

April 2, 2020

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

SUBJECT: Case Nos. 19-1759-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 2020 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 June 1, 2020.

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. 19-1759-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)
June 2020 – August 2020 Filing
April 2, 2020

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Rider DCR
Rates for June 2020 - August 2020
Revenue Requirement Summary
(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 5/31/2020 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 2/29/2020 Rate Base	4/2/2020 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 146.4	\$ 152.4	\$ 38.9	\$ 337.7
2	Incremental Revenue Requirement Based on Estimated 5/31/2020 Rate Base	Calculation: 4/2/2020 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 2.7	\$ 2.6	\$ (0.6)	\$ 4.6
3	Annual Revenue Requirement Based on Estimated 5/31/2020 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 149.1	\$ 154.9	\$ 38.3	\$ 342.4

Rider DCR
Actual Distribution Rate Base Additions as of 2/29/2020
Revenue Requirement Calculation

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)	
(1) Gross Plant	5/31/2007*	2/29/2020	Incremental	Source of Column (B)	
(1) CEI	1,927.1	3,320.3	1,393.3	Sch B2.1 (Actual) Line 45	
(2) OE	2,074.0	3,775.0	1,701.0	Sch B2.1 (Actual) Line 47	
(3) TE	771.5	1,274.7	503.2	Sch B2.1 (Actual) Line 44	
(4) Total	4,772.5	8,370.0	3,597.5	Sum: [(1) through (3)]	
Accumulated Reserve					
(5) CEI	(773.0)	(1,480.0)	(707.0)	-Sch B3 (Actual) Line 46	
(6) OE	(803.0)	(1,543.4)	(740.3)	-Sch B3 (Actual) Line 48	
(7) TE	(376.8)	(672.7)	(295.9)	-Sch B3 (Actual) Line 45	
(8) Total	(1,952.8)	(3,696.1)	(1,743.3)	Sum: [(5) through (7)]	
Net Plant In Service					
(9) CEI	1,154.0	1,840.3	686.3	(1) + (5)	
(10) OE	1,271.0	2,231.7	960.7	(2) + (6)	
(11) TE	394.7	602.0	207.3	(3) + (7)	
(12) Total	2,819.7	4,674.0	1,854.2	Sum: [(9) through (11)]	
ADIT					
(13) CEI	(246.4)	(445.1)	(198.7)	- ADIT Balances (Actual) Line 3	
(14) OE	(197.1)	(530.1)	(333.0)	- ADIT Balances (Actual) Line 3	
(15) TE	(10.3)	(139.2)	(128.9)	- ADIT Balances (Actual) Line 3	
(16) Total	(453.8)	(1,114.4)	(660.6)	Sum: [(13) through (15)]	
Rate Base					
(17) CEI	907.7	1,395.2	487.6	(9) + (13)	
(18) OE	1,073.9	1,701.6	627.6	(10) + (14)	
(19) TE	384.4	462.8	78.4	(11) + (15)	
(20) Total	2,366.0	3,559.5	1,193.6	Sum: [(17) through (19)]	
Depreciation Exp					
(21) CEI	60.0	107.0	47.0	Sch B-3.2 (Actual) Line 46	
(22) OE	62.0	112.3	50.3	Sch B-3.2 (Actual) Line 48	
(23) TE	24.5	41.4	16.9	Sch B-3.2 (Actual) Line 45	
(24) Total	146.5	260.7	114.2	Sum: [(21) through (23)]	
Property Tax Exp					
(25) CEI	65.0	115.4	50.4	Sch C-3.10a (Actual) Line 4	
(26) OE	57.4	96.5	39.2	Sch C-3.10a (Actual) Line 4	
(27) TE	20.1	34.2	14.1	Sch C-3.10a (Actual) Line 4	
(28) Total	142.4	246.2	103.7	Sum: [(25) through (27)]	
Revenue Requirement					
(29) CEI	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	487.6	41.3	47.0	50.4	138.7
(30) OE	627.6	53.2	50.3	39.2	142.8
(31) TE	78.4	6.6	16.9	14.1	37.7
(32) Total	1,193.6	101.2	114.2	103.7	319.1

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	25.1	22.6%	7.3	0.4	7.7	146.4
(37) OE	32.3	22.2%	9.2	0.4	9.6	152.4
(38) TE	4.0	22.4%	1.2	0.1	1.3	38.9
(39) Total	61.4		17.7	0.9	18.6	337.7

(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: 19-1759-EL-RDR
2/29/2020 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 2/29/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2020 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	\$ 63,953,809	100%	\$ 63,953,809	\$ (56,393,747)	\$ 7,560,063
2	352	Structures & Improvements	\$ 19,258,379	100%	\$ 19,258,379	\$ (105,588)	\$ 19,152,791
3	353	Station Equipment	\$ 182,551,023	100%	\$ 182,551,023	\$ (287)	\$ 182,550,736
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 44,978,784	100%	\$ 44,978,784	\$ 814	\$ 44,979,598
6	356	Overhead Conductors & Devices	\$ 60,048,508	100%	\$ 60,048,508	\$ 447	\$ 60,048,956
7	357	Underground Conduit	\$ 31,980,367	100%	\$ 31,980,367		\$ 31,980,367
8	358	Underground Conductors & Devices	\$ 101,637,347	100%	\$ 101,637,347	\$ 32,555	\$ 101,669,902
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 505,056,443	100%	\$ 505,056,443	\$ (56,465,805)	\$ 448,590,638

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
2/29/2020 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/29/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2020 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	\$ 7,658,748	100%	\$ 7,658,748	\$ 11	\$ 7,658,759
12	361	Structures & Improvements	\$ 29,278,240	100%	\$ 29,278,240	\$ (478,108)	\$ 28,800,133
13	362	Station Equipment	\$ 276,976,014	100%	\$ 276,976,014	\$ (4,676,070)	\$ 272,299,943
14	364	Poles, Towers & Fixtures	\$ 421,013,310	100%	\$ 421,013,310	\$ (145,682)	\$ 420,867,629
15	365	Overhead Conductors & Devices	\$ 544,220,367	100%	\$ 544,220,367	\$ (2,254,318)	\$ 541,966,049
16	366	Underground Conduit	\$ 77,284,309	100%	\$ 77,284,309	\$ -	\$ 77,284,309
17	367	Underground Conductors & Devices	\$ 472,630,799	100%	\$ 472,630,799	\$ (390,057)	\$ 472,240,742
18	368	Line Transformers	\$ 390,384,786	100%	\$ 390,384,786	\$ 337,822	\$ 390,722,608
19	369	Services	\$ 76,517,634	100%	\$ 76,517,634	\$ 803	\$ 76,518,437
20	370	Meters	\$ 134,426,242	100%	\$ 134,426,242	\$ (16,950,108)	\$ 117,476,134
21	371	Installation on Customer Premises	\$ 25,964,742	100%	\$ 25,964,742	\$ 6,159	\$ 25,970,901
22	373	Street Lighting & Signal Systems	\$ 81,481,371	100%	\$ 81,481,371	\$ (389,307)	\$ 81,092,064
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,537,896,641	100%	\$ 2,537,896,641	\$ (24,938,856)	\$ 2,512,957,785

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
2/29/2020 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/29/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 79,747,647	100%	\$ 79,747,647	\$ (188,252)	\$ 79,559,395
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,368,570	100%	\$ 3,368,570		\$ 3,368,570
29	391.2	Data Processing Equipment	\$ 22,267,751	100%	\$ 22,267,751	\$ (4,805,824)	\$ 17,461,927
30	392	Transportation Equipment	\$ 4,701,349	100%	\$ 4,701,349		\$ 4,701,349
31	393	Stores Equipment	\$ 697,850	100%	\$ 697,850		\$ 697,850
32	394	Tools, Shop & Garage Equipment	\$ 13,191,090	100%	\$ 13,191,090		\$ 13,191,090
33	395	Laboratory Equipment	\$ 4,175,270	100%	\$ 4,175,270		\$ 4,175,270
34	396	Power Operated Equipment	\$ 7,216,554	100%	\$ 7,216,554		\$ 7,216,554
35	397	Communication Equipment	\$ 41,951,297	100%	\$ 41,951,297	\$ (6,736,458)	\$ 35,214,839
36	398	Miscellaneous Equipment	\$ 66,005	100%	\$ 66,005		\$ 66,005
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 179,324,392	100%	\$ 179,324,392	\$ (11,730,534)	\$ 167,593,858

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
2/29/2020 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 2/29/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2020 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	\$ 69,831,539	100%	\$ 69,831,539	\$ 695,260	\$ 70,526,798
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	\$ 73,009,002		\$ 73,009,002	\$ 695,260	\$ 73,704,262
43		Company Total Plant	\$ 3,295,286,478	100%	\$ 3,295,286,478	\$ (92,439,935)	\$ 3,202,846,543
44		Service Company Plant Allocated*					\$ 117,471,908
45		Grand Total Plant (43 + 44)					<u>\$ 3,320,318,451</u>

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
2/29/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/29/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2020 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 (Actual) Column E (A)					
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 7,560,063	\$ 34,542	100%	\$ 34,542		\$ 34,542
2	352	Structures & Improvements	\$ 19,152,791	\$ 16,725,961	100%	\$ 16,725,961	\$ (14,848)	\$ 16,711,113
3	353	Station Equipment	\$ 182,550,736	\$ 78,812,056	100%	\$ 78,812,056	\$ 702	\$ 78,812,758
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 44,979,598	\$ 36,968,042	100%	\$ 36,968,042	\$ 97	\$ 36,968,139
6	356	Overhead Conductors & Devices	\$ 60,048,956	\$ 30,300,295	100%	\$ 30,300,295	\$ 39	\$ 30,300,334
7	357	Underground Conduit	\$ 31,980,367	\$ 31,432,045	100%	\$ 31,432,045		\$ 31,432,045
8	358	Underground Conductors & Devices	\$ 101,669,902	\$ 45,404,350	100%	\$ 45,404,350	\$ (4,216)	\$ 45,400,134
9	359	Roads & Trails	\$ 320,284	\$ 50,346	100%	\$ 50,346		\$ 50,346
10		Total Transmission Plant	\$ 448,590,638	\$ 241,304,660	100%	\$ 241,304,660	\$ (18,226)	\$ 241,286,433

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
2/29/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/29/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2020 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 (Actual) Column E					
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,658,759	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 28,800,133	\$ 21,322,613	100%	\$ 21,322,613	\$ (72,905)	\$ 21,249,708
13	362	Station Equipment	\$ 272,299,943	\$ 92,247,643	100%	\$ 92,247,643	\$ (2,881,377)	\$ 89,366,267
14	364	Poles, Towers & Fixtures	\$ 420,867,629	\$ 268,823,343	100%	\$ 268,823,343	\$ (110,120)	\$ 268,713,223
15	365	Overhead Conductors & Devices	\$ 541,966,049	\$ 228,449,133	100%	\$ 228,449,133	\$ (1,545,070)	\$ 226,904,063
16	366	Underground Conduit	\$ 77,284,309	\$ 50,191,947	100%	\$ 50,191,947	\$ (1,905)	\$ 50,190,042
17	367	Underground Conductors & Devices	\$ 472,240,742	\$ 125,886,440	100%	\$ 125,886,440	\$ (32,262)	\$ 125,854,178
18	368	Line Transformers	\$ 390,722,608	\$ 153,946,760	100%	\$ 153,946,760	\$ (30,838)	\$ 153,915,923
19	369	Services	\$ 76,518,437	\$ 20,446,601	100%	\$ 20,446,601	\$ 123	\$ 20,446,725
20	370	Meters	\$ 117,476,134	\$ 30,531,903	100%	\$ 30,531,903	\$ (10,653,090)	\$ 19,878,814
21	371	Installation on Customer Premises	\$ 25,970,901	\$ 10,458,122	100%	\$ 10,458,122	\$ 1,512	\$ 10,459,634
22	373	Street Lighting & Signal Systems	\$ 81,092,064	\$ 42,169,186	100%	\$ 42,169,186	\$ (23,457)	\$ 42,145,729
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 56,497	100%	\$ 56,497		\$ 56,497
24		Total Distribution Plant	\$ 2,512,957,785	\$ 1,044,530,189	100%	\$ 1,044,530,189	\$ (15,349,388)	\$ 1,029,180,801

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
2/29/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/29/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				Adjusted Jurisdiction (F) = (D) + (E)
			Plant Investment Sch B2.1 (Actual) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)		
<u>GENERAL PLANT</u>									
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -	
26	390	Structures & Improvements	\$ 79,559,395	\$ 26,453,449	100%	\$ 26,453,449	\$ (743)	\$ 26,452,705	
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	100%	\$ 436,850		\$ 436,850	
28	391.1	Office Furniture & Equipment	\$ 3,368,570	\$ 3,200,142	100%	\$ 3,200,142		\$ 3,200,142	
29	391.2	Data Processing Equipment	\$ 17,461,927	\$ 15,718,031	100%	\$ 15,718,031	\$ (2,471,729)	\$ 13,246,302	
30	392	Transportation Equipment	\$ 4,701,349	\$ 3,884,652	100%	\$ 3,884,652		\$ 3,884,652	
31	393	Stores Equipment	\$ 697,850	\$ 205,200	100%	\$ 205,200		\$ 205,200	
32	394	Tools, Shop & Garage Equipment	\$ 13,191,090	\$ 3,588,986	100%	\$ 3,588,986		\$ 3,588,986	
33	395	Laboratory Equipment	\$ 4,175,270	\$ 1,674,656	100%	\$ 1,674,656		\$ 1,674,656	
34	396	Power Operated Equipment	\$ 7,216,554	\$ 5,229,630	100%	\$ 5,229,630		\$ 5,229,630	
35	397	Communication Equipment	\$ 35,214,839	\$ 31,650,156	100%	\$ 31,650,156	\$ (3,400,609)	\$ 28,249,547	
36	398	Miscellaneous Equipment	\$ 66,005	\$ 66,005	100%	\$ 66,005		\$ 66,005	
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 130,044	100%	\$ 130,044		\$ 130,044	
38		Total General Plant	\$ 167,593,858	\$ 92,237,801	100%	\$ 92,237,801	\$ (5,873,082)	\$ 86,364,719	

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
2/29/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 2/29/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 2/29/2020 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			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)
OTHER PLANT								
39	303	Intangible Software	\$ 70,526,798	\$ 56,432,841	100%	\$ 56,432,840.88	\$ (183,853)	\$ 56,248,988
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 73,704,262	\$ 59,610,304		\$ 59,610,304	\$ (183,853)	\$ 59,426,451
43		Removal Work in Progress (RWIP)		\$ (4,681,959)	100%	\$ (4,681,959)		\$ (4,681,959)
44		Company Total Plant (Reserve)	\$ 3,202,846,543	\$ 1,433,000,995	100%	\$ 1,433,000,995	\$ (21,424,549)	\$ 1,411,576,446
45		Service Company Reserve Allocated*						\$ 68,437,654
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,480,014,100

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 2/29/2020*	259,742,594	323,955,177	82,828,693	(29,988,440)
(2) Service Company Allocated ADIT**	\$ (4,261,357)	\$ (5,164,009)	\$ (2,273,124)	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> \$ 330,121,003
(4) NonNormalized Property EDIT****	\$ 51,001,356	\$ 62,344,605	\$ 16,109,986	\$ 129,455,946
(5) Grand Total ADIT Balance*****	<u>\$ 445,086,271</u>	<u>\$ 530,111,747</u>	<u>\$ 139,206,904</u>	

*Source: Actual 2/29/2020 balances.

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

***Source: 12/31/2017 balances.

****Source: 2/29/2020 balances.

***** Calculation : Sum(Line 1 - Line 4)

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 29, 2020

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 (C)	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)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,560,063	\$ 34,542	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,152,791	\$ 16,711,113	2.50%	\$ 478,820
3	353	Station Equipment	\$ 182,550,736	\$ 78,812,758	1.80%	\$ 3,285,913
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 44,979,598	\$ 36,968,139	3.00%	\$ 1,349,388
6	356	Overhead Conductors & Devices	\$ 60,048,956	\$ 30,300,334	2.78%	\$ 1,669,361
7	357	Underground Conduit	\$ 31,980,367	\$ 31,432,045	2.00%	\$ 639,607
8	358	Underground Conductors & Devices	\$ 101,669,902	\$ 45,400,134	2.00%	\$ 2,033,398
9	359	Roads & Trails*	\$ 320,284	\$ 50,346	1.33%	\$ 4,260
10		Total Transmission	\$ 448,590,638	\$ 241,286,433		\$ 9,466,552

*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: 19-1759-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 29, 2020

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)			(F)	
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,658,759	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,800,133	\$ 21,249,708	2.50%	\$ 720,003
13	362	Station Equipment	\$ 272,299,943	\$ 89,366,267	1.80%	\$ 4,901,399
14	364	Poles, Towers & Fixtures	\$ 420,867,629	\$ 268,713,223	4.65%	\$ 19,570,345
15	365	Overhead Conductors & Devices	\$ 541,966,049	\$ 226,904,063	3.89%	\$ 21,082,479
16	366	Underground Conduit	\$ 77,284,309	\$ 50,190,042	2.17%	\$ 1,677,069
17	367	Underground Conductors & Devices	\$ 472,240,742	\$ 125,854,178	2.44%	\$ 11,522,674
18	368	Line Transformers	\$ 390,722,608	\$ 153,915,923	2.91%	\$ 11,370,028
19	369	Services	\$ 76,518,437	\$ 20,446,725	4.33%	\$ 3,313,248
20	370	Meters	\$ 117,476,134	\$ 19,878,814	3.16%	\$ 3,712,246
21	371	Installation on Customer Premises	\$ 25,970,901	\$ 10,459,634	3.45%	\$ 895,996
22	373	Street Lighting & Signal Systems	\$ 81,092,064	\$ 42,145,729	3.70%	\$ 3,000,406
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 56,497	0.00%	\$ -
24		Total Distribution	\$ 2,512,957,785	\$ 1,029,180,801		\$ 81,765,893

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 29, 2020

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	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 79,559,395	\$ 26,452,705	2.20%	\$ 1,750,307
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	22.34%	\$ -
28	391.1	Office Furniture & Equipment	\$ 3,368,570	\$ 3,200,142	7.60%	\$ 256,011
29	391.2	Data Processing Equipment	\$ 17,461,927	\$ 13,246,302	10.56%	\$ 1,843,979
30	392	Transportation Equipment	\$ 4,701,349	\$ 3,884,652	6.07%	\$ 285,372
31	393	Stores Equipment	\$ 697,850	\$ 205,200	6.67%	\$ 46,547
32	394	Tools, Shop & Garage Equipment	\$ 13,191,090	\$ 3,588,986	4.62%	\$ 609,428
33	395	Laboratory Equipment	\$ 4,175,270	\$ 1,674,656	2.31%	\$ 96,449
34	396	Power Operated Equipment	\$ 7,216,554	\$ 5,229,630	4.47%	\$ 322,580
35	397	Communication Equipment	\$ 35,214,839	\$ 28,249,547	7.50%	\$ 2,641,113
36	398	Miscellaneous Equipment	\$ 66,005	\$ 66,005	6.67%	\$ 4,403
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 130,044	0.00%	\$ -
38		Total General	\$ 167,593,858	\$ 86,364,719		\$ 7,856,189

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 29, 2020

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
		<u>OTHER PLANT</u>				
39	303	Intangible Software	\$ 70,526,798	\$ 56,248,988	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
42		Total Other	\$ 73,704,262	\$ 59,426,451		\$ 3,705,655
43		Removal Work in Progress (RWIP)		(\$4,681,959)		
44		Company Total Depreciation	<u>\$ 3,202,846,543</u>	<u>\$ 1,411,576,446</u>		<u>\$ 102,794,289</u>
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 117,471,908	\$ 68,437,654		\$ 4,182,158
46		GRAND TOTAL (44 + 45)	<u>\$ 3,320,318,451</u>	<u>\$ 1,480,014,100</u>		<u>\$ 106,976,447</u>

** Please see the "Intangible Depreciation Expense Calculation: Actual 2/29/2020 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: 19-1759-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of February 29, 2020

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 112,752,401
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,571,432
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 60,587</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 115,384,419</u></u>

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of February 29, 2020

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)	\$ 448,590,638	\$ 2,512,957,785	\$ 167,593,858
2	Jurisdictional Real Property (b)	\$ 26,712,853	\$ 36,458,891	\$ 81,296,629
3	Jurisdictional Personal Property (1 - 2)	\$ 421,877,785	\$ 2,476,498,894	\$ 86,297,229
4	Purchase Accounting Adjustment (f)	\$ (253,588,594)	\$ (834,113,218)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 168,289,191	\$ 1,642,385,676	\$ 86,297,229
	<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)	\$ 6,063,459.54	\$ 13,664,648.83	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,019,029	\$ 155,688,941	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 159,270,162	\$ 1,486,696,735	\$ 86,093,452
13	True Value Percentage (c)	66.6684%	64.8877%	42.0850%
14	True Value of Taxable Personal Property (12 x 13)	\$ 106,182,869	\$ 964,683,317	\$ 36,232,429
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 90,255,439	\$ 819,980,819	\$ 8,695,783
17	Personal Property Tax Rate (e)	11.1270000%	11.1270000%	11.1270000%
18	Personal Property Tax (16 x 17)	\$ 10,042,723	\$ 91,239,266	\$ 967,580
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)			\$ 112,752,401

(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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR

Annual Real Property Tax Expense on Actual Plant Balances as of February 29, 2020

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)	\$ 26,712,853	\$ 36,458,891	\$ 81,296,629
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)	\$ 475,469	\$ 648,942	\$ 1,447,021
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,571,432</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	\$ 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: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

Summary of Exclusions per Case No. 14-1297-EL-SSO
Actual 2/29/2020 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	\$ 56,393,747	\$ 86,995,200	\$ 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 - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: 2/29/2020 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	\$ (1,270,967)	\$ (452,320)
362-SGMI	\$ 5,400,966	\$ 2,931,027
364-SGMI	\$ 163,082	\$ 86,585
365-SGMI	\$ 1,802,309	\$ 1,378,002
367-SGMI	\$ 11,080	\$ 5,748
368-SGMI	\$ 185,568	\$ 141,481
370-SGMI	\$ 17,143,159	\$ 10,736,427
397-SGMI	\$ 4,720,687	\$ 2,524,193
Grand Total	\$ 28,155,884	\$ 17,351,142

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	\$ 575,707	\$ 636,173
352	\$ 105,588	\$ 14,848
353	\$ -	\$ -
355	\$ (814)	\$ (97)
356	\$ (447)	\$ (58)
358	\$ -	\$ -
361	\$ 478,108	\$ 72,905
362	\$ (737,135)	\$ (50,726)
364	\$ 21,501	\$ 34,623
365	\$ 470,863	\$ 170,881
367	\$ 3,701	\$ 177
368	\$ (448,787)	\$ (104,103)
369	\$ 734	\$ 50
370	\$ (193,051)	\$ (84,695)
373	\$ 13,036	\$ 3,537
390	\$ 188,252	\$ 518
391	\$ 4,805,824	\$ 2,471,729
397	\$ 2,015,771	\$ 876,417
Grand Total	\$ 7,298,853	\$ 4,042,180

AMI - Grid Mod I All plant in-service activity associated Grid Mod I is recorded in distinct funding projects that are separate from the plant in-service activity included in Rider DCR. As explained on Schedules B2.1 and B3, the starting balances used for Rider DCR already exclude all Grid Mod I activity, consistent with Case No. 16-481-EL-UNC, et. al.

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	\$ (702)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 4,216
360	\$ (11)	\$ -
362	\$ 12,239	\$ 1,075
364	\$ (41,192)	\$ (11,125)
365	\$ (19,816)	\$ (3,845)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 26,287
368	\$ (74,603)	\$ (6,540)
369	\$ (1,537)	\$ (173)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,512)
373	\$ (2,721)	\$ (717)
390	\$ (0)	\$ 226
Grand Total	\$ 205,421	\$ 10,471

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 2,291	\$ 36	\$ 177	\$ 1	\$ 57,908	\$ 406
365	\$ 963	\$ 33	\$ 2,461	\$ 8	\$ (36,672)	\$ (106)
367	\$ 3,785	\$ 50	\$ -	\$ -	\$ 6,429	\$ 364
368	\$ -	\$ -	\$ -	\$ -	\$ (410)	\$ 139
369	\$ -	\$ -	\$ -	\$ -	\$ (215)	\$ 11
373	\$ 45,099	\$ 1,035	\$ 38,015	\$ 909	\$ 85,364	\$ 4,396
373.3 LED	\$ 333,893	\$ 19,602	\$ 122,348	\$ 7,865	\$ 470,538	\$ 13,203
Grand Total	\$ 386,030	\$ 20,756	\$ 163,002	\$ 8,783	\$ 582,943	\$ 18,413

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-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	\$ 826,684,784	\$ 117,471,908	\$ 142,355,120	\$ 62,662,707	\$ 322,489,734
(3) Reserve	\$ 481,616,142	\$ 68,437,654	\$ 82,934,300	\$ 36,506,504	\$ 187,878,457
(4) ADIT	\$ (29,988,440)	\$ (4,261,357)	\$ (5,164,009)	\$ (2,273,124)	\$ (11,698,491)
(5) Rate Base		\$ 53,295,611	\$ 64,584,830	\$ 28,429,327	\$ 146,309,768
(6) Depreciation Expense (Incremental)		\$ 4,182,158	\$ 5,068,034	\$ 2,230,877	\$ 11,481,068
(7) Property Tax Expense (Incremental)		\$ 60,587	\$ 73,420	\$ 32,319	\$ 166,326
(8) Total Expenses		\$ 4,242,745	\$ 5,141,454	\$ 2,263,195	\$ 11,647,394

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 2/29/2020, 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 2/29/2020, 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 2/29/2020.
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/29/2020"
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 2/29/2020"
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Actual) and Sch B3 (Actual), respectively, in order to determine the Grand Totals shown on the "Rider DCR Actual Distribution Rate Base Additions as of 2/29/2020: Revenue Requirement" workpaper.

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Ohio Edison Company: 19-1758-EL-RDR
The Toledo Edison Company: 19-1760-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	(D) 5/31/2007			(G) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(E) Reserve	(F) Net	(H) CEI	(I) OE	(J) TE	(K) Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 2/29/2020

Line No.	(A) Account	(B) Account Description	(D) 2/29/2020 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 *	\$ 46,838,932	\$ 29,137,417	\$ 17,701,514	2.20%	2.50%	2.20%	2.33%	\$ 1,092,484
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,642,512	\$ 10,431,599	\$ 9,210,914	22.34%	20.78%	0.00%	21.49%	\$ 4,220,253
33	391.1	Office Furn., Mech. Equip.	\$ 16,327,146	\$ 10,571,736	\$ 5,755,411	7.60%	3.80%	3.80%	5.18%	\$ 846,433
34	391.2	Data Processing Equipment	\$ 159,478,461	\$ 38,618,716	\$ 120,859,744	10.56%	17.00%	9.50%	13.20%	\$ 21,046,071
35	392	Transportation Equipment	\$ 3,158,176	\$ 1,215,235	\$ 1,942,941	6.07%	7.31%	6.92%	6.78%	\$ 214,204
36	393	Stores Equipment	\$ 17,187	\$ 8,694	\$ 8,494	6.67%	2.56%	3.13%	4.17%	\$ 716
37	394	Tools, Shop, Garage Equip.	\$ 322,247	\$ 25,487	\$ 296,760	4.62%	3.17%	3.33%	3.73%	\$ 12,017
38	395	Laboratory Equipment	\$ 102,621	\$ 32,692	\$ 69,930	2.31%	3.80%	2.86%	3.07%	\$ 3,155
39	396	Power Operated Equipment	\$ 424,994	\$ 151,866	\$ 273,129	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 141,904,109	\$ 52,395,974	\$ 89,508,136	7.50%	5.00%	5.88%	6.08%	\$ 8,630,120
41	398	Misc. Equipment	\$ 3,529,159	\$ 1,374,371	\$ 2,154,788	6.67%	4.00%	3.33%	4.84%	\$ 170,896
42	399.1	ARC General Plant	\$ 40,721	\$ 28,776	\$ 11,945	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 392,017,214	\$ 143,992,562	\$ 248,024,652					\$ 36,254,160
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	\$ 4,472,228	\$ 7,835,272	\$ (3,363,043)	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	\$ 38,042,418	\$ (115)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 76,444,734	\$ 3,411,872	14.29%	14.29%	14.29%	14.29%	\$ 3,411,872
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 19,034,126	\$ 4,966,937	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 32,866,565	\$ 20,664,934	\$ 12,201,631	14.29%	14.29%	14.29%	14.29%	\$ 4,696,632
60	303	FECO 101/6-303 2016 Software	\$ 26,370,627	\$ 13,226,434	\$ 13,144,193	14.29%	14.29%	14.29%	14.29%	\$ 3,768,363
61	303	FECO 101/6-303 2017 Software	\$ 11,203,381	\$ 4,266,311	\$ 6,937,070	14.29%	14.29%	14.29%	14.29%	\$ 1,600,963
62	303	FECO 101/6-303 2018 Software	\$ 29,223,249	\$ 7,020,608	\$ 22,202,641	14.29%	14.29%	14.29%	14.29%	\$ 4,176,002
63	303	FECO 101/6-303 2019 Software	\$ 39,574,172	\$ 2,506,862	\$ 37,067,310	14.29%	14.29%	14.29%	14.29%	\$ 5,655,149
64	304	FECO 101/6-303 2019 Software	\$ 181,796	\$ 5,016	\$ 176,780	14.29%	14.29%	14.29%	14.29%	\$ 25,979
65			\$ 434,667,570	\$ 337,922,294	\$ 96,745,276					\$ 26,764,712
66	Removal Work in Progress (RWIP)		\$ (298,715)							
67	TOTAL - GENERAL & INTANGIBLE		\$ 826,684,784	\$ 481,616,142	\$ 344,769,927				7.62%	\$ 63,018,871

NOTES

(C) - (E) Service Company plant balances as of February 29, 2020 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 20 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 2/29/2020. 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

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: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of February 29, 2020 *

(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 Weighted Line 24
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	
<u>Real Property Tax</u>						
26	Average Rate	1.78%	0.93%	1.16%	1.28%	Schedule C3.10a2 (Actual)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of February 29, 2020

(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	1.28%	\$ 230,947	\$ 2,962
28	390	Structures, Improvements	Real	1.28%	\$ 46,838,932	\$ 600,701
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 19,642,512	\$ 251,912
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 16,327,146	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 159,478,461	\$ -
32	392	Transportation Equipment	Personal		\$ 3,158,176	\$ -
33	393	Stores Equipment	Personal		\$ 17,187	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 322,247	\$ -
35	395	Laboratory Equipment	Personal		\$ 102,621	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 141,904,109	\$ -
38	398	Misc. Equipment	Personal		\$ 3,529,159	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 392,017,214	\$ 855,575
41	TOTAL - INTANGIBLE PLANT				\$ 434,667,570	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 826,684,784	\$ 855,575
43	Average Effective Real Property Tax Rate					0.10%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 2/29/2020 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: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 2/29/2020 Balances							
I. Allocated Service Company Plant and Related Expenses as of February 29, 2020							
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	\$ 826,684,784	\$ 117,471,908	\$ 142,355,120	\$ 62,662,707	\$ 322,489,734	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (481,616,142)	\$ (68,437,654)	\$ (82,934,300)	\$ (36,506,504)	\$ (187,878,457)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 345,068,642	\$ 49,034,254	\$ 59,420,820	\$ 26,156,203	\$ 134,611,277	Line 2 + Line 3
5	Depreciation *	7.62%	\$ 8,954,982	\$ 10,851,850	\$ 4,776,830	\$ 24,583,662	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 121,577	\$ 147,330	\$ 64,853	\$ 333,760	Average Rate x Line 2
7	Total Expenses		\$ 9,076,559	\$ 10,999,180	\$ 4,841,683	\$ 24,917,421	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/29/2020. 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	-3.06%	\$ 4,182,158	\$ 5,068,034	\$ 2,230,877	\$ 11,481,068	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 60,587	\$ 73,420	\$ 32,319	\$ 166,326	Line 6 - Line 13
17	Total Expenses		\$ 4,242,745	\$ 5,141,454	\$ 2,263,195	\$ 11,647,394	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of February 29, 2020. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Ohio Edison Company: 19-1758-EL-RDR
The Toledo Edison Company: 19-1760-EL-RDR

Intangible Depreciation Expense Calculation
Actual 2/29/2020 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Feb-20 (D)	Reserve Feb-20 (E)	Net Plant Feb-20 (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	\$ 2,804,069	\$ 2,804,069	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2011 Software	Intangible Plant	\$ 5,813,084	\$ 5,813,084	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2012 Software	Intangible Plant	\$ 781,668	\$ 781,668	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2013 Software	Intangible Plant	\$ 2,757,899	\$ 2,617,199	\$ 140,700	14.29%	\$ 140,700
CECO The Illuminating Co.	CECO 1016-303 2014 Software	Intangible Plant	\$ 3,361,941	\$ 2,596,284	\$ 765,657	14.29%	\$ 480,421
CECO The Illuminating Co.	CECO 1016-303 2015 Software	Intangible Plant	\$ 3,893,417	\$ 2,180,296	\$ 1,724,121	14.29%	\$ 566,369
CECO The Illuminating Co.	CECO 1016-303 2016 Software	Intangible Plant	\$ 5,952,370	\$ 2,732,368	\$ 3,220,002	14.29%	\$ 859,594
CECO The Illuminating Co.	CECO 1016-303 2017 Software	Intangible Plant	\$ 3,876,873	\$ 1,408,000	\$ 2,468,872	14.29%	\$ 554,005
CECO The Illuminating Co.	CECO 1016-303 2018 Software	Intangible Plant	\$ 2,713,589	\$ 784,938	\$ 1,928,651	14.29%	\$ 387,772
CECO The Illuminating Co.	CECO 1016-303 2019 Software	Intangible Plant	\$ 4,477,383	\$ 255,928	\$ 4,211,455	14.29%	\$ 639,818
CECO The Illuminating Co.	CECO 1016-303 2020 Software	Intangible Plant	\$ 671,626	\$ 3,773	\$ 667,853	14.29%	\$ 95,975
CECO The Illuminating Co.	CECO 1016-303 FAST109 Distribution	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 1016-303 FAST109 Transmission	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 1016-303 Software	Intangible Plant	\$ 464,800	\$ 1,374,766	\$ (909,966)	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 72,472,529	\$ 60,042,453	\$ 14,127,515		\$ 3,705,686
OECCO Ohio Edison Co.	OECCO 1016-301 Organization	Intangible Plant	\$ -	\$ 69,748	\$ 15,148	0.00%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 4,181,304	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2010 Software	Intangible Plant	\$ 3,293,577	\$ 3,293,577	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2011 Software	Intangible Plant	\$ 8,318,770	\$ 8,318,770	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2012 Software	Intangible Plant	\$ 988,206	\$ 988,206	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2013 Software	Intangible Plant	\$ 6,087,007	\$ 5,716,222	\$ 370,785	14.29%	\$ 370,785
OECCO Ohio Edison Co.	OECCO 1016-303 2014 Software	Intangible Plant	\$ 5,769,086	\$ 4,492,444	\$ 1,276,642	14.29%	\$ 824,402
OECCO Ohio Edison Co.	OECCO 1016-303 2015 Software	Intangible Plant	\$ 6,586,624	\$ 3,901,681	\$ 2,684,943	14.29%	\$ 941,229
OECCO Ohio Edison Co.	OECCO 1016-303 2016 Software	Intangible Plant	\$ 7,985,869	\$ 3,877,303	\$ 4,108,566	14.29%	\$ 1,141,181
OECCO Ohio Edison Co.	OECCO 1016-303 2017 Software	Intangible Plant	\$ 6,246,407	\$ 2,205,297	\$ 4,041,110	14.29%	\$ 892,612
OECCO Ohio Edison Co.	OECCO 1016-303 2018 Software	Intangible Plant	\$ 4,204,303	\$ 897,427	\$ 3,306,876	14.29%	\$ 600,795
OECCO Ohio Edison Co.	OECCO 1016-303 2019 Software	Intangible Plant	\$ 6,016,266	\$ 691,638	\$ 5,324,648	14.29%	\$ 988,337
OECCO Ohio Edison Co.	OECCO 1016-303 2020 Software	Intangible Plant	\$ 905,895	\$ 5,089	\$ 900,805	14.29%	\$ 129,452
OECCO Ohio Edison Co.	OECCO 1016-303 FAST109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082	2.89%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 FAST109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 FAST109 GIP Land	Intangible Plant	\$ 1,778	\$ 1,778	\$ -	3.87%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 FAST109 General Plant	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECCO Ohio Edison Co.	OECCO 1016-303 FAST109 Transm Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 FAST109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 Software	Intangible Plant	\$ 1,510,139	\$ 2,046,195	\$ (536,056)	14.29%	\$ -
Total			\$ 106,404,889	\$ 81,686,137	\$ 23,818,751		\$ 6,888,886
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	\$ 3,182,718	\$ 3,182,718	\$ -	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	\$ 1,485,354	\$ 88,912	14.29%	\$ 88,912
TECO Toledo Edison Co.	TECO 1016-303 2014 Software	Intangible Plant	\$ 1,558,727	\$ 1,558,670	\$ 58,057	14.29%	\$ 279,902
TECO Toledo Edison Co.	TECO 1016-303 2015 Software	Intangible Plant	\$ 1,743,602	\$ 942,032	\$ 801,570	14.29%	\$ 249,161
TECO Toledo Edison Co.	TECO 1016-303 2016 Software	Intangible Plant	\$ 2,352,591	\$ 1,099,937	\$ 1,252,653	14.29%	\$ 336,185
TECO Toledo Edison Co.	TECO 1016-303 2017 Software	Intangible Plant	\$ 1,266,977	\$ 362,854	\$ 904,123	14.29%	\$ 181,051
TECO Toledo Edison Co.	TECO 1016-303 2018 Software	Intangible Plant	\$ 1,297,166	\$ 390,929	\$ 906,237	14.29%	\$ 185,365
TECO Toledo Edison Co.	TECO 1016-303 2019 Software	Intangible Plant	\$ 2,064,551	\$ 124,178	\$ 1,940,373	14.29%	\$ 295,024
TECO Toledo Edison Co.	TECO 1016-303 FAST109 Distribution	Intangible Plant	\$ 368,720	\$ 2,071	\$ 366,649	14.29%	\$ 52,690
TECO Toledo Edison Co.	TECO 1016-303 FAST109 Distribution	Intangible Plant	\$ 240,086	\$ 240,086	\$ -	3.10%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 FAST109 Transmission	Intangible Plant	\$ 54,710	\$ 54,710	\$ -	2.17%	\$ -
TECO Toledo Edison Co.	TECO 1016-303 Software	Intangible Plant	\$ (167,433)	\$ 293,026	\$ (460,459)	14.29%	\$ -
Total			\$ 34,247,945	\$ 28,028,831	\$ 6,219,115		\$ 1,668,291

NOTES

(D) - (F) Source: Actual 2/29/2020 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 5/31/2020
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*	5/31/2020	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,345.6	1,418.6	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,805.6	1,731.6	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,277.4	505.9	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,428.6	3,656.1	Sum: [(1) through (3)]	
Accumulated Reserve						
(5)	CEI	(773.0)	(1,496.6)	(723.6)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,557.6)	(754.6)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(680.7)	(303.9)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(3,734.9)	(1,782.1)	Sum: [(5) through (7)]	
Net Plant In Service						
(9)	CEI	1,154.0	1,849.0	695.0	(1) + (5)	
(10)	OE	1,271.0	2,248.0	977.1	(2) + (6)	
(11)	TE	394.7	596.7	202.0	(3) + (7)	
(12)	Total	2,819.7	4,693.7	1,874.0	Sum: [(9) through (11)]	
ADIT						
(13)	CEI	(246.4)	(446.2)	(199.8)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(532.6)	(335.5)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(140.2)	(129.9)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,118.9)	(665.2)	Sum: [(13) through (15)]	
Rate Base						
(17)	CEI	907.7	1,402.9	495.2	(9) + (13)	
(18)	OE	1,073.9	1,715.4	641.5	(10) + (14)	
(19)	TE	384.4	456.5	72.1	(11) + (15)	
(20)	Total	2,366.0	3,574.8	1,208.8	Sum: [(17) through (19)]	
Depreciation Exp						
(21)	CEI	60.0	107.4	47.4	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	112.7	50.7	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	41.3	16.8	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	261.3	114.8	Sum: [(21) through (23)]	
Property Tax Exp						
(25)	CEI	65.0	116.9	51.9	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	97.4	40.0	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	34.4	14.3	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	248.6	106.2	Sum: [(25) through (27)]	
Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	495.2	42.0	47.4	51.9	141.3
(30)	OE	641.5	54.4	50.7	40.0	145.1
(31)	TE	72.1	6.1	16.8	14.3	37.1
(32)	Total	1,208.8	102.5	114.8	106.2	323.5

Capital Structure & Returns			
	% mix	rate	wtd rate
(33)	Debt	51%	6.54%
(34)	Equity	49%	10.50%
(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	25.5	22.6%	7.4	0.4	7.8	149.1
(37)	OE	33.0	22.2%	9.4	0.4	9.8	154.9
(38)	TE	3.7	22.4%	1.1	0.1	1.2	38.3
(39)	Total	62.2		17.9	0.9	18.8	342.4

(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: 19-1759-EL-RDR
5/31/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 5/31/2020 from the forecast as of Mar 2020, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2020 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	\$ 63,960,787	100%	\$ 63,960,787	\$ (56,393,747)	\$ 7,567,041
2	352	Structures & Improvements	\$ 19,258,379	100%	\$ 19,258,379	\$ (105,588)	\$ 19,152,791
3	353	Station Equipment	\$ 182,763,472	100%	\$ 182,763,472	\$ (1,463)	\$ 182,762,009
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 44,988,295	100%	\$ 44,988,295	\$ 814	\$ 44,989,109
6	356	Overhead Conductors & Devices	\$ 60,051,598	100%	\$ 60,051,598	\$ 447	\$ 60,052,045
7	357	Underground Conduit	\$ 32,147,078	100%	\$ 32,147,078		\$ 32,147,078
8	358	Underground Conductors & Devices	\$ 101,935,463	100%	\$ 101,935,463	\$ 30,066	\$ 101,965,529
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 505,753,298	100%	\$ 505,753,298	\$ (56,469,470)	\$ 449,283,828

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 5/31/2020 from the forecast as of Mar 2020, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2020 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	\$ 7,693,164	100%	\$ 7,693,164	\$ (9,223)	\$ 7,683,941
12	361	Structures & Improvements	\$ 29,278,240	100%	\$ 29,278,240	\$ (478,108)	\$ 28,800,133
13	362	Station Equipment	\$ 282,275,154	100%	\$ 282,275,154	\$ (4,682,540)	\$ 277,592,614
14	364	Poles, Towers & Fixtures	\$ 422,813,461	100%	\$ 422,813,461	\$ (146,131)	\$ 422,667,330
15	365	Overhead Conductors & Devices	\$ 547,126,837	100%	\$ 547,126,837	\$ (2,255,760)	\$ 544,871,077
16	366	Underground Conduit	\$ 77,682,764	100%	\$ 77,682,764	\$ -	\$ 77,682,764
17	367	Underground Conductors & Devices	\$ 479,431,577	100%	\$ 479,431,577	\$ (391,458)	\$ 479,040,119
18	368	Line Transformers	\$ 393,184,387	100%	\$ 393,184,387	\$ 337,801	\$ 393,522,188
19	369	Services	\$ 77,194,317	100%	\$ 77,194,317	\$ 803	\$ 77,195,120
20	370	Meters	\$ 136,493,606	100%	\$ 136,493,606	\$ (16,950,696)	\$ 119,542,910
21	371	Installation on Customer Premises	\$ 26,124,687	100%	\$ 26,124,687	\$ 6,159	\$ 26,130,846
22	373	Street Lighting & Signal Systems	\$ 82,501,733	100%	\$ 82,501,733	\$ (389,368)	\$ 82,112,365
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,561,860,005	100%	\$ 2,561,860,005	\$ (24,958,521)	\$ 2,536,901,484

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 Estimated Plant in Service by Accounts and Subaccounts

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NOTE: Column A contains estimated plant in service balances as of 5/31/2020 from the forecast as of Mar 2020, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2020 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	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 79,872,626	100%	\$ 79,872,626	\$ (188,252)	\$ 79,684,374
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,368,570	100%	\$ 3,368,570		\$ 3,368,570
29	391.2	Data Processing Equipment	\$ 22,267,751	100%	\$ 22,267,751	\$ (4,805,824)	\$ 17,461,927
30	392	Transportation Equipment	\$ 4,701,349	100%	\$ 4,701,349		\$ 4,701,349
31	393	Stores Equipment	\$ 697,850	100%	\$ 697,850		\$ 697,850
32	394	Tools, Shop & Garage Equipment	\$ 13,191,090	100%	\$ 13,191,090		\$ 13,191,090
33	395	Laboratory Equipment	\$ 4,175,270	100%	\$ 4,175,270		\$ 4,175,270
34	396	Power Operated Equipment	\$ 7,216,554	100%	\$ 7,216,554		\$ 7,216,554
35	397	Communication Equipment	\$ 43,031,568	100%	\$ 43,031,568	\$ (6,736,458)	\$ 36,295,110
36	398	Miscellaneous Equipment	\$ 66,005	100%	\$ 66,005		\$ 66,005
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 180,529,643	100%	\$ 180,529,643	\$ (11,730,534)	\$ 168,799,109

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 5/31/2020 from the forecast as of Mar 2020, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 5/31/2020 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>OTHER PLANT</u>							
39	303	Intangible Software	\$ 68,590,281	100%	\$ 68,590,281	\$ 695,260	\$ 69,285,541
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	\$ 71,767,745		\$ 71,767,745	\$ 695,260	\$ 72,463,004
43		Company Total Plant	\$ 3,319,910,690	100%	\$ 3,319,910,690	\$ (92,463,265)	\$ 3,227,447,425
44		Service Company Plant Allocated*					\$ 118,202,009
45		Grand Total Plant (43 + 44)					<u>\$ 3,345,649,434</u>

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 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 5/31/2020 from the forecast as of Mar 2020, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DGR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO; Estimated 5/31/2020 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Sch B2.1 (Estimate) Column E (A)	Plant Investment	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
TRANSMISSION PLANT													
1	350	Land & Land Rights	\$	-	\$	33,767	100%	\$	33,767	\$	33,767		
2	352	Structures & Improvements	\$	19,152,791	\$	16,847,045	100%	\$	16,847,045	\$	(15,508)	\$	16,831,537
3	353	Station Equipment	\$	182,762,009	\$	79,412,161	100%	\$	79,412,161	\$	698	\$	79,412,859
4	354	Towers & Fixtures	\$	327,942	\$	1,577,023	100%	\$	1,577,023			\$	1,577,023
5	355	Poles & Fixtures	\$	44,989,109	\$	37,307,580	100%	\$	37,307,580	\$	103	\$	37,307,683
6	356	Overhead Conductors & Devices	\$	60,052,045	\$	30,722,610	100%	\$	30,722,610	\$	43	\$	30,722,653
7	357	Underground Conduit	\$	32,147,078	\$	31,574,822	100%	\$	31,574,822			\$	31,574,822
8	358	Underground Conductors & Devices	\$	101,965,529	\$	45,459,645	100%	\$	45,459,645	\$	(4,059)	\$	45,455,586
9	359	Roads & Trails	\$	320,284	\$	51,437	100%	\$	51,437			\$	51,437
10		Total Transmission Plant	\$	441,716,787	\$	242,986,090	100%	\$	242,986,090	\$	(18,724)	\$	242,967,366

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 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 5/31/2020 from the forecast as of Mar 2020, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DGR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO; Estimated 5/31/2020 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>DISTRIBUTION PLANT</u>									
11	360	Land & Land Rights	\$	7,683,941	\$	(3,824)	100%	\$	(3,824)
12	361	Structures & Improvements	\$	28,800,133	\$	21,506,672	100%	\$	21,506,672
13	362	Station Equipment	\$	277,592,614	\$	92,268,238	100%	\$	92,268,238
14	364	Poles, Towers & Fixtures	\$	422,667,330	\$	272,870,893	100%	\$	272,870,893
15	365	Overhead Conductors & Devices	\$	544,871,077	\$	232,162,523	100%	\$	232,162,523
16	366	Underground Conduit	\$	77,682,764	\$	50,568,973	100%	\$	50,568,973
17	367	Underground Conductors & Devices	\$	479,040,119	\$	126,771,387	100%	\$	126,771,387
18	368	Line Transformers	\$	393,522,188	\$	155,463,819	100%	\$	155,463,819
19	369	Services	\$	77,195,120	\$	21,077,859	100%	\$	21,077,859
20	370	Meters	\$	119,542,910	\$	30,541,957	100%	\$	30,541,957
21	371	Installation on Customer Premises	\$	26,130,846	\$	10,607,808	100%	\$	10,607,808
22	373	Street Lighting & Signal Systems	\$	82,137,531	\$	42,480,803	100%	\$	42,480,803
23	374	Asset Retirement Costs for Distribution Plant	\$	60,078	\$	56,894	100%	\$	56,894
24		Total Distribution Plant	\$	2,536,926,651	\$	1,056,374,002	100%	\$	1,056,374,002

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 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 5/31/2020 from the forecast as of Mar 2020, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DGR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO; Estimated 5/31/2020 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company		Reserve Balances										
			Sch B2.1 (Estimate)	Plant Investment Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)						
GENERAL PLANT															
25	389	Land & Land Rights	\$	1,300,383	\$	-	100%	\$	-	\$	-				
26	390	Structures & Improvements	\$	79,684,374	\$	26,578,496	100%	\$	26,578,496	\$	(1,779)	\$	26,576,717		
27	390.3	Leasehold Improvements	\$	436,850	\$	436,850	100%	\$	436,850				\$	436,850	
28	391.1	Office Furniture & Equipment	\$	3,368,570	\$	3,200,142	100%	\$	3,200,142					\$	3,200,142
29	391.2	Data Processing Equipment	\$	17,461,927	\$	16,305,900	100%	\$	16,305,900	\$	(2,598,603)			\$	13,707,297
30	392	Transportation Equipment	\$	4,701,349	\$	3,955,995	100%	\$	3,955,995					\$	3,955,995
31	393	Stores Equipment	\$	697,850	\$	216,837	100%	\$	216,837					\$	216,837
32	394	Tools, Shop & Garage Equipment	\$	13,191,090	\$	3,741,343	100%	\$	3,741,343					\$	3,741,343
33	395	Laboratory Equipment	\$	4,175,270	\$	1,698,768	100%	\$	1,698,768					\$	1,698,768
34	396	Power Operated Equipment	\$	7,216,554	\$	5,310,275	100%	\$	5,310,275					\$	5,310,275
35	397	Communication Equipment	\$	36,295,110	\$	32,257,082	100%	\$	32,257,082	\$	(3,526,918)			\$	28,730,164
36	398	Miscellaneous Equipment	\$	66,005	\$	66,005	100%	\$	66,005					\$	66,005
37	399.1	Asset Retirement Costs for General Plant	\$	203,777	\$	131,075	100%	\$	131,075					\$	131,075
38		Total General Plant	\$	168,799,109	\$	93,898,768	100%	\$	93,898,768	\$	(6,127,299)			\$	87,771,469

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 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 5/31/2020 from the forecast as of Mar 2020, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DGR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO; Estimated 5/31/2020 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)
<u>OTHER PLANT</u>								
39	303	Intangible Software	\$ 68,590,281	\$ 57,435,226	100%	\$ 57,435,226	\$ (172,646)	\$ 57,262,580
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 71,767,745	\$ 60,612,689		\$ 60,612,689	\$ (172,646)	\$ 60,440,043
43		Removal Work in Progress (RWIP)		\$ (5,623,750)	100%	\$ (5,623,750)		\$ (5,623,750)
44		Company Total Plant (Reserve)	<u>\$ 3,219,210,291</u>	<u>\$ 1,448,247,798</u>	100%	<u>\$ 1,448,247,798</u>	<u>\$ (22,292,657)</u>	<u>\$ 1,425,955,141</u>
45		Service Company Reserve Allocated*						\$ 70,658,433
46		Grand Total Plant (Reserve) (44 + 45)						<u>\$ 1,496,613,574</u>

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 5/31/2020*	261,216,075	326,919,280	83,680,911	(21,312,133)
(2) Service Company Allocated ADIT**	\$ (3,028,454)	\$ (3,669,949)	\$ (1,615,460)	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 49,374,081	\$ 60,351,815	\$ 15,595,802	\$ 125,321,699
(5) Grand Total ADIT Balance*****	<u>\$ 446,165,381</u>	<u>\$ 532,577,120</u>	<u>\$ 140,202,603</u>	

*Source: Estimated 5/31/2020 ADIT balances from the forecast as of Mar 2020.

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

***Source: 12/31/2017 balances.

****Source: 5/31/2020 balances.

***** Calculation : Sum(Line 1 - Line 4)

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2020

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	\$ 7,567,041	\$ 33,767	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,152,791	\$ 16,831,537	2.50%	\$ 478,820
3	353	Station Equipment	\$ 182,762,009	\$ 79,412,859	1.80%	\$ 3,289,716
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 44,989,109	\$ 37,307,683	3.00%	\$ 1,349,673
6	356	Overhead Conductors & Devices	\$ 60,052,045	\$ 30,722,653	2.78%	\$ 1,669,447
7	357	Underground Conduit	\$ 32,147,078	\$ 31,574,822	2.00%	\$ 642,942
8	358	Underground Conductors & Devices	\$ 101,965,529	\$ 45,455,586	2.00%	\$ 2,039,311
9	359	Roads & Trails*	\$ 320,284	\$ 51,437	1.33%	\$ 4,260
10		Total Transmission	\$ 449,283,828	\$ 242,967,366		\$ 9,479,974

*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: 19-1759-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2020

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>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,683,941	\$ (3,824)	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,800,133	\$ 21,430,779	2.50%	\$ 720,003
13	362	Station Equipment	\$ 277,592,614	\$ 89,255,085	1.80%	\$ 4,996,667
14	364	Poles, Towers & Fixtures	\$ 422,667,330	\$ 272,756,896	4.65%	\$ 19,654,031
15	365	Overhead Conductors & Devices	\$ 544,871,077	\$ 230,567,993	3.89%	\$ 21,195,485
16	366	Underground Conduit	\$ 77,682,764	\$ 50,567,068	2.17%	\$ 1,685,716
17	367	Underground Conductors & Devices	\$ 479,040,119	\$ 126,736,532	2.44%	\$ 11,688,579
18	368	Line Transformers	\$ 393,522,188	\$ 155,432,150	2.91%	\$ 11,451,496
19	369	Services	\$ 77,195,120	\$ 21,077,991	4.33%	\$ 3,342,549
20	370	Meters	\$ 119,542,910	\$ 19,461,811	3.16%	\$ 3,777,556
21	371	Installation on Customer Premises	\$ 26,130,846	\$ 10,609,373	3.45%	\$ 901,514
22	373	Street Lighting & Signal Systems	\$ 82,112,365	\$ 42,451,268	3.70%	\$ 3,038,157
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 56,894	0.00%	\$ -
24		Total Distribution	\$ 2,536,901,484	\$ 1,040,400,015		\$ 82,451,753

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2020

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment 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	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 79,684,374	\$ 26,576,717	2.20%	\$ 1,753,056
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	22.34%	\$ -
28	391.1	Office Furniture & Equipment	\$ 3,368,570	\$ 3,200,142	7.60%	\$ 256,011
29	391.2	Data Processing Equipment	\$ 17,461,927	\$ 13,707,297	10.56%	\$ 1,843,979
30	392	Transportation Equipment	\$ 4,701,349	\$ 3,955,995	6.07%	\$ 285,372
31	393	Stores Equipment	\$ 697,850	\$ 216,837	6.67%	\$ 46,547
32	394	Tools, Shop & Garage Equipment	\$ 13,191,090	\$ 3,741,343	4.62%	\$ 609,428
33	395	Laboratory Equipment	\$ 4,175,270	\$ 1,698,768	2.31%	\$ 96,449
34	396	Power Operated Equipment	\$ 7,216,554	\$ 5,310,275	4.47%	\$ 322,580
35	397	Communication Equipment	\$ 36,295,110	\$ 28,730,164	7.50%	\$ 2,722,133
36	398	Miscellaneous Equipment	\$ 66,005	\$ 66,005	6.67%	\$ 4,403
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 131,075	0.00%	\$ -
38		Total General	\$ 168,799,109	\$ 87,771,469		\$ 7,939,958

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2020

Schedule B-3.2 (Estimate)
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 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)				
		<u>OTHER PLANT</u>				
39	303	Intangible Software	\$ 69,285,541	\$ 57,262,580	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
42		Total Other	\$ 72,463,004	\$ 60,440,043		\$ 3,600,130
43		Removal Work in Progress (RWIP)		\$ (5,623,750)		
44		Total Company Depreciation	\$ 3,227,447,425	\$ 1,425,955,141		\$ 103,471,815
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 118,202,009	\$ 70,658,433		\$ 3,915,493
46		GRAND TOTAL (44 + 45)	\$ 3,345,649,434	\$ 1,496,613,574		\$ 107,387,308

** Please see the "Intangible Depreciation Expense Calculation: Estimated 5/31/2020 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: 19-1759-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of May 31, 2020

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 114,261,928
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 2,574,229
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 61,010</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 116,897,166</u></u>

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR

Annual Personal Property Tax Expense on Estimated Plant Balances as of May 31, 2020

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)	\$ 449,283,828	\$ 2,536,901,484	\$ 168,799,109
2	Jurisdictional Real Property (b)	\$ 26,719,831	\$ 36,484,073	\$ 81,421,608
3	Jurisdictional Personal Property (1 - 2)	\$ 422,563,996	\$ 2,500,417,411	\$ 87,377,500
4	Purchase Accounting Adjustment (f)	\$ (253,588,594)	\$ (834,113,218)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 168,975,402	\$ 1,666,304,193	\$ 87,377,500
	<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)	\$ 6,088,183.75	\$ 13,863,650.89	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,043,753	\$ 155,887,943	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 159,931,650	\$ 1,510,416,250	\$ 87,173,723
13	True Value Percentage (c)	66.6684%	64.8877%	42.0850%
14	True Value of Taxable Personal Property (12 x 13)	\$ 106,623,872	\$ 980,074,365	\$ 36,687,061
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 90,630,291	\$ 833,063,210	\$ 8,804,895
17	Personal Property Tax Rate (e)	11.1270000%	11.1270000%	11.1270000%
18	Personal Property Tax (16 x 17)	\$ 10,084,432	\$ 92,694,943	\$ 979,721
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)			\$ 114,261,928

(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: 19-1759-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of May 31, 2020

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)	\$ 26,719,831	\$ 36,484,073	\$ 81,421,608
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)	\$ 475,593	\$ 649,390	\$ 1,449,245
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,574,229</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: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO
 Estimated 5/31/2020 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	\$ 56,393,747	\$ 86,995,200	\$ 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 - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: Forecast as of Mar 2020, 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	\$ (1,270,967)	\$ (484,094)
362	\$ 5,400,966	\$ 3,066,051
364	\$ 163,082	\$ 90,662
365	\$ 1,802,309	\$ 1,423,060
367	\$ 11,080	\$ 6,025
368	\$ 185,568	\$ 146,120
370	\$ 17,143,159	\$ 11,165,006
397	\$ 4,720,687	\$ 2,612,706
Grand Total	\$ 28,155,884	\$ 18,025,535

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	\$ 575,707	\$ 656,740
352	\$ 105,588	\$ 15,508
353	\$ (1)	\$ (0)
355	\$ (814)	\$ (103)
356	\$ (447)	\$ (61)
358	\$ (1)	\$ (0)
361	\$ 478,108	\$ 75,894
362	\$ (737,141)	\$ (54,043)
364	\$ 21,851	\$ 34,875
365	\$ 471,068	\$ 175,461
367	\$ 3,875	\$ 200
368	\$ (448,771)	\$ (107,367)
369	\$ 734	\$ 58
370	\$ (193,051)	\$ (86,220)
373	\$ 13,084	\$ 3,658
390	\$ 188,252	\$ 1,553
391	\$ 4,805,824	\$ 2,598,603
397	\$ 2,015,771	\$ 914,212
Grand Total	\$ 7,299,637	\$ 4,228,967

AMI - Grid Mod I All plant in-service activity associated Grid Mod I is recorded in distinct funding projects that are separate from the plant in-service activity included in Rider DCR. As explained on Schedules B2.1 and B3, the starting balances used for Rider DCR already exclude all Grid Mod I activity, consistent with Case No. 16-481-EL-UNC, et. al.

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	\$ 1,464	\$ (698)
356	\$ (1)	\$ 19
358	\$ (30,065)	\$ 4,059
360	\$ 9,223	\$ -
362	\$ 18,715	\$ 1,145
364	\$ (41,094)	\$ (11,603)
365	\$ (18,581)	\$ (4,032)
366	\$ -	\$ 1,905
367	\$ 372,719	\$ 28,557
368	\$ (74,599)	\$ (7,083)
369	\$ (1,537)	\$ (190)
370	\$ 588	\$ 1,360
371	\$ (6,159)	\$ (1,565)
373	\$ (2,708)	\$ (742)
390	\$ (0)	\$ 226
Grand Total	\$ 227,967	\$ 11,358

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 2,291	\$ 63	\$ 177	\$ 2	\$ 57,908	\$ 953
365	\$ 963	\$ 42	\$ 2,461	\$ 25	\$ (36,672)	\$ (449)
367	\$ 3,785	\$ 73	\$ -	\$ -	\$ 6,429	\$ 399
368	\$ -	\$ -	\$ -	\$ -	\$ (410)	\$ 136
369	\$ -	\$ -	\$ -	\$ -	\$ (215)	\$ 9
373	\$ 45,099	\$ 1,452	\$ 38,015	\$ 1,308	\$ 85,364	\$ 5,234
373.3 LED	\$ 333,893	\$ 25,167	\$ 122,348	\$ 9,904	\$ 470,538	\$ 21,045
Grand Total	\$ 386,030	\$ 26,797	\$ 163,002	\$ 11,239	\$ 582,943	\$ 27,328

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-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	\$ 831,822,722	\$ 118,202,009	\$ 143,239,873	\$ 63,052,162	\$ 324,494,044
(3) Reserve	\$ 497,244,424	\$ 70,658,433	\$ 85,625,490	\$ 37,691,127	\$ 193,975,050
(4) ADIT	\$ (21,312,133)	\$ (3,028,454)	\$ (3,669,949)	\$ (1,615,460)	\$ (8,313,863)
(5) Rate Base	\$ 50,572,030	\$ 61,284,332	\$ 26,976,495	\$ 138,832,857	
(6) Depreciation Expense (Incremental)	\$ 3,915,493	\$ 4,744,884	\$ 2,088,631	\$ 10,749,008	
(7) Property Tax Expense (Incremental)	\$ 61,010	\$ 73,933	\$ 32,544	\$ 167,487	
(8) Total Expenses	\$ 3,976,503	\$ 4,818,817	\$ 2,121,175	\$ 10,916,494	

- (2) Estimated Gross Plant = 5/31/2020 General and Intangible Plant Balances in the forecast as of Mar 2020 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 = 5/31/2020 General and Intangible Reserve Balances in the forecast as of Mar 2020 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 5/31/2020
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 5/31/2020 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 5/31/2020 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 5/31/2020: Revenue Requirement" workpaper.

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

Depreciation Rate for Service Company Plant (Estimate)

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

Line No.	(A) Account	(B) Account Description	(C) 5/31/2007			(G) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	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.

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: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2020

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 5/31/2020 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 *	\$ 47,149,294	\$ 29,122,071	\$ 18,027,224	2.20%	2.50%	2.20%	2.33%	\$ 1,099,723
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,564,254	\$ 10,510,970	\$ 9,053,284	22.34%	20.78%	0.00%	21.49%	\$ 4,203,439
33	391.1	Office Furn., Mech. Equip.	\$ 16,327,146	\$ 10,705,684	\$ 5,621,463	7.60%	3.80%	3.80%	5.18%	\$ 846,433
34	391.2	Data Processing Equipment	\$ 164,725,810	\$ 44,853,138	\$ 119,872,672	10.56%	17.00%	9.50%	13.20%	\$ 21,738,554
35	392	Transportation Equipment	\$ 3,158,176	\$ 1,279,188	\$ 1,878,988	6.07%	7.31%	6.92%	6.78%	\$ 214,204
36	393	Stores Equipment	\$ 17,187	\$ 8,844	\$ 8,343	6.67%	2.56%	3.13%	4.17%	\$ 716
37	394	Tools, Shop, Garage Equip.	\$ 322,247	\$ 28,275	\$ 293,972	4.62%	3.17%	3.33%	3.73%	\$ 12,017
38	395	Laboratory Equipment	\$ 102,621	\$ 33,513	\$ 69,109	2.31%	3.80%	2.86%	3.07%	\$ 3,155
39	396	Power Operated Equipment	\$ 424,994	\$ 157,646	\$ 267,349	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 141,956,895	\$ 54,495,235	\$ 87,461,660	7.50%	5.00%	5.88%	6.08%	\$ 8,633,330
41	398	Misc. Equipment	\$ 3,450,462	\$ 1,416,452	\$ 2,034,009	6.67%	4.00%	3.33%	4.84%	\$ 167,085
42	399.1	ARC General Plant	\$ 40,721	\$ 29,008	\$ 11,713	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 397,470,755	\$ 152,640,023	\$ 244,830,732					\$ 36,936,467
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	\$ 4,156,626	\$ 6,102,865	\$ (1,946,240)	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	\$ 38,042,407	\$ (103)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 79,003,637	\$ 852,968	14.29%	14.29%	14.29%	14.29%	\$ 852,968
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 19,965,459	\$ 4,035,604	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 32,866,565	\$ 21,972,252	\$ 10,894,314	14.29%	14.29%	14.29%	14.29%	\$ 4,696,632
60	303	FECO 101/6-303 2016 Software	\$ 26,370,627	\$ 14,213,121	\$ 12,157,506	14.29%	14.29%	14.29%	14.29%	\$ 3,768,363
61	303	FECO 101/6-303 2017 Software	\$ 11,203,381	\$ 4,666,527	\$ 6,536,855	14.29%	14.29%	14.29%	14.29%	\$ 1,600,963
62	303	FECO 101/6-303 2018 Software	\$ 29,223,249	\$ 8,061,357	\$ 21,161,892	14.29%	14.29%	14.29%	14.29%	\$ 4,176,002
63	303	FECO 101/6-303 2019 Software	\$ 39,574,172	\$ 3,970,045	\$ 35,604,127	14.29%	14.29%	14.29%	14.29%	\$ 5,655,149
64	304	FECO 101/6-303 2020 Software	\$ 181,796	\$ 11,043	\$ 170,753	14.29%	14.29%	14.29%	14.29%	\$ 25,979
65			\$ 434,351,967	\$ 344,884,292	\$ 89,467,675					\$ 24,205,808
66	Removal Work in Progress (RWIP)		\$ (279,891)							
67	TOTAL - GENERAL & INTANGIBLE		\$ 831,822,722	\$ 497,244,424	\$ 334,298,407				7.35%	\$ 61,142,274

NOTES

(C) - (E) Estimated 5/31/2020 balances. Source: The forecast as of Mar 2020 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 5/31/2020. 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: 19-1759-EL-RDR
Ohio Edison Company: 19-1758-EL-RDR
The Toledo Edison Company: 19-1760-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 Weighted Line 1
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	
	<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: 19-1759-EL-RDR
Ohio Edison Company: 19-1758-EL-RDR
The Toledo Edison Company: 19-1760-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of May 31, 2020 *						
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 May 31, 2020						
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%	\$ 47,149,294	\$ 604,681
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 19,564,254	\$ 250,908
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 16,327,146	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 164,725,810	\$ -
32	392	Transportation Equipment	Personal		\$ 3,158,176	\$ -
33	393	Stores Equipment	Personal		\$ 17,187	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 322,247	\$ -
35	395	Laboratory Equipment	Personal		\$ 102,621	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 141,956,895	\$ -
38	398	Misc. Equipment	Personal		\$ 3,450,462	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 397,470,755	\$ 858,551
41	TOTAL - INTANGIBLE PLANT				\$ 434,351,967	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 831,822,722	\$ 858,551
43	Average Effective Real Property Tax Rate					0.10%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 5/31/2020. Source: The forecast as of Mar 2020 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: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 5/31/2020 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2020							
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
	Total Plant						
2	Gross Plant	\$ 831,822,722	\$ 118,202,009	\$ 143,239,873	\$ 63,052,162	\$ 324,494,044	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (497,244,424)	\$ (70,658,433)	\$ (85,625,490)	\$ (37,691,127)	\$ (193,975,050)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 334,578,298	\$ 47,543,576	\$ 57,614,383	\$ 25,361,035	\$ 130,518,994	Line 2 + Line 3
5	Depreciation *	7.35%	\$ 8,688,317	\$ 10,528,700	\$ 4,634,584	\$ 23,851,601	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 122,000	\$ 147,843	\$ 65,078	\$ 334,921	Average Rate x Line 2
7	Total Expenses		\$ 8,810,317	\$ 10,676,542	\$ 4,699,663	\$ 24,186,522	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2020. See line 64 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.							

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
	Total Plant						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 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)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper 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	-3.33%	\$ 3,915,493	\$ 4,744,884	\$ 2,088,631	\$ 10,749,008	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 61,010	\$ 73,933	\$ 32,544	\$ 167,487	Line 6 - Line 13
17	Total Expenses		\$ 3,976,503	\$ 4,818,817	\$ 2,121,175	\$ 10,916,494	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 May 31, 2020. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

Intangible Depreciation Expense Calculation
Estimated 5/31/2020 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant May-20 (D)	Reserve May-20 (E)	Net Plant May-20 (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	\$ 2,804,069	\$ 2,804,069	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2011 Software	Intangible Plant	\$ 5,813,084	\$ 5,813,084	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2012 Software	Intangible Plant	\$ 781,668	\$ 781,668	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 2013 Software	Intangible Plant	\$ 2,757,899	\$ 2,722,724	\$ 35,175	14.29%	\$ 35,175
CECO The Illuminating Co.	CECO 1016-303 2014 Software	Intangible Plant	\$ 3,361,941	\$ 2,739,845	\$ 622,097	14.29%	\$ 480,421
CECO The Illuminating Co.	CECO 1016-303 2015 Software	Intangible Plant	\$ 3,893,417	\$ 2,354,023	\$ 1,539,394	14.29%	\$ 556,369
CECO The Illuminating Co.	CECO 1016-303 2016 Software	Intangible Plant	\$ 5,952,370	\$ 2,973,868	\$ 2,978,502	14.29%	\$ 850,554
CECO The Illuminating Co.	CECO 1016-303 2017 Software	Intangible Plant	\$ 3,876,873	\$ 1,550,435	\$ 2,326,437	14.29%	\$ 554,005
CECO The Illuminating Co.	CECO 1016-303 2018 Software	Intangible Plant	\$ 2,713,589	\$ 875,344	\$ 1,838,245	14.29%	\$ 387,772
CECO The Illuminating Co.	CECO 1016-303 2019 Software	Intangible Plant	\$ 4,477,383	\$ 432,170	\$ 4,045,213	14.29%	\$ 639,818
CECO The Illuminating Co.	CECO 1016-303 2019 Software	Intangible Plant	\$ 671,626	\$ 26,541	\$ 645,085	14.29%	\$ 95,975
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-FCI	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 1016-303 Software	Intangible Plant	\$ 1,044,994	\$ 1,441,885	\$ (396,891)	14.29%	\$ -
CECO The Illuminating Co.	CECO 1016-303 Software Evolution	Intangible Plant	\$ 10,632,952	\$ 12,324,280	\$ (1,691,328)	14.29%	\$ -
Total			\$ 73,038,717	\$ 81,047,713	\$ (1,041,172)		\$ 3,600,136
OECCO Ohio Edison Co.	OECCO 1016-301 Organization	Intangible Plant	\$ -	\$ -	\$ -	0.00%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 4,181,304	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2010 Software	Intangible Plant	\$ 3,293,577	\$ 3,293,577	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2011 Software	Intangible Plant	\$ 8,318,770	\$ 8,318,770	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2012 Software	Intangible Plant	\$ 998,206	\$ 998,206	\$ -	14.29%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 2013 Software	Intangible Plant	\$ 6,087,007	\$ 5,994,311	\$ 92,696	14.29%	\$ 92,696
OECCO Ohio Edison Co.	OECCO 1016-303 2014 Software	Intangible Plant	\$ 5,769,086	\$ 4,731,814	\$ 1,037,272	14.29%	\$ 824,402
OECCO Ohio Edison Co.	OECCO 1016-303 2015 Software	Intangible Plant	\$ 6,586,624	\$ 4,189,354	\$ 2,397,271	14.29%	\$ 941,229
OECCO Ohio Edison Co.	OECCO 1016-303 2016 Software	Intangible Plant	\$ 7,985,869	\$ 4,185,446	\$ 3,800,424	14.29%	\$ 1,141,181
OECCO Ohio Edison Co.	OECCO 1016-303 2017 Software	Intangible Plant	\$ 6,246,407	\$ 2,438,438	\$ 3,807,969	14.29%	\$ 892,612
OECCO Ohio Edison Co.	OECCO 1016-303 2018 Software	Intangible Plant	\$ 4,204,303	\$ 1,052,437	\$ 3,151,867	14.29%	\$ 600,795
OECCO Ohio Edison Co.	OECCO 1016-303 2019 Software	Intangible Plant	\$ 6,916,286	\$ 937,348	\$ 5,978,938	14.29%	\$ 988,337
OECCO Ohio Edison Co.	OECCO 1016-303 2019 Software	Intangible Plant	\$ 805,895	\$ 35,789	\$ 770,106	14.29%	\$ 129,452
OECCO Ohio Edison Co.	OECCO 1016-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082	2.89%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 FAS109 General PH	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECCO Ohio Edison Co.	OECCO 1016-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 FAS109 Transmisio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECCO Ohio Edison Co.	OECCO 1016-303 Intangibles	Intangible Plant	\$ (187,181)	\$ 1,942,873	\$ (2,130,054)	14.29%	\$ -
Total			\$ 103,617,822	\$ 83,245,512	\$ 20,372,310		\$ 5,610,719
TECCO Toledo Edison Co.	TECCO 1016-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2008 Software	Intangible Plant	\$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2009 Software	Intangible Plant	\$ 1,878,487	\$ 1,878,487	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2010 Software	Intangible Plant	\$ 1,456,633	\$ 1,456,633	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2011 Software	Intangible Plant	\$ 2,259,874	\$ 2,259,874	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2012 Software	Intangible Plant	\$ 554,860	\$ 554,860	\$ -	14.29%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 2013 Software	Intangible Plant	\$ 1,574,266	\$ 1,552,008	\$ 22,258	14.29%	\$ 22,258
TECCO Toledo Edison Co.	TECCO 1016-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,642,618	\$ 316,109	14.29%	\$ 279,902
TECCO Toledo Edison Co.	TECCO 1016-303 2015 Software	Intangible Plant	\$ 1,743,602	\$ 1,027,914	\$ 715,688	14.29%	\$ 249,161
TECCO Toledo Edison Co.	TECCO 1016-303 2016 Software	Intangible Plant	\$ 2,352,591	\$ 1,193,886	\$ 1,158,704	14.29%	\$ 336,185
TECCO Toledo Edison Co.	TECCO 1016-303 2017 Software	Intangible Plant	\$ 1,268,977	\$ 415,015	\$ 853,962	14.29%	\$ 181,051
TECCO Toledo Edison Co.	TECCO 1016-303 2018 Software	Intangible Plant	\$ 1,297,166	\$ 404,815	\$ 892,350	14.29%	\$ 185,365
TECCO Toledo Edison Co.	TECCO 1016-303 2019 Software	Intangible Plant	\$ 2,064,551	\$ 200,772	\$ 1,863,779	14.29%	\$ 295,024
TECCO Toledo Edison Co.	TECCO 1016-303 2019 Software	Intangible Plant	\$ 368,720	\$ 14,571	\$ 354,149	14.29%	\$ 52,690
TECCO Toledo Edison Co.	TECCO 1016-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,084	\$ 2	3.10%	\$ 2
TECCO Toledo Edison Co.	TECCO 1016-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,210	\$ -	2.37%	\$ -
TECCO Toledo Edison Co.	TECCO 1016-303 Software	Intangible Plant	\$ (629,300)	\$ 260,580	\$ (889,880)	14.29%	\$ -
Total			\$ 33,768,079	\$ 28,500,987	\$ 5,267,092		\$ 1,601,600

NOTES

- (D) - (F) Source: The forecast as of Mar 2020 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
 (G) Source: Case No. 07-551-EL-AIR
 (H) Accrual rate only applies to the (non-land) gross plant of those accounts that are not fully amortized.

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For June 2020 - August 2020 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 5/31/2020
(1)	CEI	\$ 149,124,275
(2)	OE	\$ 154,940,707
(3)	TE	\$ 38,291,603
(4)	TOTAL	\$ 342,356,586

NOTES

(B) Annual Revenue Requirement based on estimated 5/31/2020 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
	Mar 2020 - May 2020 Reconciliation			
(1)	Amount Adjusted for June 2020 - August 2020	\$ 110,278	\$ 11,904	\$ (50,412)
(2)	Rider DCR Audit Expenses	\$ 5,290	\$ 5,290	\$ 5,290
(3)	Total Reconciliation	\$ 115,568	\$ 17,195	\$ (45,122)

SOURCES

Line 1: Source:& "Quarterly Revenue Requirement Additions: Calculation of Mar 2020 - May 2020 Reconciliation Amount Adjusted for June 2020 - August 2020" workpaper Section III Col.G
Line 2: Rider DCR Audit Expenses
Line 3: Calculation: Line 1 + Line 2

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,288,984,200	33.80%	\$ 50,408,318	\$ 39,065
(2)		GS, GP, GSU	10,357,559,184	66.20%	\$ 98,715,957	\$ 76,503
(3)			15,646,543,384	100.00%	\$ 149,124,275	\$ 115,568
(4)	OE	RS	9,105,188,046	48.19%	\$ 74,667,533	\$ 8,286
(5)		GS, GP, GSU	9,788,757,218	51.81%	\$ 80,273,175	\$ 8,908
(6)			18,893,945,264	100.00%	\$ 154,940,707	\$ 17,195
(7)	TE	RS	2,457,135,125	44.87%	\$ 17,182,098	\$ (20,247)
(8)		GS, GP, GSU	3,018,775,990	55.13%	\$ 21,109,505	\$ (24,875)
(9)			5,475,911,115	100.00%	\$ 38,291,603	\$ (45,122)
(10)	OH	RS	16,851,307,370	42.11%	\$ 142,257,949	\$ 27,105
(11)	TOTAL	GS, GP, GSU	23,165,092,392	57.89%	\$ 200,098,636	\$ 60,536
(12)			40,016,399,762	100.00%	\$ 342,356,586	\$ 87,641

NOTES

- (C) Source: Forecast for June 2020 - May 2021 (All forecasted numbers associated with the forecast as of Mar 2020)
(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%	\$ 88,862,524	\$ 68,866
(3)		GP	0.63%	1.19%	1.33%	\$ 1,316,818	\$ 1,021
(4)		GSU	4.06%	7.74%	8.65%	\$ 8,536,614	\$ 6,616
(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%	\$ 98,715,957	\$ 76,503
(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%	\$ 65,625,699	\$ 7,283
(13)		GP	5.20%	13.85%	15.69%	\$ 12,594,325	\$ 1,398
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,053,150	\$ 228
(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%	\$ 80,273,175	\$ 8,908
(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%	\$ 18,310,333	\$ (21,576)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,738,560	\$ (3,227)
(24)		GSU	0.11%	0.25%	0.29%	\$ 60,612	\$ (71)
(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%	\$ 21,109,505	\$ (24,875)
(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	\$ 50,408,318	5,288,984,200	\$ 0.009531
(2)	OE	RS	\$ 74,667,533	9,105,188,046	\$ 0.008201
(3)	TE	RS	\$ 17,182,098	2,457,135,125	\$ 0.006993
(4)			\$ 142,257,949	16,851,307,370	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for June 2020 - May 2021 (All forecasted numbers associated with the forecast as of Mar 2020)
(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	\$ 88,862,524	20,258,945	\$ 4.3863 per kW
(2)		GP	\$ 1,316,818	916,394	\$ 1.4370 per kW
(3)		GSU	\$ 8,536,614	8,217,603	\$ 1.0388 per kW
(4)			\$ 98,715,957		
(5)	OE	GS	\$ 65,625,699	23,217,279	\$ 2.8266 per kW
(6)		GP	\$ 12,594,325	6,349,770	\$ 1.9834 per kW
(7)		GSU	\$ 2,053,150	2,412,124	\$ 0.8512 per kVa
(8)			\$ 80,273,175		
(9)	TE	GS	\$ 18,310,333	6,608,654	\$ 2.7707 per kW
(10)		GP	\$ 2,738,560	2,674,430	\$ 1.0240 per kW
(11)		GSU	\$ 60,612	217,209	\$ 0.2790 per kVa
(12)			\$ 21,109,505		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for June 2020 - May 2021 (All forecasted numbers associated with the forecast as of Mar 2020)
(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	\$ 39,065	1,392,503,108	\$ 0.000028
(2)	OE	RS	\$ 8,286	2,335,423,814	\$ 0.000004
(3)	TE	RS	\$ (20,247)	668,427,420	\$ (0.000030)
(4)			\$ 27,105	4,396,354,342	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for June 2020 - August 2020 (All forecasted numbers associated with the forecast as of Mar 2020)
(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	\$ 68,866	5,298,795	\$ 0.0130 per kW
(2)		GP	\$ 1,021	221,261	\$ 0.0046 per kW
(3)		GSU	\$ 6,616	1,994,307	\$ 0.0033 per kW
(4)			\$ 76,503		
(5)	OE	GS	\$ 7,283	6,082,349	\$ 0.0012 per kW
(6)		GP	\$ 1,398	1,512,958	\$ 0.0009 per kW
(7)		GSU	\$ 228	571,318	\$ 0.0004 per kVa
(8)			\$ 8,908		
(9)	TE	GS	\$ (21,576)	1,738,392	\$ (0.0124) per kW
(10)		GP	\$ (3,227)	624,662	\$ (0.0052) per kW
(11)		GSU	\$ (71)	54,057	\$ (0.0013) per kVa
(12)			\$ (24,875)		

NOTES

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

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For June 2020 - August 2020
(1)	CEI	RS	\$ 0.009531 per kWh	\$ 0.000028 per kWh	\$ 0.009559 per kWh
(2)		GS	\$ 4.3863 per kW	\$ 0.0130 per kW	\$ 4.3993 per kW
(3)		GP	\$ 1.4370 per kW	\$ 0.0046 per kW	\$ 1.4416 per kW
(4)		GSU	\$ 1.0388 per kW	\$ 0.0033 per kW	\$ 1.0421 per kW
(5)					
(6)	OE	RS	\$ 0.008201 per kWh	\$ 0.000004 per kWh	\$ 0.007893 per kWh
(7)		GS	\$ 2.8266 per kW	\$ 0.0012 per kW	\$ 2.7205 per kW
(8)		GP	\$ 1.9834 per kW	\$ 0.0009 per kW	\$ 1.9091 per kW
(9)		GSU	\$ 0.8512 per kVa	\$ 0.0004 per kVa	\$ 0.8193 per kVa
(10)					
(11)	TE	RS	\$ 0.006993 per kWh	\$ (0.000030) per kWh	\$ 0.006962 per kWh
(12)		GS	\$ 2.7707 per kW	\$ (0.0124) per kW	\$ 2.7582 per kW
(13)		GP	\$ 1.0240 per kW	\$ (0.0052) per kW	\$ 1.0188 per kW
(14)		GSU	\$ 0.2790 per kVa	\$ (0.0013) per kVa	\$ 0.2777 per kVa
(15)					

NOTES

(C) Source: Sections V and VI, Column E

(D) Source: Sections VII and VIII, Column E

(E) The Rider DCR rates are adjusted so that the Companies' expected 2019 Rider DCR revenues equal the effective revenue cap.

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

X. Annual Rider DCR Revenue Through February 29, 2020

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 2/29/2020	2019 Revenue vs. Revenue Cap	2020 Revenue Cap	Actual 2020 Revenue Cap	Under (Over) 2020 Revenue Cap	
CEI	\$ 23,205,924			\$ 231,075,550	\$ 207,869,626	
OE	\$ 22,883,993			\$ 165,053,964	\$ 142,169,971	
TE	\$ 7,214,540			\$ 99,032,378	\$ 91,817,839	
Total	\$ 53,304,457	\$ (1,558,739)	\$ 331,666,667	\$ 330,107,928	\$ 276,803,471	

NOTES

(C) The actual annual 2019 Rider DCR revenue cap was equal to \$308,071,757. Actual annual 2019 Rider DCR revenue billed was equal to \$309,630,496. 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 2020 revenue cap is calculated as the equivalent of 5 months of the June 2019 - May 2020 cap of \$320M plus the equivalent of 7 months of the June 2020 - May 2021 cap of \$340M.

(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: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of Mar 2020 - May 2020 Reconciliation Amount Adjusted for June 2020 - August 2020

I. Rider DCR Mar 2020 - May 2020 Rates Based on Estimated February 29, 2020 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements*			(F) Rate	(G) Quarterly Reconciliation			(J) Mar 2020 - May 2020 Rate Estimated Rate Base
			Rev. Req	Billing Units			Rev. Req	Billing Units	Rate	
CEI	RS	33.98%	\$ 49,601,919	5,291,433,180	\$	0.009374 per kWh	\$ 7,428	1,215,048,839	\$ 0.000006 per kWh	\$ 0.009380 per kWh
	GS	59.43%	\$ 86,745,117	20,282,831	\$	4.2768 per kW	\$ 12,990	4,869,623	\$ 0.0027 per kW	\$ 4.2794 per kW
	GP	0.88%	\$ 1,285,441	915,417	\$	1.4042 per kW	\$ 192	234,392	\$ 0.0008 per kW	\$ 1.4050 per kW
	GSU	5.71%	\$ 8,333,205	8,209,646	\$	1.0151 per kW	\$ 1,248	2,089,430	\$ 0.0006 per kW	\$ 1.0156 per kW
		100.00%	\$ 145,965,683				\$ 21,858			
OE	RS	48.21%	\$ 73,435,174	9,116,583,261	\$	0.008055 per kWh	\$ 507,344	2,130,597,048	\$ 0.000238 per kWh	\$ 0.008293 per kWh
	GS	42.34%	\$ 64,500,218	23,225,197	\$	2.7772 per kW	\$ 445,615	5,529,909	\$ 0.0806 per kW	\$ 2.8577 per kW
	GP	8.13%	\$ 12,378,333	6,339,502	\$	1.9526 per kW	\$ 85,519	1,646,970	\$ 0.0519 per kW	\$ 2.0045 per kW
	GSU	1.32%	\$ 2,017,939	2,408,232	\$	0.8379 per kVa	\$ 13,941	621,291	\$ 0.0224 per kVa	\$ 0.8604 per kVa
		100.00%	\$ 152,331,663				\$ 1,052,420			
TE	RS	44.87%	\$ 17,558,083	2,457,070,919	\$	0.007146 per kWh	\$ 60,173	555,750,042	\$ 0.000108 per kWh	\$ 0.007254 per kWh
	GS	47.82%	\$ 18,711,085	6,616,876	\$	2.8278 per kW	\$ 64,125	1,584,803	\$ 0.0405 per kW	\$ 2.8682 per kW
	GP	7.15%	\$ 2,798,498	2,666,884	\$	1.0494 per kW	\$ 9,591	697,313	\$ 0.0138 per kW	\$ 1.0631 per kW
	GSU	0.16%	\$ 61,939	216,659	\$	0.2859 per kVa	\$ 212	50,829	\$ 0.0042 per kVa	\$ 0.2901 per kVa
		100.00%	\$ 39,129,604				\$ 134,101			
TOTAL			\$ 337,426,950				\$ 1,208,379			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" worksheet from Rider DCR filing January 2, 2020.

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of Mar 2020 - May 2020 Reconciliation Amount Adjusted for June 2020 - August 2020

II. Rider DCR Mar 2020 - May 2020 Rates Based on Actual February 29, 2020 Rate Base

(A)	(B)	(C)	(D)			(E)			(F)			(G)			(H)			(I)			(J)	
Company	Rate Schedule	Allocation	Annual Revenue Requirements						Quarterly Reconciliation						Mar 2020 - May 2020 Rate Actual Rate Base							
			Rev. Req	Billing Units	Rate				Rev. Req	Billing Units	Rate											
CEI	RS	33.98%	\$	49,759,709	5,291,433,180	\$	0.009404	per kWh	\$	7,428	1,215,048,839	\$	0.000006	per kWh	\$	0.009410	per kWh					
	GS	59.43%	\$	87,021,065	20,282,831	\$	4.2904	per kW	\$	12,990	4,869,623	\$	0.0027	per kW	\$	4.2930	per kW					
	GP	0.88%	\$	1,289,530	915,417	\$	1.4087	per kW	\$	192	234,392	\$	0.0008	per kW	\$	1.4095	per kW					
	GSU	5.71%	\$	8,359,714	8,209,646	\$	1.0183	per kW	\$	1,248	2,089,430	\$	0.0006	per kW	\$	1.0189	per kW					
	100.00%	\$	146,430,018						\$	21,858												
OE	RS	48.21%	\$	73,459,286	9,116,583,261	\$	0.008058	per kWh	\$	507,344	2,130,597,048	\$	0.000238	per kWh	\$	0.008296	per kWh					
	GS	42.34%	\$	64,521,396	23,225,197	\$	2.7781	per kW	\$	445,615	5,529,909	\$	0.0806	per kW	\$	2.8587	per kW					
	GP	8.13%	\$	12,382,397	6,339,502	\$	1.9532	per kW	\$	85,519	1,646,970	\$	0.0519	per kW	\$	2.0051	per kW					
	GSU	1.32%	\$	2,018,601	2,408,232	\$	0.8382	per kVa	\$	13,941	621,291	\$	0.0224	per kVa	\$	0.8606	per kVa					
	100.00%	\$	152,381,680						\$	1,052,420												
TE	RS	44.87%	\$	17,461,862	2,457,070,919	\$	0.007107	per kWh	\$	60,173	555,750,042	\$	0.000108	per kWh	\$	0.007215	per kWh					
	GS	47.82%	\$	18,608,545	6,616,876	\$	2.8123	per kW	\$	64,125	1,584,803	\$	0.0405	per kW	\$	2.8527	per kW					
	GP	7.15%	\$	2,783,162	2,666,884	\$	1.0436	per kW	\$	9,591	697,313	\$	0.0138	per kW	\$	1.0574	per kW					
	GSU	0.16%	\$	61,599	216,659	\$	0.2843	per kVa	\$	212	50,829	\$	0.0042	per kVa	\$	0.2885	per kVa					
	100.00%	\$	38,915,168						\$	134,101												
TOTAL				\$ 337,726,867						\$ 1,208,379												

- (C) Source: Rider DCR filing January 2, 2020
 (D) Calculation: Annual DCR Revenue Requirement based on actual 2/29/2020 Rate Base x Column C
 (E) Estimated billing units for March 2020 - February 2021. Source: Rider DCR filing January 2, 2020.
 (F) Calculation: Column D / Column E
 (G) Source: Rider DCR filing January 2, 2020
 (H) Estimated billing units for Mar 2020 - May 2020. Source: Rider DCR filing January 2, 2020.
 (I) Calculation: Column G / Column H
 (J) Calculation: Column F + Column I

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Ohio Edison Company: 19-1758-EL-RDR
The Toledo Edison Company: 19-1760-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of Mar 2020 - May 2020 Reconciliation Amount Adjusted for June 2020 - August 2020

III. Estimated Rider DCR Reconciliation Amount for June 2020 - August 2020

(A)	(B)	(C)		(D)		(E)	(F)	(G)
Company	Rate Schedule	Mar 2020 - May 2020 Rate Estimated Rate Base		Mar 2020 - May 2020 Rate Actual Rate Base		Difference	Billing Units	Reconciliation Amount
CEI	RS	\$	0.009380 per kWh	\$	0.009410 per kWh	\$ 0.000030 per kWh	1,215,048,839	\$ 36,233
	GS	\$	4.2794 per kW	\$	4.2930 per kW	\$ 0.0136 per kW	4,869,623	\$ 66,251
	GP	\$	1.4050 per kW	\$	1.4095 per kW	\$ 0.0045 per kW	234,392	\$ 1,047
	GSU	\$	1.0156 per kW	\$	1.0189 per kW	\$ 0.0032 per kW	2,089,430	\$ 6,747
								\$ 110,278
OE	RS	\$	0.008293 per kWh	\$	0.008296 per kWh	\$ 0.000003 per kWh	2,130,597,048	\$ 5,635
	GS	\$	2.857748 per kW	\$	2.858660 per kW	\$ 0.0009 per kW	5,529,909	\$ 5,043
	GP	\$	2.004497 per kW	\$	2.005138 per kW	\$ 0.0006 per kW	1,646,970	\$ 1,056
	GSU	\$	0.860373 per kVa	\$	0.860648 per kVa	\$ 0.0003 per kVa	621,291	\$ 171
								\$ 11,904
TE	RS	\$	0.007254 per kWh	\$	0.007215 per kWh	\$ (0.000039) per kWh	555,750,042	\$ (21,764)
	GS	\$	2.8682 per kW	\$	2.8527 per kW	\$ (0.0155) per kW	1,584,803	\$ (24,559)
	GP	\$	1.0531 per kW	\$	1.0574 per kW	\$ (0.0058) per kW	697,313	\$ (4,010)
	GSU	\$	0.2901 per kVa	\$	0.2885 per kVa	\$ (0.0016) per kVa	50,829	\$ (80)
								\$ (50,412)
TOTAL								\$ 71,770

(C) Source: Section I, Column J.

(D) Source: Section II, Column J.

(E) Calculation: Column D - Column C

(F) Estimated billing units for Mar 2020 - May 2020. Source: Rider DCR filing January 2, 2020.

(G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
 Ohio Edison Company: 19-1758-EL-RDR
 The Toledo Edison Company: 19-1760-EL-RDR

Energy and Demand Forecast

Source: All forecasted numbers associated with the forecast as of Mar 2020.

Annual Energy (June 2020 - May 2021):

Source: Forecast as of Mar 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,288,984,200	9,105,188,046	2,457,135,125	16,851,307,370
GS	kWh	6,211,143,270	6,390,610,055	1,856,507,055	14,458,260,380
GP	kWh	479,521,350	2,535,561,870	1,051,727,528	4,066,810,748
GSU	kWh	3,666,894,564	862,585,293	110,541,407	4,640,021,264
Total		15,646,543,384	18,893,945,264	5,475,911,115	40,016,399,762

Annual Demand (June 2020 - May 2021):

Source: Forecast as of Mar 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	20,258,945	23,217,279	6,608,654
GP	kW	916,394	6,349,770	2,674,430
GSU	kW/kVA	8,217,603	2,412,124	217,209

June 2020 - August 2020 Energy:

Source: Forecast as of Mar 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,392,503,108	2,335,423,814	668,427,420	4,396,354,342
GS	kWh	1,642,843,917	1,694,282,209	503,443,361	3,840,569,486
GP	kWh	123,572,540	677,138,005	277,748,669	1,078,459,214
GSU	kWh	929,456,931	230,115,275	27,491,641	1,187,063,848
Total		4,088,376,496	4,936,959,303	1,477,111,091	10,502,446,890

June 2020 - August 2020 Demand:

Source: Forecast as of Mar 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,298,795	6,082,349	1,738,392
GP	kW	221,261	1,512,958	624,662
GSU	kW/kVA	1,994,307	571,318	54,057

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q3 2020 vs. DCR Q2 2020)

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	\$ 35.33	\$ 35.37	\$ 0.04	0.1%
2	0	500	\$ 65.14	\$ 65.23	\$ 0.09	0.1%
3	0	750	\$ 94.90	\$ 95.03	\$ 0.13	0.1%
4	0	1,000	\$ 124.67	\$ 124.85	\$ 0.18	0.1%
5	0	1,250	\$ 154.47	\$ 154.69	\$ 0.22	0.1%
6	0	1,500	\$ 184.27	\$ 184.54	\$ 0.27	0.1%
7	0	2,000	\$ 243.79	\$ 244.15	\$ 0.36	0.1%
8	0	2,500	\$ 303.17	\$ 303.62	\$ 0.45	0.1%
9	0	3,000	\$ 362.48	\$ 363.02	\$ 0.54	0.1%
10	0	3,500	\$ 421.79	\$ 422.42	\$ 0.63	0.1%
11	0	4,000	\$ 481.13	\$ 481.85	\$ 0.72	0.1%
12	0	4,500	\$ 540.44	\$ 541.24	\$ 0.80	0.1%
13	0	5,000	\$ 599.81	\$ 600.70	\$ 0.89	0.1%
14	0	5,500	\$ 659.14	\$ 660.12	\$ 0.98	0.1%
15	0	6,000	\$ 718.44	\$ 719.51	\$ 1.07	0.1%
16	0	6,500	\$ 777.79	\$ 778.95	\$ 1.16	0.1%
17	0	7,000	\$ 837.10	\$ 838.35	\$ 1.25	0.1%
18	0	7,500	\$ 896.47	\$ 897.81	\$ 1.34	0.1%
19	0	8,000	\$ 955.76	\$ 957.19	\$ 1.43	0.1%
20	0	8,500	\$ 1,015.09	\$ 1,016.61	\$ 1.52	0.1%
21	0	9,000	\$ 1,074.44	\$ 1,076.05	\$ 1.61	0.1%
22	0	9,500	\$ 1,133.77	\$ 1,135.47	\$ 1.70	0.1%
23	0	10,000	\$ 1,193.08	\$ 1,194.87	\$ 1.79	0.1%
24	0	10,500	\$ 1,252.44	\$ 1,254.32	\$ 1.88	0.1%
25	0	11,000	\$ 1,311.75	\$ 1,313.72	\$ 1.97	0.1%

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q3 2020 vs. DCR Q2 2020)

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	\$ 35.33	\$ 35.37	\$ 0.04	0.1%
2	0	500	\$ 65.14	\$ 65.23	\$ 0.09	0.1%
3	0	750	\$ 94.90	\$ 95.03	\$ 0.13	0.1%
4	0	1,000	\$ 124.67	\$ 124.85	\$ 0.18	0.1%
5	0	1,250	\$ 154.47	\$ 154.69	\$ 0.22	0.1%
6	0	1,500	\$ 184.27	\$ 184.54	\$ 0.27	0.1%
7	0	2,000	\$ 243.79	\$ 244.15	\$ 0.36	0.1%
8	0	2,500	\$ 303.17	\$ 303.62	\$ 0.45	0.1%
9	0	3,000	\$ 362.48	\$ 363.02	\$ 0.54	0.1%
10	0	3,500	\$ 421.79	\$ 422.42	\$ 0.63	0.1%
11	0	4,000	\$ 481.13	\$ 481.85	\$ 0.72	0.1%
12	0	4,500	\$ 540.44	\$ 541.24	\$ 0.80	0.1%
13	0	5,000	\$ 599.81	\$ 600.70	\$ 0.89	0.1%
14	0	5,500	\$ 659.14	\$ 660.12	\$ 0.98	0.1%
15	0	6,000	\$ 718.44	\$ 719.51	\$ 1.07	0.1%
16	0	6,500	\$ 777.79	\$ 778.95	\$ 1.16	0.1%
17	0	7,000	\$ 837.10	\$ 838.35	\$ 1.25	0.1%
18	0	7,500	\$ 896.47	\$ 897.81	\$ 1.34	0.1%
19	0	8,000	\$ 955.76	\$ 957.19	\$ 1.43	0.1%
20	0	8,500	\$ 1,015.09	\$ 1,016.61	\$ 1.52	0.1%
21	0	9,000	\$ 1,074.44	\$ 1,076.05	\$ 1.61	0.1%
22	0	9,500	\$ 1,133.77	\$ 1,135.47	\$ 1.70	0.1%
23	0	10,000	\$ 1,193.08	\$ 1,194.87	\$ 1.79	0.1%
24	0	10,500	\$ 1,252.44	\$ 1,254.32	\$ 1.88	0.1%
25	0	11,000	\$ 1,311.75	\$ 1,313.72	\$ 1.97	0.1%

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q3 2020 vs. DCR Q2 2020)

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	\$ 35.33	\$ 35.37	\$ 0.04	0.1%
2	0	500	\$ 65.14	\$ 65.23	\$ 0.09	0.1%
3	0	750	\$ 94.90	\$ 95.03	\$ 0.13	0.1%
4	0	1,000	\$ 124.67	\$ 124.85	\$ 0.18	0.1%
5	0	1,250	\$ 154.47	\$ 154.69	\$ 0.22	0.1%
6	0	1,500	\$ 184.27	\$ 184.54	\$ 0.27	0.1%
7	0	2,000	\$ 243.79	\$ 244.15	\$ 0.36	0.1%
8	0	2,500	\$ 303.17	\$ 303.62	\$ 0.45	0.1%
9	0	3,000	\$ 362.48	\$ 363.02	\$ 0.54	0.1%
10	0	3,500	\$ 421.79	\$ 422.42	\$ 0.63	0.1%
11	0	4,000	\$ 481.13	\$ 481.85	\$ 0.72	0.1%
12	0	4,500	\$ 540.44	\$ 541.24	\$ 0.80	0.1%
13	0	5,000	\$ 599.81	\$ 600.70	\$ 0.89	0.1%
14	0	5,500	\$ 659.14	\$ 660.12	\$ 0.98	0.1%
15	0	6,000	\$ 718.44	\$ 719.51	\$ 1.07	0.1%
16	0	6,500	\$ 777.79	\$ 778.95	\$ 1.16	0.1%
17	0	7,000	\$ 837.10	\$ 838.35	\$ 1.25	0.1%
18	0	7,500	\$ 896.47	\$ 897.81	\$ 1.34	0.1%
19	0	8,000	\$ 955.76	\$ 957.19	\$ 1.43	0.1%
20	0	8,500	\$ 1,015.09	\$ 1,016.61	\$ 1.52	0.1%
21	0	9,000	\$ 1,074.44	\$ 1,076.05	\$ 1.61	0.1%
22	0	9,500	\$ 1,133.77	\$ 1,135.47	\$ 1.70	0.1%
23	0	10,000	\$ 1,193.08	\$ 1,194.87	\$ 1.79	0.1%
24	0	10,500	\$ 1,252.44	\$ 1,254.32	\$ 1.88	0.1%
25	0	11,000	\$ 1,311.75	\$ 1,313.72	\$ 1.97	0.1%

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q3 2020 vs. DCR Q2 2020)

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	\$ 232.29	\$ 233.49	\$ 1.20	0.5%
2	10	2,000	\$ 298.28	\$ 299.48	\$ 1.20	0.4%
3	10	3,000	\$ 363.81	\$ 365.01	\$ 1.20	0.3%
4	10	4,000	\$ 429.31	\$ 430.51	\$ 1.20	0.3%
5	10	5,000	\$ 494.82	\$ 496.02	\$ 1.20	0.2%
6	10	6,000	\$ 560.29	\$ 561.49	\$ 1.20	0.2%
7	1,000	100,000	\$ 24,212.19	\$ 24,332.12	\$ 119.93	0.5%
8	1,000	200,000	\$ 30,706.47	\$ 30,826.40	\$ 119.93	0.4%
9	1,000	300,000	\$ 37,200.74	\$ 37,320.67	\$ 119.93	0.3%
10	1,000	400,000	\$ 43,695.02	\$ 43,814.95	\$ 119.93	0.3%
11	1,000	500,000	\$ 50,189.30	\$ 50,309.23	\$ 119.93	0.2%
12	1,000	600,000	\$ 56,683.57	\$ 56,803.50	\$ 119.93	0.2%

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q3 2020 vs. DCR Q2 2020)

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	\$ 9,267.57	\$ 9,285.85	\$ 18.28	0.2%
2	500	100,000	\$ 12,519.60	\$ 12,537.88	\$ 18.28	0.1%
3	500	150,000	\$ 15,771.64	\$ 15,789.92	\$ 18.28	0.1%
4	500	200,000	\$ 19,023.68	\$ 19,041.96	\$ 18.28	0.1%
5	500	250,000	\$ 22,275.72	\$ 22,294.00	\$ 18.28	0.1%
6	500	300,000	\$ 25,527.75	\$ 25,546.03	\$ 18.28	0.1%
7	5,000	500,000	\$ 90,544.21	\$ 90,727.05	\$ 182.84	0.2%
8	5,000	1,000,000	\$ 122,637.86	\$ 122,820.70	\$ 182.84	0.1%
9	5,000	1,500,000	\$ 153,880.59	\$ 154,063.43	\$ 182.84	0.1%
10	5,000	2,000,000	\$ 185,123.32	\$ 185,306.16	\$ 182.84	0.1%
11	5,000	2,500,000	\$ 216,366.05	\$ 216,548.89	\$ 182.84	0.1%
12	5,000	3,000,000	\$ 247,608.78	\$ 247,791.62	\$ 182.84	0.1%

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q3 2020 vs. DCR Q2 2020)

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	\$ 14,297.45	\$ 14,323.99	\$ 26.54	0.2%
2	1,000	200,000	\$ 20,207.43	\$ 20,233.97	\$ 26.54	0.1%
3	1,000	300,000	\$ 26,117.40	\$ 26,143.94	\$ 26.54	0.1%
4	1,000	400,000	\$ 32,027.38	\$ 32,053.92	\$ 26.54	0.1%
5	1,000	500,000	\$ 37,937.36	\$ 37,963.90	\$ 26.54	0.1%
6	1,000	600,000	\$ 43,847.33	\$ 43,873.87	\$ 26.54	0.1%
7	10,000	1,000,000	\$ 139,971.31	\$ 140,236.69	\$ 265.38	0.2%
8	10,000	2,000,000	\$ 196,515.77	\$ 196,781.15	\$ 265.38	0.1%
9	10,000	3,000,000	\$ 253,060.23	\$ 253,325.61	\$ 265.38	0.1%
10	10,000	4,000,000	\$ 309,604.69	\$ 309,870.07	\$ 265.38	0.1%
11	10,000	5,000,000	\$ 366,149.16	\$ 366,414.54	\$ 265.38	0.1%
12	10,000	6,000,000	\$ 422,693.62	\$ 422,959.00	\$ 265.38	0.1%

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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 July 17, 2019 in Case Nos.

08-935-EL-SSO et al., 12-1230-EL-SSO and 18-1656-EL-ATA et al., and March 31, 2016 and August 22, 2019 in

Case No. 14-1297-EL-SSO, respectively before

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RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning June 1, 2020. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.9559¢
GS (per kW of Billing Demand)	\$4.3993
GP (per kW of Billing Demand)	\$1.4416
GSU (per kW of Billing Demand)	\$1.0421

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). 19-1759-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.