142.4	244.2	101.8	Sum: [(25) through (27)]	
Revenue Requirement					
(29) CEI	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(30) OE	648.7	55.0	44.7	51.0	150.7
(31) TE	776.0	65.8	47.6	38.9	152.3
(32) Total	121.5	10.3	15.9	11.9	38.1
	1,546.2	131.1	108.2	101.8	341.1

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	33.4	22.6%	9.7	0.4	10.1	160.9
(37) OE	39.9	22.2%	11.4	0.4	11.8	164.1
(38) TE	6.3	22.4%	1.8	0.1	1.9	40.0
(39) Total	79.6		22.9	0.9	23.8	364.9

(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 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 5/31/2019, 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, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 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 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	\$ 17,347,852	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	\$ 11,349,517	100%	\$ 11,349,517		\$ 11,349,517
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,535,662	100%	\$ 3,535,662		\$ 3,535,662
6	356	Overhead Conductors & Devices	\$ 5,539,767	100%	\$ 5,539,767		\$ 5,539,767
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	\$ 38,783,630	100%	\$ 38,783,630	\$ (15,628,438)	\$ 23,155,192

The Toledo Edison Company: 18-1445-EL-RDR
5/31/2019 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 5/31/2019, 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, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 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 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	\$ 4,966,340	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	\$ 100,488,182	100%	\$ 100,488,182		\$ 100,488,182
14	364	Poles, Towers & Fixtures	\$ 185,603,786	100%	\$ 185,603,786	\$ 5,249	\$ 185,609,035
15	365	Overhead Conductors & Devices	\$ 230,806,350	100%	\$ 230,806,350	\$ 2,161	\$ 230,808,511
16	366	Underground Conduit	\$ 13,760,975	100%	\$ 13,760,975		\$ 13,760,975
17	367	Underground Conductors & Devices	\$ 152,645,437	100%	\$ 152,645,437	\$ (8,644)	\$ 152,636,793
18	368	Line Transformers	\$ 161,781,963	100%	\$ 161,781,963	\$ (4,737)	\$ 161,777,226
19	369	Services	\$ 68,110,010	100%	\$ 68,110,010	\$ (377)	\$ 68,109,633
20	370	Meters	\$ 49,073,567	100%	\$ 49,073,567		\$ 49,073,567
21	371	Installation on Customer Premises	\$ 6,677,031	100%	\$ 6,677,031		\$ 6,677,031
22	373	Street Lighting & Signal Systems	\$ 62,389,625	100%	\$ 62,389,625	\$ (245,633)	\$ 62,143,992
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,042,386,060	100%	\$ 1,042,386,060	\$ (251,981)	\$ 1,042,134,079

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

Schedule B-2.1 (Actual)
Page 3 of 4

NOTE: Column A contains actual plant in service balances as of 5/31/2019, 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, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 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 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	\$ 33,806,121	100%	\$ 33,806,121		\$ 33,806,121
27	391.1	Office Furniture & Equipment	\$ 1,825,187	100%	\$ 1,825,187		\$ 1,825,187
28	391.2	Data Processing Equipment	\$ 11,601,231	100%	\$ 11,601,231		\$ 11,601,231
29	392	Transportation Equipment	\$ 1,891,817	100%	\$ 1,891,817		\$ 1,891,817
30	393	Stores Equipment	\$ 528,849	100%	\$ 528,849		\$ 528,849
31	394	Tools, Shop & Garage Equipment	\$ 6,576,690	100%	\$ 6,576,690		\$ 6,576,690
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	\$ 17,535,287	100%	\$ 17,535,287		\$ 17,535,287
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	\$ 77,430,602	100%	\$ 77,430,602	\$0	\$ 77,430,602

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

Schedule B-2.1 (Actual)
Page 4 of 4

NOTE: Column A contains actual plant in service balances as of 5/31/2019, 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, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 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 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	\$ 32,213,674	100%	\$ 32,213,674		\$ 32,213,674
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	\$ 32,507,972		\$ 32,507,972	\$ -	\$ 32,507,972
42		Company Total Plant	<u>\$ 1,191,108,264</u>	100%	<u>\$ 1,191,108,264</u>	<u>\$ (15,880,419)</u>	<u>\$ 1,175,227,846</u>
43		Service Company Plant Allocated*					\$ 59,294,101
44		Grand Total Plant (42 + 43)					<u>\$ 1,234,521,947</u>

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

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

Schedule B-3 (Actual)

Page 1 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 5/31/2019, 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, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 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 5/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Sch B2.1 (Actual) Column E	Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)	
<u>TRANSMISSION PLANT</u>									
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -	
2	352	Structures & Improvements	\$ 218,299	\$ 222,501	100%	\$ 222,501		\$ 222,501	
3	353	Station Equipment	\$ 11,349,517	\$ 4,937,949	100%	\$ 4,937,949		\$ 4,937,949	
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543	
5	355	Poles & Fixtures	\$ 3,535,662	\$ 3,226,267	100%	\$ 3,226,267		\$ 3,226,267	
6	356	Overhead Conductors & Devices	\$ 5,539,767	\$ 3,696,399	100%	\$ 3,696,399		\$ 3,696,399	
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	\$ 23,155,192	\$ 12,545,576	100%	\$ 12,545,576	\$0	\$ 12,545,576	

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

Schedule B-3 (Actual)

Page 2 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 5/31/2019, 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, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 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 5/31/2019 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					
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,966,340	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,074,894	\$ 2,668,319	100%	\$ 2,668,319		\$ 2,668,319
13	362	Station Equipment	\$ 100,488,182	\$ 41,142,320	100%	\$ 41,142,320		\$ 41,142,320
14	364	Poles, Towers & Fixtures	\$ 185,609,035	\$ 128,673,483	100%	\$ 128,673,483	\$ 17	\$ 128,673,500
15	365	Overhead Conductors & Devices	\$ 230,808,511	\$ 97,702,954	100%	\$ 97,702,954	\$ 7	\$ 97,702,960
16	366	Underground Conduit	\$ 13,760,975	\$ 8,573,995	100%	\$ 8,573,995		\$ 8,573,995
17	367	Underground Conductors & Devices	\$ 152,636,793	\$ 53,873,213	100%	\$ 53,873,213	\$ (259)	\$ 53,872,955
18	368	Line Transformers	\$ 161,777,226	\$ 71,101,124	100%	\$ 71,101,124	\$ (81)	\$ 71,101,043
19	369	Services	\$ 68,109,633	\$ 71,363,053	100%	\$ 71,363,053	\$ (6)	\$ 71,363,047
20	370	Meters	\$ 49,073,567	\$ 20,001,743	100%	\$ 20,001,743		\$ 20,001,743
21	371	Installation on Customer Premises	\$ 6,677,031	\$ 4,699,881	100%	\$ 4,699,881		\$ 4,699,881
22	373	Street Lighting & Signal Systems	\$ 62,143,992	\$ 43,014,183	100%	\$ 43,014,183	\$ (8,184)	\$ 43,005,999
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,827	100%	\$ 5,827		\$ 5,827
24		Total Distribution Plant	\$ 1,042,134,079	\$ 542,820,097	100%	\$ 542,820,097	\$ (8,506)	\$ 542,811,591

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

Schedule B-3 (Actual)

Page 3 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 5/31/2019, 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, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 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 5/31/2019 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	\$ 33,806,121	\$ 10,456,102	100%	\$ 10,456,102		\$ 10,456,102
27	391.1	Office Furniture & Equipment	\$ 1,825,187	\$ 1,720,003	100%	\$ 1,720,003		\$ 1,720,003
28	391.2	Data Processing Equipment	\$ 11,601,231	\$ 8,517,071	100%	\$ 8,517,071		\$ 8,517,071
29	392	Transportation Equipment	\$ 1,891,817	\$ 1,437,061	100%	\$ 1,437,061		\$ 1,437,061
30	393	Stores Equipment	\$ 528,849	\$ 371,162	100%	\$ 371,162		\$ 371,162
31	394	Tools, Shop & Garage Equipment	\$ 6,576,690	\$ 2,393,924	100%	\$ 2,393,924		\$ 2,393,924
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	\$ 17,535,287	\$ 12,128,279	100%	\$ 12,128,279		\$ 12,128,279
35	398	Miscellaneous Equipment	\$ 395,285	\$ 181,168	100%	\$ 181,168		\$ 181,168
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 100,700	100%	\$ 100,700		\$ 100,700
37		Total General Plant Plant	\$ 77,430,602	\$ 39,222,309	100%	\$ 39,222,309	\$ -	\$ 39,222,309

The Toledo Edison Company: 18-1445-EL-RDR
5/31/2019 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 5/31/2019, 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, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 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 5/31/2019 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	\$ 32,213,674	\$ 26,350,281	100%	\$ 26,350,281		\$ 26,350,281
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 53,733	100%	\$ 53,733		\$ 53,733
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,087	100%	\$ 240,087		\$ 240,087
41		Total Other Plant	\$ 32,507,972	\$ 26,644,100		\$ 26,644,100	\$ -	\$ 26,644,100
42		Removal Work in Progress (RWIP)		\$ (5,529,608)	100%	\$ (5,529,608)		\$ (5,529,608)
43		Company Total Plant (Reserve)	\$ 1,175,227,846	\$ 615,702,474	100%	\$ 615,702,474	\$ (8,506)	\$ 615,693,968
44		Service Company Reserve Allocated*						\$ 34,265,764
45		Grand Total Plant (Reserve) (43 + 44)						\$ 649,959,732

* 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. 5/31/2019*	255,621,860	315,137,993	80,113,662	(19,528,062)
(2) Service Company Allocated ADIT**	\$ (2,774,938)	\$ (3,362,732)	\$ (1,480,227)	
(3) Grand Total ADIT Balance***	<u>\$ 252,846,922</u>	<u>\$ 311,775,261</u>	<u>\$ 78,633,435</u>	

*Source: Actual 5/31/2019 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 May 31, 2019

Schedule B-3.2 (Actual)
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 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	\$ 222,501	2.50%	\$ 5,457
3	353	Station Equipment	\$ 11,349,517	\$ 4,937,949	1.80%	\$ 204,291
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,535,662	\$ 3,226,267	3.75%	\$ 132,587
6	356	Overhead Conductors & Devices	\$ 5,539,767	\$ 3,696,399	2.67%	\$ 147,912
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	\$ 23,155,192	\$ 12,545,576		\$ 509,364

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

Schedule B-3.2 (Actual)
Page 2 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 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	\$ 2,668,319	2.50%	\$ 151,872
13	362	Station Equipment	\$ 100,488,182	\$ 41,142,320	2.25%	\$ 2,260,984
14	364	Poles, Towers & Fixtures	\$ 185,609,035	\$ 128,673,500	3.78%	\$ 7,016,022
15	365	Overhead Conductors & Devices	\$ 230,808,511	\$ 97,702,960	3.75%	\$ 8,655,319
16	366	Underground Conduit	\$ 13,760,975	\$ 8,573,995	2.08%	\$ 286,228
17	367	Underground Conductors & Devices	\$ 152,636,793	\$ 53,872,955	2.20%	\$ 3,358,009
18	368	Line Transformers	\$ 161,777,226	\$ 71,101,043	2.62%	\$ 4,238,563
19	369	Services	\$ 68,109,633	\$ 71,363,047	3.17%	\$ 2,159,075
20	370	Meters	\$ 49,073,567	\$ 20,001,743	3.43%	\$ 1,683,223
21	371	Installation on Customer Premises	\$ 6,677,031	\$ 4,699,881	4.00%	\$ 267,081
22	373	Street Lighting & Signal Systems	\$ 62,143,992	\$ 43,005,999	3.93%	\$ 2,442,259
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,827	0.00%	\$ -
24		Total Distribution	\$ 1,042,134,079	\$ 542,811,591		\$ 32,518,635

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

Schedule B-3.2 (Actual)
Page 3 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 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	\$ 33,806,121	\$ 10,456,102	2.20%	\$ 743,735
27	391.1	Office Furniture & Equipment	\$ 1,825,187	\$ 1,720,003	3.80%	\$ 69,357
28	391.2	Data Processing Equipment	\$ 11,601,231	\$ 8,517,071	9.50%	\$ 1,102,117
29	392	Transportation Equipment	\$ 1,891,817	\$ 1,437,061	6.92%	\$ 130,914
30	393	Stores Equipment	\$ 528,849	\$ 371,162	3.13%	\$ 16,553
31	394	Tools, Shop & Garage Equipment	\$ 6,576,690	\$ 2,393,924	3.33%	\$ 219,004
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	\$ 17,535,287	\$ 12,128,279	5.88%	\$ 1,031,075
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	\$ 77,430,602	\$ 39,222,309		\$ 3,416,110

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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	\$ 32,213,674	\$ 26,350,281	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 53,733	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,087	3.10%	*
41		Total Other	\$ 32,507,972	\$ 26,644,100		\$ 1,565,317
42		Removal Work in Progress (RWIP)		(\$5,529,608)		
43		Company Total Depreciation	\$ 1,175,227,846	\$ 615,693,968		\$ 38,009,426
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 59,294,101	\$ 34,265,764		\$ 2,418,110
45		GRAND TOTAL (43 + 44)	\$ 1,234,521,947	\$ 649,959,732		\$ 40,427,537

* Please see the "Intangible Depreciation Expense Calculation: Actual 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 (Actual)" workpaper.

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

Annual Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 31,329,453
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 601,054
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 32,267</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 31,962,774</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 May 31, 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)	\$ 23,155,192	\$ 1,042,134,079	\$ 77,430,602
2	Jurisdictional Real Property (b)	\$ 1,937,713	\$ 11,041,234	\$ 34,529,846
3	Jurisdictional Personal Property (1 - 2)	\$ 21,217,480	\$ 1,031,092,845	\$ 42,900,756
4	Purchase Accounting Adjustment (f)	\$ (12,355,751)	\$ (440,414,480)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 8,861,729	\$ 590,678,365	\$ 42,900,756
<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)	\$ 533,564.69	\$ 5,032,579.67	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 599,094	\$ 60,197,090	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 8,262,635	\$ 530,481,276	\$ 42,742,243
13	True Value Percentage (c)	68.1210%	65.0180%	39.3950%
14	True Value of Taxable Personal Property (12 x 13)	\$ 5,628,590	\$ 344,908,316	\$ 16,838,307
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 4,784,302	\$ 293,172,069	\$ 4,041,194
17	Personal Property Tax Rate (e)	9.4486000%	9.4486000%	9.4486000%
18	Personal Property Tax (16 x 17)	\$ 452,050	\$ 27,700,656	\$ 381,836
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)			\$ 31,329,453

(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 May 31, 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	\$ 34,529,846
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	\$ 436,852
4	Total Real Property Tax (Sum of 3)			<u>\$ 601,054</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	\$ 804,914	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.2651%</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 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.

Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303-SGMI	\$ (1,279,852)	\$ (356,712)
362-SGMI	\$ 5,384,748	\$ 2,526,475
364-SGMI	\$ 163,082	\$ 74,353
365-SGMI	\$ 1,801,510	\$ 1,242,854
367-SGMI	\$ 11,080	\$ 4,917
368-SGMI	\$ 185,568	\$ 127,563
370-SGMI	\$ 16,851,205	\$ 9,465,992
397-SGMI	\$ 4,730,254	\$ 2,313,623
Grand Total	\$ 27,847,595	\$ 15,399,066

Exclusions related to Rider AMI for work order activity associated with WBS CE-00400 that are included in Non-SGMI depreciation groups offset by DCR activity in SGMI depreciation groups

FERC Account	CEI	
	Gross	Reserve
303	\$ 584,592	\$ 573,969
352	\$ 105,588	\$ 12,869
353	\$ -	\$ -
355	\$ (814)	\$ (78)
356	\$ (447)	\$ (49)
358	\$ -	\$ -
361	\$ 478,108	\$ 63,941
362	\$ (720,916)	\$ (40,890)
364	\$ 12,603	\$ 34,029
365	\$ 370,587	\$ 158,605
367	\$ 1,762	\$ 127
368	\$ (448,787)	\$ (94,308)
369	\$ 188	\$ 35
370	\$ (70,649)	\$ (81,671)
373	\$ 13,036	\$ 3,176
391	\$ 4,800,466	\$ 2,091,320
397	\$ 2,006,204	\$ 762,209
Grand Total	\$ 7,131,522	\$ 3,483,282

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	\$ (706)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 4,704
360	\$ (11)	\$ -
362	\$ (9,498)	\$ 1,009
364	\$ (41,192)	\$ (9,688)
365	\$ (19,816)	\$ (3,267)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 19,489
368	\$ (74,603)	\$ (4,912)
369	\$ (1,537)	\$ (123)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,353)
373	\$ (2,721)	\$ (642)
390	\$ (0)	\$ 226
Grand Total	\$ 183,684	\$ 8,019

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 277	\$ 2	\$ -	\$ -	\$ (5,249)	\$ (17)
365	\$ 549	\$ 3	\$ -	\$ -	\$ (2,161)	\$ (7)
367	\$ 1,272	\$ 4	\$ -	\$ -	\$ 8,644	\$ 259
368	\$ -	\$ -	\$ -	\$ -	\$ 4,737	\$ 81
369	\$ -	\$ -	\$ -	\$ -	\$ 377	\$ 6
373	\$ 24,465	\$ 158	\$ 7,180	\$ 42	\$ 58,039	\$ 2,779
373.3 LED	\$ 211,745	\$ 11,802	\$ 46,889	\$ 4,093	\$ 187,594	\$ 5,404
Grand Total	\$ 238,308	\$ 11,969	\$ 54,069	\$ 4,134	\$ 251,981	\$ 8,506

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	\$ 782,244,076	\$ 111,156,883	\$ 134,702,430	\$ 59,294,101	\$ 305,153,414
(3) Reserve	\$ 452,054,931	\$ 64,237,006	\$ 77,843,859	\$ 34,265,764	\$ 176,346,629
(4) ADIT	\$ (19,528,062)	\$ (2,774,938)	\$ (3,362,732)	\$ (1,480,227)	\$ (7,617,897)
(5) Rate Base		\$ 49,694,815	\$ 60,221,303	\$ 26,508,564	\$ 136,424,682
(6) Depreciation Expense (Incremental)		\$ 4,533,159	\$ 5,493,385	\$ 2,418,110	\$ 12,444,655
(7) Property Tax Expense (Incremental)		\$ 60,490	\$ 73,303	\$ 32,267	\$ 166,060
(8) Total Expenses		\$ 4,593,649	\$ 5,566,688	\$ 2,450,377	\$ 12,610,715

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 5/31/2019, adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 5/31/2019, adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (4) ADIT: Actual 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. Actual 5/31/2019"
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant"
- (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 5/31/2019: 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			(I) 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.

(F) - (H) 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 5/31/2019

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
Line No.	Account	Account Description	5/31/2019 Actual Balances			Accrual Rates				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 *	\$ 50,334,864	\$ 29,278,749	\$ 21,056,115	2.20%	2.50%	2.20%	2.33%	\$ 1,174,024	
32	390.3	Struct Imprv, Leasehold Imp **	\$ 15,396,838	\$ 9,046,987	\$ 6,349,852	22.34%	20.78%	0.00%	21.49%	\$ 3,308,057	
33	391.1	Office Furn., Mech. Equip.	\$ 16,309,323	\$ 10,542,032	\$ 5,767,291	7.60%	3.80%	3.80%	5.18%	\$ 845,509	
34	391.2	Data Processing Equipment	\$ 148,087,656	\$ 41,791,648	\$ 106,296,008	10.56%	17.00%	9.50%	13.20%	\$ 19,542,848	
35	392	Transportation Equipment	\$ 1,703,410	\$ 970,785	\$ 732,625	6.07%	7.31%	6.92%	6.78%	\$ 115,534	
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	\$ 32,176	\$ 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 ***	\$ 133,139,565	\$ 48,577,778	\$ 84,561,787	7.50%	5.00%	5.88%	6.08%	\$ 8,097,090	
41	398	Misc. Equipment	\$ 3,212,864	\$ 1,274,466	\$ 1,938,398	6.67%	4.00%	3.33%	4.84%	\$ 155,580	
42	399.1	ARC General Plant	\$ 40,721	\$ 28,080	\$ 12,641	0.00%	0.00%	0.00%	0.00%	\$ -	
43			\$ 369,333,872	\$ 141,711,233	\$ 227,622,639					\$ 33,272,725	
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	\$ 4,119,194	\$ 8,319,042	\$ (4,199,848)	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	\$ 37,531,726	\$ 510,578	14.29%	14.29%	14.29%	14.29%	\$ 510,578	
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	\$ 16,238,689	\$ 7,762,374	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	\$ 10,105,980	\$ 17,585,915	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	\$ 34,558,921	\$ 3,798,652	\$ 30,760,269	14.29%	14.29%	14.29%	14.29%	\$ 4,938,470	
63	303	FECO 101/6-303 2019 Software	\$ 11,283,579	\$ 150,672	\$ 11,132,907	14.29%	14.29%	14.29%	14.29%	\$ 1,612,423	
63			\$ 412,910,203	\$ 310,431,642	\$ 102,478,562					\$ 32,216,248	
64	Removal Work in Progress (RWIP)		\$ (87,944)								
65	TOTAL - GENERAL & INTANGIBLE		\$ 782,244,076	\$ 452,054,931	\$ 330,101,201					8.37%	\$ 65,488,973

NOTES

(C) - (E) Service Company plant balances as of May 31, 2019 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 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 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 (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 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 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 (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 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%	\$ 50,334,864	\$ 652,354
29	390.3	Struct Imprv, Leasehold Imp	Real	1.30%	\$ 15,396,838	\$ 199,547
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 16,309,323	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 148,087,656	\$ -
32	392	Transportation Equipment	Personal		\$ 1,703,410	\$ -
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		\$ 133,139,565	\$ -
38	398	Misc. Equipment	Personal		\$ 3,212,864	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 369,333,872	\$ 854,895
41	TOTAL - INTANGIBLE PLANT				\$ 412,910,203	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 782,244,076	\$ 854,895
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 5/31/2019 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 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 5/31/2019 Balances							
I. 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	\$ 782,244,076	\$ 111,156,883	\$ 134,702,430	\$ 59,294,101	\$ 305,153,414	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (452,054,931)	\$ (64,237,006)	\$ (77,843,859)	\$ (34,265,764)	\$ (176,346,629)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 330,189,144	\$ 46,919,877	\$ 56,858,571	\$ 25,028,337	\$ 128,806,785	Line 2 + Line 3
5	Depreciation *	8.37%	\$ 9,305,983	\$ 11,277,201	\$ 4,964,064	\$ 25,547,248	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 121,481	\$ 147,213	\$ 64,801	\$ 333,494	Average Rate x Line 2
7	Total Expenses		\$ 9,427,464	\$ 11,424,414	\$ 5,028,865	\$ 25,880,743	
* 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 (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	-2.31%	\$ 4,533,159	\$ 5,493,385	\$ 2,418,110	\$ 12,444,655	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 60,490	\$ 73,303	\$ 32,267	\$ 166,060	Line 6 - Line 13
17	Total Expenses		\$ 4,593,649	\$ 5,566,688	\$ 2,450,377	\$ 12,610,715	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 May 31, 2019. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 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 workpaper 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 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	\$ 775,017	\$ 762,597	\$ 12,420	14.29%	\$ 12,420
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,732,410	\$ 2,311,923	\$ 420,486	14.29%	\$ 390,461
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	\$ 5,896,299	\$ 2,012,671	\$ 3,883,628	14.29%	\$ 842,581
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 4,329,552	\$ 937,875	\$ 3,391,677	14.29%	\$ 618,693
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,199,919	\$ 388,912	\$ 3,811,007	14.29%	\$ 600,168
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 600,982	\$ 16,695	\$ 584,287	14.29%	\$ 85,880
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	\$ 1,163,236	\$ 13,103	2.15%	\$ 13,103
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 451,129	\$ 1,379,543	\$ (927,414)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 71,500,001	\$ 56,915,285	\$ 14,584,715		\$ 3,590,256
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 37,532	\$ 52,215	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	\$ 8,436,804	\$ 2,905,022	\$ 5,531,783	14.29%	\$ 1,205,619
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,158,632	\$ 1,511,552	\$ 4,647,080	14.29%	\$ 880,068
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,885,261	\$ 447,886	\$ 3,437,375	14.29%	\$ 555,204
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 3,815,672	\$ 140,420	\$ 3,675,251	14.29%	\$ 545,259
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	\$ 2,034,958	\$ (544,542)	14.29%	\$ -
Total			\$ 101,031,501	\$ 76,425,000	\$ 24,606,292		\$ 5,797,385
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	\$ 1,695,909	\$ 696,527	\$ 999,382	14.29%	\$ 242,345
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,329,930	\$ 822,176	\$ 1,507,754	14.29%	\$ 332,947
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,096,583	\$ 234,778	\$ 861,805	14.29%	\$ 156,702
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,979,429	\$ 174,286	\$ 1,805,143	14.29%	\$ 282,860
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 257,362	\$ 7,221	\$ 250,142	14.29%	\$ 36,777
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	\$ 53,733	\$ 478	2.37%	\$ 478
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ (173,015)	\$ 293,026	\$ (466,041)	14.29%	\$ -
Total			\$ 32,507,972	\$ 26,644,100	\$ 5,863,871		\$ 1,565,317

NOTES

(D) - (F) Source: Actual 5/31/2019 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, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 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 8/31/2019
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*	8/31/2019	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,260.0	1,333.0	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,672.3	1,598.3	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,242.7	471.2	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,175.1	3,402.5	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,442.5)	(669.5)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,499.7)	(696.6)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(656.4)	(279.6)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(3,598.6)	(1,645.8)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,817.5	663.5	(1) + (5)	
(10)	OE	1,271.0	2,172.7	901.7	(2) + (6)	
(11)	TE	394.7	586.3	191.6	(3) + (7)	
(12)	Total	2,819.7	4,576.5	1,756.8	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(253.4)	(7.0)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(312.1)	(115.0)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(78.6)	(68.3)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(644.1)	(190.4)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,564.1	656.5	(9) + (13)	
(18)	OE	1,073.9	1,860.6	786.7	(10) + (14)	
(19)	TE	384.4	507.6	123.2	(11) + (15)	
(20)	Total	2,366.0	3,932.4	1,566.4	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	105.3	45.3	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	110.3	48.3	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	256.3	109.8	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	112.3	47.3	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	93.8	36.4	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	32.8	12.7	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	238.9	96.4	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	656.5	55.7	45.3	47.3	148.3
(30)	OE	786.7	66.7	48.3	36.4	151.5
(31)	TE	123.2	10.5	16.1	12.7	39.3
(32)	Total	1,566.4	132.8	109.8	96.4	339.1

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	33.8	22.57%	9.8	0.4	10.3	158.6
(37) OE	40.5	22.17%	11.5	0.4	12.0	163.4
(38) TE	6.3	22.36%	1.8	0.1	1.9	41.2
(39) Total	80.6		23.2	0.9	24.1	363.2

(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
8/31/2019 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 8/31/2019 from the forecast as of June 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 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 8/31/2019 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	\$ 11,950,244	100%	\$ 11,950,244		\$ 11,950,244
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,571,059	100%	\$ 3,571,059		\$ 3,571,059
6	356	Overhead Conductors & Devices	\$ 5,557,736	100%	\$ 5,557,736		\$ 5,557,736
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	\$ 39,438,354	100%	\$ 39,438,354	\$ (15,628,438)	\$ 23,809,916

The Toledo Edison Company: 18-1445-EL-RDR
8/31/2019 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 8/31/2019 from the forecast as of June 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 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 8/31/2019 Plant in Service Balances" worksheet.

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	\$ 5,008,388	100%	\$ 5,008,388		\$ 5,008,388
12	361	Structures & Improvements	\$ 6,094,677	100%	\$ 6,094,677		\$ 6,094,677
13	362	Station Equipment	\$ 101,923,535	100%	\$ 101,923,535		\$ 101,923,535
14	364	Poles, Towers & Fixtures	\$ 186,215,423	100%	\$ 186,215,423	\$ 5,249	\$ 186,220,672
15	365	Overhead Conductors & Devices	\$ 231,272,602	100%	\$ 231,272,602	\$ 2,161	\$ 231,274,763
16	366	Underground Conduit	\$ 14,034,754	100%	\$ 14,034,754		\$ 14,034,754
17	367	Underground Conductors & Devices	\$ 154,179,961	100%	\$ 154,179,961	\$ (8,644)	\$ 154,171,317
18	368	Line Transformers	\$ 162,746,328	100%	\$ 162,746,328	\$ (4,737)	\$ 162,741,592
19	369	Services	\$ 68,214,392	100%	\$ 68,214,392	\$ (377)	\$ 68,214,015
20	370	Meters	\$ 49,904,241	100%	\$ 49,904,241		\$ 49,904,241
21	371	Installation on Customer Premises	\$ 6,689,221	100%	\$ 6,689,221		\$ 6,689,221
22	373	Street Lighting & Signal Systems	\$ 62,900,959	100%	\$ 62,900,959	\$ (245,633)	\$ 62,655,326
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,049,192,383	100%	\$ 1,049,192,383	\$ (251,981)	\$ 1,048,940,402

The Toledo Edison Company: 18-1445-EL-RDR
8/31/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 3 of 4

NOTE: Column A contains estimated plant in service balances as of 8/31/2019 from the forecast as of June 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdiction 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 8/31/2019 Plant in Service Balances" worksheet.

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	\$ 34,077,419	100%	\$ 34,077,419		\$ 34,077,419
27	391.1	Office Furniture & Equipment	\$ 1,825,187	100%	\$ 1,825,187		\$ 1,825,187
28	391.2	Data Processing Equipment	\$ 11,627,944	100%	\$ 11,627,944		\$ 11,627,944
29	392	Transportation Equipment	\$ 1,891,817	100%	\$ 1,891,817		\$ 1,891,817
30	393	Stores Equipment	\$ 528,849	100%	\$ 528,849		\$ 528,849
31	394	Tools, Shop & Garage Equipment	\$ 6,576,690	100%	\$ 6,576,690		\$ 6,576,690
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	\$ 17,535,287	100%	\$ 17,535,287		\$ 17,535,287
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	\$ 77,728,612	100%	\$ 77,728,612	\$ -	\$ 77,728,612

The Toledo Edison Company: 18-1445-EL-RDR
8/31/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 4 of 4

NOTE: Column A contains estimated plant in service balances as of 8/31/2019 from the forecast as of June 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 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 8/31/2019 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	\$ 32,503,786	100%	\$ 32,503,786		\$ 32,503,786
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	\$ 32,798,084		\$ 32,798,084	\$ -	\$ 32,798,084
42		Company Total Plant Balance	<u>\$ 1,199,157,434</u>	100%	<u>\$ 1,199,157,434</u>	<u>\$ (15,880,419)</u>	<u>\$ 1,183,277,015</u>
43		Service Company Plant Allocated*					\$ 59,407,607
44		Grand Total Plant (42 + 43)					<u>\$ 1,242,684,622</u>

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

The Toledo Edison Company: 18-1445-EL-RDR
8/31/2019 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 8/31/2019 from the forecast as of June 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 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 8/31/2019 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)
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 1,720,045	\$ (70)	100%	\$ (70)		\$ (70)
2	352	Structures & Improvements	\$ 218,299	\$ 223,872	100%	\$ 223,872		\$ 223,872
3	353	Station Equipment	\$ 11,950,244	\$ 4,853,189	100%	\$ 4,853,189		\$ 4,853,189
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,571,059	\$ 3,255,566	100%	\$ 3,255,566		\$ 3,255,566
6	356	Overhead Conductors & Devices	\$ 5,557,736	\$ 3,730,242	100%	\$ 3,730,242		\$ 3,730,242
7	357	Underground Conduit	\$ 372,576	\$ 205,880	100%	\$ 205,880		\$ 205,880
8	358	Underground Conductors & Devices	\$ 385,693	\$ 220,727	100%	\$ 220,727		\$ 220,727
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 23,809,916	\$ 12,529,948	100%	\$ 12,529,948	\$0	\$ 12,529,948

The Toledo Edison Company: 18-1445-EL-RDR
8/31/2019 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 8/31/2019 from the forecast as of June 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 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 8/31/2019 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Sch B2.1 (Estimate) Column E (A)	Total Company Plant Investment	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
<u>DISTRIBUTION PLANT</u>									
11	360	Land & Land Rights	\$ 5,008,388	\$ (4,672)	100%	\$ (4,672)		\$ (4,672)	
12	361	Structures & Improvements	\$ 6,094,677	\$ 2,701,678	100%	\$ 2,701,678		\$ 2,701,678	
13	362	Station Equipment	\$ 101,923,535	\$ 41,375,453	100%	\$ 41,375,453		\$ 41,375,453	
14	364	Poles, Towers & Fixtures	\$ 186,220,672	\$ 130,079,296	100%	\$ 130,079,296	\$ 17	\$ 130,079,312	
15	365	Overhead Conductors & Devices	\$ 231,274,763	\$ 99,657,085	100%	\$ 99,657,085	\$ 7	\$ 99,657,091	
16	366	Underground Conduit	\$ 14,034,754	\$ 8,612,054	100%	\$ 8,612,054		\$ 8,612,054	
17	367	Underground Conductors & Devices	\$ 154,171,317	\$ 53,856,057	100%	\$ 53,856,057	\$ (259)	\$ 53,855,799	
18	368	Line Transformers	\$ 162,741,592	\$ 71,882,361	100%	\$ 71,882,361	\$ (81)	\$ 71,882,279	
19	369	Services	\$ 68,214,015	\$ 71,887,787	100%	\$ 71,887,787	\$ (6)	\$ 71,887,781	
20	370	Meters	\$ 49,904,241	\$ 20,366,045	100%	\$ 20,366,045		\$ 20,366,045	
21	371	Installation on Customer Premises	\$ 6,689,221	\$ 4,764,967	100%	\$ 4,764,967		\$ 4,764,967	
22	373	Street Lighting & Signal Systems	\$ 62,655,326	\$ 43,553,872	100%	\$ 43,553,872	\$ (11,310)	\$ 43,542,562	
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,876	100%	\$ 5,876		\$ 5,876	
24		Total Distribution Plant	\$ 1,048,940,402	\$ 548,737,858	100%	\$ 548,737,858	\$ (11,633)	\$ 548,726,225	

The Toledo Edison Company: 18-1445-EL-RDR
8/31/2019 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 8/31/2019 from the forecast as of June 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 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 8/31/2019 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>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 723,725	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,077,419	\$ 10,558,400	100%	\$ 10,558,400		\$ 10,558,400
27	391.1	Office Furniture & Equipment	\$ 1,825,187	\$ 1,733,928	100%	\$ 1,733,928		\$ 1,733,928
28	391.2	Data Processing Equipment	\$ 11,627,944	\$ 8,723,609	100%	\$ 8,723,609		\$ 8,723,609
29	392	Transportation Equipment	\$ 1,891,817	\$ 1,469,789	100%	\$ 1,469,789		\$ 1,469,789
30	393	Stores Equipment	\$ 528,849	\$ 375,301	100%	\$ 375,301		\$ 375,301
31	394	Tools, Shop & Garage Equipment	\$ 6,576,690	\$ 2,448,675	100%	\$ 2,448,675		\$ 2,448,675
32	395	Laboratory Equipment	\$ 1,483,006	\$ 1,046,359	100%	\$ 1,046,359		\$ 1,046,359
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,535,287	\$ 12,386,048	100%	\$ 12,386,048		\$ 12,386,048
35	398	Miscellaneous Equipment	\$ 395,285	\$ 184,458	100%	\$ 184,458		\$ 184,458
36	399.1	Asset Retirement Costs for General Plant	<u>\$ 158,513</u>	<u>\$ 101,520</u>	100%	<u>\$ 101,520</u>		<u>\$ 101,520</u>
37		Total General Plant	\$ 77,728,612	\$ 39,909,171	100%	\$ 39,909,171	\$0	\$ 39,909,171

The Toledo Edison Company: 18-1445-EL-RDR
8/31/2019 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 8/31/2019 from the forecast as of June 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 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 8/31/2019 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	\$ 32,503,786	\$ 26,812,437	100%	\$ 26,812,437		\$ 26,812,437
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,046	100%	\$ 54,046		\$ 54,046
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,085	100%	\$ 240,085		\$ 240,085
41		Total Other Plant	\$ 32,798,084	\$ 27,106,568		\$ 27,106,568	\$0	\$ 27,106,568
42		Removal Work in Progress (RWIP)		\$ (5,960,307)	100%	\$ (5,960,307)		\$ (5,960,307)
43		Company Total Plant (Reserve)	\$ 1,183,277,015	\$ 622,323,238	100%	\$ 622,323,238	\$ (11,633)	\$ 622,311,605
44		Service Company Reserve Allocated*						\$ 34,103,125
45		Grand Total Plant (Reserve) (43 + 44)						\$ 656,414,729

* 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. 8/31/2019*	256,985,654	316,426,810	80,562,283	(25,252,413)
(2) Service Company Allocated ADIT**	\$ (3,588,368)	\$ (4,348,466)	\$ (1,914,133)	
(3) Grand Total ADIT Balance***	<u>\$ 253,397,286</u>	<u>\$ 312,078,345</u>	<u>\$ 78,648,150</u>	

*Source: Estimated 8/31/2019 ADIT balances from the forecast as of June 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 August 31, 2019

Schedule B-3.2 (Estimate)
Page 1 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>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,720,045	\$ (70)	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 223,872	2.50%	\$ 5,457
3	353	Station Equipment	\$ 11,950,244	\$ 4,853,189	1.80%	\$ 215,104
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,571,059	\$ 3,255,566	3.75%	\$ 133,915
6	356	Overhead Conductors & Devices	\$ 5,557,736	\$ 3,730,242	2.67%	\$ 148,392
7	357	Underground Conduit	\$ 372,576	\$ 205,880	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 220,727	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 23,809,916	\$ 12,529,948		\$ 521,985

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 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	\$ 5,008,388	\$ (4,672)	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,094,677	\$ 2,701,678	2.50%	\$ 152,367
13	362	Station Equipment	\$ 101,923,535	\$ 41,375,453	2.25%	\$ 2,293,280
14	364	Poles, Towers & Fixtures	\$ 186,220,672	\$ 130,079,312	3.78%	\$ 7,039,141
15	365	Overhead Conductors & Devices	\$ 231,274,763	\$ 99,657,091	3.75%	\$ 8,672,804
16	366	Underground Conduit	\$ 14,034,754	\$ 8,612,054	2.08%	\$ 291,923
17	367	Underground Conductors & Devices	\$ 154,171,317	\$ 53,855,799	2.20%	\$ 3,391,769
18	368	Line Transformers	\$ 162,741,592	\$ 71,882,279	2.62%	\$ 4,263,830
19	369	Services	\$ 68,214,015	\$ 71,887,781	3.17%	\$ 2,162,384
20	370	Meters	\$ 49,904,241	\$ 20,366,045	3.43%	\$ 1,711,715
21	371	Installation on Customer Premises	\$ 6,689,221	\$ 4,764,967	4.00%	\$ 267,569
22	373	Street Lighting & Signal Systems	\$ 62,655,326	\$ 43,542,562	3.93%	\$ 2,462,354
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,876	0.00%	\$ -
24		Total Distribution	\$ 1,048,940,402	\$ 548,726,225		\$ 32,709,136

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

Schedule B-3.2 (Estimate)
Page 3 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 (Estimate)	Sch. B-3 (Estimate)		
(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	\$ 34,077,419	\$ 10,558,400	2.20%	\$ 749,703
27	391.1	Office Furniture & Equipment	\$ 1,825,187	\$ 1,733,928	3.80%	\$ 69,357
28	391.2	Data Processing Equipment	\$ 11,627,944	\$ 8,723,609	9.50%	\$ 1,104,655
29	392	Transportation Equipment	\$ 1,891,817	\$ 1,469,789	6.92%	\$ 130,914
30	393	Stores Equipment	\$ 528,849	\$ 375,301	3.13%	\$ 16,553
31	394	Tools, Shop & Garage Equipment	\$ 6,576,690	\$ 2,448,675	3.33%	\$ 219,004
32	395	Laboratory Equipment	\$ 1,483,006	\$ 1,046,359	2.86%	\$ 42,414
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,535,287	\$ 12,386,048	5.88%	\$ 1,031,075
35	398	Miscellaneous Equipment	\$ 395,285	\$ 184,458	3.33%	\$ 13,163
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 101,520	0.00%	\$ -
37		Total General	\$ 77,728,612	\$ 39,909,171		\$ 3,424,616

The Toledo Edison Company: 18-1445-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 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	\$ 32,503,786	\$ 26,812,437	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,046	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,085	3.10%	*
41		Total Other	\$ 32,798,084	\$ 27,106,568		\$ 1,553,981
42		Removal Work in Progress (RWIP)		(\$5,960,307)		
43		Total Company Depreciation	\$ 1,183,277,015	\$ 622,311,605		\$ 38,209,718
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 59,407,607	\$ 34,103,125		\$ 2,411,175
45		GRAND TOTAL (43 + 44)	\$ 1,242,684,622	\$ 656,414,729		\$ 40,620,893

* Please see the "Intangible Depreciation Expense Calculation: Estimated 8/31/2019 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 August 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)	\$ 32,225,154
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 552,818
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 31,246</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 32,809,217</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 August 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)	\$ 23,809,916	\$ 1,048,940,402	\$ 77,728,612
2	Jurisdictional Real Property (b)	\$ 1,938,344	\$ 11,103,065	\$ 34,801,144
3	Jurisdictional Personal Property (1 - 2)	\$ 21,871,573	\$ 1,037,837,338	\$ 42,927,468
4	Purchase Accounting Adjustment (f)	\$ (12,240,761)	\$ (437,668,514)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 9,630,812	\$ 600,168,824	\$ 42,927,468
	<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)	\$ 61,415	\$ 56,943,254	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 572,936.98	\$ 5,245,475.52	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 634,352	\$ 62,196,630	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 8,996,460	\$ 537,972,193	\$ 42,768,955
13	True Value Percentage (c)	68.4850%	63.2130%	40.6300%
14	True Value of Taxable Personal Property (12 x 13)	\$ 6,161,225	\$ 340,068,362	\$ 17,377,027
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,237,041	\$ 289,058,108	\$ 4,170,486
17	Personal Property Tax Rate (e)	9.8211000%	9.8211000%	9.8211000%
18	Personal Property Tax (16 x 17)	\$ 514,335	\$ 28,388,686	\$ 409,588
19	Purchase Accounting Adjustment (f)	\$ 79,604	\$ 2,579,419	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 253,522
21	Total Personal Property Tax (18 + 19 + 20)			\$ 32,225,154

(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 August 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	\$ 11,103,065	\$ 34,801,144
2	Real Property Tax Rate (b)	<u>1.155494%</u>	<u>1.155494%</u>	<u>1.155494%</u>
3	Real Property Tax (1 x 2)	\$ 22,397	\$ 128,295	\$ 402,125
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 552,818</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	\$ 64,245,007	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>\$742,347</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.155494%</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 8/31/2019 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 June 2019, adjusted to reflect current assumptions.

depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ (1,279,852)	\$ (388,709)
362	\$ 5,384,748	\$ 2,661,094
364	\$ 163,082	\$ 78,430
365	\$ 1,801,510	\$ 1,287,892
367	\$ 11,080	\$ 5,194
368	\$ 185,568	\$ 132,202
370	\$ 16,851,205	\$ 9,887,272
397	\$ 4,730,254	\$ 2,402,316
Grand Total	\$ 27,847,595	\$ 16,065,692

Exclusions related to Rider AMI for work order activity associated with WBS CE-00400 that are included in Non-SGMI depreciation groups offset by DCR activity in SGMI depreciation groups

FERC Account	CEI	
	Gross	Reserve
303	\$ 584,592	\$ 594,854
352	\$ 105,588	\$ 13,528
353	\$ -	\$ -
355	\$ (814)	\$ (85)
356	\$ (447)	\$ (52)
358	\$ -	\$ -
361	\$ 478,108	\$ 66,929
362	\$ (720,916)	\$ (44,134)
364	\$ 12,220	\$ 34,171
365	\$ 366,623	\$ 162,170
367	\$ 1,762	\$ 138
368	\$ (377,856)	\$ (97,057)
369	\$ 188	\$ 37
370	\$ (1,152)	\$ (81,680)
373	\$ 13,029	\$ 3,296
391	\$ 4,800,466	\$ 2,218,052
397	\$ 2,006,204	\$ 799,826
Grand Total	\$ 7,267,594	\$ 3,669,993

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(q) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
353	\$ 1,430	\$ (705)
356	\$ (1)	\$ 19
358	\$ (30,135)	\$ 4,541
360	\$ 9,223	\$ -
362	\$ (3,211)	\$ 967
364	\$ (41,096)	\$ (10,167)
365	\$ (18,616)	\$ (3,460)
366	\$ -	\$ 1,905
367	\$ 372,683	\$ 21,755
368	\$ (74,599)	\$ (5,455)
369	\$ (1,537)	\$ (140)
370	\$ 571	\$ 1,357
371	\$ (6,159)	\$ (1,406)
373	\$ (2,708)	\$ (667)
390	\$ (0)	\$ 226
Grand Total	\$ 205,846	\$ 8,772

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 277	\$ 5	\$ -	\$ -	\$ (5,249)	\$ (17)
365	\$ 549	\$ 8	\$ -	\$ -	\$ (2,161)	\$ (7)
367	\$ 1,272	\$ 12	\$ -	\$ -	\$ 8,644	\$ 259
368	\$ -	\$ -	\$ -	\$ -	\$ 4,737	\$ 81
369	\$ -	\$ -	\$ -	\$ -	\$ 377	\$ 6
373	\$ 24,465	\$ 385	\$ 7,180	\$ 117	\$ 58,039	\$ 2,779
373.3 LED	\$ 211,745	\$ 15,332	\$ 46,889	\$ 4,874	\$ 187,594	\$ 8,531
Grand Total	\$ 238,308	\$ 15,741	\$ 54,069	\$ 4,991	\$ 251,981	\$ 11,633

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	\$ 783,741,515	\$ 111,369,669	\$ 134,960,289	\$ 59,407,607	\$ 305,737,565
(3) Reserve	\$ 449,909,296	\$ 63,932,111	\$ 77,474,381	\$ 34,103,125	\$ 175,509,616
(4) ADIT	\$ (25,252,413)	\$ (3,588,368)	\$ (4,348,466)	\$ (1,914,133)	\$ (9,850,966)
(5) Rate Base	\$ 51,025,926	\$ 61,834,374	\$ 27,218,615	\$ 140,078,915	
(6) Depreciation Expense (Incremental)	\$ 4,520,157	\$ 5,477,629	\$ 2,411,175	\$ 12,408,961	
(7) Property Tax Expense (Incremental)	\$ 58,575	\$ 70,983	\$ 31,246	\$ 160,804	
(8) Total Expenses	\$ 4,578,733	\$ 5,548,612	\$ 2,442,420	\$ 12,569,765	

- (2) Estimated Gross Plant = 8/31/2019 General and Intangible Plant Balances in the forecast as of June 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (3) Estimated Gross Plant = 8/31/2019 General and Intangible Reserve Balances in the forecast as of June 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (4) ADIT: Estimated ADIT Balances as of 8/31/2019
- (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 8/31/2019 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 8/31/2019 Balances" workpaper.
- (8) Total Expenses = Depreciation 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 8/31/2019: 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			(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 (Estimate)

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

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 8/31/2019 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 *	\$ 48,754,061	\$ 29,484,103	\$ 19,269,957	2.20%	2.50%	2.20%	2.33%	\$ 1,137,153
32	390.3	Struct Imprv, Leasehold Imp **	\$ 16,623,654	\$ 9,118,304	\$ 7,505,350	22.34%	20.78%	0.00%	21.49%	\$ 3,571,642
33	391.1	Office Furn., Mech. Equip.	\$ 17,252,788	\$ 10,713,395	\$ 6,539,393	7.60%	3.80%	3.80%	5.18%	\$ 894,421
34	391.2	Data Processing Equipment	\$ 157,227,085	\$ 28,527,296	\$ 128,699,789	10.56%	17.00%	9.50%	13.20%	\$ 20,748,961
35	392	Transportation Equipment	\$ (6,004,422)	\$ 1,136,049	\$ (7,140,471)	6.07%	7.31%	6.92%	6.78%	\$ (407,252)
36	393	Stores Equipment	\$ 17,204	\$ 8,409	\$ 8,795	6.67%	2.56%	3.13%	4.17%	\$ 717
37	394	Tools, Shop, Garage Equip.	\$ 325,463	\$ 23,166	\$ 302,297	4.62%	3.17%	3.33%	3.73%	\$ 12,137
38	395	Laboratory Equipment	\$ 102,621	\$ 31,057	\$ 71,564	2.31%	3.80%	2.86%	3.07%	\$ 3,155
39	396	Power Operated Equipment	\$ 424,994	\$ 140,306	\$ 284,688	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 132,130,900	\$ 49,528,695	\$ 82,602,206	7.50%	5.00%	5.88%	6.08%	\$ 8,035,747
41	398	Misc. Equipment	\$ 3,133,464	\$ 1,312,800	\$ 1,820,664	6.67%	4.00%	3.33%	4.84%	\$ 151,735
42	399.1	ARC General Plant	\$ 40,721	\$ 28,312	\$ 12,409	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 370,259,481	\$ 130,051,892	\$ 240,207,589					\$ 34,166,226
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	\$ 4,691,024	\$ 8,628,685	\$ (3,937,661)	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	\$ 38,042,452	\$ (149)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 68,919,518	\$ 10,937,088	14.29%	14.29%	14.29%	14.29%	\$ 10,937,088
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 17,170,199	\$ 6,830,864	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 32,866,565	\$ 18,050,299	\$ 14,816,266	14.29%	14.29%	14.29%	14.29%	\$ 4,696,632
60	303	FECO 101/6-303 2016 Software	\$ 27,691,895	\$ 11,183,801	\$ 16,508,094	14.29%	14.29%	14.29%	14.29%	\$ 3,957,172
61	303	FECO 101/6-303 2017 Software	\$ 11,614,498	\$ 3,452,120	\$ 8,162,378	14.29%	14.29%	14.29%	14.29%	\$ 1,659,712
62	303	FECO 101/6-303 2018 Software	\$ 34,558,921	\$ 5,062,773	\$ 29,496,148	14.29%	14.29%	14.29%	14.29%	\$ 4,938,470
63	303	FECO 101/6-303 2019 Software	\$ 11,283,579	\$ 543,598	\$ 10,739,980	14.29%	14.29%	14.29%	14.29%	\$ 1,612,423
			\$ 413,482,034	\$ 319,929,024	\$ 93,553,010					\$ 31,231,248
64	Removal Work in Progress (RWIP)		\$ (71,620)							
65	TOTAL - GENERAL & INTANGIBLE		\$ 783,741,515	\$ 449,909,296	\$ 333,760,598	8.34%				\$ 65,397,474

NOTES

(C) - (E) Estimated 8/31/2019 balances. Source: The forecast as of June 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 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 8/31/2019. 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
<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						
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 August 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	1.78%	0.93%	1.16%	1.28%	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 August 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	1.28%	\$ 230,947	\$ 2,962
28	390	Structures, Improvements	Real	1.28%	\$ 48,754,061	\$ 625,262
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 16,623,654	\$ 213,195
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,252,788	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 157,227,085	\$ -
32	392	Transportation Equipment	Personal		\$ (6,004,422)	\$ -
33	393	Stores Equipment	Personal		\$ 17,204	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 325,463	\$ -
35	395	Laboratory Equipment	Personal		\$ 102,621	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 132,130,900	\$ -
38	398	Misc. Equipment	Personal		\$ 3,133,464	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 370,259,481	\$ 841,419
41	TOTAL - INTANGIBLE PLANT				\$ 413,482,034	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 783,741,515	\$ 841,419
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 8/31/2019. Source: The forecast as of June 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 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 8/31/2019 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of August 31, 2019</u>							
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	\$ 783,741,515	\$ 111,369,669	\$ 134,960,289	\$ 59,407,607	\$ 305,737,565	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (449,909,296)	\$ (63,932,111)	\$ (77,474,381)	\$ (34,103,125)	\$ (175,509,616)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 333,832,219</u>	<u>\$ 47,437,558</u>	<u>\$ 57,485,908</u>	<u>\$ 25,304,482</u>	<u>\$ 130,227,949</u>	Line 2 + Line 3
5	Depreciation *	8.34%	\$ 9,292,981	\$ 11,261,445	\$ 4,957,129	\$ 25,511,555	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 119,566	\$ 144,892	\$ 63,780	\$ 328,238	Average Rate x Line 2
7	Total Expenses		\$ 9,412,547	\$ 11,406,337	\$ 5,020,908	\$ 25,839,792	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 8/31/2019. 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>							

<u>II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8			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>							

<u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-2.34%	\$ 4,520,157	\$ 5,477,629	\$ 2,411,175	\$ 12,408,961	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 58,575	\$ 70,983	\$ 31,246	\$ 160,804	Line 6 - Line 13
17	Total Expenses		\$ 4,578,733	\$ 5,548,612	\$ 2,442,420	\$ 12,569,765	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 August 31, 2019. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 8/31/2019 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 Aug-19 (D)	Reserve Aug-19 (E)	Net Plant Aug-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	\$ 775,017	\$ 775,017	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,732,410	\$ 2,408,959	\$ 323,451 14.29%	\$ 323,451
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,330,037	\$ 2,310,534	\$ 1,019,503 14.29%	\$ 475,862
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,856,446	\$ 1,800,830	\$ 2,055,617 14.29%	\$ 551,086
CECO	The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,896,299	\$ 2,250,444	\$ 3,645,855 14.29%	\$ 842,581
CECO	The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 4,329,552	\$ 1,104,679	\$ 3,224,873 14.29%	\$ 618,693
CECO	The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 4,199,919	\$ 545,529	\$ 3,654,390 14.29%	\$ 600,168
CECO	The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 600,982	\$ 37,317	\$ 563,665 14.29%	\$ 85,880
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forcast	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	\$ 1,170,235	\$ 6,104 2.15%	\$ 6,104
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,000,949	\$ 1,415,021	\$ (414,071) 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ - 14.29%	\$ -
Total			\$ 72,049,821	\$ 57,970,434	\$ 14,079,387		\$ 3,503,828
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	\$ 984,077	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 6,001,038	\$ 5,167,766	\$ 833,272 14.29%	\$ 833,272
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,687,647	\$ 4,016,534	\$ 1,671,113 14.29%	\$ 812,765
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,494,164	\$ 3,328,339	\$ 3,165,825 14.29%	\$ 928,016
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 8,436,804	\$ 3,243,702	\$ 5,193,102 14.29%	\$ 1,205,619
OECO	Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,158,632	\$ 1,740,097	\$ 4,418,535 14.29%	\$ 880,068
OECO	Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,885,261	\$ 589,148	\$ 3,296,113 14.29%	\$ 555,204
OECO	Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 3,815,672	\$ 270,135	\$ 3,545,537 14.29%	\$ 545,259
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 Plt	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	\$ 2,351,485	\$ 2,132,847	\$ 218,638 14.29%	\$ 218,638
Total			\$ 101,802,623	\$ 78,094,656	\$ 23,707,968		\$ 5,978,857
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	\$ 554,860	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,574,266	\$ 1,351,986	\$ 222,281 14.29%	\$ 222,281
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,423,774	\$ 534,953 14.29%	\$ 279,902
TECO	Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,695,809	\$ 777,558	\$ 918,251 14.29%	\$ 242,345
TECO	Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,329,930	\$ 914,488	\$ 1,415,442 14.29%	\$ 332,947
TECO	Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,096,583	\$ 277,162	\$ 819,421 14.29%	\$ 156,702
TECO	Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,979,429	\$ 248,470	\$ 1,730,959 14.29%	\$ 282,860
TECO	Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 257,362	\$ 16,049	\$ 241,313 14.29%	\$ 36,777
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	\$ 54,046	\$ 165 2.37%	\$ 165
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 117,097	\$ 308,468	\$ (191,371) 14.29%	\$ -
Total			\$ 32,798,084	\$ 27,106,568	\$ 5,691,516		\$ 1,553,981

NOTES

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

	(A)	(B)
	Company	Rev Req 8/31/2019
(1)	CEI	\$ 158,570,101
(2)	OE	\$ 163,435,917
(3)	TE	\$ 41,191,858
(4)	TOTAL	\$ 363,197,876

NOTES

(B) Annual Revenue Requirement based on estimated 8/31/2019 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	June 2019 - Aug 2019 Reconciliation Amount Adjusted for September - November 2019	\$ 322,406	\$ (549,732)	\$ (309,842)
(2)	DCR Audit Expense Recovery	\$ 9,868	\$ 9,868	\$ 9,868
	April 2019 DCR Audit Recommendations	\$ (1,335)	\$ (45,452)	\$ (10,872)
(4)	Total Reconciliation	\$ 330,940	\$ (585,316)	\$ (310,846)

SOURCES

- Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of June 2019 - Aug 2019 Reconciliation Amount Adjusted for September - November 2019" workpaper Section III Col.G
Line 2: Source: DCR Audit Expenses to be recovered during September - November 2019.
Line 3: Source: Cumulative revenue requirement impact of adjustments #1, 3 and 5-8 April 2019 Rider DCR audit report.
Line 4: Calculation: Line 1 + Line 2 + Line 3

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	5,408,244,953	34.30%	\$ 54,393,671	\$ 113,521
(2)		GS, GP, GSU	10,358,037,033	65.70%	\$ 104,176,431	\$ 217,419
(3)			15,766,281,986	100.00%	\$ 158,570,101	\$ 330,940
(4)	OE	RS	8,889,226,189	47.44%	\$ 77,539,052	\$ (277,692)
(5)		GS, GP, GSU	9,847,381,891	52.56%	\$ 85,896,865	\$ (307,624)
(6)			18,736,608,080	100.00%	\$ 163,435,917	\$ (585,316)
(7)	TE	RS	2,490,872,662	44.91%	\$ 18,499,678	\$ (139,604)
(8)		GS, GP, GSU	3,055,368,403	55.09%	\$ 22,692,180	\$ (171,242)
(9)			5,546,241,066	100.00%	\$ 41,191,858	\$ (310,846)
(10)	OH	RS	16,788,343,804	41.92%	\$ 150,432,401	\$ (303,775)
(11)	TOTAL	GS, GP, GSU	23,260,787,328	58.08%	\$ 212,765,475	\$ (261,447)
(12)			40,049,131,132	100.00%	\$ 363,197,876	\$ (565,222)

NOTES

- (C) Source: Forecast for September 2019 - August 2020 (All forecasted numbers associated with the forecast as of June 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%	\$ 93,777,955	\$ 195,717
(3)		GP	0.63%	1.19%	1.33%	\$ 1,389,658	\$ 2,900
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,008,817	\$ 18,802
(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%	\$ 104,176,431	\$ 217,419
(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%	\$ 70,223,232	\$ (251,492)
(13)		GP	5.20%	13.85%	15.69%	\$ 13,476,645	\$ (48,264)
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,196,988	\$ (7,868)
(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%	\$ 85,896,865	\$ (307,624)
(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%	\$ 19,683,141	\$ (148,535)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,943,882	\$ (22,215)
(24)		GSU	0.11%	0.25%	0.29%	\$ 65,156	\$ (492)
(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%	\$ 22,692,180	\$ (171,242)
(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	\$ 54,393,671	5,408,244,953	\$ 0.010058
(2)	OE	RS	\$ 77,539,052	8,889,226,189	\$ 0.008723
(3)	TE	RS	\$ 18,499,678	2,490,872,662	\$ 0.007427
(4)			\$ 150,432,401	16,788,343,804	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for September 2019 - August 2020 (All forecasted numbers associated with the forecast as of June 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	\$ 93,777,955	20,154,610	\$ 4.6529 per kW
(2)		GP	\$ 1,389,658	923,876	\$ 1.5042 per kW
(3)		GSU	\$ 9,008,817	8,404,091	\$ 1.0720 per kW
(4)			\$ 104,176,431		
(5)	OE	GS	\$ 70,223,232	23,621,425	\$ 2.9729 per kW
(6)		GP	\$ 13,476,645	6,518,919	\$ 2.0673 per kW
(7)		GSU	\$ 2,196,988	2,526,417	\$ 0.8696 per kVa
(8)			\$ 85,896,865		
(9)	TE	GS	\$ 19,683,141	6,813,595	\$ 2.8888 per kW
(10)		GP	\$ 2,943,882	2,673,076	\$ 1.1013 per kW
(11)		GSU	\$ 65,156	214,827	\$ 0.3033 per kVa
(12)			\$ 22,692,180		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for September 2019 - August 2020 (All forecasted numbers associated with the forecast as of June 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	\$ 113,521	1,224,085,290	\$ 0.000093
(2)	OE	RS	\$ (277,692)	2,012,489,538	\$ (0.000138)
(3)	TE	RS	\$ (139,604)	564,416,729	\$ (0.000247)
(4)			\$ (303,775)	2,576,906,267	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for September - November 2019 (All forecasted numbers associated with the forecast as of June 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	\$ 195,717	5,150,194	\$ 0.0380 per kW
(2)		GP	\$ 2,900	241,604	\$ 0.0120 per kW
(3)		GSU	\$ 18,802	2,148,715	\$ 0.0088 per kW
(4)			\$ 217,419		
(5)	OE	GS	\$ (251,492)	6,122,492	\$ (0.0411) per kW
(6)		GP	\$ (48,264)	1,704,061	\$ (0.0283) per kW
(7)		GSU	\$ (7,868)	646,670	\$ (0.0122) per kVa
(8)			\$ (307,624)		
(9)	TE	GS	\$ (148,535)	1,790,608	\$ (0.0830) per kW
(10)		GP	\$ (22,215)	709,848	\$ (0.0313) per kW
(11)		GSU	\$ (492)	52,619	\$ (0.0093) per kVa
(12)			\$ (171,242)		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for September - November 2019 (All forecasted numbers associated with the forecast as of June 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 September - November 2019
(1)	CEI	RS	\$ 0.010058 per kWh	\$ 0.000093 per kWh	\$ 0.010150 per kWh
(2)		GS	\$ 4.6529 per kW	\$ 0.0380 per kW	\$ 4.6909 per kW
(3)		GP	\$ 1.5042 per kW	\$ 0.0120 per kW	\$ 1.5162 per kW
(4)		GSU	\$ 1.0720 per kW	\$ 0.0088 per kW	\$ 1.0807 per kW
(5)					
(6)	OE	RS	\$ 0.008723 per kWh	\$ (0.000138) per kWh	\$ 0.006322 per kWh
(7)		GS	\$ 2.9729 per kW	\$ (0.0411) per kW	\$ 2.1589 per kW
(8)		GP	\$ 2.0673 per kW	\$ (0.0283) per kW	\$ 1.5015 per kW
(9)		GSU	\$ 0.8696 per kVa	\$ (0.0122) per kVa	\$ 0.6314 per kVa
(10)					
(11)	TE	RS	\$ 0.007427 per kWh	\$ (0.000247) per kWh	\$ 0.007180 per kWh
(12)		GS	\$ 2.8888 per kW	\$ (0.0830) per kW	\$ 2.8059 per kW
(13)		GP	\$ 1.1013 per kW	\$ (0.0313) per kW	\$ 1.0700 per kW
(14)		GSU	\$ 0.3033 per kVa	\$ (0.0093) per kVa	\$ 0.2940 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 May 31, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 5/31/2019	2018 Revenue vs. Revenue Cap	2019 Revenue Cap	Actual 2019 Revenue Cap	Under (Over) 2019 Revenue Cap	
CEI	\$ 52,056,094			\$ 215,650,230	\$ 163,594,136	
OE	\$ 53,033,539			\$ 154,035,879	\$ 101,002,340	
TE	\$ 13,261,660			\$ 92,421,527	\$ 79,159,867	
Total	\$ 118,351,292	\$ (3,594,909)	\$ 311,666,667	\$ 308,071,757	\$ 189,720,465	

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

Page 1 of 3

Quarterly Revenue Requirement Additions: Calculation of June 2019 - Aug 2019 Reconciliation Amount Adjusted for September - November 2019

I. Rider DCR June 2019 - Aug 2019 Rates Based on Estimated May 31, 2019 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) June 2019 - Aug 2019 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.34%	\$ 54,831,158	5,423,229,699	\$ 0.010110 per kWh	\$ 87,277	1,398,196,808	\$ 0.000062 per kWh	\$ 0.010173 per kWh
	GS	59.10%	\$ 94,362,722	20,186,374	\$ 4.6746 per kW	\$ 150,201	5,422,085	\$ 0.0277 per kW	\$ 4.7023 per kW
	GP	0.88%	\$ 1,398,323	924,224	\$ 1.5130 per kW	\$ 2,226	235,492	\$ 0.0095 per kW	\$ 1.5224 per kW
	GSU	5.68%	\$ 9,064,993	8,407,272	\$ 1.0782 per kW	\$ 14,429	2,158,714	\$ 0.0067 per kW	\$ 1.0849 per kW
		100.00%	\$ 159,657,197			\$ 254,134			
OE	RS	47.50%	\$ 78,939,886	8,930,337,944	\$ 0.008840 per kWh	\$ 25,707	2,291,056,520	\$ 0.000011 per kWh	\$ 0.008851 per kWh
	GS	42.92%	\$ 71,335,257	23,660,610	\$ 3.0149 per kW	\$ 23,231	6,279,137	\$ 0.0037 per kW	\$ 3.0186 per kW
	GP	8.24%	\$ 13,690,055	6,542,537	\$ 2.0925 per kW	\$ 4,458	1,674,076	\$ 0.0027 per kW	\$ 2.0951 per kW
	GSU	1.34%	\$ 2,231,778	2,535,500	\$ 0.8802 per kVa	\$ 727	645,994	\$ 0.0011 per kVa	\$ 0.8813 per kVa
		100.00%	\$ 166,196,977			\$ 54,123			
TE	RS	44.87%	\$ 18,455,473	2,492,320,734	\$ 0.007405 per kWh	\$ 29,007	683,109,041	\$ 0.000042 per kWh	\$ 0.007447 per kWh
	GS	47.82%	\$ 19,670,008	6,828,827	\$ 2.8804 per kW	\$ 30,916	1,806,345	\$ 0.0171 per kW	\$ 2.8976 per kW
	GP	7.15%	\$ 2,941,918	2,679,964	\$ 1.0977 per kW	\$ 4,624	712,609	\$ 0.0065 per kW	\$ 1.1042 per kW
	GSU	0.16%	\$ 65,113	215,362	\$ 0.3023 per kVa	\$ 102	55,700	\$ 0.0018 per kVa	\$ 0.3042 per kVa
		100.00%	\$ 41,132,513			\$ 64,649			
TOTAL			\$ 366,986,687			\$ 372,906			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" worksheet from Rider DCR filing April 1, 2019.

Quarterly Revenue Requirement Additions: Calculation of June 2019 - Aug 2019 Reconciliation Amount Adjusted for September - November 2019

II. Rider DCR June 2019 - Aug 2019 Rates Based on Actual May 31, 2019 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(F) June 2019 - Aug 2019 Rate Actual Rate Base		
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate			
CEI	RS	34.34%	\$ 55,250,402	5,423,229,699	\$ 0.010188 per kWh	\$ 87,277	1,398,196,808	\$ 0.000062 per kWh	\$ 0.010250	per kWh	
	GS	59.10%	\$ 95,084,228	20,186,374	\$ 4.7103 per kW	\$ 150,201	5,422,085	\$ 0.0277 per kW	\$ 4.7380	per kW	
	GP	0.88%	\$ 1,409,015	924,224	\$ 1.5245 per kW	\$ 2,226	235,492	\$ 0.0095 per kW	\$ 1.5340	per kW	
	GSU	5.68%	\$ 9,134,305	8,407,272	\$ 1.0865 per kW	\$ 14,429	2,158,714	\$ 0.0067 per kW	\$ 1.0932	per kW	
		100.00%	\$ 160,877,950			\$ 254,134					
OE	RS	47.50%	\$ 77,936,622	8,930,337,944	\$ 0.008727 per kWh	\$ 25,707	2,291,056,520	\$ 0.000011 per kWh	\$ 0.008738	per kWh	
	GS	42.92%	\$ 70,428,642	23,660,610	\$ 2.9766 per kW	\$ 23,231	6,279,137	\$ 0.0037 per kW	\$ 2.9803	per kW	
	GP	8.24%	\$ 13,516,065	6,542,537	\$ 2.0659 per kW	\$ 4,458	1,674,076	\$ 0.0027 per kW	\$ 2.0685	per kW	
	GSU	1.34%	\$ 2,203,414	2,535,500	\$ 0.8690 per kVa	\$ 727	645,994	\$ 0.0011 per kVa	\$ 0.8702	per kVa	
		100.00%	\$ 164,084,743			\$ 54,123					
TE	RS	44.87%	\$ 17,938,476	2,492,320,734	\$ 0.007197 per kWh	\$ 29,007	683,109,041	\$ 0.000042 per kWh	\$ 0.007240	per kWh	
	GS	47.82%	\$ 19,118,988	6,828,827	\$ 2.7997 per kW	\$ 30,916	1,806,345	\$ 0.0171 per kW	\$ 2.8169	per kW	
	GP	7.15%	\$ 2,859,506	2,679,964	\$ 1.0670 per kW	\$ 4,624	712,609	\$ 0.0065 per kW	\$ 1.0735	per kW	
	GSU	0.16%	\$ 63,289	215,362	\$ 0.2939 per kVa	\$ 102	55,700	\$ 0.0018 per kVa	\$ 0.2957	per kVa	
		100.00%	\$ 39,980,258			\$ 64,649					
TOTAL			\$ 364,942,952			\$ 372,906					

- (C) Source: Rider DCR filing April 1, 2019
(D) Calculation: Annual DCR Revenue Requirement based on actual 5/31/2019 Rate Base x Column C
(E) Estimated billing units for June 2019 - May 2020. Source: Rider DCR filing April 1, 2019.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing April 1, 2019
(H) Estimated billing units for June 2019 - Aug 2019. Source: Rider DCR filing April 1, 2019.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of June 2019 - Aug 2019 Reconciliation Amount Adjusted for September - November 2019

III. Estimated Rider DCR Reconciliation Amount for September - November 2019

(A)	(B)	(C)		(D)		(E)	(F)	(G)
Company	Rate Schedule	June 2019 - Aug 2019 Rate Estimated Rate Base		June 2019 - Aug 2019 Rate Actual Rate Base		Difference	Billing Units	Reconciliation Amount
CEI	RS	\$	0.010173 per kWh	\$	0.010250 per kWh	\$ 0.000077 per kWh	1,398,196,808	\$ 108,088
	GS	\$	4.7023 per kW	\$	4.7380 per kW	\$ 0.0357 per kW	5,422,085	\$ 193,797
	GP	\$	1.5224 per kW	\$	1.5340 per kW	\$ 0.0116 per kW	235,492	\$ 2,724
	GSU	\$	1.0849 per kW	\$	1.0932 per kW	\$ 0.0082 per kW	2,158,714	\$ 17,797
								\$ 322,406
OE	RS	\$	0.008851 per kWh	\$	0.008738 per kWh	\$ (0.000112) per kWh	2,291,056,520	\$ (257,385)
	GS	\$	3.018637 per kW	\$	2.980320 per kW	\$ (0.0383) per kW	6,279,137	\$ (240,601)
	GP	\$	2.095132 per kW	\$	2.068539 per kW	\$ (0.0266) per kW	1,674,076	\$ (44,520)
	GSU	\$	0.881337 per kVa	\$	0.870151 per kVa	\$ (0.0112) per kVa	645,994	\$ (7,227)
								\$ (549,732)
TE	RS	\$	0.007447 per kWh	\$	0.007240 per kWh	\$ (0.000207) per kWh	683,109,041	\$ (141,702)
	GS	\$	2.8976 per kW	\$	2.8169 per kW	\$ (0.0807) per kW	1,806,345	\$ (145,755)
	GP	\$	1.1042 per kW	\$	1.0735 per kW	\$ (0.0308) per kW	712,609	\$ (21,914)
	GSU	\$	0.3042 per kVa	\$	0.2957 per kVa	\$ (0.0085) per kVa	55,700	\$ (472)
								\$ (309,842)
TOTAL								\$ (537,167)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for June 2019 - Aug 2019. Source: Rider DCR filing April 1, 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 June 2019.

Annual Energy (September 2019 - August 2020):

Source: Forecast as of June 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,408,244,953	8,889,226,189	2,490,872,662	16,788,343,804
GS	kWh	6,192,317,931	6,495,340,948	1,891,242,427	14,578,901,306
GP	kWh	484,086,898	2,488,975,858	1,052,533,985	4,025,596,742
GSU	kWh	3,681,632,205	863,065,085	111,591,991	4,656,289,280
Total		15,766,281,986	18,736,608,080	5,546,241,066	40,049,131,132

Annual Demand (September 2019 - August 2020):

Source: Forecast as of June 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	20,154,610	23,621,425	6,813,595
GP	kW	923,876	6,518,919	2,673,076
GSU	kW/kVA	8,404,091	2,526,417	214,827

September - November 2019 Energy:

Source: Forecast as of June 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,224,085,290	2,012,489,538	564,416,729	2,576,906,267
GS	kWh	1,533,437,584	1,609,693,320	475,445,092	3,618,575,996
GP	kWh	127,599,157	646,063,577	276,178,157	1,049,840,891
GSU	kWh	941,204,192	218,730,841	27,322,558	1,187,257,591
Total		2,602,240,933	4,486,977,277	1,343,362,536	8,432,580,745

September - November 2019 Demand:

Source: Forecast as of June 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,150,194	6,122,492	1,790,608
GP	kW	241,604	1,704,061	709,848
GSU	kW/kVA	2,148,715	646,670	52,619

The Toledo Edison Company
Case No. 18-1445-EL-RDR
Typical Bills - Comparison (DCR July 2019 vs. DCR September 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	\$ 38.18	\$ 38.37	\$ 0.19	0.5%
2	0	500	\$ 72.20	\$ 72.59	\$ 0.39	0.5%
3	0	750	\$ 106.24	\$ 106.82	\$ 0.58	0.5%
4	0	1,000	\$ 140.25	\$ 141.02	\$ 0.77	0.6%
5	0	1,250	\$ 174.27	\$ 175.24	\$ 0.97	0.6%
6	0	1,500	\$ 208.24	\$ 209.40	\$ 1.16	0.6%
7	0	2,000	\$ 276.31	\$ 277.85	\$ 1.54	0.6%
8	0	2,500	\$ 344.13	\$ 346.06	\$ 1.93	0.6%
9	0	3,000	\$ 411.91	\$ 414.23	\$ 2.32	0.6%
10	0	3,500	\$ 479.71	\$ 482.41	\$ 2.70	0.6%
11	0	4,000	\$ 547.50	\$ 550.59	\$ 3.09	0.6%
12	0	4,500	\$ 615.30	\$ 618.77	\$ 3.47	0.6%
13	0	5,000	\$ 683.14	\$ 687.00	\$ 3.86	0.6%
14	0	5,500	\$ 750.91	\$ 755.16	\$ 4.25	0.6%
15	0	6,000	\$ 818.72	\$ 823.35	\$ 4.63	0.6%
16	0	6,500	\$ 886.50	\$ 891.52	\$ 5.02	0.6%
17	0	7,000	\$ 954.32	\$ 959.72	\$ 5.40	0.6%
18	0	7,500	\$ 1,022.12	\$ 1,027.91	\$ 5.79	0.6%
19	0	8,000	\$ 1,089.90	\$ 1,096.08	\$ 6.18	0.6%
20	0	8,500	\$ 1,157.75	\$ 1,164.31	\$ 6.56	0.6%
21	0	9,000	\$ 1,225.51	\$ 1,232.46	\$ 6.95	0.6%
22	0	9,500	\$ 1,293.33	\$ 1,300.66	\$ 7.33	0.6%
23	0	10,000	\$ 1,361.11	\$ 1,368.83	\$ 7.72	0.6%
24	0	10,500	\$ 1,428.90	\$ 1,437.01	\$ 8.11	0.6%
25	0	11,000	\$ 1,496.71	\$ 1,505.20	\$ 8.49	0.6%

The Toledo Edison Company
Case No. 18-1445-EL-RDR
Typical Bills - Comparison (DCR July 2019 vs. DCR September 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	\$ 38.18	\$ 38.37	\$ 0.19	0.5%
2	0	500	\$ 72.20	\$ 72.59	\$ 0.39	0.5%
3	0	750	\$ 106.24	\$ 106.82	\$ 0.58	0.5%
4	0	1,000	\$ 140.25	\$ 141.02	\$ 0.77	0.6%
5	0	1,250	\$ 174.27	\$ 175.24	\$ 0.97	0.6%
6	0	1,500	\$ 208.24	\$ 209.40	\$ 1.16	0.6%
7	0	2,000	\$ 276.31	\$ 277.85	\$ 1.54	0.6%
8	0	2,500	\$ 344.13	\$ 346.06	\$ 1.93	0.6%
9	0	3,000	\$ 411.91	\$ 414.23	\$ 2.32	0.6%
10	0	3,500	\$ 479.71	\$ 482.41	\$ 2.70	0.6%
11	0	4,000	\$ 547.50	\$ 550.59	\$ 3.09	0.6%
12	0	4,500	\$ 615.30	\$ 618.77	\$ 3.47	0.6%
13	0	5,000	\$ 683.14	\$ 687.00	\$ 3.86	0.6%
14	0	5,500	\$ 750.91	\$ 755.16	\$ 4.25	0.6%
15	0	6,000	\$ 818.72	\$ 823.35	\$ 4.63	0.6%
16	0	6,500	\$ 886.50	\$ 891.52	\$ 5.02	0.6%
17	0	7,000	\$ 954.32	\$ 959.72	\$ 5.40	0.6%
18	0	7,500	\$ 1,022.12	\$ 1,027.91	\$ 5.79	0.6%
19	0	8,000	\$ 1,089.90	\$ 1,096.08	\$ 6.18	0.6%
20	0	8,500	\$ 1,157.75	\$ 1,164.31	\$ 6.56	0.6%
21	0	9,000	\$ 1,225.51	\$ 1,232.46	\$ 6.95	0.6%
22	0	9,500	\$ 1,293.33	\$ 1,300.66	\$ 7.33	0.6%
23	0	10,000	\$ 1,361.11	\$ 1,368.83	\$ 7.72	0.6%
24	0	10,500	\$ 1,428.90	\$ 1,437.01	\$ 8.11	0.6%
25	0	11,000	\$ 1,496.71	\$ 1,505.20	\$ 8.49	0.6%

The Toledo Edison Company
Case No. 18-1445-EL-RDR
Typical Bills - Comparison (DCR July 2019 vs. DCR September 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	\$ 38.18	\$ 38.37	\$ 0.19	0.5%
2	0	500	\$ 72.20	\$ 72.59	\$ 0.39	0.5%
3	0	750	\$ 106.24	\$ 106.82	\$ 0.58	0.5%
4	0	1,000	\$ 140.25	\$ 141.02	\$ 0.77	0.6%
5	0	1,250	\$ 174.27	\$ 175.24	\$ 0.97	0.6%
6	0	1,500	\$ 208.24	\$ 209.40	\$ 1.16	0.6%
7	0	2,000	\$ 276.31	\$ 277.85	\$ 1.54	0.6%
8	0	2,500	\$ 344.13	\$ 346.06	\$ 1.93	0.6%
9	0	3,000	\$ 411.91	\$ 414.23	\$ 2.32	0.6%
10	0	3,500	\$ 479.71	\$ 482.41	\$ 2.70	0.6%
11	0	4,000	\$ 547.50	\$ 550.59	\$ 3.09	0.6%
12	0	4,500	\$ 615.30	\$ 618.77	\$ 3.47	0.6%
13	0	5,000	\$ 683.14	\$ 687.00	\$ 3.86	0.6%
14	0	5,500	\$ 750.91	\$ 755.16	\$ 4.25	0.6%
15	0	6,000	\$ 818.72	\$ 823.35	\$ 4.63	0.6%
16	0	6,500	\$ 886.50	\$ 891.52	\$ 5.02	0.6%
17	0	7,000	\$ 954.32	\$ 959.72	\$ 5.40	0.6%
18	0	7,500	\$ 1,022.12	\$ 1,027.91	\$ 5.79	0.6%
19	0	8,000	\$ 1,089.90	\$ 1,096.08	\$ 6.18	0.6%
20	0	8,500	\$ 1,157.75	\$ 1,164.31	\$ 6.56	0.6%
21	0	9,000	\$ 1,225.51	\$ 1,232.46	\$ 6.95	0.6%
22	0	9,500	\$ 1,293.33	\$ 1,300.66	\$ 7.33	0.6%
23	0	10,000	\$ 1,361.11	\$ 1,368.83	\$ 7.72	0.6%
24	0	10,500	\$ 1,428.90	\$ 1,437.01	\$ 8.11	0.6%
25	0	11,000	\$ 1,496.71	\$ 1,505.20	\$ 8.49	0.6%

The Toledo Edison Company
Case No. 18-1445-EL-RDR
Typical Bills - Comparison (DCR July 2019 vs. DCR September 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	\$ 38.18	\$ 38.37	\$ 0.19	0.5%
2	0	500	\$ 72.20	\$ 72.59	\$ 0.39	0.5%
3	0	750	\$ 106.24	\$ 106.82	\$ 0.58	0.5%
4	0	1,000	\$ 140.25	\$ 141.02	\$ 0.77	0.6%
5	0	1,250	\$ 174.27	\$ 175.24	\$ 0.97	0.6%
6	0	1,500	\$ 208.24	\$ 209.40	\$ 1.16	0.6%
7	0	2,000	\$ 276.31	\$ 277.85	\$ 1.54	0.6%
8	0	2,500	\$ 344.13	\$ 346.06	\$ 1.93	0.6%
9	0	3,000	\$ 411.91	\$ 414.23	\$ 2.32	0.6%
10	0	3,500	\$ 479.71	\$ 482.41	\$ 2.70	0.6%
11	0	4,000	\$ 547.50	\$ 550.59	\$ 3.09	0.6%
12	0	4,500	\$ 615.30	\$ 618.77	\$ 3.47	0.6%
13	0	5,000	\$ 683.14	\$ 687.00	\$ 3.86	0.6%
14	0	5,500	\$ 750.91	\$ 755.16	\$ 4.25	0.6%
15	0	6,000	\$ 818.72	\$ 823.35	\$ 4.63	0.6%
16	0	6,500	\$ 886.50	\$ 891.52	\$ 5.02	0.6%
17	0	7,000	\$ 954.32	\$ 959.72	\$ 5.40	0.6%
18	0	7,500	\$ 1,022.12	\$ 1,027.91	\$ 5.79	0.6%
19	0	8,000	\$ 1,089.90	\$ 1,096.08	\$ 6.18	0.6%
20	0	8,500	\$ 1,157.75	\$ 1,164.31	\$ 6.56	0.6%
21	0	9,000	\$ 1,225.51	\$ 1,232.46	\$ 6.95	0.6%
22	0	9,500	\$ 1,293.33	\$ 1,300.66	\$ 7.33	0.6%
23	0	10,000	\$ 1,361.11	\$ 1,368.83	\$ 7.72	0.6%
24	0	10,500	\$ 1,428.90	\$ 1,437.01	\$ 8.11	0.6%
25	0	11,000	\$ 1,496.71	\$ 1,505.20	\$ 8.49	0.6%

The Toledo Edison Company
Case No. 18-1445-EL-RDR
Typical Bills - Comparison (DCR July 2019 vs. DCR September 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	\$ 202.78	\$ 205.91	\$ 3.13	1.5%
2	10	2,000	\$ 274.43	\$ 277.56	\$ 3.13	1.1%
3	10	3,000	\$ 345.65	\$ 348.78	\$ 3.13	0.9%
4	10	4,000	\$ 416.86	\$ 419.99	\$ 3.13	0.8%
5	10	5,000	\$ 488.10	\$ 491.23	\$ 3.13	0.6%
6	10	6,000	\$ 559.27	\$ 562.40	\$ 3.13	0.6%
7	1,000	100,000	\$ 22,293.03	\$ 22,605.83	\$ 312.80	1.4%
8	1,000	200,000	\$ 29,357.83	\$ 29,670.63	\$ 312.80	1.1%
9	1,000	300,000	\$ 36,422.62	\$ 36,735.42	\$ 312.80	0.9%
10	1,000	400,000	\$ 43,487.42	\$ 43,800.22	\$ 312.80	0.7%
11	1,000	500,000	\$ 50,552.22	\$ 50,865.02	\$ 312.80	0.6%
12	1,000	600,000	\$ 57,617.01	\$ 57,929.81	\$ 312.80	0.5%

The Toledo Edison Company
Case No. 18-1445-EL-RDR
Typical Bills - Comparison (DCR July 2019 vs. DCR September 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	\$ 8,420.90	\$ 8,480.85	\$ 59.95	0.7%
2	500	100,000	\$ 11,916.59	\$ 11,976.54	\$ 59.95	0.5%
3	500	150,000	\$ 15,412.29	\$ 15,472.24	\$ 59.95	0.4%
4	500	200,000	\$ 18,907.99	\$ 18,967.94	\$ 59.95	0.3%
5	500	250,000	\$ 22,403.69	\$ 22,463.64	\$ 59.95	0.3%
6	500	300,000	\$ 25,899.38	\$ 25,959.33	\$ 59.95	0.2%
7	5,000	500,000	\$ 82,669.08	\$ 83,268.58	\$ 599.50	0.7%
8	5,000	1,000,000	\$ 117,397.52	\$ 117,997.02	\$ 599.50	0.5%
9	5,000	1,500,000	\$ 151,670.25	\$ 152,269.75	\$ 599.50	0.4%
10	5,000	2,000,000	\$ 185,942.98	\$ 186,542.48	\$ 599.50	0.3%
11	5,000	2,500,000	\$ 220,215.71	\$ 220,815.21	\$ 599.50	0.3%
12	5,000	3,000,000	\$ 254,488.44	\$ 255,087.94	\$ 599.50	0.2%

The Toledo Edison Company
Case No. 18-1445-EL-RDR
Typical Bills - Comparison (DCR July 2019 vs. DCR September 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	\$ 13,055.51	\$ 13,087.81	\$ 32.30	0.2%
2	1,000	200,000	\$ 19,312.21	\$ 19,344.51	\$ 32.30	0.2%
3	1,000	300,000	\$ 25,568.90	\$ 25,601.20	\$ 32.30	0.1%
4	1,000	400,000	\$ 31,825.60	\$ 31,857.90	\$ 32.30	0.1%
5	1,000	500,000	\$ 38,082.30	\$ 38,114.60	\$ 32.30	0.1%
6	1,000	600,000	\$ 44,338.99	\$ 44,371.29	\$ 32.30	0.1%
7	10,000	1,000,000	\$ 128,314.94	\$ 128,637.94	\$ 323.00	0.3%
8	10,000	2,000,000	\$ 189,513.40	\$ 189,836.40	\$ 323.00	0.2%
9	10,000	3,000,000	\$ 250,711.86	\$ 251,034.86	\$ 323.00	0.1%
10	10,000	4,000,000	\$ 311,910.32	\$ 312,233.32	\$ 323.00	0.1%
11	10,000	5,000,000	\$ 373,108.79	\$ 373,431.79	\$ 323.00	0.1%
12	10,000	6,000,000	\$ 434,307.25	\$ 434,630.25	\$ 323.00	0.1%

TABLE OF CONTENTS

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

	<u>Sheet</u>	<u>Effective Date</u>
TABLE OF CONTENTS	1	09-01-19
DEFINITION OF TERRITORY	3	01-23-09
ELECTRIC SERVICE REGULATIONS	4	06-01-16
ELECTRIC SERVICE SCHEDULES		
Residential Service (Rate "RS")	10	01-23-09
General Service - Secondary (Rate "GS")	20	01-23-09
General Service - Primary (Rate "GP")	21	01-23-09
General Service - Subtransmission (Rate "GSU")	22	01-23-09
General Service - Transmission (Rate "GT")	23	01-23-09
Street Lighting Provisions	30	01-23-09
Street Lighting (Rate "STL")	31	06-01-09
Traffic Lighting (Rate "TRF")	32	01-23-09
Private Outdoor Lighting (Rate "POL")	33	06-01-09
Experimental Company Owned LED Lighting Program	34	06-01-16
MISCELLANEOUS CHARGES	75	07-05-12
OTHER SERVICE		
Partial Service	52	01-01-06
Residential Renewable Energy Credit Purchase Program	60	10-01-09
Cogeneration and Small Power Producer	70	08-03-17
Interconnection Tariff	76	05-06-16

TABLE OF CONTENTS

<u>RIDERS</u>	<u>Sheet</u>	<u>Effective Date</u>
Summary	80	01-01-17
Residential Distribution Credit	81	05-21-10
Transmission and Ancillary Services	83	09-10-10
Alternative Energy Resource	84	07-01-19
School Distribution Credit	85	06-01-09
Business Distribution Credit	86	01-23-09
Hospital Net Energy Metering	87	10-27-09
Economic Development (4a)	88	01-23-09
Universal Service	90	01-01-18
State kWh Tax	92	01-23-09
Net Energy Metering	93	10-27-09
Delta Revenue Recovery	96	07-01-19
Demand Side Management	97	01-01-16
Reasonable Arrangement	98	06-01-09
Distribution Uncollectible	99	07-01-19
Economic Load Response Program	101	06-01-18
Generation Cost Reconciliation	103	07-01-19
Fuel	105	12-14-09
Advanced Metering Infrastructure / Modern Grid	106	07-01-19
Line Extension Cost Recovery	107	01-01-15
Delivery Service Improvement	108	01-01-12
PIPP Uncollectible	109	07-01-19
Non-Distribution Uncollectible	110	07-01-19
Experimental Real Time Pricing	111	06-01-19
Experimental Critical Peak Pricing	113	06-01-19
Generation Service	114	06-01-19
Demand Side Management and Energy Efficiency	115	07-01-19
Economic Development	116	07-01-19
Deferred Generation Cost Recovery	117	06-01-09
Deferred Fuel Cost Recovery	118	06-21-13
Non-Market-Based Services	119	04-01-18
Residential Deferred Distribution Cost Recovery	120	01-01-12
Non-Residential Deferred Distribution Cost Recovery	121	01-01-12
Residential Electric Heating Recovery	122	07-01-19
Residential Generation Credit	123	10-31-18
Delivery Capital Recovery	124	09-01-19
Phase-In Recovery	125	07-01-19
Government Directives Recovery	126	06-01-16
Automated Meter Opt Out	128	01-01-15
Ohio Renewable Resources	129	06-01-16
Commercial High Load Factor Experimental TOU	130	06-01-19
Distribution Modernization	132	01-01-19

Filed pursuant to Orders dated May 27, 2009, July 18, 2012 and March 31, 2016, in
Case Nos. 08-935-EL-SSO et al., 12-1230-EL-SSO and 14-1297-EL-SSO respectively, before

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 September 1, 2019. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.7180¢
GS (per kW of Billing Demand)	\$2.8059
GP (per kW of Billing Demand)	\$1.0700
GSU (per kVa of Billing Demand)	\$0.2940

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.

Filed pursuant to Orders dated March 31, 2016 and February 28, 2018 in Case No. 14-1297-EL-SSO
and Case No. 17-1921-EL-RDR respectively, and in
Case No. 18-1445-EL-RDR before
The Public Utilities Commission of Ohio

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

7/1/2019 4:42:31 PM

in

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

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