

July 1, 2019

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

SUBJECT: Case Nos. 18-1443-EL-RDR
89-6001-EL-TRF

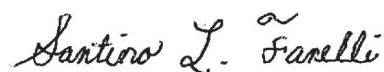
Dear Ms. McNeal:

In accordance with the Commission Order in The Cleveland Electric Illuminating 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 Cleveland Electric Illuminating 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 Cleveland Electric Illuminating 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. 18-1443-EL-RDR and 89-6001-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Cleveland Electric Illuminating Company
Delivery Capital Recovery Rider (DCR)
September 2019 – November 2019 Filing
July 1, 2019

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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)	\$ (2.3)	\$ (0.6)	\$ 1.2	\$ (1.7)
3	Annual Revenue Requirement Based on Estimated 8/31/2019 Rate Base	minus Line 1 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)	
	Gross Plant	5/31/2007*	5/31/2019	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,236.2	1,309.2	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,650.4	1,576.4	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,234.5	463.0	Sch B2.1 (Actual) Line 44	
(4)	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	
(8)	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)	
(12)	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	
(16)	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)	
(20)	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	
(24)	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	
(28)	Total	142.4	244.2	101.8	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	648.7	55.0	44.7	51.0	150.7
(30)	OE	776.0	65.8	47.6	38.9	152.3
(31)	TE	121.5	10.3	15.9	11.9	38.1
(32)	Total	1,546.2	131.1	108.2	101.8	341.1

	Capital Structure & Returns			
(33)		% mix	rate	wtd rate
(34)	Debt	51%	6.54%	3.3%
(35)	Equity	49%	10.50%	5.1%
				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 Cleveland Electric Illuminating Company: 18-1443-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" 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>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 63,960,802	100%	\$ 63,960,802	\$ (56,400,739)	\$ 7,560,063
2	352	Structures & Improvements	\$ 18,929,748	100%	\$ 18,929,748	\$ (105,588)	\$ 18,824,160
3	353	Station Equipment	\$ 179,990,399	100%	\$ 179,990,399	\$ (287)	\$ 179,990,113
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 44,333,635	100%	\$ 44,333,635	\$ 814	\$ 44,334,449
6	356	Overhead Conductors & Devices	\$ 58,444,752	100%	\$ 58,444,752	\$ 447	\$ 58,445,199
7	357	Underground Conduit	\$ 31,980,367	100%	\$ 31,980,367		\$ 31,980,367
8	358	Underground Conductors & Devices	\$ 100,882,422	100%	\$ 100,882,422	\$ 32,555	\$ 100,914,977
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 499,170,351	100%	\$ 499,170,351	\$ (56,472,798)	\$ 442,697,554

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
5/31/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 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" 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	\$ 7,647,578	100%	\$ 7,647,578	\$ 11	\$ 7,647,588
12	361	Structures & Improvements	\$ 27,782,898	100%	\$ 27,782,898	\$ (478,108)	\$ 27,304,790
13	362	Station Equipment	\$ 273,274,895	100%	\$ 273,274,895	\$ (4,654,333)	\$ 268,620,561
14	364	Poles, Towers & Fixtures	\$ 402,559,079	100%	\$ 402,559,079	\$ (134,770)	\$ 402,424,309
15	365	Overhead Conductors & Devices	\$ 527,644,772	100%	\$ 527,644,772	\$ (2,152,830)	\$ 525,491,942
16	366	Underground Conduit	\$ 74,911,810	100%	\$ 74,911,810	\$ -	\$ 74,911,810
17	367	Underground Conductors & Devices	\$ 455,896,626	100%	\$ 455,896,626	\$ (385,606)	\$ 455,511,020
18	368	Line Transformers	\$ 384,600,633	100%	\$ 384,600,633	\$ 337,822	\$ 384,938,455
19	369	Services	\$ 75,532,425	100%	\$ 75,532,425	\$ 1,349	\$ 75,533,774
20	370	Meters	\$ 131,207,332	100%	\$ 131,207,332	\$ (16,780,556)	\$ 114,426,776
21	371	Installation on Customer Premises	\$ 25,804,206	100%	\$ 25,804,206	\$ 6,159	\$ 25,810,365
22	373	Street Lighting & Signal Systems	\$ 80,509,227	100%	\$ 80,509,227	\$ (246,525)	\$ 80,262,702
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,467,431,559	100%	\$ 2,467,431,559	\$ (24,487,387)	\$ 2,442,944,172

The Cleveland Electric Illuminating Company: 18-1443-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" 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	\$ 1,720,242	100%	\$ 1,720,242		\$ 1,720,242
26	390	Structures & Improvements	\$ 79,611,639	100%	\$ 79,611,639	\$ 0	\$ 79,611,639
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,564,043	100%	\$ 3,564,043		\$ 3,564,043
29	391.2	Data Processing Equipment	\$ 22,789,144	100%	\$ 22,789,144	\$ (4,800,466)	\$ 17,988,678
30	392	Transportation Equipment	\$ 4,523,858	100%	\$ 4,523,858		\$ 4,523,858
31	393	Stores Equipment	\$ 744,866	100%	\$ 744,866		\$ 744,866
32	394	Tools, Shop & Garage Equipment	\$ 13,531,115	100%	\$ 13,531,115		\$ 13,531,115
33	395	Laboratory Equipment	\$ 4,254,957	100%	\$ 4,254,957		\$ 4,254,957
34	396	Power Operated Equipment	\$ 7,369,881	100%	\$ 7,369,881		\$ 7,369,881
35	397	Communication Equipment	\$ 41,225,331	100%	\$ 41,225,331	\$ (6,736,458)	\$ 34,488,873
36	398	Miscellaneous Equipment	\$ 70,031	100%	\$ 70,031		\$ 70,031
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 180,045,735	100%	\$ 180,045,735	\$ (11,536,924)	\$ 168,508,811

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
5/31/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 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>							
39	303	Intangible Software	\$ 67,042,686	100%	\$ 67,042,686	\$ 695,260	\$ 67,737,946
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 70,220,149		\$ 70,220,149	\$ 695,260	\$ 70,915,409
43		Company Total Plant	\$ 3,216,867,794	100%	\$ 3,216,867,794	\$ (91,801,849)	\$ 3,125,065,945
44		Service Company Plant Allocated*					\$ 111,156,883
45		Grand Total Plant (43 + 44)					<u>\$ 3,236,222,828</u>

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

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
5/31/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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.

				Reserve Balances				
Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 7,560,063	\$ 34,547	100%	\$ 34,547		\$ 34,547
2	352	Structures & Improvements	\$ 18,824,160	\$ 16,367,580	100%	\$ 16,367,580	\$ (12,869)	\$ 16,354,711
3	353	Station Equipment	\$ 179,990,113	\$ 77,101,574	100%	\$ 77,101,574	\$ 706	\$ 77,102,280
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 44,334,449	\$ 36,330,058	100%	\$ 36,330,058	\$ 78	\$ 36,330,136
6	356	Overhead Conductors & Devices	\$ 58,445,199	\$ 29,490,095	100%	\$ 29,490,095	\$ 30	\$ 29,490,125
7	357	Underground Conduit	\$ 31,980,367	\$ 30,950,063	100%	\$ 30,950,063		\$ 30,950,063
8	358	Underground Conductors & Devices	\$ 100,914,977	\$ 43,906,056	100%	\$ 43,906,056	\$ (4,704)	\$ 43,901,352
9	359	Roads & Trails	\$ 320,284	\$ 47,073	100%	\$ 47,073		\$ 47,073
10		Total Transmission Plant	\$ 442,697,554	\$ 235,804,068	100%	\$ 235,804,068	\$ (16,758)	\$ 235,787,310

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
5/31/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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.

				Reserve Balances				
Line No.	Account No.	Account Title	Total Company Plant Investment	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
			Sch B2.1 (Actual) Column E (A)					
DISTRIBUTION PLANT								
11	360	Land & Land Rights	\$ 7,647,588	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 27,304,790	\$ 20,801,404	100%	\$ 20,801,404	\$ (63,941)	\$ 20,737,463
13	362	Station Equipment	\$ 268,620,561	\$ 88,465,142	100%	\$ 88,465,142	\$ (2,486,594)	\$ 85,978,548
14	364	Poles, Towers & Fixtures	\$ 402,424,309	\$ 259,115,370	100%	\$ 259,115,370	\$ (98,696)	\$ 259,016,674
15	365	Overhead Conductors & Devices	\$ 525,491,942	\$ 216,742,831	100%	\$ 216,742,831	\$ (1,398,195)	\$ 215,344,637
16	366	Underground Conduit	\$ 74,911,810	\$ 48,954,642	100%	\$ 48,954,642	\$ (1,905)	\$ 48,952,736
17	367	Underground Conductors & Devices	\$ 455,511,020	\$ 119,789,023	100%	\$ 119,789,023	\$ (24,536)	\$ 119,764,486
18	368	Line Transformers	\$ 384,938,455	\$ 148,883,514	100%	\$ 148,883,514	\$ (28,343)	\$ 148,855,170
19	369	Services	\$ 75,533,774	\$ 18,828,606	100%	\$ 18,828,606	\$ 88	\$ 18,828,695
20	370	Meters	\$ 114,426,776	\$ 29,445,692	100%	\$ 29,445,692	\$ (9,385,678)	\$ 20,060,014
21	371	Installation on Customer Premises	\$ 25,810,365	\$ 10,164,298	100%	\$ 10,164,298	\$ 1,353	\$ 10,165,651
22	373	Street Lighting & Signal Systems	\$ 80,262,702	\$ 41,225,725	100%	\$ 41,225,725	\$ (14,495)	\$ 41,211,231
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 55,038	100%	\$ 55,038		\$ 55,038
24		Total Distribution Plant	\$ 2,442,944,172	\$ 1,002,471,285	100%	\$ 1,002,471,285	\$ (13,500,942)	\$ 988,970,343

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
5/31/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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.

				Reserve Balances				
Line No.	Account No.	Account Title	Total Company Plant Investment	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
			Sch B2.1 (Actual) Column E (A)					
GENERAL PLANT								
25	389	Land & Land Rights	\$ 1,720,242	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 79,611,639	\$ 26,223,438	100%	\$ 26,223,438	\$ (226)	\$ 26,223,212
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,564,043	\$ 3,385,841	100%	\$ 3,385,841		\$ 3,385,841
29	391.2	Data Processing Equipment	\$ 17,988,678	\$ 15,139,236	100%	\$ 15,139,236	\$ (2,091,320)	\$ 13,047,916
30	392	Transportation Equipment	\$ 4,523,858	\$ 3,698,057	100%	\$ 3,698,057		\$ 3,698,057
31	393	Stores Equipment	\$ 744,866	\$ 200,308	100%	\$ 200,308		\$ 200,308
32	394	Tools, Shop & Garage Equipment	\$ 13,531,115	\$ 3,614,498	100%	\$ 3,614,498		\$ 3,614,498
33	395	Laboratory Equipment	\$ 4,254,957	\$ 1,707,946	100%	\$ 1,707,946		\$ 1,707,946
34	396	Power Operated Equipment	\$ 7,369,881	\$ 4,985,929	100%	\$ 4,985,929		\$ 4,985,929
35	397	Communication Equipment	\$ 34,488,873	\$ 29,703,176	100%	\$ 29,703,176	\$ (3,075,833)	\$ 26,627,344
36	398	Miscellaneous Equipment	\$ 70,031	\$ 70,031	100%	\$ 70,031		\$ 70,031
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 126,950	100%	\$ 126,950		\$ 126,950
38		Total General Plant	\$ 168,508,811	\$ 89,292,260	100%	\$ 89,292,260	\$ (5,167,378)	\$ 84,124,882

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
5/31/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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	Reserve Balances				
			Sch B2.1 (Actual) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
39	303	Intangible Software	\$ 67,737,946	\$ 53,394,213	100%	\$ 53,394,212.93	\$ (217,257)	\$ 53,176,956
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,163,236	100%	\$ 1,163,236		\$ 1,163,236
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 70,915,409	\$ 56,558,573		\$ 56,558,573	\$ (217,257)	\$ 56,341,316
43		Removal Work in Progress (RWIP)		\$ (2,435,798)	100%	\$ (2,435,798)		\$ (2,435,798)
44		Company Total Plant (Reserve)	\$ 3,125,065,945	\$ 1,381,690,388	100%	\$ 1,381,690,388	\$ (18,902,336)	\$ 1,362,788,053
45		Service Company Reserve Allocated*						\$ 64,237,006
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,427,025,059

* 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 Cleveland Electric Illuminating Company: 18-1443-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 (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,560,063	\$ 34,547	0.00%	\$ -
2	352	Structures & Improvements	\$ 18,824,160	\$ 16,354,711	2.50%	\$ 470,604
3	353	Station Equipment	\$ 179,990,113	\$ 77,102,280	1.80%	\$ 3,239,822
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 44,334,449	\$ 36,330,136	3.00%	\$ 1,330,033
6	356	Overhead Conductors & Devices	\$ 58,445,199	\$ 29,490,125	2.78%	\$ 1,624,777
7	357	Underground Conduit	\$ 31,980,367	\$ 30,950,063	2.00%	\$ 639,607
8	358	Underground Conductors & Devices	\$ 100,914,977	\$ 43,901,352	2.00%	\$ 2,018,300
9	359	Roads & Trails*	\$ 320,284	\$ 47,073	1.33%	\$ 4,260
10		Total Transmission	\$ 442,697,554	\$ 235,787,310		\$ 9,333,208

*NOTE: There weren't any balances in this account in Case No. 07-551-EL-AIR, so this accrual rate has been added since the case.

The Cleveland Electric Illuminating Company: 18-1443-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 (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,647,588	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 27,304,790	\$ 20,737,463	2.50%	\$ 682,620
13	362	Station Equipment	\$ 268,620,561	\$ 85,978,548	1.80%	\$ 4,835,170
14	364	Poles, Towers & Fixtures	\$ 402,424,309	\$ 259,016,674	4.65%	\$ 18,712,730
15	365	Overhead Conductors & Devices	\$ 525,491,942	\$ 215,344,637	3.89%	\$ 20,441,637
16	366	Underground Conduit	\$ 74,911,810	\$ 48,952,736	2.17%	\$ 1,625,586
17	367	Underground Conductors & Devices	\$ 455,511,020	\$ 119,764,486	2.44%	\$ 11,114,469
18	368	Line Transformers	\$ 384,938,455	\$ 148,855,170	2.91%	\$ 11,201,709
19	369	Services	\$ 75,533,774	\$ 18,828,695	4.33%	\$ 3,270,612
20	370	Meters	\$ 114,426,776	\$ 20,060,014	3.16%	\$ 3,615,886
21	371	Installation on Customer Premises	\$ 25,810,365	\$ 10,165,651	3.45%	\$ 890,458
22	373	Street Lighting & Signal Systems	\$ 80,262,702	\$ 41,211,231	3.70%	\$ 2,969,720
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 55,038	0.00%	\$ -
24		Total Distribution	\$ 2,442,944,172	\$ 988,970,343		\$ 79,360,597

The Cleveland Electric Illuminating Company: 18-1443-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 (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,720,242	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 79,611,639	\$ 26,223,212	2.20%	\$ 1,751,456
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	22.34%	\$ -
28	391.1	Office Furniture & Equipment	\$ 3,564,043	\$ 3,385,841	7.60%	\$ 270,867
29	391.2	Data Processing Equipment	\$ 17,988,678	\$ 13,047,916	10.56%	\$ 1,899,604
30	392	Transportation Equipment	\$ 4,523,858	\$ 3,698,057	6.07%	\$ 274,598
31	393	Stores Equipment	\$ 744,866	\$ 200,308	6.67%	\$ 49,683
32	394	Tools, Shop & Garage Equipment	\$ 13,531,115	\$ 3,614,498	4.62%	\$ 625,138
33	395	Laboratory Equipment	\$ 4,254,957	\$ 1,707,946	2.31%	\$ 98,290
34	396	Power Operated Equipment	\$ 7,369,881	\$ 4,985,929	4.47%	\$ 329,434
35	397	Communication Equipment	\$ 34,488,873	\$ 26,627,344	7.50%	\$ 2,586,665
36	398	Miscellaneous Equipment	\$ 70,031	\$ 70,031	6.67%	\$ 4,671
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 126,950	0.00%	\$ -
38		Total General	\$ 168,508,811	\$ 84,124,882		\$ 7,890,406

The Cleveland Electric Illuminating Company: 18-1443-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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 67,737,946	\$ 53,176,956	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,163,236	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
42		Total Other	\$ 70,915,409	\$ 56,341,316		\$ 3,590,256
43		Removal Work in Progress (RWIP)		(\$2,435,798)		
44		Company Total Depreciation	<u>\$ 3,125,065,945</u>	<u>\$ 1,362,788,053</u>		<u>\$ 100,174,467</u>
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 111,156,883	\$ 64,237,006		\$ 4,533,159
46		GRAND TOTAL (44 + 45)	<u>\$ 3,236,222,828</u>	<u>\$ 1,427,025,059</u>		<u>\$ 104,707,626</u>

** 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 Cleveland Electric Illuminating Company: 18-1443-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)	\$ 113,400,174
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,518,501
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 60,490</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 115,979,165</u></u>

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

The Cleveland Electric Illuminating Company: 18-1443-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)	\$ 442,697,554	\$ 2,442,944,172	\$ 168,508,811
2	Jurisdictional Real Property (b)	\$ 26,384,223	\$ 34,952,378	\$ 81,768,732
3	Jurisdictional Personal Property (1 - 2)	\$ 416,313,331	\$ 2,407,991,793	\$ 86,740,079
4	Purchase Accounting Adjustment (f)	\$ (254,001,353)	\$ (847,119,567)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 162,311,978	\$ 1,560,872,226	\$ 86,740,079
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 2,688,485	\$ 133,512,907	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,174,347.64	\$ 12,658,673.75	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 8,862,833	\$ 146,231,659	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 153,449,145	\$ 1,414,640,567	\$ 86,536,302
13	True Value Percentage (c)	68.5773%	66.3115%	42.9625%
14	True Value of Taxable Personal Property (12 x 13)	\$ 105,231,281	\$ 938,069,380	\$ 37,178,159
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 89,446,589	\$ 797,358,973	\$ 8,922,758
17	Personal Property Tax Rate (e)	11.4460000%	11.4460000%	11.4460000%
18	Personal Property Tax (16 x 17)	\$ 10,238,057	\$ 91,265,708	\$ 1,021,299
19	Purchase Accounting Adjustment (f)	\$ 2,173,984	\$ 8,122,307	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 578,819
21	Total Personal Property Tax (18 + 19 + 20)			\$ 113,400,174

(a) Schedule B-2.1 (Actual)

(b) Schedule B-2.1 (Actual), Accounts 350, 352, 360, 361, 389, 390 and 390.3

(c) Source: CEI'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)	\$ 26,384,223	\$ 34,952,378	\$ 81,768,732
2	Real Property Tax Rate (b)	<u>1.759893%</u>	<u>1.759893%</u>	<u>1.759893%</u>
3	Real Property Tax (1 x 2)	\$ 464,334	\$ 615,125	\$ 1,439,043
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,518,501</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	\$ 198,163,931	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>\$ 3,487,474</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.759893%</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.
 Source: 5/31/2019 Actual Plant Balances
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303-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: Case No. 07-551-EL-AIR vs. Actual 5/31/2019"
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

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

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	(C) 5/31/2007		(E) Net	(G) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve		CEI	OE	TE	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.

(J) 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

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

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 5/31/2019

Line No.	(A) Account	(B) Account Description	(D) 5/31/2019 Actual Balances			(G) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) 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	Struc 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 *

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 (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

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 (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of May 31, 2019 *

(A)		(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	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)
<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>						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of May 31, 2019

(A)		(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	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

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 (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.							

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

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 worksheet looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those software related sub-accounts that are not fully amortized yet. All other accounts are calculated by applying the approved accrual rate to the Gross Plant balances.

Company (A)	Utility Account (B)	Function (C)	Gross Plant May-19 (D)	Reserve May-19 (E)	Net Plant May-19 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO The Illuminating Co.	CECO 101/E-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 3,242,050	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 2010 Software	Intangible Plant	\$ 2,803,986	\$ 2,803,986	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 5,812,975	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 2012 Software	Intangible Plant	\$ 775,017	\$ 762,597	\$ 12,420	14.29%	\$ 12,420
CECO The Illuminating Co.	CECO 101/E-303 2013 Software	Intangible Plant	\$ 2,732,410	\$ 2,311,923	\$ 420,486	14.29%	\$ 390,461
CECO The Illuminating Co.	CECO 101/E-303 2014 Software	Intangible Plant	\$ 3,330,037	\$ 2,171,511	\$ 1,158,526	14.29%	\$ 475,862
CECO The Illuminating Co.	CECO 101/E-303 2015 Software	Intangible Plant	\$ 3,856,446	\$ 1,619,452	\$ 2,236,995	14.29%	\$ 551,088
CECO The Illuminating Co.	CECO 101/E-303 2016 Software	Intangible Plant	\$ 5,896,299	\$ 2,012,671	\$ 3,883,628	14.29%	\$ 842,581
CECO The Illuminating Co.	CECO 101/E-303 2017 Software	Intangible Plant	\$ 4,329,552	\$ 937,875	\$ 3,391,677	14.29%	\$ 618,893
CECO The Illuminating Co.	CECO 101/E-303 2018 Software	Intangible Plant	\$ 4,199,919	\$ 388,912	\$ 3,811,007	14.29%	\$ 600,163
CECO The Illuminating Co.	CECO 101/E-303 2019 Software	Intangible Plant	\$ 600,882	\$ 16,695	\$ 584,287	14.29%	\$ 85,880
CECO The Illuminating Co.	CECO 101/E-303 FAS109 Distribution	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 FAS109 Transmission	Intangible Plant	\$ 1,176,339	\$ 1,163,236	\$ 13,103	2.15%	\$ 13,103
CECO The Illuminating Co.	CECO 101/E-303 Software	Intangible Plant	\$ 451,129	\$ 1,378,543	\$ (927,414)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/E-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 71,600,001	\$ 56,615,285	\$ 14,584,715		\$ 3,590,268
OECCO Ohio Edison Co.	OECCO 101/E-301 Organization	Intangible Plant	\$ 89,746	\$ 57,532	\$ 32,215	0.00%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2002 Software	Intangible Plant	\$ 3,690,967	\$ 3,690,967	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 4,181,304	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2010 Software	Intangible Plant	\$ 3,283,501	\$ 3,283,501	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2011 Software	Intangible Plant	\$ 8,201,370	\$ 8,201,370	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 2012 Software	Intangible Plant	\$ 984,077	\$ 971,187	\$ 12,890	14.29%	\$ 12,890
OECCO Ohio Edison Co.	OECCO 101/E-303 2013 Software	Intangible Plant	\$ 6,001,038	\$ 4,917,784	\$ 1,083,254	14.29%	\$ 657,548
OECCO Ohio Edison Co.	OECCO 101/E-303 2014 Software	Intangible Plant	\$ 5,687,647	\$ 3,788,655	\$ 1,898,992	14.29%	\$ 812,765
OECCO Ohio Edison Co.	OECCO 101/E-303 2015 Software	Intangible Plant	\$ 6,494,164	\$ 3,049,002	\$ 3,445,163	14.29%	\$ 928,016
OECCO Ohio Edison Co.	OECCO 101/E-303 2016 Software	Intangible Plant	\$ 8,436,804	\$ 2,905,022	\$ 5,531,783	14.29%	\$ 1,205,619
OECCO Ohio Edison Co.	OECCO 101/E-303 2017 Software	Intangible Plant	\$ 6,150,532	\$ 1,511,552	\$ 4,647,080	14.29%	\$ 880,068
OECCO Ohio Edison Co.	OECCO 101/E-303 2018 Software	Intangible Plant	\$ 3,885,261	\$ 447,886	\$ 3,437,375	14.29%	\$ 555,204
OECCO Ohio Edison Co.	OECCO 101/E-303 2019 Software	Intangible Plant	\$ 3,815,672	\$ 140,420	\$ 3,675,251	14.29%	\$ 545,259
OECCO Ohio Edison Co.	OECCO 101/E-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082	2.89%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 FAS109 G/P Land	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 FAS109 General Plant	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECCO Ohio Edison Co.	OECCO 101/E-303 FAS109 Transm Land	Intangible Plant	\$ 1,326,228	\$ -	\$ 1,326,228	2.33%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 FAS109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECCO Ohio Edison Co.	OECCO 101/E-303 Software	Intangible Plant	\$ 1,490,416	\$ 2,034,958	\$ (544,542)	14.29%	\$ -
Total			\$ 101,031,301	\$ 76,426,008	\$ 24,605,292		\$ 5,797,386
TECO Toledo Edison Co.	TECO 101/E-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 2008 Software	Intangible Plant	\$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 2009 Software	Intangible Plant	\$ 1,878,487	\$ 1,878,487	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 2010 Software	Intangible Plant	\$ 1,456,633	\$ 1,456,633	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 2011 Software	Intangible Plant	\$ 2,259,874	\$ 2,259,874	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 2012 Software	Intangible Plant	\$ 554,860	\$ 546,516	\$ 8,343	14.29%	\$ 8,343
TECO Toledo Edison Co.	TECO 101/E-303 2013 Software	Intangible Plant	\$ 1,574,266	\$ 1,285,301	\$ 288,965	14.29%	\$ 224,963
TECO Toledo Edison Co.	TECO 101/E-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,350,826	\$ 607,901	14.29%	\$ 279,902
TECO Toledo Edison Co.	TECO 101/E-303 2015 Software	Intangible Plant	\$ 1,695,909	\$ 696,527	\$ 999,382	14.29%	\$ 242,345
TECO Toledo Edison Co.	TECO 101/E-303 2016 Software	Intangible Plant	\$ 2,329,930	\$ 822,176	\$ 1,507,754	14.29%	\$ 332,947
TECO Toledo Edison Co.	TECO 101/E-303 2017 Software	Intangible Plant	\$ 1,096,583	\$ 234,778	\$ 861,805	14.29%	\$ 156,702
TECO Toledo Edison Co.	TECO 101/E-303 2018 Software	Intangible Plant	\$ 1,979,428	\$ 174,286	\$ 1,805,143	14.29%	\$ 282,860
TECO Toledo Edison Co.	TECO 101/E-303 2019 Software	Intangible Plant	\$ 257,362	\$ 7,221	\$ 250,142	14.29%	\$ 36,777
TECO Toledo Edison Co.	TECO 101/E-303 FAS109 Distribution	Intangible Plant	\$ 240,087	\$ 240,087	\$ -	3.10%	\$ -
TECO Toledo Edison Co.	TECO 101/E-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 53,733	\$ 478	2.37%	\$ 478
TECO Toledo Edison Co.	TECO 101/E-303 Software	Intangible Plant	\$ (173,015)	\$ 293,026	\$ (466,041)	14.29%	\$ -
Total			\$ 32,507,072	\$ 26,644,160	\$ 5,863,911		\$ 1,585,317

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)		
(1)	Gross Plant	5/31/2007*	8/31/2019	Incremental	Source of Column (B)	
(2)	CEI	1,927.1	3,260.0	1,333.0	Sch B2.1 (Estimate) Line 45	
(3)	OE	2,074.0	3,672.3	1,598.3	Sch B2.1 (Estimate) Line 47	
(4)	TE	771.5	1,242.7	471.2	Sch B2.1 (Estimate) Line 44	
	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 Cleveland Electric Illuminating Company: 18-1443-EL-RDR
8/31/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 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	\$ 63,974,131	100%	\$ 63,974,131	\$ (56,400,739)	\$ 7,573,392
2	352	Structures & Improvements	\$ 18,929,748	100%	\$ 18,929,748	\$ (105,588)	\$ 18,824,160
3	353	Station Equipment	\$ 180,499,758	100%	\$ 180,499,758	\$ (1,430)	\$ 180,498,328
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 44,333,635	100%	\$ 44,333,635	\$ 814	\$ 44,334,449
6	356	Overhead Conductors & Devices	\$ 58,444,752	100%	\$ 58,444,752	\$ 447	\$ 58,445,199
7	357	Underground Conduit	\$ 32,093,506	100%	\$ 32,093,506		\$ 32,093,506
8	358	Underground Conductors & Devices	\$ 101,301,492	100%	\$ 101,301,492	\$ 30,135	\$ 101,331,626
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 500,225,248	100%	\$ 500,225,248	\$ (56,476,361)	\$ 443,748,887

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
8/31/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 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>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,680,135	100%	\$ 7,680,135	\$ (9,223)	\$ 7,670,912
12	361	Structures & Improvements	\$ 27,782,898	100%	\$ 27,782,898	\$ (478,108)	\$ 27,304,790
13	362	Station Equipment	\$ 278,317,372	100%	\$ 278,317,372	\$ (4,660,621)	\$ 273,656,751
14	364	Poles, Towers & Fixtures	\$ 404,524,147	100%	\$ 404,524,147	\$ (134,483)	\$ 404,389,664
15	365	Overhead Conductors & Devices	\$ 530,460,648	100%	\$ 530,460,648	\$ (2,150,065)	\$ 528,310,582
16	366	Underground Conduit	\$ 75,341,583	100%	\$ 75,341,583	\$ -	\$ 75,341,583
17	367	Underground Conductors & Devices	\$ 462,082,736	100%	\$ 462,082,736	\$ (386,797)	\$ 461,695,939
18	368	Line Transformers	\$ 387,477,698	100%	\$ 387,477,698	\$ 266,887	\$ 387,744,585
19	369	Services	\$ 76,157,186	100%	\$ 76,157,186	\$ 1,349	\$ 76,158,535
20	370	Meters	\$ 132,580,894	100%	\$ 132,580,894	\$ (16,850,624)	\$ 115,730,270
21	371	Installation on Customer Premises	\$ 25,957,679	100%	\$ 25,957,679	\$ 6,159	\$ 25,963,837
22	373	Street Lighting & Signal Systems	\$ 81,219,274	100%	\$ 81,219,274	\$ (246,531)	\$ 80,972,743
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,489,642,327	100%	\$ 2,489,642,327	\$ (24,642,057)	\$ 2,465,000,270

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
8/31/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 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 DGR 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>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,720,242	100%	\$ 1,720,242		\$ 1,720,242
26	390	Structures & Improvements	\$ 79,732,127	100%	\$ 79,732,127	\$ 0	\$ 79,732,127
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,564,043	100%	\$ 3,564,043		\$ 3,564,043
29	391.2	Data Processing Equipment	\$ 22,789,144	100%	\$ 22,789,144	\$ (4,800,466)	\$ 17,988,678
30	392	Transportation Equipment	\$ 4,523,858	100%	\$ 4,523,858		\$ 4,523,858
31	393	Stores Equipment	\$ 744,866	100%	\$ 744,866		\$ 744,866
32	394	Tools, Shop & Garage Equipment	\$ 13,531,115	100%	\$ 13,531,115		\$ 13,531,115
33	395	Laboratory Equipment	\$ 4,254,957	100%	\$ 4,254,957		\$ 4,254,957
34	396	Power Operated Equipment	\$ 7,369,881	100%	\$ 7,369,881		\$ 7,369,881
35	397	Communication Equipment	\$ 41,034,988	100%	\$ 41,034,988	\$ (6,736,458)	\$ 34,298,530
36	398	Miscellaneous Equipment	\$ 70,031	100%	\$ 70,031		\$ 70,031
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 179,975,880	100%	\$ 179,975,880	\$ (11,536,924)	\$ 168,438,956

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
8/31/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 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>							
39	303	Intangible Software	\$ 67,592,506	100%	\$ 67,592,506	\$ 695,260	\$ 68,287,766
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 70,769,969		\$ 70,769,969	\$ 695,260	\$ 71,465,229
43		Company Total Plant	\$ 3,240,613,424	100%	\$ 3,240,613,424	\$ (91,960,083)	\$ 3,148,653,341
44		Service Company Plant Allocated*					\$ 111,369,669
45		Grand Total Plant (43 + 44)					<u>\$ 3,260,023,010</u>

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

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
8/31/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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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		Reserve Balances								
			Plant Investment		Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction				
			Sch B2.1 (Estimate)	Column E						(D) = (B) * (C)	(E)	(F) = (D) + (E)	
<u>TRANSMISSION PLANT</u>													
1	350	Land & Land Rights	\$	-	\$	33,066	100%	\$	33,066	\$	33,066		
2	352	Structures & Improvements	\$	18,824,160	\$	16,486,610	100%	\$	16,486,610	\$	(13,528)	\$	16,473,081
3	353	Station Equipment	\$	180,498,328	\$	77,757,400	100%	\$	77,757,400	\$	705	\$	77,758,104
4	354	Towers & Fixtures	\$	327,942	\$	1,577,023	100%	\$	1,577,023	\$		\$	1,577,023
5	355	Poles & Fixtures	\$	44,334,449	\$	36,664,662	100%	\$	36,664,662	\$	85	\$	36,664,746
6	356	Overhead Conductors & Devices	\$	58,445,199	\$	29,901,236	100%	\$	29,901,236	\$	33	\$	29,901,269
7	357	Underground Conduit	\$	32,093,506	\$	31,098,601	100%	\$	31,098,601	\$		\$	31,098,601
8	358	Underground Conductors & Devices	\$	101,331,626	\$	43,989,229	100%	\$	43,989,229	\$	(4,541)	\$	43,984,687
9	359	Roads & Trails	\$	320,284	\$	48,164	100%	\$	48,164	\$		\$	48,164
10		Total Transmission Plant	\$	436,175,495	\$	237,555,989	100%	\$	237,555,989	\$	(17,248)	\$	237,538,742

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
8/31/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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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		Reserve Balances								
			Plant Investment		Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
			Sch B2.1 (A)	Column E (A)									
DISTRIBUTION PLANT													
11	360	Land & Land Rights	\$	7,670,912	\$	(3,618)	100%	\$	(3,618)	\$	(3,618)		
12	361	Structures & Improvements	\$	27,304,790	\$	20,976,118	100%	\$	20,976,118	\$	(66,929)	\$	20,909,189
13	362	Station Equipment	\$	273,656,751	\$	88,792,930	100%	\$	88,792,930	\$	(2,617,926)	\$	86,175,003
14	364	Poles, Towers & Fixtures	\$	404,389,664	\$	263,352,079	100%	\$	263,352,079	\$	(102,439)	\$	263,249,640
15	365	Overhead Conductors & Devices	\$	528,310,582	\$	220,571,628	100%	\$	220,571,628	\$	(1,446,611)	\$	219,125,017
16	366	Underground Conduit	\$	75,341,583	\$	49,310,136	100%	\$	49,310,136	\$	(1,905)	\$	49,308,231
17	367	Underground Conductors & Devices	\$	461,695,939	\$	120,965,907	100%	\$	120,965,907	\$	(27,098)	\$	120,938,809
18	368	Line Transformers	\$	387,744,585	\$	150,275,401	100%	\$	150,275,401	\$	(29,691)	\$	150,245,710
19	369	Services	\$	76,158,535	\$	19,430,278	100%	\$	19,430,278	\$	103	\$	19,430,381
20	370	Meters	\$	115,730,270	\$	30,043,190	100%	\$	30,043,190	\$	(9,806,949)	\$	20,236,241
21	371	Installation on Customer Premises	\$	25,963,837	\$	10,320,011	100%	\$	10,320,011	\$	1,406	\$	10,321,417
22	373	Street Lighting & Signal Systems	\$	80,988,075	\$	41,562,778	100%	\$	41,562,778	\$	(18,345)	\$	41,544,433
23	374	Asset Retirement Costs for Distribution Plant	\$	60,078	\$	55,435	100%	\$	55,435			\$	55,435
24		Total Distribution Plant	\$	2,465,015,601	\$	1,015,652,272	100%	\$	1,015,652,272	\$	(14,116,384)	\$	1,001,535,887

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
8/31/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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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		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	\$ 1,720,242		\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 79,732,127		\$ 26,042,639	100%	\$ 26,042,639	\$ (226)	\$ 26,042,413
27	390.3	Leasehold Improvements	\$ 436,850		\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,564,043		\$ 3,385,841	100%	\$ 3,385,841		\$ 3,385,841
29	391.2	Data Processing Equipment	\$ 17,988,678		\$ 15,740,870	100%	\$ 15,740,870	\$ (2,218,052)	\$ 13,522,817
30	392	Transportation Equipment	\$ 4,523,858		\$ 3,766,707	100%	\$ 3,766,707		\$ 3,766,707
31	393	Stores Equipment	\$ 744,866		\$ 212,729	100%	\$ 212,729		\$ 212,729
32	394	Tools, Shop & Garage Equipment	\$ 13,531,115		\$ 3,770,782	100%	\$ 3,770,782		\$ 3,770,782
33	395	Laboratory Equipment	\$ 4,254,957		\$ 1,732,518	100%	\$ 1,732,518		\$ 1,732,518
34	396	Power Operated Equipment	\$ 7,369,881		\$ 5,068,287	100%	\$ 5,068,287		\$ 5,068,287
35	397	Communication Equipment	\$ 34,298,530		\$ 30,210,583	100%	\$ 30,210,583	\$ (3,202,141)	\$ 27,008,441
36	398	Miscellaneous Equipment	\$ 70,031		\$ 70,031	100%	\$ 70,031		\$ 70,031
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777		\$ 127,981	100%	\$ 127,981		\$ 127,981
38		Total General Plant	\$ 168,438,956		\$ 90,565,818	100%	\$ 90,565,818	\$ (5,420,419)	\$ 85,145,398

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
8/31/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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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 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								
39	303	Intangible Software	\$ 67,592,506	\$ 54,410,366	100%	\$ 54,410,366	\$ (206,145)	\$ 54,204,221
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,170,235	100%	\$ 1,170,235		\$ 1,170,235
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 70,769,969	\$ 57,581,725		\$ 57,581,725	\$ (206,145)	\$ 57,375,580
43		Removal Work in Progress (RWIP)		\$ (3,042,676)	100%	\$ (3,042,676)		\$ (3,042,676)
44		Company Total Plant (Reserve)	\$ 3,140,400,021	\$ 1,398,313,128	100%	\$ 1,398,313,128	\$ (19,760,197)	\$ 1,378,552,931
45		Service Company Reserve Allocated*						\$ 63,932,111
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,442,485,042

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

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 Cleveland Electric Illuminating Company: 18-1443-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2019

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,573,392	\$ 33,066	0.00%	\$ -
2	352	Structures & Improvements	\$ 18,824,160	\$ 16,473,081	2.50%	\$ 470,604
3	353	Station Equipment	\$ 180,498,328	\$ 77,758,104	1.80%	\$ 3,248,970
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 44,334,449	\$ 36,664,746	3.00%	\$ 1,330,033
6	356	Overhead Conductors & Devices	\$ 58,445,199	\$ 29,901,269	2.78%	\$ 1,624,777
7	357	Underground Conduit	\$ 32,093,506	\$ 31,098,601	2.00%	\$ 641,870
8	358	Underground Conductors & Devices	\$ 101,331,626	\$ 43,984,687	2.00%	\$ 2,026,633
9	359	Roads & Trails*	\$ 320,284	\$ 48,164	1.33%	\$ 4,260
10		Total Transmission	\$ 443,748,887	\$ 237,538,742		\$ 9,352,952

*NOTE: There weren't any balances in this account in Case No. 07-551-EL-AIR, so this accrual rate has been added since the case

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2019

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,670,912	\$ (3,618)	0.00%	\$ -
12	361	Structures & Improvements	\$ 27,304,790	\$ 20,909,189	2.50%	\$ 682,620
13	362	Station Equipment	\$ 273,656,751	\$ 86,175,003	1.80%	\$ 4,925,822
14	364	Poles, Towers & Fixtures	\$ 404,389,664	\$ 263,249,640	4.65%	\$ 18,804,119
15	365	Overhead Conductors & Devices	\$ 528,310,582	\$ 219,125,017	3.89%	\$ 20,551,282
16	366	Underground Conduit	\$ 75,341,583	\$ 49,308,231	2.17%	\$ 1,634,912
17	367	Underground Conductors & Devices	\$ 461,695,939	\$ 120,938,809	2.44%	\$ 11,265,381
18	368	Line Transformers	\$ 387,744,585	\$ 150,245,710	2.91%	\$ 11,283,367
19	369	Services	\$ 76,158,535	\$ 19,430,381	4.33%	\$ 3,297,665
20	370	Meters	\$ 115,730,270	\$ 20,236,241	3.16%	\$ 3,657,077
21	371	Installation on Customer Premises	\$ 25,963,837	\$ 10,321,417	3.45%	\$ 895,752
22	373	Street Lighting & Signal Systems	\$ 80,972,743	\$ 41,544,433	3.70%	\$ 2,995,992
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 55,435	0.00%	\$ -
24		Total Distribution	\$ 2,465,000,270	\$ 1,001,535,887		\$ 79,993,989

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2019

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,720,242	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 79,732,127	\$ 26,042,413	2.20%	\$ 1,754,107
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	22.34%	\$ 97,592
28	391.1	Office Furniture & Equipment	\$ 3,564,043	\$ 3,385,841	7.60%	\$ 270,867
29	391.2	Data Processing Equipment	\$ 17,988,678	\$ 13,522,817	10.56%	\$ 1,899,604
30	392	Transportation Equipment	\$ 4,523,858	\$ 3,766,707	6.07%	\$ 274,598
31	393	Stores Equipment	\$ 744,866	\$ 212,729	6.67%	\$ 49,683
32	394	Tools, Shop & Garage Equipment	\$ 13,531,115	\$ 3,770,782	4.62%	\$ 625,138
33	395	Laboratory Equipment	\$ 4,254,957	\$ 1,732,518	2.31%	\$ 98,290
34	396	Power Operated Equipment	\$ 7,369,881	\$ 5,068,287	4.47%	\$ 329,434
35	397	Communication Equipment	\$ 34,298,530	\$ 27,008,441	7.50%	\$ 2,572,390
36	398	Miscellaneous Equipment	\$ 70,031	\$ 70,031	6.67%	\$ 4,671
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 127,981	0.00%	\$ -
38		Total General	\$ 168,438,956	\$ 85,145,398		\$ 7,976,374

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2019

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)				
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 68,287,766	\$ 54,204,221	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,170,235	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
42		Total Other	\$ 71,465,229	\$ 57,375,580		\$ 3,503,826
43		Removal Work in Progress (RWIP)		\$ (3,042,676)		
44		Total Company Depreciation	\$ 3,148,653,341	\$ 1,378,552,931		\$ 100,827,141
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 111,369,669	\$ 63,932,111		\$ 4,520,157
46		GRAND TOTAL (44 + 45)	\$ 3,260,023,010	\$ 1,442,485,042		\$ 105,347,299

** 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.

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR

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)	\$ 109,651,687
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 2,549,967
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 58,575</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 112,260,230</u></u>

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

The Cleveland Electric Illuminating Company: 18-1443-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)	\$ 443,748,887	\$ 2,465,000,270	\$ 168,438,956
2	Jurisdictional Real Property (b)	\$ 26,397,552	\$ 34,975,702	\$ 81,889,220
3	Jurisdictional Personal Property (1 - 2)	\$ 417,351,335	\$ 2,430,024,568	\$ 86,549,736
4	Purchase Accounting Adjustment (f)	\$ (253,588,594)	\$ (834,113,218)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 163,762,741	\$ 1,595,911,350	\$ 86,549,736
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 2,955,569	\$ 141,964,214	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 5,900,371.56	\$ 13,277,982.43	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 8,855,941	\$ 155,302,275	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 154,906,800	\$ 1,440,609,075	\$ 86,345,959
13	True Value Percentage (c)	66.6684%	64.8877%	42.0850%
14	True Value of Taxable Personal Property (12 x 13)	\$ 103,273,885	\$ 934,778,095	\$ 36,338,697
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 87,782,802	\$ 794,561,381	\$ 8,721,287
17	Personal Property Tax Rate (e)	11.1270000%	11.1270000%	11.1270000%
18	Personal Property Tax (16 x 17)	\$ 9,767,592	\$ 88,410,845	\$ 970,418
19	Purchase Accounting Adjustment (f)	\$ 2,110,811	\$ 7,774,681	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 617,340
21	Total Personal Property Tax (18 + 19 + 20)			\$ 109,651,687

(a) Schedule B-2.1 (Estimate)

(b) Schedule B-2.1 (Estimate), Accounts 350, 352, 360, 361, 389, 390 and 390.3

(c) Source: CEI'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

The Cleveland Electric Illuminating Company: 18-1443-EL-RDR

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)	\$ 26,397,552	\$ 34,975,702	\$ 81,889,220
2	Real Property Tax Rate (b)	<u>1.779927%</u>	<u>1.779927%</u>	<u>1.779927%</u>
3	Real Property Tax (1 x 2)	\$ 469,857	\$ 622,542	\$ 1,457,568
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,549,967</u>

(a) Schedule C-3.10a1 (Estimate)

(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	\$ 200,394,233	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>\$ 3,566,871</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.779927%</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.
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ (1,279,852)	\$ (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(g) 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 + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 8/31/2019: Revenue Requirement" 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

Depreciation Rate for Service Company Plant (Estimate)

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

(A) Line No.	(B) Account	(C) Account Description	(D) 5/31/2007		(E) Net	(F)		(G) Accrual Rates		(H) TE		(I) Average	(J) Depreciation Expense
			Gross	Reserve		CEI	OE	TE	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.

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

* 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

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

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.
- (J) Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.
- *
- ** 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
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

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

NOTES

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

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

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of 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

I. Estimated Allocated Service Company Plant and Related Expenses as of August 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	\$ 783,741,515	\$ 111,369,669	\$ 134,960,289	\$ 59,407,607	\$ 305,737,565	"Depreciation Rate for Service Company Plant (Estimate)" worksheet, 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)" worksheet, Line 64 x Line 1
4	Net Plant	\$ 333,832,219	\$ 47,437,558	\$ 57,485,908	\$ 25,304,482	\$ 130,227,949	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	
* 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)" worksheet and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" worksheet for more details.							

II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Estimate)" worksheet, 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)" worksheet, 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 (Estimate)" worksheet and line 23 of the "Property Tax Rate for Service Company Plant (Estimate)" worksheet for more details.							

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
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
* 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.							

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

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 1016-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 3,242,050	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2010 Software	Intangible Plant	\$ 2,803,986	\$ 2,803,986	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 5,812,975	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2012 Software	Intangible Plant	\$ 775,017	\$ 775,017	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2013 Software	Intangible Plant	\$ 2,732,410	\$ 2,408,969	\$ 323,451	14.29%	\$ 323,451
CECO The Illuminating Co.	CECO 1016-303 2014 Software	Intangible Plant	\$ 3,330,037	\$ 2,310,534	\$ 1,019,503	14.29%	\$ 475,862
CECO The Illuminating Co.	CECO 1016-303 2015 Software	Intangible Plant	\$ 3,856,446	\$ 1,800,830	\$ 2,055,617	14.29%	\$ 551,086
CECO The Illuminating Co.	CECO 1016-303 2016 Software	Intangible Plant	\$ 5,896,299	\$ 2,250,444	\$ 3,645,855	14.29%	\$ 842,581
CECO The Illuminating Co.	CECO 1016-303 2017 Software	Intangible Plant	\$ 4,329,552	\$ 1,104,879	\$ 3,224,673	14.29%	\$ 616,693
CECO The Illuminating Co.	CECO 1016-303 2018 Software	Intangible Plant	\$ 4,199,919	\$ 545,529	\$ 3,654,390	14.29%	\$ 600,168
CECO The Illuminating Co.	CECO 1016-303 2019 Software	Intangible Plant	\$ 600,982	\$ 37,317	\$ 563,665	14.29%	\$ 85,880
CECO The Illuminating Co.	CECO 1016-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 1016-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,170,235	\$ 6,104	2.15%	\$ 6,104
CECO The Illuminating Co.	CECO 1016-303 Software	Intangible Plant	\$ 1,000,949	\$ 1,415,021	\$ (414,071)	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 72,073,721	\$ 77,723,451	\$ 14,017,317		\$ 3,563,886
OECO Ohio Edison Co.	OECO 1016-301 Organization	Intangible Plant	\$ -	\$ -	\$ -	0.00%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 4,181,304	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 3,293,501	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2011 Software	Intangible Plant	\$ 8,201,370	\$ 8,201,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2012 Software	Intangible Plant	\$ 984,077	\$ 984,077	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 2013 Software	Intangible Plant	\$ 6,001,038	\$ 5,167,766	\$ 833,272	14.29%	\$ 833,272
OECO Ohio Edison Co.	OECO 1016-303 2014 Software	Intangible Plant	\$ 5,687,647	\$ 4,016,634	\$ 1,671,113	14.29%	\$ 812,765
OECO Ohio Edison Co.	OECO 1016-303 2015 Software	Intangible Plant	\$ 6,494,164	\$ 3,328,339	\$ 3,165,825	14.29%	\$ 928,016
OECO Ohio Edison Co.	OECO 1016-303 2016 Software	Intangible Plant	\$ 8,436,804	\$ 3,243,702	\$ 5,193,102	14.29%	\$ 1,205,619
OECO Ohio Edison Co.	OECO 1016-303 2017 Software	Intangible Plant	\$ 6,158,632	\$ 1,740,097	\$ 4,418,535	14.29%	\$ 880,068
OECO Ohio Edison Co.	OECO 1016-303 2018 Software	Intangible Plant	\$ 3,885,261	\$ 589,148	\$ 3,296,113	14.29%	\$ 555,204
OECO Ohio Edison Co.	OECO 1016-303 2019 Software	Intangible Plant	\$ 3,815,672	\$ 270,135	\$ 3,545,537	14.29%	\$ 545,259
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 General Plt	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 1016-303 Intangibles	Intangible Plant	\$ 2,351,485	\$ 2,132,847	\$ 218,638	14.29%	\$ 218,638
Total			\$ 101,802,623	\$ 76,094,656	\$ 23,707,968		\$ 5,978,857
TECO Toledo Edison Co.	TECO 1016-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2007 Software	Intangible Plant	\$ 3,162,778	\$ 3,162,778	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2008 Software	Intangible Plant	\$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2009 Software	Intangible Plant	\$ 1,878,487	\$ 1,878,487	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2010 Software	Intangible Plant	\$ 1,456,633	\$ 1,456,633	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2011 Software	Intangible Plant	\$ 2,259,874	\$ 2,259,874	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2012 Software	Intangible Plant	\$ 554,860	\$ 554,860	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 2013 Software	Intangible Plant	\$ 1,574,266	\$ 1,351,986	\$ 222,281	14.29%	\$ 222,281
TECO Toledo Edison Co.	TECO 1016-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,423,774	\$ 534,953	14.29%	\$ 279,902
TECO Toledo Edison Co.	TECO 1016-303 2015 Software	Intangible Plant	\$ 1,695,909	\$ 777,658	\$ 918,251	14.29%	\$ 242,345
TECO Toledo Edison Co.	TECO 1016-303 2016 Software	Intangible Plant	\$ 2,329,930	\$ 914,488	\$ 1,415,442	14.29%	\$ 332,947
TECO Toledo Edison Co.	TECO 1016-303 2017 Software	Intangible Plant	\$ 1,096,583	\$ 277,162	\$ 819,421	14.29%	\$ 156,702
TECO Toledo Edison Co.	TECO 1016-303 2018 Software	Intangible Plant	\$ 1,970,429	\$ 248,470	\$ 1,730,959	14.29%	\$ 282,860
TECO Toledo Edison Co.	TECO 1016-303 2019 Software	Intangible Plant	\$ 267,362	\$ 16,949	\$ 241,313	14.29%	\$ 36,777
TECO Toledo Edison Co.	TECO 1016-303 FAS109 Distribution	Intangible Plant	\$ 240,087	\$ 240,085	\$ 2	3.10%	\$ 2
TECO Toledo Edison Co.	TECO 1016-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,046	\$ 165	2.37%	\$ 165
TECO Toledo Edison Co.	TECO 1016-303 Software	Intangible Plant	\$ 117,097	\$ 308,468	\$ (191,371)	14.29%	\$ -
Total			\$ 32,769,034	\$ 27,705,569	\$ 5,063,465		\$ 1,583,981

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-AJR
 (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
(3)	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)	3,800,991,558	

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

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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			(G) Quarterly Reconciliation			(J) 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

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

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

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

(A) Company	(B) Rate Schedule	(C) June 2019 - Aug 2019 Rate Estimated Rate Base	(D) June 2019 - Aug 2019 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) 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	3,800,991,558
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		3,826,326,223	4,486,977,277	1,343,362,536	9,656,666,036

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 Cleveland Electric Illuminating Company
Case No. 18-1443-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	\$ 37.46	\$ 37.81	\$ 0.35	0.9%
2	0	500	\$ 70.77	\$ 71.47	\$ 0.70	1.0%
3	0	750	\$ 104.03	\$ 105.08	\$ 1.05	1.0%
4	0	1,000	\$ 137.31	\$ 138.71	\$ 1.40	1.0%
5	0	1,250	\$ 170.62	\$ 172.37	\$ 1.75	1.0%
6	0	1,500	\$ 203.90	\$ 206.00	\$ 2.10	1.0%
7	0	2,000	\$ 270.44	\$ 273.23	\$ 2.79	1.0%
8	0	2,500	\$ 336.84	\$ 340.33	\$ 3.49	1.0%
9	0	3,000	\$ 403.16	\$ 407.35	\$ 4.19	1.0%
10	0	3,500	\$ 469.51	\$ 474.40	\$ 4.89	1.0%
11	0	4,000	\$ 535.82	\$ 541.41	\$ 5.59	1.0%
12	0	4,500	\$ 602.17	\$ 608.46	\$ 6.29	1.0%
13	0	5,000	\$ 668.53	\$ 675.52	\$ 6.99	1.0%
14	0	5,500	\$ 734.85	\$ 742.53	\$ 7.68	1.0%
15	0	6,000	\$ 801.19	\$ 809.57	\$ 8.38	1.0%
16	0	6,500	\$ 867.51	\$ 876.59	\$ 9.08	1.0%
17	0	7,000	\$ 933.84	\$ 943.62	\$ 9.78	1.0%
18	0	7,500	\$ 1,000.23	\$ 1,010.71	\$ 10.48	1.0%
19	0	8,000	\$ 1,066.56	\$ 1,077.74	\$ 11.18	1.0%
20	0	8,500	\$ 1,132.90	\$ 1,144.77	\$ 11.87	1.0%
21	0	9,000	\$ 1,199.22	\$ 1,211.79	\$ 12.57	1.0%
22	0	9,500	\$ 1,265.56	\$ 1,278.83	\$ 13.27	1.0%
23	0	10,000	\$ 1,331.90	\$ 1,345.87	\$ 13.97	1.0%
24	0	10,500	\$ 1,398.26	\$ 1,412.93	\$ 14.67	1.0%
25	0	11,000	\$ 1,464.57	\$ 1,479.94	\$ 15.37	1.0%

The Cleveland Electric Illuminating Company
Case No. 18-1443-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	\$ 37.46	\$ 37.81	\$ 0.35	0.9%
2	0	500	\$ 70.77	\$ 71.47	\$ 0.70	1.0%
3	0	750	\$ 104.03	\$ 105.08	\$ 1.05	1.0%
4	0	1,000	\$ 137.31	\$ 138.71	\$ 1.40	1.0%
5	0	1,250	\$ 170.62	\$ 172.37	\$ 1.75	1.0%
6	0	1,500	\$ 203.90	\$ 206.00	\$ 2.10	1.0%
7	0	2,000	\$ 270.44	\$ 273.23	\$ 2.79	1.0%
8	0	2,500	\$ 336.84	\$ 340.33	\$ 3.49	1.0%
9	0	3,000	\$ 403.16	\$ 407.35	\$ 4.19	1.0%
10	0	3,500	\$ 469.51	\$ 474.40	\$ 4.89	1.0%
11	0	4,000	\$ 535.82	\$ 541.41	\$ 5.59	1.0%
12	0	4,500	\$ 602.17	\$ 608.46	\$ 6.29	1.0%
13	0	5,000	\$ 668.53	\$ 675.52	\$ 6.99	1.0%
14	0	5,500	\$ 734.85	\$ 742.53	\$ 7.68	1.0%
15	0	6,000	\$ 801.19	\$ 809.57	\$ 8.38	1.0%
16	0	6,500	\$ 867.51	\$ 876.59	\$ 9.08	1.0%
17	0	7,000	\$ 933.84	\$ 943.62	\$ 9.78	1.0%
18	0	7,500	\$ 1,000.23	\$ 1,010.71	\$ 10.48	1.0%
19	0	8,000	\$ 1,066.56	\$ 1,077.74	\$ 11.18	1.0%
20	0	8,500	\$ 1,132.90	\$ 1,144.77	\$ 11.87	1.0%
21	0	9,000	\$ 1,199.22	\$ 1,211.79	\$ 12.57	1.0%
22	0	9,500	\$ 1,265.56	\$ 1,278.83	\$ 13.27	1.0%
23	0	10,000	\$ 1,331.90	\$ 1,345.87	\$ 13.97	1.0%
24	0	10,500	\$ 1,398.26	\$ 1,412.93	\$ 14.67	1.0%
25	0	11,000	\$ 1,464.57	\$ 1,479.94	\$ 15.37	1.0%

The Cleveland Electric Illuminating Company
Case No. 18-1443-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	\$ 37.46	\$ 37.81	\$ 0.35	0.9%
2	0	500	\$ 70.77	\$ 71.47	\$ 0.70	1.0%
3	0	750	\$ 104.03	\$ 105.08	\$ 1.05	1.0%
4	0	1,000	\$ 137.31	\$ 138.71	\$ 1.40	1.0%
5	0	1,250	\$ 170.62	\$ 172.37	\$ 1.75	1.0%
6	0	1,500	\$ 203.90	\$ 206.00	\$ 2.10	1.0%
7	0	2,000	\$ 270.44	\$ 273.23	\$ 2.79	1.0%
8	0	2,500	\$ 336.84	\$ 340.33	\$ 3.49	1.0%
9	0	3,000	\$ 403.16	\$ 407.35	\$ 4.19	1.0%
10	0	3,500	\$ 469.51	\$ 474.40	\$ 4.89	1.0%
11	0	4,000	\$ 535.82	\$ 541.41	\$ 5.59	1.0%
12	0	4,500	\$ 602.17	\$ 608.46	\$ 6.29	1.0%
13	0	5,000	\$ 668.53	\$ 675.52	\$ 6.99	1.0%
14	0	5,500	\$ 734.85	\$ 742.53	\$ 7.68	1.0%
15	0	6,000	\$ 801.19	\$ 809.57	\$ 8.38	1.0%
16	0	6,500	\$ 867.51	\$ 876.59	\$ 9.08	1.0%
17	0	7,000	\$ 933.84	\$ 943.62	\$ 9.78	1.0%
18	0	7,500	\$ 1,000.23	\$ 1,010.71	\$ 10.48	1.0%
19	0	8,000	\$ 1,066.56	\$ 1,077.74	\$ 11.18	1.0%
20	0	8,500	\$ 1,132.90	\$ 1,144.77	\$ 11.87	1.0%
21	0	9,000	\$ 1,199.22	\$ 1,211.79	\$ 12.57	1.0%
22	0	9,500	\$ 1,265.56	\$ 1,278.83	\$ 13.27	1.0%
23	0	10,000	\$ 1,331.90	\$ 1,345.87	\$ 13.97	1.0%
24	0	10,500	\$ 1,398.26	\$ 1,412.93	\$ 14.67	1.0%
25	0	11,000	\$ 1,464.57	\$ 1,479.94	\$ 15.37	1.0%

The Cleveland Electric Illuminating Company
Case No. 18-1443-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	\$ 227.48	\$ 233.93	\$ 6.45	2.8%
2	10	2,000	\$ 301.15	\$ 307.60	\$ 6.45	2.1%
3	10	3,000	\$ 374.40	\$ 380.85	\$ 6.45	1.7%
4	10	4,000	\$ 447.62	\$ 454.07	\$ 6.45	1.4%
5	10	5,000	\$ 520.86	\$ 527.31	\$ 6.45	1.2%
6	10	6,000	\$ 594.05	\$ 600.50	\$ 6.45	1.1%
7	1,000	100,000	\$ 24,220.74	\$ 24,865.74	\$ 645.00	2.7%
8	1,000	200,000	\$ 31,486.55	\$ 32,131.55	\$ 645.00	2.0%
9	1,000	300,000	\$ 38,752.35	\$ 39,397.35	\$ 645.00	1.7%
10	1,000	400,000	\$ 46,018.16	\$ 46,663.16	\$ 645.00	1.4%
11	1,000	500,000	\$ 53,283.97	\$ 53,928.97	\$ 645.00	1.2%
12	1,000	600,000	\$ 60,549.77	\$ 61,194.77	\$ 645.00	1.1%

The Cleveland Electric Illuminating Company
Case No. 18-1443-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	\$ 9,535.70	\$ 9,638.85	\$ 103.15	1.1%
2	500	100,000	\$ 12,981.85	\$ 13,085.00	\$ 103.15	0.8%
3	500	150,000	\$ 16,428.00	\$ 16,531.15	\$ 103.15	0.6%
4	500	200,000	\$ 19,874.16	\$ 19,977.31	\$ 103.15	0.5%
5	500	250,000	\$ 23,320.31	\$ 23,423.46	\$ 103.15	0.4%
6	500	300,000	\$ 26,766.46	\$ 26,869.61	\$ 103.15	0.4%
7	5,000	500,000	\$ 93,817.13	\$ 94,848.63	\$ 1,031.50	1.1%
8	5,000	1,000,000	\$ 128,082.17	\$ 129,113.67	\$ 1,031.50	0.8%
9	5,000	1,500,000	\$ 161,955.40	\$ 162,986.90	\$ 1,031.50	0.6%
10	5,000	2,000,000	\$ 195,828.63	\$ 196,860.13	\$ 1,031.50	0.5%
11	5,000	2,500,000	\$ 229,701.86	\$ 230,733.36	\$ 1,031.50	0.4%
12	5,000	3,000,000	\$ 263,575.09	\$ 264,606.59	\$ 1,031.50	0.4%

The Cleveland Electric Illuminating Company
Case No. 18-1443-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 Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 14,643.42	\$ 14,790.62	\$ 147.20	1.0%
2	1,000	200,000	\$ 21,085.53	\$ 21,232.73	\$ 147.20	0.7%
3	1,000	300,000	\$ 27,527.63	\$ 27,674.83	\$ 147.20	0.5%
4	1,000	400,000	\$ 33,969.74	\$ 34,116.94	\$ 147.20	0.4%
5	1,000	500,000	\$ 40,411.85	\$ 40,559.05	\$ 147.20	0.4%
6	1,000	600,000	\$ 46,853.95	\$ 47,001.15	\$ 147.20	0.3%
7	10,000	1,000,000	\$ 144,406.09	\$ 145,878.09	\$ 1,472.00	1.0%
8	10,000	2,000,000	\$ 207,650.55	\$ 209,122.55	\$ 1,472.00	0.7%
9	10,000	3,000,000	\$ 270,895.01	\$ 272,367.01	\$ 1,472.00	0.5%
10	10,000	4,000,000	\$ 334,139.47	\$ 335,611.47	\$ 1,472.00	0.4%
11	10,000	5,000,000	\$ 397,383.94	\$ 398,855.94	\$ 1,472.00	0.4%
12	10,000	6,000,000	\$ 460,628.40	\$ 462,100.40	\$ 1,472.00	0.3%

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

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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

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The Public Utilities Commission of Ohio

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)	1.0150¢
GS (per kW of Billing Demand)	\$4.6909
GP (per kW of Billing Demand)	\$1.5162
GSU (per kW of Billing Demand)	\$1.0807

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.

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 18-1443-EL-RDR, 89-6001-EL-TRF

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