

October 1, 2019

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

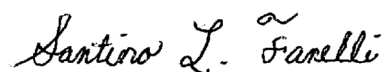
Dear Ms. McNeal:

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 2019 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Order in The Cleveland Electric Illuminating Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding.

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

Finally, attached is a tariff page that reflects the pricing update of Rider DCR. Please file one copy of the tariffs in each of the above mentioned Case Nos. 19-1759-EL-RDR and 89-6001-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,

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

Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Cleveland Electric Illuminating Company
Delivery Capital Recovery Rider (DCR)
December 2019 – February 2020 Filing
October 1, 2019

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Rider DCR
Rates for December 2019 - February 2020
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 11/30/2019 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 8/31/2019 Rate Base	10/1/2019 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 138.6	\$ 142.0	\$ 37.0	\$ 317.6
2	Incremental Revenue Requirement Based on Estimated 11/30/2019 Rate Base	Calculation: 10/1/2019 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 3.4	\$ 2.3	\$ 0.4	\$ 6.1
3	Annual Revenue Requirement Based on Estimated 11/30/2019 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 141.9	\$ 144.4	\$ 37.4	\$ 323.7

Rider DCR
Actual Distribution Rate Base Additions as of 8/31/2019
Revenue Requirement Calculation

(\$ millions)

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

		(A)	(B)	(C) = (B) - (A)	(D)	
	Gross Plant	5/31/2007*	8/31/2019	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,254.1	1,327.1	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,675.8	1,601.8	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,251.4	479.9	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	8,181.3	3,408.8	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,440.5)	(667.5)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,502.6)	(699.5)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(654.6)	(277.9)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(3,597.7)	(1,644.9)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,813.7	659.6	(1) + (5)	
(10)	OE	1,271.0	2,173.2	902.3	(2) + (6)	
(11)	TE	394.7	596.8	202.1	(3) + (7)	
(12)	Total	2,819.7	4,583.7	1,763.9	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(446.0)	(199.6)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(527.0)	(330.0)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(138.7)	(128.3)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,111.7)	(657.9)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,367.7	460.0	(9) + (13)	
(18)	OE	1,073.9	1,646.2	572.3	(10) + (14)	
(19)	TE	384.4	458.1	73.7	(11) + (15)	
(20)	Total	2,366.0	3,472.0	1,106.0	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	105.0	45.0	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	110.0	48.0	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	40.9	16.4	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	255.9	109.4	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	112.2	47.2	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	94.1	36.7	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	33.3	13.2	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	239.7	97.2	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	460.0	39.0	45.0	47.2	131.3
(30)	OE	572.3	48.5	48.0	36.7	133.3
(31)	TE	73.7	6.3	16.4	13.2	35.9
(32)	Total	1,106.0	93.8	109.4	97.2	300.4

Capital Structure & Returns			
	% mix	rate	wtd rate
(33) Debt	51%	6.54%	3.3%
(34) Equity	49%	10.50%	5.1%
(35) Total			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	23.7	22.6%	6.9	0.4	7.3	138.6
(37) OE	29.4	22.2%	8.4	0.4	8.8	142.0
(38) TE	3.8	22.4%	1.1	0.1	1.2	37.0
(39) Total	56.9		16.4	0.8	17.2	317.6

(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
8/31/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 8/31/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 report. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 63,953,809	100%	\$ 63,953,809	\$ (56,393,747)	\$ 7,560,063
2	352	Structures & Improvements	\$ 18,929,745	100%	\$ 18,929,745	\$ (105,588)	\$ 18,824,157
3	353	Station Equipment	\$ 179,784,751	100%	\$ 179,784,751	\$ (287)	\$ 179,784,465
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 44,700,857	100%	\$ 44,700,857	\$ 814	\$ 44,701,672
6	356	Overhead Conductors & Devices	\$ 59,015,371	100%	\$ 59,015,371	\$ 447	\$ 59,015,818
7	357	Underground Conduit	\$ 31,980,367	100%	\$ 31,980,367		\$ 31,980,367
8	358	Underground Conductors & Devices	\$ 101,180,845	100%	\$ 101,180,845	\$ 32,555	\$ 101,213,400
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 500,193,972	100%	\$ 500,193,972	\$ (56,465,805)	\$ 443,728,167

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 8/31/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 report. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,658,513	100%	\$ 7,658,513	\$ 11	\$ 7,658,523
12	361	Structures & Improvements	\$ 27,783,644	100%	\$ 27,783,644	\$ (478,108)	\$ 27,305,536
13	362	Station Equipment	\$ 275,564,517	100%	\$ 275,564,517	\$ (4,669,005)	\$ 270,895,512
14	364	Poles, Towers & Fixtures	\$ 408,735,684	100%	\$ 408,735,684	\$ (134,770)	\$ 408,600,914
15	365	Overhead Conductors & Devices	\$ 533,098,707	100%	\$ 533,098,707	\$ (2,152,886)	\$ 530,945,821
16	366	Underground Conduit	\$ 74,932,778	100%	\$ 74,932,778	\$ -	\$ 74,932,778
17	367	Underground Conductors & Devices	\$ 460,990,348	100%	\$ 460,990,348	\$ (385,610)	\$ 460,604,738
18	368	Line Transformers	\$ 386,548,092	100%	\$ 386,548,092	\$ 337,822	\$ 386,885,914
19	369	Services	\$ 75,817,702	100%	\$ 75,817,702	\$ 1,349	\$ 75,819,051
20	370	Meters	\$ 132,209,425	100%	\$ 132,209,425	\$ (16,780,556)	\$ 115,428,869
21	371	Installation on Customer Premises	\$ 25,785,421	100%	\$ 25,785,421	\$ 6,159	\$ 25,791,579
22	373	Street Lighting & Signal Systems	\$ 80,745,775	100%	\$ 80,745,775	\$ (291,819)	\$ 80,453,955
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,489,930,684	100%	\$ 2,489,930,684	\$ (24,547,414)	\$ 2,465,383,270

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 8/31/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 report. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 76,813,409	100%	\$ 76,813,409	\$ 0	\$ 76,813,409
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,352,550	100%	\$ 3,352,550		\$ 3,352,550
29	391.2	Data Processing Equipment	\$ 21,675,771	100%	\$ 21,675,771	\$ (4,800,466)	\$ 16,875,305
30	392	Transportation Equipment	\$ 4,699,975	100%	\$ 4,699,975		\$ 4,699,975
31	393	Stores Equipment	\$ 724,111	100%	\$ 724,111		\$ 724,111
32	394	Tools, Shop & Garage Equipment	\$ 13,326,521	100%	\$ 13,326,521		\$ 13,326,521
33	395	Laboratory Equipment	\$ 4,149,275	100%	\$ 4,149,275		\$ 4,149,275
34	396	Power Operated Equipment	\$ 7,258,494	100%	\$ 7,258,494		\$ 7,258,494
35	397	Communication Equipment	\$ 40,856,596	100%	\$ 40,856,596	\$ (6,736,458)	\$ 34,120,138
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	\$ 174,863,718	100%	\$ 174,863,718	\$ (11,536,924)	\$ 163,326,793

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 8/31/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 report. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$ 67,427,526	100%	\$ 67,427,526	\$ 695,260	\$ 68,122,786
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 70,604,990		\$ 70,604,990	\$ 695,260	\$ 71,300,249
43		Company Total Plant	\$ 3,235,593,363	100%	\$ 3,235,593,363	\$ (91,854,883)	\$ 3,143,738,480
44		Service Company Plant Allocated*					\$ 110,407,258
45		Grand Total Plant (43 + 44)					<u>\$ 3,254,145,738</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
8/31/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 report. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E					
(A)								
(B)								
(C)								
(D) = (B) * (C)								
(E)								
(F) = (D) + (E)								
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 7,560,063	\$ 34,542	100%	\$ 34,542		\$ 34,542
2	352	Structures & Improvements	\$ 18,824,157	\$ 16,486,610	100%	\$ 16,486,610	\$ (13,528)	\$ 16,473,081
3	353	Station Equipment	\$ 179,784,465	\$ 77,428,233	100%	\$ 77,428,233	\$ 705	\$ 77,428,937
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 44,701,672	\$ 36,515,927	100%	\$ 36,515,927	\$ 85	\$ 36,516,012
6	356	Overhead Conductors & Devices	\$ 59,015,818	\$ 29,720,759	100%	\$ 29,720,759	\$ 33	\$ 29,720,793
7	357	Underground Conduit	\$ 31,980,367	\$ 31,110,724	100%	\$ 31,110,724		\$ 31,110,724
8	358	Underground Conductors & Devices	\$ 101,213,400	\$ 44,400,945	100%	\$ 44,400,945	\$ (4,541)	\$ 44,396,404
9	359	Roads & Trails	\$ 320,284	\$ 48,164	100%	\$ 48,164		\$ 48,164
10		Total Transmission Plant	\$ 443,728,167	\$ 237,322,928	100%	\$ 237,322,928	\$ (17,248)	\$ 237,305,680

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 report. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,658,523	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 27,305,536	\$ 20,976,119	100%	\$ 20,976,119	\$ (66,929)	\$ 20,909,190
13	362	Station Equipment	\$ 270,895,512	\$ 89,758,357	100%	\$ 89,758,357	\$ (2,617,926)	\$ 87,140,431
14	364	Poles, Towers & Fixtures	\$ 408,600,914	\$ 262,287,101	100%	\$ 262,287,101	\$ (102,444)	\$ 262,184,658
15	365	Overhead Conductors & Devices	\$ 530,945,821	\$ 220,985,007	100%	\$ 220,985,007	\$ (1,446,649)	\$ 219,538,358
16	366	Underground Conduit	\$ 74,932,778	\$ 49,365,891	100%	\$ 49,365,891	\$ (1,905)	\$ 49,363,986
17	367	Underground Conductors & Devices	\$ 460,604,738	\$ 122,269,893	100%	\$ 122,269,893	\$ (27,098)	\$ 122,242,795
18	368	Line Transformers	\$ 386,885,914	\$ 150,522,146	100%	\$ 150,522,146	\$ (29,175)	\$ 150,492,971
19	369	Services	\$ 75,819,051	\$ 19,343,346	100%	\$ 19,343,346	\$ 103	\$ 19,343,449
20	370	Meters	\$ 115,428,869	\$ 30,227,729	100%	\$ 30,227,729	\$ (9,806,496)	\$ 20,421,234
21	371	Installation on Customer Premises	\$ 25,791,579	\$ 10,256,347	100%	\$ 10,256,347	\$ 1,406	\$ 10,257,752
22	373	Street Lighting & Signal Systems	\$ 80,453,955	\$ 41,570,593	100%	\$ 41,570,593	\$ (17,294)	\$ 41,553,299
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 55,524	100%	\$ 55,524		\$ 55,524
24		Total Distribution Plant	\$ 2,465,383,270	\$ 1,017,618,053	100%	\$ 1,017,618,053	\$ (14,114,407)	\$ 1,003,503,646

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 report. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Plant Investment	Column E	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction
			Sch B2.1 (Actual)		(B)	(C)	(D) = (B) * (C)	(F) = (D) + (E)
			(A)					
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,300,383		\$ -	100%	\$ -	\$ -
26	390	Structures & Improvements	\$ 76,813,409		\$ 25,473,528	100%	\$ 25,473,528	\$ 25,473,302
27	390.3	Leasehold Improvements	\$ 436,850		\$ 436,850	100%	\$ 436,850	\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,352,550		\$ 3,184,923	100%	\$ 3,184,923	\$ 3,184,923
29	391.2	Data Processing Equipment	\$ 16,875,305		\$ 14,608,300	100%	\$ 14,608,300	\$ 12,390,247
30	392	Transportation Equipment	\$ 4,699,975		\$ 3,767,163	100%	\$ 3,767,163	\$ 3,767,163
31	393	Stores Equipment	\$ 724,111		\$ 181,630	100%	\$ 181,630	\$ 181,630
32	394	Tools, Shop & Garage Equipment	\$ 13,326,521		\$ 3,288,354	100%	\$ 3,288,354	\$ 3,288,354
33	395	Laboratory Equipment	\$ 4,149,275		\$ 1,626,530	100%	\$ 1,626,530	\$ 1,626,530
34	396	Power Operated Equipment	\$ 7,258,494		\$ 5,068,141	100%	\$ 5,068,141	\$ 5,068,141
35	397	Communication Equipment	\$ 34,120,138		\$ 30,098,473	100%	\$ 30,098,473	\$ 26,950,732
36	398	Miscellaneous Equipment	\$ 66,005		\$ 66,005	100%	\$ 66,005	\$ 66,005
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777		\$ 127,981	100%	\$ 127,981	\$ 127,981
38		Total General Plant	\$ 163,326,793		\$ 87,927,878	100%	\$ 87,927,878	\$ 82,561,860

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR Audit Reports, and applicable adjustments from the April 2019 report. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
39	303	Intangible Software	\$ 68,122,786	\$ 54,378,922	100%	\$ 54,378,922.39	\$ (206,145)	\$ 54,172,777
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,170,235	100%	\$ 1,170,235		\$ 1,170,235
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 71,300,249	\$ 57,550,282		\$ 57,550,282	\$ (206,145)	\$ 57,344,136
43		Removal Work in Progress (RWIP)		\$ (4,109,561)	100%	\$ (4,109,561)		\$ (4,109,561)
44		Company Total Plant (Reserve)	\$ 3,143,738,480	\$ 1,396,309,580	100%	\$ 1,396,309,580	\$ (19,703,819)	\$ 1,376,605,761
45		Service Company Reserve Allocated*						\$ 63,861,072
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,440,466,833

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

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 8/31/2019*	256,834,008	316,179,380	80,595,138	(24,792,809)
(2) Service Company Allocated ADIT**	\$ (3,523,058)	\$ (4,269,322)	\$ (1,879,295)	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	\$ 330,121,003
(4) NonNormalized Property EDIT****	\$ 54,069,109	\$ 66,140,719	\$ 17,408,240	\$ 137,618,069
(5) Grand Total ADIT Balance*****	<u>\$ 445,983,738</u>	<u>\$ 527,026,752</u>	<u>\$ 138,665,434</u>	

*Source: Actual 8/31/2019 balances.

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

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

****Source: 8/31/2019 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 August 31, 2019

Schedule B-3.2 (Actual)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(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	\$ 18,824,157	\$ 16,473,081	2.50%	\$ 470,604
3	353	Station Equipment	\$ 179,784,465	\$ 77,428,937	1.80%	\$ 3,236,120
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 44,701,672	\$ 36,516,012	3.00%	\$ 1,341,050
6	356	Overhead Conductors & Devices	\$ 59,015,818	\$ 29,720,793	2.78%	\$ 1,640,640
7	357	Underground Conduit	\$ 31,980,367	\$ 31,110,724	2.00%	\$ 639,607
8	358	Underground Conductors & Devices	\$ 101,213,400	\$ 44,396,404	2.00%	\$ 2,024,268
9	359	Roads & Trails*	\$ 320,284	\$ 48,164	1.33%	\$ 4,260
10		Total Transmission	\$ 443,728,167	\$ 237,305,680		\$ 9,362,354

*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 August 31, 2019

Schedule B-3.2 (Actual)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (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>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,658,523	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 27,305,536	\$ 20,909,190	2.50%	\$ 682,638
13	362	Station Equipment	\$ 270,895,512	\$ 87,140,431	1.80%	\$ 4,876,119
14	364	Poles, Towers & Fixtures	\$ 408,600,914	\$ 262,184,658	4.65%	\$ 18,999,942
15	365	Overhead Conductors & Devices	\$ 530,945,821	\$ 219,538,358	3.89%	\$ 20,653,792
16	366	Underground Conduit	\$ 74,932,778	\$ 49,363,986	2.17%	\$ 1,626,041
17	367	Underground Conductors & Devices	\$ 460,604,738	\$ 122,242,795	2.44%	\$ 11,238,756
18	368	Line Transformers	\$ 386,885,914	\$ 150,492,971	2.91%	\$ 11,258,380
19	369	Services	\$ 75,819,051	\$ 19,343,449	4.33%	\$ 3,282,965
20	370	Meters	\$ 115,428,869	\$ 20,421,234	3.16%	\$ 3,647,552
21	371	Installation on Customer Premises	\$ 25,791,579	\$ 10,257,752	3.45%	\$ 889,809
22	373	Street Lighting & Signal Systems	\$ 80,453,955	\$ 41,553,299	3.70%	\$ 2,976,796
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 55,524	0.00%	\$ -
24		Total Distribution	\$ 2,465,383,270	\$ 1,003,503,646		\$ 80,132,790

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2019

Schedule B-3.2 (Actual)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 76,813,409	\$ 25,473,302	2.20%	\$ 1,689,895
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	22.34%	\$ -
28	391.1	Office Furniture & Equipment	\$ 3,352,550	\$ 3,184,923	7.60%	\$ 254,794
29	391.2	Data Processing Equipment	\$ 16,875,305	\$ 12,390,247	10.56%	\$ 1,782,032
30	392	Transportation Equipment	\$ 4,699,975	\$ 3,767,163	6.07%	\$ 285,289
31	393	Stores Equipment	\$ 724,111	\$ 181,630	6.67%	\$ 48,298
32	394	Tools, Shop & Garage Equipment	\$ 13,326,521	\$ 3,288,354	4.62%	\$ 615,685
33	395	Laboratory Equipment	\$ 4,149,275	\$ 1,626,530	2.31%	\$ 95,848
34	396	Power Operated Equipment	\$ 7,258,494	\$ 5,068,141	4.47%	\$ 324,455
35	397	Communication Equipment	\$ 34,120,138	\$ 26,950,732	7.50%	\$ 2,559,010
36	398	Miscellaneous Equipment	\$ 66,005	\$ 66,005	6.67%	\$ 4,403
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 127,981	0.00%	\$ -
38		Total General	\$ 163,326,793	\$ 82,561,860		\$ 7,659,709

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2019

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 68,122,786	\$ 54,172,777	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,170,235	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
42		Total Other	\$ 71,300,249	\$ 57,344,136		\$ 3,558,820
43		Removal Work in Progress (RWIP)		(\$4,109,561)		
44		Company Total Depreciation	<u>\$ 3,143,738,480</u>	<u>\$ 1,376,605,761</u>		<u>\$ 100,713,673</u>
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 110,407,258	\$ 63,861,072		\$ 4,327,257
46		GRAND TOTAL (44 + 45)	<u>\$ 3,254,145,738</u>	<u>\$ 1,440,466,833</u>		<u>\$ 105,040,930</u>

** Please see the "Intangible Depreciation Expense Calculation: Actual 8/31/2019 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

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

Annual Property Tax Expense on Actual Plant Balances as of August 31, 2019

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 109,655,323
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,490,099
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 60,527</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 112,205,948</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 August 31, 2019

Schedule C-3.10a1 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 443,728,167	\$ 2,465,383,270	\$ 163,326,793
2	Jurisdictional Real Property (b)	\$ 26,384,220	\$ 34,964,060	\$ 78,550,642
3	Jurisdictional Personal Property (1 - 2)	\$ 417,343,947	\$ 2,430,419,211	\$ 84,776,151
4	Purchase Accounting Adjustment (f)	\$ (253,588,594)	\$ (834,113,218)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 163,755,353	\$ 1,596,305,993	\$ 84,776,151
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 2,955,569	\$ 141,964,214	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 5,900,105.38	\$ 13,281,265.86	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 8,855,674	\$ 155,305,558	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 154,899,679	\$ 1,441,000,434	\$ 84,572,374
13	True Value Percentage (c)	66.6684%	64.8877%	42.0850%
14	True Value of Taxable Personal Property (12 x 13)	\$ 103,269,138	\$ 935,032,039	\$ 35,592,283
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 87,778,767	\$ 794,777,233	\$ 8,542,148
17	Personal Property Tax Rate (e)	11.1270000%	11.1270000%	11.1270000%
18	Personal Property Tax (16 x 17)	\$ 9,767,143	\$ 88,434,863	\$ 950,485
19	Purchase Accounting Adjustment (f)	\$ 2,110,811	\$ 7,774,681	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 617,340
21	Total Personal Property Tax (18 + 19 + 20)			\$ 109,655,323

(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 August 31, 2019

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 26,384,220	\$ 34,964,060	\$ 78,550,642
2	Real Property Tax Rate (b)	<u>1.779927%</u>	<u>1.779927%</u>	<u>1.779927%</u>
3	Real Property Tax (1 x 2)	\$ 469,620	\$ 622,335	\$ 1,398,144
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,490,099</u></u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 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><u>1.779927%</u></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 8/31/2019 Plant in Service Balances

General Adjustments

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

FERC Account 350	CEI	OE	TE
Gross Plant	\$ 56,393,747	\$ 86,970,350	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: 8/31/2019 Actual Plant Balances
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303-SGMI	\$ (1,279,852)	\$ (388,709)
362-SGMI	\$ 5,384,748	\$ 2,661,094
364-SGMI	\$ 163,082	\$ 78,430
365-SGMI	\$ 1,801,510	\$ 1,287,892
367-SGMI	\$ 11,080	\$ 5,194
368-SGMI	\$ 185,568	\$ 132,202
370-SGMI	\$ 16,859,461	\$ 9,887,400
397-SGMI	\$ 4,675,853	\$ 2,347,405
Grand Total	\$ 27,801,451	\$ 16,010,909

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

FERC Account	CEI	
	Gross	Reserve
303	\$ 584,592	\$ 594,854
352	\$ 105,588	\$ 13,528
353	\$ -	\$ -
355	\$ (814)	\$ (85)
356	\$ (447)	\$ (52)
358	\$ -	\$ -
361	\$ 478,108	\$ 66,929
362	\$ (720,916)	\$ (44,134)
364	\$ 12,603	\$ 34,175
365	\$ 370,643	\$ 162,209
367	\$ 1,762	\$ 138
368	\$ (448,787)	\$ (97,573)
369	\$ 188	\$ 37
370	\$ (78,905)	\$ (82,262)
373	\$ 13,036	\$ 3,296
391	\$ 4,800,466	\$ 2,218,052
397	\$ 2,060,605	\$ 800,336
Grand Total	\$ 7,177,723	\$ 3,669,448

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	\$ (705)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 4,541
360	\$ (11)	\$ -
362	\$ 5,173	\$ 967
364	\$ (41,192)	\$ (10,167)
365	\$ (19,816)	\$ (3,460)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 21,755
368	\$ (74,603)	\$ (5,455)
369	\$ (1,537)	\$ (140)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,406)
373	\$ (2,721)	\$ (667)
390	\$ (0)	\$ 226
Grand Total	\$ 198,356	\$ 8,772

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 277	\$ 5	\$ -	\$ -	\$ 1,752	\$ 91
365	\$ 549	\$ 8	\$ -	\$ -	\$ 766	\$ 38
367	\$ 1,277	\$ 12	\$ -	\$ -	\$ 9,206	\$ 263
368	\$ -	\$ -	\$ -	\$ -	\$ 4,737	\$ 93
369	\$ -	\$ -	\$ -	\$ -	\$ 377	\$ 7
373	\$ 24,514	\$ 385	\$ 25,521	\$ 214	\$ 55,281	\$ 2,641
373.3 LED	\$ 256,990	\$ 14,280	\$ 72,168	\$ 5,064	\$ 241,473	\$ 6,341
Grand Total	\$ 283,607	\$ 14,689	\$ 97,689	\$ 5,277	\$ 313,591	\$ 9,475

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	\$ 776,968,741	\$ 110,407,258	\$ 133,794,017	\$ 58,894,231	\$ 303,095,506
(3) Reserve	\$ 449,409,372	\$ 63,861,072	\$ 77,388,294	\$ 34,065,230	\$ 175,314,596
(4) ADIT	\$ (24,792,809)	\$ (3,523,058)	\$ (4,269,322)	\$ (1,879,295)	\$ (9,671,675)
(5) Rate Base		\$ 50,069,244	\$ 60,675,045	\$ 26,708,295	\$ 137,452,584
(6) Depreciation Expense (Incremental)		\$ 4,327,257	\$ 5,243,868	\$ 2,308,276	\$ 11,879,401
(7) Property Tax Expense (Incremental)		\$ 60,527	\$ 73,348	\$ 32,287	\$ 166,161
(8) Total Expenses		\$ 4,387,784	\$ 5,317,216	\$ 2,340,563	\$ 12,045,562

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

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

Depreciation Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 8/31/2019

Line No.	(A) Account	(B) Account Description	(C) 8/31/2019 Actual Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 48,594,891	\$ 28,885,303	\$ 19,709,588	2.20%	2.50%	2.20%	2.33%	\$ 1,133,441
32	390.3	Struct Imprv, Leasehold Imp **	\$ 17,853,616	\$ 10,003,944	\$ 7,849,672	22.34%	20.78%	0.00%	21.49%	\$ 3,835,903
33	391.1	Office Furn., Mech. Equip.	\$ 16,200,170	\$ 10,230,602	\$ 5,969,568	7.60%	3.80%	3.80%	5.18%	\$ 839,851
34	391.2	Data Processing Equipment	\$ 139,725,448	\$ 30,340,471	\$ 109,384,977	10.56%	17.00%	9.50%	13.20%	\$ 18,439,303
35	392	Transportation Equipment	\$ 1,927,420	\$ 1,156,125	\$ 771,295	6.07%	7.31%	6.92%	6.78%	\$ 130,728
36	393	Stores Equipment	\$ 17,187	\$ 8,392	\$ 8,795	6.67%	2.56%	3.13%	4.17%	\$ 716
37	394	Tools, Shop, Garage Equip.	\$ 322,247	\$ 19,912	\$ 302,335	4.62%	3.17%	3.33%	3.73%	\$ 12,017
38	395	Laboratory Equipment	\$ 102,621	\$ 31,050	\$ 71,572	2.31%	3.80%	2.86%	3.07%	\$ 3,155
39	396	Power Operated Equipment	\$ 424,994	\$ 140,306	\$ 284,688	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 133,823,345	\$ 48,074,350	\$ 85,748,994	7.50%	5.00%	5.88%	6.08%	\$ 8,138,675
41	398	Misc. Equipment	\$ 3,770,201	\$ 1,305,275	\$ 2,464,926	6.67%	4.00%	3.33%	4.84%	\$ 182,568
42	399.1	ARC General Plant	\$ 40,721	\$ 28,312	\$ 12,409	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 363,033,809	\$ 130,224,042	\$ 232,809,767					\$ 32,734,167
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	\$ 4,622,152	\$ 7,989,459	\$ (3,367,308)	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	\$ 38,042,441	\$ (137)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 68,919,518	\$ 10,937,088	14.29%	14.29%	14.29%	14.29%	\$ 10,937,088
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 17,170,162	\$ 6,830,901	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 32,866,565	\$ 18,050,299	\$ 14,816,267	14.29%	14.29%	14.29%	14.29%	\$ 4,696,632
60	303	FECO 101/6-303 2016 Software	\$ 27,691,895	\$ 11,176,789	\$ 16,515,106	14.29%	14.29%	14.29%	14.29%	\$ 3,957,172
61	303	FECO 101/6-303 2017 Software	\$ 11,546,284	\$ 3,450,405	\$ 8,095,880	14.29%	14.29%	14.29%	14.29%	\$ 1,649,964
62	303	FECO 101/6-303 2018 Software	\$ 28,908,441	\$ 4,949,589	\$ 23,958,852	14.29%	14.29%	14.29%	14.29%	\$ 4,131,016
63	303	FECO 101/6-303 2019 Software	\$ 17,485,205	\$ 647,318	\$ 16,837,888	14.29%	14.29%	14.29%	14.29%	\$ 2,498,636
64	304	FECO 101/6-303 2019 Software	\$ 38,838	\$ 204	\$ 38,634	14.29%	14.29%	14.29%	14.29%	\$ 5,550
65			\$ 413,934,932	\$ 319,271,762	\$ 94,663,170					\$ 31,305,810
66	Removal Work in Progress (RWIP)		\$ (86,432)							
67	TOTAL - GENERAL & INTANGIBLE		\$ 776,968,741	\$ 449,409,372	\$ 327,472,936					8.24% \$ 64,039,977

NOTES

(C) - (E) Service Company plant balances as of August 31, 2019 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2011 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 8/31/2019. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 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)

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 August 31, 2019 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.78%	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 August 31, 2019						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
27	389	Fee Land & Easements	Real	1.28%	\$ 230,947	\$ 2,962
28	390	Structures, Improvements	Real	1.28%	\$ 48,594,891	\$ 623,221
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 17,853,616	\$ 228,969
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 16,200,170	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 139,725,448	\$ -
32	392	Transportation Equipment	Personal		\$ 1,927,420	\$ -
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		\$ 133,823,345	\$ -
38	398	Misc. Equipment	Personal		\$ 3,770,201	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 363,033,809	\$ 855,152
41	TOTAL - INTANGIBLE PLANT				\$ 413,934,932	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 776,968,741	\$ 855,152
43	Average Effective Real Property Tax Rate					0.11%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 8/31/2019 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (F) Calculation: Column D x Column E

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 8/31/2019 Balances							
I. Allocated Service Company Plant and Related Expenses as of August 31, 2019							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 776,968,741	\$ 110,407,258	\$ 133,794,017	\$ 58,894,231	\$ 303,095,506	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (449,409,372)	\$ (63,861,072)	\$ (77,388,294)	\$ (34,065,230)	\$ (175,314,596)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 327,559,369	\$ 46,546,186	\$ 56,405,723	\$ 24,829,000	\$ 127,780,910	Line 2 + Line 3
5	Depreciation *	8.24%	\$ 9,100,081	\$ 11,027,684	\$ 4,854,230	\$ 24,981,995	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 121,517	\$ 147,257	\$ 64,821	\$ 333,595	Average Rate x Line 2
7	Total Expenses		\$ 9,221,598	\$ 11,174,941	\$ 4,919,051	\$ 25,315,590	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 8/31/2019. See line 64 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-2.44%	\$ 4,327,257	\$ 5,243,868	\$ 2,308,276	\$ 11,879,401	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 60,527	\$ 73,348	\$ 32,287	\$ 166,161	Line 6 - Line 13
17	Total Expenses		\$ 4,387,784	\$ 5,317,216	\$ 2,340,563	\$ 12,045,562	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 August 31, 2019. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 8/31/2019 Balances

NOTE

The software accounts are amortized over a 7 year period (leading to an accrual rate of 14.29%), and many of these accounts have already been fully amortized. Therefore, applying the 14.29% accrual rate to the Gross Plant (the methodology employed for all other accounts) overstates the "depreciation expense" associated with intangible plant. This worksheet looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those 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 Aug-19 (D)	Reserve Aug-19 (E)	Net Plant Aug-19 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 3,242,050	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,803,986	\$ 2,803,986	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 5,812,975	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 775,017	\$ 775,017	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,732,410	\$ 2,408,959	\$ 323,451	14.29%	\$ 323,451
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,330,037	\$ 2,310,534	\$ 1,019,503	14.29%	\$ 475,862
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,856,446	\$ 1,800,830	\$ 2,055,617	14.29%	\$ 551,086
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,896,467	\$ 2,250,452	\$ 3,646,014	14.29%	\$ 842,605
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 4,329,604	\$ 1,104,681	\$ 3,224,923	14.29%	\$ 618,700
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 4,204,344	\$ 545,632	\$ 3,658,712	14.29%	\$ 600,801
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 981,178	\$ 44,126	\$ 937,052	14.29%	\$ 140,210
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 1,176,339	\$ 1,170,235	\$ 6,104	2.15%	\$ 6,104
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 451,129	\$ 1,376,655	\$ (925,525)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 71,884,841	\$ 37,934,630	\$ 13,945,851		\$ 3,558,820
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 37,314	\$ 52,433	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 4,181,304	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 3,293,501	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,201,370	\$ 8,201,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 984,077	\$ 984,077	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 6,001,038	\$ 5,167,766	\$ 833,272	14.29%	\$ 833,272
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,687,647	\$ 4,016,534	\$ 1,671,113	14.29%	\$ 812,765
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,494,164	\$ 3,328,339	\$ 3,165,825	14.29%	\$ 928,016
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 8,437,018	\$ 3,243,714	\$ 5,193,305	14.29%	\$ 1,205,650
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,158,689	\$ 1,740,100	\$ 4,418,590	14.29%	\$ 880,077
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,890,775	\$ 589,277	\$ 3,301,498	14.29%	\$ 555,992
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 4,360,770	\$ 280,083	\$ 4,080,686	14.29%	\$ 623,154
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 G/P Land	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Plant	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transm Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Software	Intangible Plant	\$ 1,490,416	\$ 2,046,733	\$ (556,317)	14.29%	\$ -
Total			\$ 101,532,134	\$ 78,055,647	\$ 23,526,237		\$ 5,838,940
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 578,266	\$ 578,266	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,878,487	\$ 1,878,487	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,456,633	\$ 1,456,633	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,259,874	\$ 2,259,874	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 554,860	\$ 554,860	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,574,266	\$ 1,351,986	\$ 222,281	14.29%	\$ 222,281
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,423,774	\$ 534,953	14.29%	\$ 279,902
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,695,909	\$ 777,558	\$ 918,351	14.29%	\$ 242,345
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,330,005	\$ 914,492	\$ 1,415,514	14.29%	\$ 332,958
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,096,593	\$ 277,162	\$ 819,431	14.29%	\$ 156,703
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,983,306	\$ 248,578	\$ 1,734,728	14.29%	\$ 283,414
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 475,670	\$ 19,878	\$ 455,792	14.29%	\$ 67,973
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,087	\$ 240,087	\$ -	3.10%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,046	\$ 165	2.37%	\$ 165
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ (173,015)	\$ 293,026	\$ (466,041)	14.29%	\$ -
Total			\$ 32,730,241	\$ 27,095,068	\$ 5,635,173		\$ 1,585,742

NOTES

(D) - (F) Source: Actual 8/31/2019 balances, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.

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

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

Rider DCR
Estimated Distribution Rate Base Additions as of 11/30/2019
Revenue Requirement Calculation

(\$ millions)

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

	(A)	(B)	(C) = (B) - (A)	(D)		
(1)	Gross Plant					
(2)	CEI	1,927.1	3,283.1	1,356.0	Sch B2.1 (Estimate) Line 45	
(3)	OE	2,074.0	3,702.9	1,628.9	Sch B2.1 (Estimate) Line 47	
(4)	TE	771.5	1,259.0	487.6	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,245.1	3,472.5	Sum: [(1) through (3)]	
Accumulated Reserve						
(5)	CEI	(773.0)	(1,457.0)	(684.0)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,518.7)	(715.7)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(661.3)	(284.5)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(3,637.0)	(1,684.2)	Sum: [(5) through (7)]	
Net Plant In Service						
(9)	CEI	1,154.0	1,826.1	672.1	(1) + (5)	
(10)	OE	1,271.0	2,184.2	913.3	(2) + (6)	
(11)	TE	394.7	597.7	203.0	(3) + (7)	
(12)	Total	2,819.7	4,608.1	1,788.4	Sum: [(9) through (11)]	
ADIT						
(13)	CEI	(246.4)	(444.9)	(198.5)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(525.3)	(328.2)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(138.2)	(127.9)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,108.4)	(654.6)	Sum: [(13) through (15)]	
Rate Base						
(17)	CEI	907.7	1,381.2	473.5	(9) + (13)	
(18)	OE	1,073.9	1,658.9	585.0	(10) + (14)	
(19)	TE	384.4	459.5	75.2	(11) + (15)	
(20)	Total	2,366.0	3,499.7	1,133.7	Sum: [(17) through (19)]	
Depreciation Exp						
(21)	CEI	60.0	105.5	45.5	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	110.3	48.3	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	40.8	16.2	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	256.6	110.1	Sum: [(21) through (23)]	
Property Tax Exp						
(25)	CEI	65.0	113.8	48.8	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	94.8	37.5	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	33.7	13.6	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	242.3	99.9	Sum: [(25) through (27)]	
Revenue Requirement						
(29)	CEI	473.5	40.2	45.5	48.8	134.5
(30)	OE	585.0	49.6	48.3	37.5	135.4
(31)	TE	75.2	6.4	16.2	13.6	36.2
(32)	Total	1,133.7	96.1	110.1	99.9	306.1

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	24.4	22.57%	7.1	0.4	7.5	141.9
(37) OE	30.1	22.17%	8.6	0.4	8.9	144.4
(38) TE	3.9	22.36%	1.1	0.1	1.2	37.4
(39) Total	58.3		16.8	0.8	17.6	323.7

(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
11/30/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2019 from the forecast as of Sept 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2019 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 63,960,791	100%	\$ 63,960,791	\$ (56,393,747)	\$ 7,567,045
2	352	Structures & Improvements	\$ 18,929,745	100%	\$ 18,929,745	\$ (105,588)	\$ 18,824,157
3	353	Station Equipment	\$ 180,342,911	100%	\$ 180,342,911	\$ (1,444)	\$ 180,341,468
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 44,700,857	100%	\$ 44,700,857	\$ 814	\$ 44,701,672
6	356	Overhead Conductors & Devices	\$ 59,015,371	100%	\$ 59,015,371	\$ 447	\$ 59,015,818
7	357	Underground Conduit	\$ 32,099,499	100%	\$ 32,099,499		\$ 32,099,499
8	358	Underground Conductors & Devices	\$ 101,472,216	100%	\$ 101,472,216	\$ 30,108	\$ 101,502,324
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 501,169,617	100%	\$ 501,169,617	\$ (56,469,409)	\$ 444,700,208

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
11/30/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2019 from the forecast as of Sept 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2019 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,692,514	100%	\$ 7,692,514	\$ 11	\$ 7,692,525
12	361	Structures & Improvements	\$ 27,783,644	100%	\$ 27,783,644	\$ (478,108)	\$ 27,305,536
13	362	Station Equipment	\$ 279,849,109	100%	\$ 279,849,109	\$ (4,675,368)	\$ 275,173,741
14	364	Poles, Towers & Fixtures	\$ 411,463,076	100%	\$ 411,463,076	\$ (134,559)	\$ 411,328,518
15	365	Overhead Conductors & Devices	\$ 537,346,111	100%	\$ 537,346,111	\$ (2,153,918)	\$ 535,192,193
16	366	Underground Conduit	\$ 75,367,292	100%	\$ 75,367,292	\$ -	\$ 75,367,292
17	367	Underground Conductors & Devices	\$ 467,436,554	100%	\$ 467,436,554	\$ (386,662)	\$ 467,049,892
18	368	Line Transformers	\$ 389,535,362	100%	\$ 389,535,362	\$ 337,831	\$ 389,873,193
19	369	Services	\$ 76,463,300	100%	\$ 76,463,300	\$ 1,349	\$ 76,464,649
20	370	Meters	\$ 133,897,880	100%	\$ 133,897,880	\$ (16,781,134)	\$ 117,116,746
21	371	Installation on Customer Premises	\$ 25,951,023	100%	\$ 25,951,023	\$ 6,159	\$ 25,957,182
22	373	Street Lighting & Signal Systems	\$ 81,554,184	100%	\$ 81,554,184	\$ (291,791)	\$ 81,262,394
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,514,400,128	100%	\$ 2,514,400,128	\$ (24,556,189)	\$ 2,489,843,939

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
11/30/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2019 from the forecast as of Sept 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2019 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 77,611,582	100%	\$ 77,611,582	\$ (9,234)	\$ 77,602,348
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,352,550	100%	\$ 3,352,550		\$ 3,352,550
29	391.2	Data Processing Equipment	\$ 21,675,771	100%	\$ 21,675,771	\$ (4,800,466)	\$ 16,875,305
30	392	Transportation Equipment	\$ 4,699,975	100%	\$ 4,699,975		\$ 4,699,975
31	393	Stores Equipment	\$ 724,111	100%	\$ 724,111		\$ 724,111
32	394	Tools, Shop & Garage Equipment	\$ 13,326,521	100%	\$ 13,326,521		\$ 13,326,521
33	395	Laboratory Equipment	\$ 4,149,275	100%	\$ 4,149,275		\$ 4,149,275
34	396	Power Operated Equipment	\$ 7,258,494	100%	\$ 7,258,494		\$ 7,258,494
35	397	Communication Equipment	\$ 41,810,000	100%	\$ 41,810,000	\$ (6,736,458)	\$ 35,073,542
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	\$ 176,615,294	100%	\$ 176,615,294	\$ (11,546,158)	\$ 165,069,136

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
11/30/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2019 from the forecast as of Sept 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$ 68,073,352	100%	\$ 68,073,352	\$ 695,260	\$ 68,768,612
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	\$ 71,250,816		\$ 71,250,816	\$ 695,260	\$ 71,946,075
43		Company Total Plant	\$ 3,263,435,854	100%	\$ 3,263,435,854	\$ (91,876,496)	\$ 3,171,559,358
44		Service Company Plant Allocated*					\$ 111,532,798
45		Grand Total Plant (43 + 44)					<u>\$ 3,283,092,156</u>

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
11/30/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2019 from the forecast as of Sept 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2019 Plant in Service Balances" workpaper.

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)				
<u>TRANSMISSION PLANT</u>													
1	350	Land & Land Rights	\$	-	\$	33,766	100%	\$	33,766	\$	33,766		
2	352	Structures & Improvements	\$	18,824,157	\$	16,605,640	100%	\$	16,605,640	\$	(14,188)	\$	16,591,451
3	353	Station Equipment	\$	180,341,468	\$	78,070,983	100%	\$	78,070,983	\$	701	\$	78,071,684
4	354	Towers & Fixtures	\$	327,942	\$	1,577,023	100%	\$	1,577,023			\$	1,577,023
5	355	Poles & Fixtures	\$	44,701,672	\$	36,853,285	100%	\$	36,853,285	\$	91	\$	36,853,376
6	356	Overhead Conductors & Devices	\$	59,015,818	\$	30,135,866	100%	\$	30,135,866	\$	36	\$	30,135,902
7	357	Underground Conduit	\$	32,099,499	\$	31,258,629	100%	\$	31,258,629			\$	31,258,629
8	358	Underground Conductors & Devices	\$	101,502,324	\$	44,493,188	100%	\$	44,493,188	\$	(4,385)	\$	44,488,803
9	359	Roads & Trails	\$	320,284	\$	49,255	100%	\$	49,255			\$	49,255
10		Total Transmission Plant	\$	437,133,164	\$	239,077,635	100%	\$	239,077,635	\$	(17,746)	\$	239,059,889

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
11/30/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2019 from the forecast as of Sept 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Reserve Balances				
						Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
DISTRIBUTION PLANT										
11	360	Land & Land Rights	\$ 7,692,525	\$ (3,778)	100%	\$ (3,778)		\$ (3,778)		
12	361	Structures & Improvements	\$ 27,305,536	\$ 21,150,837	100%	\$ 21,150,837	\$ (69,917)	\$ 21,080,920		
13	362	Station Equipment	\$ 275,173,741	\$ 90,078,945	100%	\$ 90,078,945	\$ (2,749,371)	\$ 87,329,573		
14	364	Poles, Towers & Fixtures	\$ 411,328,518	\$ 266,272,266	100%	\$ 266,272,266	\$ (106,190)	\$ 266,166,076		
15	365	Overhead Conductors & Devices	\$ 535,192,193	\$ 224,227,387	100%	\$ 224,227,387	\$ (1,495,109)	\$ 222,732,277		
16	366	Underground Conduit	\$ 75,367,292	\$ 49,717,894	100%	\$ 49,717,894	\$ (1,905)	\$ 49,715,989		
17	367	Underground Conductors & Devices	\$ 467,049,892	\$ 123,247,360	100%	\$ 123,247,360	\$ (29,663)	\$ 123,217,698		
18	368	Line Transformers	\$ 389,873,193	\$ 151,568,430	100%	\$ 151,568,430	\$ (30,006)	\$ 151,538,424		
19	369	Services	\$ 76,464,649	\$ 19,879,646	100%	\$ 19,879,646	\$ 118	\$ 19,879,763		
20	370	Meters	\$ 117,116,746	\$ 30,613,357	100%	\$ 30,613,357	\$ (10,227,361)	\$ 20,385,996		
21	371	Installation on Customer Premises	\$ 25,957,182	\$ 10,394,830	100%	\$ 10,394,830	\$ 1,459	\$ 10,396,289		
22	373	Street Lighting & Signal Systems	\$ 81,280,957	\$ 41,801,469	100%	\$ 41,801,469	\$ (21,899)	\$ 41,779,569		
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 55,921	100%	\$ 55,921		\$ 55,921		
24		Total Distribution Plant	\$ 2,489,862,502	\$ 1,029,004,563	100%	\$ 1,029,004,563	\$ (14,729,847)	\$ 1,014,274,717		

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
11/30/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2019 from the forecast as of Sept 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Sch B2.1 (Estimate) Column E (A)	Total Company Plant Investment (B)	Reserve Balances				
					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	\$ 77,602,348	\$ 25,261,978	100%	\$ 25,261,978	\$ (251)	\$ 25,261,727	
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	100%	\$ 436,850		\$ 436,850	
28	391.1	Office Furniture & Equipment	\$ 3,352,550	\$ 3,184,923	100%	\$ 3,184,923		\$ 3,184,923	
29	391.2	Data Processing Equipment	\$ 16,875,305	\$ 15,180,540	100%	\$ 15,180,540	\$ (2,344,784)	\$ 12,835,755	
30	392	Transportation Equipment	\$ 4,699,975	\$ 3,838,486	100%	\$ 3,838,486		\$ 3,838,486	
31	393	Stores Equipment	\$ 724,111	\$ 193,705	100%	\$ 193,705		\$ 193,705	
32	394	Tools, Shop & Garage Equipment	\$ 13,326,521	\$ 3,442,275	100%	\$ 3,442,275		\$ 3,442,275	
33	395	Laboratory Equipment	\$ 4,149,275	\$ 1,650,492	100%	\$ 1,650,492		\$ 1,650,492	
34	396	Power Operated Equipment	\$ 7,258,494	\$ 5,149,255	100%	\$ 5,149,255		\$ 5,149,255	
35	397	Communication Equipment	\$ 35,073,542	\$ 30,611,983	100%	\$ 30,611,983	\$ (3,274,049)	\$ 27,337,934	
36	398	Miscellaneous Equipment	\$ 66,005	\$ 66,005	100%	\$ 66,005		\$ 66,005	
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 129,013	100%	\$ 129,013		\$ 129,013	
38		Total General Plant	\$ 165,069,136	\$ 89,145,504	100%	\$ 89,145,504	\$ (5,619,085)	\$ 83,526,419	

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
11/30/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2019 from the forecast as of Sept 2019, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, applicable adjustments from the April 2019 report, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
39	303	Intangible Software	\$ 68,073,352	\$ 55,402,121	100%	\$ 55,402,121	\$ (195,034)	\$ 55,207,087
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	\$ 71,250,816	\$ 58,579,584		\$ 58,579,584	\$ (195,034)	\$ 58,384,551
43		Removal Work in Progress (RWIP)		\$ (4,273,772)	100%	\$ (4,273,772)		\$ (4,273,772)
44		Company Total Plant (Reserve)	\$ 3,163,315,617	\$ 1,411,533,514	100%	\$ 1,411,533,514	\$ (20,561,710)	\$ 1,390,971,803
45		Service Company Reserve Allocated*						\$ 66,009,477
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,456,981,281

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

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 11/30/2019*	258,145,175	317,345,952	81,051,985	(30,146,280)
(2) Service Company Allocated ADIT**	\$ (4,283,786)	\$ (5,191,189)	\$ (2,285,088)	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	\$ 330,121,003
(4) NonNormalized Property EDIT****	\$ 52,447,036	\$ 64,156,498	\$ 16,885,993	\$ 133,489,527
(5) Grand Total ADIT Balance*****	<u>\$ 444,912,103</u>	<u>\$ 525,287,235</u>	<u>\$ 138,194,240</u>	

*Source: Estimated 11/30/2019 ADIT balances from the forecast as of Sept 2019.

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

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

****Source: 11/30/2019 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 November 30, 2019

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,567,045	\$ 33,766	0.00%	\$ -
2	352	Structures & Improvements	\$ 18,824,157	\$ 16,591,451	2.50%	\$ 470,604
3	353	Station Equipment	\$ 180,341,468	\$ 78,071,684	1.80%	\$ 3,246,146
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 44,701,672	\$ 36,853,376	3.00%	\$ 1,341,050
6	356	Overhead Conductors & Devices	\$ 59,015,818	\$ 30,135,902	2.78%	\$ 1,640,640
7	357	Underground Conduit	\$ 32,099,499	\$ 31,258,629	2.00%	\$ 641,990
8	358	Underground Conductors & Devices	\$ 101,502,324	\$ 44,488,803	2.00%	\$ 2,030,046
9	359	Roads & Trails*	\$ 320,284	\$ 49,255	1.33%	\$ 4,260
10		Total Transmission	\$ 444,700,208	\$ 239,059,889		\$ 9,380,541

*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 November 30, 2019

Schedule B-3.2 (Estimate)
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 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,692,525	\$ (3,778)	0.00%	\$ -
12	361	Structures & Improvements	\$ 27,305,536	\$ 21,080,920	2.50%	\$ 682,638
13	362	Station Equipment	\$ 275,173,741	\$ 87,329,573	1.80%	\$ 4,953,127
14	364	Poles, Towers & Fixtures	\$ 411,328,518	\$ 266,166,076	4.65%	\$ 19,126,776
15	365	Overhead Conductors & Devices	\$ 535,192,193	\$ 222,732,277	3.89%	\$ 20,818,976
16	366	Underground Conduit	\$ 75,367,292	\$ 49,715,989	2.17%	\$ 1,635,470
17	367	Underground Conductors & Devices	\$ 467,049,892	\$ 123,217,698	2.44%	\$ 11,396,017
18	368	Line Transformers	\$ 389,873,193	\$ 151,538,424	2.91%	\$ 11,345,310
19	369	Services	\$ 76,464,649	\$ 19,879,763	4.33%	\$ 3,310,919
20	370	Meters	\$ 117,116,746	\$ 20,385,996	3.16%	\$ 3,700,889
21	371	Installation on Customer Premises	\$ 25,957,182	\$ 10,396,289	3.45%	\$ 895,523
22	373	Street Lighting & Signal Systems	\$ 81,262,394	\$ 41,779,569	3.70%	\$ 3,006,709
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 55,921	0.00%	\$ -
24		Total Distribution	\$ 2,489,843,939	\$ 1,014,274,717		\$ 80,872,354

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2019

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 77,602,348	\$ 25,261,727	2.20%	\$ 1,707,252
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	22.34%	\$ 97,592
28	391.1	Office Furniture & Equipment	\$ 3,352,550	\$ 3,184,923	7.60%	\$ 254,794
29	391.2	Data Processing Equipment	\$ 16,875,305	\$ 12,835,755	10.56%	\$ 1,782,032
30	392	Transportation Equipment	\$ 4,699,975	\$ 3,838,486	6.07%	\$ 285,289
31	393	Stores Equipment	\$ 724,111	\$ 193,705	6.67%	\$ 48,298
32	394	Tools, Shop & Garage Equipment	\$ 13,326,521	\$ 3,442,275	4.62%	\$ 615,685
33	395	Laboratory Equipment	\$ 4,149,275	\$ 1,650,492	2.31%	\$ 95,848
34	396	Power Operated Equipment	\$ 7,258,494	\$ 5,149,255	4.47%	\$ 324,455
35	397	Communication Equipment	\$ 35,073,542	\$ 27,337,934	7.50%	\$ 2,630,516
36	398	Miscellaneous Equipment	\$ 66,005	\$ 66,005	6.67%	\$ 4,403
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 129,013	0.00%	\$ -
38		Total General	\$ 165,069,136	\$ 83,526,419		\$ 7,846,164

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2019

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)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 68,768,612	\$ 55,207,087	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	\$ 71,946,075	\$ 58,384,551		\$ 3,455,681
43		Removal Work in Progress (RWIP)		\$ (4,273,772)		
44		Total Company Depreciation	<u>\$ 3,171,559,358</u>	<u>\$ 1,390,971,803</u>		<u>\$ 101,554,740</u>
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 111,532,798	\$ 66,009,477		\$ 3,926,378
46		GRAND TOTAL (44 + 45)	<u>\$ 3,283,092,156</u>	<u>\$ 1,456,981,281</u>		<u>\$ 105,481,118</u>

** Please see the "Intangible Depreciation Expense Calculation: Estimated 11/30/2019 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

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

Annual Property Tax Expense on Estimated Plant Balances as of November 30,

2019

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 111,211,300
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 2,504,871
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 67,182</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 113,783,353</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 November 30,

2019

Schedule C-3.10a1 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 444,700,208	\$ 2,489,843,939	\$ 165,069,136
2	Jurisdictional Real Property (b)	\$ 26,391,201	\$ 34,998,061	\$ 79,339,581
3	Jurisdictional Personal Property (1 - 2)	\$ 418,309,007	\$ 2,454,845,878	\$ 85,729,554
4	Purchase Accounting Adjustment (f)	\$ (253,588,594)	\$ (834,113,218)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 164,720,413	\$ 1,620,732,660	\$ 85,729,554
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 2,955,569	\$ 141,964,214	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 5,934,876.47	\$ 13,484,495.73	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 8,890,445	\$ 155,508,788	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 155,829,967	\$ 1,465,223,871	\$ 85,525,777
13	True Value Percentage (c)	66.6684%	64.8877%	42.0850%
14	True Value of Taxable Personal Property (12 x 13)	\$ 103,889,346	\$ 950,750,070	\$ 35,993,523
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 88,305,944	\$ 808,137,560	\$ 8,638,446
17	Personal Property Tax Rate (e)	11.1270000%	11.1270000%	11.1270000%
18	Personal Property Tax (16 x 17)	\$ 9,825,802	\$ 89,921,466	\$ 961,200
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)			\$ 111,211,300

(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 November 30,

2019

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 26,391,201	\$ 34,998,061	\$ 79,339,581
2	Real Property Tax Rate (b)	<u>1.779927%</u>	<u>1.779927%</u>	<u>1.779927%</u>
3	Real Property Tax (1 x 2)	\$ 469,744	\$ 622,940	\$ 1,412,187
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,504,871</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 11/30/2019 Plant in Service Balances**

General Adjustments

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

FERC Account 350	CEI	OE	TE
Gross Plant	\$ 56,393,747	\$ 86,970,350	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

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

FERC Account	CEI	
	Gross	Reserve
303	\$ (1,279,852)	\$ (420,705)
362	\$ 5,384,748	\$ 2,795,713
364	\$ 163,082	\$ 82,507
365	\$ 1,801,510	\$ 1,332,930
367	\$ 11,080	\$ 5,471
368	\$ 185,568	\$ 136,842
370	\$ 16,859,461	\$ 10,308,887
397	\$ 4,675,853	\$ 2,435,077
Grand Total	\$ 27,801,451	\$ 16,676,721

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

FERC Account	CEI	
	Gross	Reserve
303	\$ 584,592	\$ 615,739
352	\$ 105,588	\$ 14,188
353	\$ 1	\$ 0
355	\$ (814)	\$ (91)
356	\$ (447)	\$ (55)
358	\$ 1	\$ 0
361	\$ 478,108	\$ 69,917
362	\$ (720,910)	\$ (47,378)
364	\$ 12,295	\$ 34,320
365	\$ 370,462	\$ 165,813
367	\$ 1,609	\$ 148
368	\$ (448,801)	\$ (100,838)
369	\$ 188	\$ 39
370	\$ (78,905)	\$ (82,885)
373	\$ 12,994	\$ 3,417
391	\$ 4,800,466	\$ 2,344,784
397	\$ 2,060,605	\$ 838,972
Grand Total	\$ 7,177,034	\$ 3,856,089

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

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

FERC Account	CEI	
	Gross	Reserve
353	\$ 1,442	\$ (701)
356	\$ (1)	\$ 19
358	\$ (30,109)	\$ 4,385
360	\$ (11)	\$ -
362	\$ 11,530	\$ 1,037
364	\$ (41,095)	\$ (10,645)
365	\$ (18,603)	\$ (3,646)
366	\$ -	\$ 1,905
367	\$ 372,696	\$ 24,024
368	\$ (74,599)	\$ (5,998)
369	\$ (1,537)	\$ (156)
370	\$ 578	\$ 1,360
371	\$ (6,159)	\$ (1,459)
373	\$ (2,708)	\$ (692)
390	\$ 9,234	\$ 251
Grand Total	\$ 220,658	\$ 9,684

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 277	\$ 8	\$ -	\$ -	\$ 1,752	\$ 108
365	\$ 549	\$ 13	\$ -	\$ -	\$ 766	\$ 45
367	\$ 1,277	\$ 19	\$ -	\$ -	\$ 9,206	\$ 314
368	\$ -	\$ -	\$ -	\$ -	\$ 4,737	\$ 124
369	\$ -	\$ -	\$ -	\$ -	\$ 377	\$ 10
373	\$ 24,514	\$ 612	\$ 25,521	\$ 482	\$ 55,281	\$ 3,184
373.3 LED	\$ 256,990	\$ 18,563	\$ 72,168	\$ 6,267	\$ 241,473	\$ 10,366
Grand Total	\$ 283,607	\$ 19,216	\$ 97,689	\$ 6,748	\$ 313,591	\$ 14,151

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	\$ 784,889,500	\$ 111,532,798	\$ 135,157,972	\$ 59,494,624	\$ 306,185,394
(3) Reserve	\$ 464,528,342	\$ 66,009,477	\$ 79,991,781	\$ 35,211,248	\$ 181,212,506
(4) ADIT	\$ (30,146,280)	\$ (4,283,786)	\$ (5,191,189)	\$ (2,285,088)	\$ (11,760,064)
(5) Rate Base	\$ 49,807,107	\$ 60,357,381	\$ 26,568,464	\$ 136,732,952	
(6) Depreciation Expense (Incremental)	\$ 3,926,378	\$ 4,758,074	\$ 2,094,437	\$ 10,778,889	
(7) Property Tax Expense (Incremental)	\$ 67,182	\$ 81,413	\$ 35,837	\$ 184,431	
(8) Total Expenses	\$ 3,993,560	\$ 4,839,487	\$ 2,130,273	\$ 10,963,320	

- (2) Estimated Gross Plant = 11/30/2019 General and Intangible Plant Balances in the forecast as of Sept 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (3) Estimated Gross Plant = 11/30/2019 General and Intangible Reserve Balances in the forecast as of Sept 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (4) ADIT: Estimated ADIT Balances as of 11/30/2019
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 11/30/2019 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 11/30/2019 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 11/30/2019: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Estimate)

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

Line No.	(A) Account	(B) Account Description	(C) 5/31/2007			(F) 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

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of November 30, 2019

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 11/30/2019 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 52,325,102	\$ 29,008,031	\$ 23,317,070	2.20%	2.50%	2.20%	2.33%	\$ 1,220,445
32	390.3	Struct Imprv, Leasehold Imp **	\$ 17,775,358	\$ 10,270,476	\$ 7,504,882	22.34%	20.78%	0.00%	21.49%	\$ 3,819,089
33	391.1	Office Furn., Mech. Equip.	\$ 17,143,635	\$ 10,411,060	\$ 6,732,575	7.60%	3.80%	3.80%	5.18%	\$ 888,762
34	391.2	Data Processing Equipment	\$ 142,333,697	\$ 33,833,811	\$ 108,499,886	10.56%	17.00%	9.50%	13.20%	\$ 18,783,509
35	392	Transportation Equipment	\$ 1,927,420	\$ 1,195,155	\$ 732,264	6.07%	7.31%	6.92%	6.78%	\$ 130,728
36	393	Stores Equipment	\$ 17,187	\$ 8,543	\$ 8,644	6.67%	2.56%	3.13%	4.17%	\$ 716
37	394	Tools, Shop, Garage Equip.	\$ 322,247	\$ 22,700	\$ 299,547	4.62%	3.17%	3.33%	3.73%	\$ 12,017
38	395	Laboratory Equipment	\$ 102,621	\$ 31,871	\$ 70,751	2.31%	3.80%	2.86%	3.07%	\$ 3,155
39	396	Power Operated Equipment	\$ 424,994	\$ 146,086	\$ 278,908	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 133,831,992	\$ 50,053,026	\$ 83,778,966	7.50%	5.00%	5.88%	6.08%	\$ 8,139,201
41	398	Misc. Equipment	\$ 3,691,503	\$ 1,349,676	\$ 2,341,827	6.67%	4.00%	3.33%	4.84%	\$ 178,757
42	399.1	ARC General Plant	\$ 40,721	\$ 28,544	\$ 12,177	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 370,167,424	\$ 136,358,978	\$ 233,808,447					\$ 33,194,190
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	\$ 5,409,296	\$ 8,317,927	\$ (2,908,632)	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	\$ 38,042,429	\$ (126)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 72,200,644	\$ 7,655,961	14.29%	14.29%	14.29%	14.29%	\$ 7,655,961
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 18,101,672	\$ 5,899,391	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 32,866,565	\$ 19,357,616	\$ 13,508,949	14.29%	14.29%	14.29%	14.29%	\$ 4,696,632
60	303	FECO 101/6-303 2016 Software	\$ 27,691,895	\$ 12,254,686	\$ 15,437,210	14.29%	14.29%	14.29%	14.29%	\$ 3,957,172
61	303	FECO 101/6-303 2017 Software	\$ 11,546,284	\$ 3,869,157	\$ 7,677,127	14.29%	14.29%	14.29%	14.29%	\$ 1,649,964
62	303	FECO 101/6-303 2018 Software	\$ 28,908,441	\$ 5,976,397	\$ 22,932,044	14.29%	14.29%	14.29%	14.29%	\$ 4,131,016
63	303	FECO 101/6-303 2019 Software	\$ 17,485,205	\$ 1,263,338	\$ 16,221,868	14.29%	14.29%	14.29%	14.29%	\$ 2,498,636
64	304	FECO 101/6-303 2020 Software	\$ 38,838	\$ 1,437	\$ 37,401	14.29%	14.29%	14.29%	14.29%	\$ 5,550
65			\$ 414,722,076	\$ 328,260,884	\$ 86,461,192					\$ 28,024,683
66	Removal Work in Progress (RWIP)		\$ (91,519)							
67	TOTAL - GENERAL & INTANGIBLE		\$ 784,889,500	\$ 464,528,342	\$ 320,269,639	7.80%				\$ 61,218,873

NOTES

(C) - (E) Estimated 11/30/2019 balances. Source: The forecast as of Sept 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 11/30/2019. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 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
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 (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of November 30, 2019 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.78%	0.93%	1.16%	1.28%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of November 30, 2019						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
27	389	Fee Land & Easements	Real	1.28%	\$ 230,947	\$ 2,962
28	390	Structures, Improvements	Real	1.28%	\$ 52,325,102	\$ 671,060
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 17,775,358	\$ 227,966
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,143,635	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 142,333,697	\$ -
32	392	Transportation Equipment	Personal		\$ 1,927,420	\$ -
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		\$ 133,831,992	\$ -
38	398	Misc. Equipment	Personal		\$ 3,691,503	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 370,167,424	\$ 901,988
41	TOTAL - INTANGIBLE PLANT				\$ 414,722,076	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 784,889,500	\$ 901,988
43	Average Effective Real Property Tax Rate					0.11%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 11/30/2019. Source: The forecast as of Sept 2019 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 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 11/30/2019 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of							
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	\$ 784,889,500	\$ 111,532,798	\$ 135,157,972	\$ 59,494,624	\$ 306,185,394	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (464,528,342)	\$ (66,009,477)	\$ (79,991,781)	\$ (35,211,248)	\$ (181,212,506)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 320,361,158</u>	<u>\$ 45,523,321</u>	<u>\$ 55,166,191</u>	<u>\$ 24,283,376</u>	<u>\$ 124,972,888</u>	Line 2 + Line 3
5	Depreciation *	7.80%	\$ 8,699,202	\$ 10,541,890	\$ 4,640,391	\$ 23,881,482	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 128,172	\$ 155,322	\$ 68,371	\$ 351,865	Average Rate x Line 2
7	Total Expenses		\$ 8,827,374	\$ 10,697,212	\$ 4,708,761	\$ 24,233,348	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 11/30/2019. See line 64 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-2.88%	\$ 3,926,378	\$ 4,758,074	\$ 2,094,437	\$ 10,778,889	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 67,182	\$ 81,413	\$ 35,837	\$ 184,431	Line 6 - Line 13
17	Total Expenses		\$ 3,993,560	\$ 4,839,487	\$ 2,130,273	\$ 10,963,320	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of, 2019. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 11/30/2019 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Nov-19 (D)	Reserve Nov-19 (E)	Net Plant Nov-19 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO	The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,068,042	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,242,050	\$ 3,242,050	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,803,986	\$ 2,803,986	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,812,975	\$ 5,812,975	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 775,017	\$ 775,017	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,732,410	\$ 2,505,994	\$ 226,416 14.29%	\$ 226,416
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,330,037	\$ 2,449,557	\$ 880,480 14.29%	\$ 475,862
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,856,446	\$ 1,982,208	\$ 1,874,239 14.29%	\$ 551,086
CECO	The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,896,467	\$ 2,488,236	\$ 3,408,231 14.29%	\$ 842,605
CECO	The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 4,329,604	\$ 1,271,488	\$ 3,058,117 14.29%	\$ 618,700
CECO	The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 4,204,344	\$ 702,434	\$ 3,501,910 14.29%	\$ 600,801
CECO	The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 981,178	\$ 78,408	\$ 902,770 14.29%	\$ 140,210
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ - 3.18%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ - 2.15%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,096,955	\$ 1,418,739	\$ (321,784) 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ - 14.29%	\$ -
Total			\$ 72,530,667	\$ 59,000,289	\$ 13,530,378		\$ 3,455,681
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ -	\$ -	\$ - 0.00%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,304	\$ 4,181,304	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 3,293,501	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,201,370	\$ 8,201,370	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 984,077	\$ 984,077	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 6,001,038	\$ 5,417,748	\$ 583,291 14.29%	\$ 583,291
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,687,647	\$ 4,244,413	\$ 1,443,234 14.29%	\$ 812,765
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,494,164	\$ 3,607,677	\$ 2,886,488 14.29%	\$ 928,016
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 8,437,018	\$ 3,582,407	\$ 4,854,611 14.29%	\$ 1,205,650
OECO	Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,158,689	\$ 1,968,647	\$ 4,190,042 14.29%	\$ 880,077
OECO	Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,890,775	\$ 730,770	\$ 3,160,005 14.29%	\$ 555,992
OECO	Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 4,360,770	\$ 429,377	\$ 3,931,393 14.29%	\$ 623,154
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082 2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271) 2.89%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778 3.87%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 General Pkt	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15 3.87%	\$ 15
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229 2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ - 2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 2,504,666	\$ 2,143,149	\$ 361,517 14.29%	\$ 357,917
Total			\$ 102,506,687	\$ 79,730,275	\$ 22,776,412		\$ 5,946,876
TECO	Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,708,412	\$ 1,708,412	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,478,386	\$ 7,478,386	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 862,457	\$ 862,457	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 699,602	\$ 699,602	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,729	\$ 834,729	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,182,778	\$ 3,182,778	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 578,266	\$ 578,266	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,878,487	\$ 1,878,487	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,456,633	\$ 1,456,633	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,259,874	\$ 2,259,874	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 554,860	\$ 554,860	\$ - 14.29%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,574,266	\$ 1,418,670	\$ 155,597 14.29%	\$ 155,597
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,496,722	\$ 462,005 14.29%	\$ 279,902
TECO	Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,695,889	\$ 858,589	\$ 837,300 14.29%	\$ 242,345
TECO	Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,330,005	\$ 1,006,808	\$ 1,323,197 14.29%	\$ 332,958
TECO	Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,096,593	\$ 319,547	\$ 777,047 14.29%	\$ 156,703
TECO	Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,983,306	\$ 322,923	\$ 1,660,383 14.29%	\$ 283,414
TECO	Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 475,670	\$ 36,554	\$ 439,116 14.29%	\$ 67,973
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,087	\$ 240,085	\$ 2 3.10%	\$ 2
TECO	Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,210	\$ - 2.37%	\$ -
TECO	Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 146,860	\$ 312,463	\$ (165,603) 14.29%	\$ -
Total			\$ 33,050,117	\$ 27,561,053	\$ 5,489,064		\$ 1,518,896

NOTES

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

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

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

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For December 2019 - February 2020 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 11/30/2019
(1)	CEI	\$ 141,926,413
(2)	OE	\$ 144,360,859
(3)	TE	\$ 37,422,149
(4)	TOTAL	\$ 323,709,421

NOTES

(B) Annual Revenue Requirement based on estimated 11/30/2019 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	Sept 2019 - Nov 2019 Reconciliation Amount Adjusted for December 2019 - February 2020	\$ (181,504)	\$ 11,179	\$ 452,510
(2)	Total Reconciliation*	\$ (181,504)	\$ 11,179	\$ 452,510

SOURCES

Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of Sept 2019 - Nov 2019 Reconciliation Amount Adjusted for December 2019 - February 2020" workpaper Section III Col.G

Line 2: Calculation: Line 1

* This filing includes the impact of the PUCO Order approving the stipulation in Case 17-2436-EL-UNC et al. back to January 1, 2018. Rider DCR revenue requirements remained above the annual revenue caps after incorporating this impact, so no additional reconciliation is needed.

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	5,297,920,345	34.01%	\$ 48,275,997	\$ (61,738)
(2)		GS, GP, GSU	10,277,414,756	65.99%	\$ 93,650,416	\$ (119,766)
(3)			15,575,335,101	100.00%	\$ 141,926,413	\$ (181,504)
(4)	OE	RS	9,140,046,397	48.24%	\$ 69,632,537	\$ 5,392
(5)		GS, GP, GSU	9,808,924,964	51.76%	\$ 74,728,322	\$ 5,787
(6)			18,948,971,361	100.00%	\$ 144,360,859	\$ 11,179
(7)	TE	RS	2,458,760,070	44.87%	\$ 16,791,937	\$ 203,049
(8)		GS, GP, GSU	3,020,779,517	55.13%	\$ 20,630,212	\$ 249,462
(9)			5,479,539,587	100.00%	\$ 37,422,149	\$ 452,510
(10)	OH	RS	16,896,726,811	42.24%	\$ 134,700,472	\$ 146,703
(11)	TOTAL	GS, GP, GSU	23,107,119,237	57.76%	\$ 189,008,950	\$ 135,483
(12)			40,003,846,048	100.00%	\$ 323,709,421	\$ 282,186

NOTES

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

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Company	Rate Schedule	Stipulation Allocation			Annual Rev Req Allocations	Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 84,302,606	\$ (107,811)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,249,247	\$ (1,598)
(4)		GSU	4.06%	7.74%	8.65%	\$ 8,098,564	\$ (10,357)
(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%	\$ 93,650,416	\$ (119,766)
(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%	\$ 61,092,618	\$ 4,731
(13)		GP	5.20%	13.85%	15.69%	\$ 11,724,375	\$ 908
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,911,330	\$ 148
(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%	\$ 74,728,322	\$ 5,787
(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%	\$ 17,894,595	\$ 216,382
(23)		GP	4.80%	11.42%	12.97%	\$ 2,676,381	\$ 32,363
(24)		GSU	0.11%	0.25%	0.29%	\$ 59,236	\$ 716
(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%	\$ 20,630,212	\$ 249,462
(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	\$ 48,275,997	5,297,920,345	\$ 0.009112
(2)	OE	RS	\$ 69,632,537	9,140,046,397	\$ 0.007618
(3)	TE	RS	\$ 16,791,937	2,458,760,070	\$ 0.006829
(4)			\$ 134,700,472	16,896,726,811	

NOTES

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

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual Billing Units (kW / kVa)	Annual Rev Req Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 84,302,606	20,305,021	\$ 4.1518 per kW
(2)		GP	\$ 1,249,247	914,177	\$ 1.3665 per kW
(3)		GSU	\$ 8,098,564	8,199,283	\$ 0.9877 per kW
(4)			\$ 93,650,416		
(5)	OE	GS	\$ 61,092,618	23,232,055	\$ 2.6297 per kW
(6)		GP	\$ 11,724,375	6,320,551	\$ 1.8550 per kW
(7)		GSU	\$ 1,911,330	2,401,058	\$ 0.7960 per kVa
(8)			\$ 74,728,322		
(9)	TE	GS	\$ 17,894,595	6,638,315	\$ 2.6957 per kW
(10)		GP	\$ 2,676,381	2,657,782	\$ 1.0070 per kW
(11)		GSU	\$ 59,236	215,963	\$ 0.2743 per kVa
(12)			\$ 20,630,212		

NOTES

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

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly Revenue Req	Quarterly KWH Sales	Reconciliation (\$ / KWH)
(1)	CEI	RS	\$ (61,738)	1,491,834,735	\$ (0.000041)
(2)	OE	RS	\$ 5,392	2,657,311,019	\$ 0.000002
(3)	TE	RS	\$ 203,049	680,434,819	\$ 0.000298
(4)			\$ 146,703	4,829,580,573	

NOTES

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

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly Revenue Req	Quarterly Billing Units (kW / kVa)	Reconciliation (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ (107,811)	4,891,189	\$ (0.0220) per kW
(2)		GP	\$ (1,598)	230,757	\$ (0.0069) per kW
(3)		GSU	\$ (10,357)	2,115,028	\$ (0.0049) per kW
(4)			\$ (119,766)		
(5)	OE	GS	\$ 4,731	5,604,315	\$ 0.0008 per kW
(6)		GP	\$ 908	1,639,684	\$ 0.0006 per kW
(7)		GSU	\$ 148	620,742	\$ 0.0002 per kVa
(8)			\$ 5,787		
(9)	TE	GS	\$ 216,382	1,609,767	\$ 0.1344 per kW
(10)		GP	\$ 32,363	697,790	\$ 0.0464 per kW
(11)		GSU	\$ 716	53,144	\$ 0.0135 per kVa
(12)			\$ 249,462		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for December 2019 - February 2020 (All forecasted numbers associated with the forecast as of Sept 2019)
(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For December 2019 - February 2020
(1)	CEI	RS	\$ 0.009112 per kWh	\$ (0.000041) per kWh	\$ 0.009071 per kWh
(2)		GS	\$ 4.1518 per kW	\$ (0.0220) per kW	\$ 4.1298 per kW
(3)		GP	\$ 1.3665 per kW	\$ (0.0069) per kW	\$ 1.3596 per kW
(4)		GSU	\$ 0.9877 per kW	\$ (0.0049) per kW	\$ 0.9828 per kW
(5)					
(6)	OE	RS	\$ 0.007618 per kWh	\$ 0.000002 per kWh	\$ 0.007140 per kWh
(7)		GS	\$ 2.6297 per kW	\$ 0.0008 per kW	\$ 2.4646 per kW
(8)		GP	\$ 1.8550 per kW	\$ 0.0006 per kW	\$ 1.7385 per kW
(9)		GSU	\$ 0.7960 per kVa	\$ 0.0002 per kVa	\$ 0.7461 per kVa
(10)					
(11)	TE	RS	\$ 0.006829 per kWh	\$ 0.000298 per kWh	\$ 0.007128 per kWh
(12)		GS	\$ 2.6957 per kW	\$ 0.1344 per kW	\$ 2.8301 per kW
(13)		GP	\$ 1.0070 per kW	\$ 0.0464 per kW	\$ 1.0534 per kW
(14)		GSU	\$ 0.2743 per kVa	\$ 0.0135 per kVa	\$ 0.2878 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 August 31, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 8/31/2019	2018 Revenue vs. Revenue Cap	2019 Revenue Cap	Actual 2019 Revenue Cap	Under (Over) 2019 Revenue Cap	
CEI	\$ 91,062,803			\$ 215,650,230	\$ 124,587,427	
OE	\$ 90,952,174			\$ 154,035,879	\$ 63,083,705	
TE	\$ 23,435,859			\$ 92,421,527	\$ 68,985,668	
Total	\$ 205,450,836	\$ (3,594,909)	\$ 311,666,667	\$ 308,071,757	\$ 102,620,921	

NOTES

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

The Cleveland Electric Illuminating Company: 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 Sept 2019 - Nov 2019 Reconciliation Amount Adjusted for December 2019 - February 2020

I. Rider DCR Sept 2019 - Nov 2019 Rates Based on Estimated August 31, 2019 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements*			(F) Rate	(G) Rev. Req	(H) Quarterly Reconciliation		(I) Rate	(J) Sept 2019 - Nov 2019 Rate Estimated Rate Base
			Rev. Req	Billing Units				Billing Units			
CEI	RS	34.30%	\$ 47,780,606	5,408,244,953	\$	0.008835 per kWh	\$ 113,521	1,224,085,290	\$	0.000093 per kWh	\$ 0.008928 per kWh
	GS	59.14%	\$ 82,376,635	20,154,610	\$	4.0872 per kW	\$ 195,717	5,150,194	\$	0.0380 per kW	\$ 4.1252 per kW
	GP	0.88%	\$ 1,220,706	923,876	\$	1.3213 per kW	\$ 2,900	241,604	\$	0.0120 per kW	\$ 1.3333 per kW
	GSU	5.68%	\$ 7,913,545	8,404,091	\$	0.9416 per kW	\$ 18,802	2,148,715	\$	0.0088 per kW	\$ 0.9504 per kW
		100.00%	\$ 139,291,492				\$ 330,940				
OE	RS	47.44%	\$ 67,362,311	8,889,226,189	\$	0.007578 per kWh	\$ (277,692)	2,012,489,538	\$	(0.000138) per kWh	\$ 0.007440 per kWh
	GS	42.97%	\$ 61,006,668	23,621,425	\$	2.5827 per kW	\$ (251,492)	6,122,492	\$	(0.0411) per kW	\$ 2.5416 per kW
	GP	8.25%	\$ 11,707,880	6,518,919	\$	1.7960 per kW	\$ (48,264)	1,704,061	\$	(0.0283) per kW	\$ 1.7677 per kW
	GSU	1.34%	\$ 1,908,641	2,526,417	\$	0.7555 per kVa	\$ (7,868)	646,670	\$	(0.0122) per kVa	\$ 0.7433 per kVa
		100.00%	\$ 141,985,500				\$ (585,316)				
TE	RS	44.91%	\$ 15,810,563	2,490,872,662	\$	0.006347 per kWh	\$ (139,604)	564,416,729	\$	(0.000247) per kWh	\$ 0.006100 per kWh
	GS	47.78%	\$ 16,821,999	6,813,595	\$	2.4689 per kW	\$ (148,535)	1,790,608	\$	(0.0830) per kW	\$ 2.3859 per kW
	GP	7.15%	\$ 2,515,959	2,673,076	\$	0.9412 per kW	\$ (22,215)	709,848	\$	(0.0313) per kW	\$ 0.9099 per kW
	GSU	0.16%	\$ 55,685	214,827	\$	0.2592 per kVa	\$ (492)	52,619	\$	(0.0093) per kVa	\$ 0.2499 per kVa
		100.00%	\$ 35,204,207				\$ (310,846)				
TOTAL			\$ 316,481,199				\$ (565,222)				

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing July 1, 2019.

*Annual Revenue Requirements were adjusted to include all property-related Excess Deferred Income Taxes (EDIT) in rate base as Ordered in Case 17-2436-EL-UNC et al., since the July 1, 2019 Rider DCR filing did not include EDIT.

Quarterly Revenue Requirement Additions: Calculation of Sept 2019 - Nov 2019 Reconciliation Amount Adjusted for December 2019 - February 2020

II. Rider DCR Sept 2019 - Nov 2019 Rates Based on Actual August 31, 2019 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) Sept 2019 - Nov 2019 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.30%	\$ 47,527,081	5,408,244,953	\$ 0.008788 per kWh	\$ 113,521	1,224,085,290	\$ 0.000093 per kWh	\$ 0.008881 per kWh
	GS	59.14%	\$ 81,939,542	20,154,610	\$ 4.0655 per kW	\$ 195,717	5,150,194	\$ 0.0380 per kW	\$ 4.1036 per kW
	GP	0.88%	\$ 1,214,229	923,876	\$ 1.3143 per kW	\$ 2,900	241,604	\$ 0.0120 per kW	\$ 1.3263 per kW
	GSU	5.68%	\$ 7,871,555	8,404,091	\$ 0.9366 per kW	\$ 18,802	2,148,715	\$ 0.0088 per kW	\$ 0.9454 per kW
		100.00%	\$ 138,552,407			\$ 330,940			
OE	RS	47.44%	\$ 67,384,069	8,889,226,189	\$ 0.007580 per kWh	\$ (277,692)	2,012,489,538	\$ (0.000138) per kWh	\$ 0.007442 per kWh
	GS	42.97%	\$ 61,026,373	23,621,425	\$ 2.5835 per kW	\$ (251,492)	6,122,492	\$ (0.0411) per kW	\$ 2.5424 per kW
	GP	8.25%	\$ 11,711,662	6,518,919	\$ 1.7966 per kW	\$ (48,264)	1,704,061	\$ (0.0283) per kW	\$ 1.7682 per kW
	GSU	1.34%	\$ 1,909,257	2,526,417	\$ 0.7557 per kVa	\$ (7,868)	646,670	\$ (0.0122) per kVa	\$ 0.7436 per kVa
		100.00%	\$ 142,031,360			\$ (585,316)			
TE	RS	44.91%	\$ 16,634,319	2,490,872,662	\$ 0.006678 per kWh	\$ (139,604)	564,416,729	\$ (0.000247) per kWh	\$ 0.006431 per kWh
	GS	47.78%	\$ 17,698,452	6,813,595	\$ 2.5975 per kW	\$ (148,535)	1,790,608	\$ (0.0830) per kW	\$ 2.5146 per kW
	GP	7.15%	\$ 2,647,045	2,673,076	\$ 0.9903 per kW	\$ (22,215)	709,848	\$ (0.0313) per kW	\$ 0.9590 per kW
	GSU	0.16%	\$ 58,587	214,827	\$ 0.2727 per kVa	\$ (492)	52,619	\$ (0.0093) per kVa	\$ 0.2634 per kVa
		100.00%	\$ 37,038,403			\$ (310,846)			
TOTAL			\$ 317,622,170			\$ (565,222)			

- (C) Source: Rider DCR filing July 1, 2019
(D) Calculation: Annual DCR Revenue Requirement based on actual 8/31/2019 Rate Base x Column C
(E) Estimated billing units for Sept 2019 - Aug 2020. Source: Rider DCR filing July 1, 2019.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing July 1, 2019
(H) Estimated billing units for Sept 2019 - Nov 2019. Source: Rider DCR filing July 1, 2019.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Sept 2019 - Nov 2019 Reconciliation Amount Adjusted for December 2019 - February 2020

III. Estimated Rider DCR Reconciliation Amount for December 2019 - February 2020

(A) Company	(B) Rate Schedule	(C) Sept 2019 - Nov 2019 Rate Estimated Rate Base	(D) Sept 2019 - Nov 2019 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.008928 per kWh	\$ 0.008881 per kWh	\$ (0.000047) per kWh	1,224,085,290	\$ (57,382)
	GS	\$ 4.1252 per kW	\$ 4.1036 per kW	\$ (0.0217) per kW	5,150,194	\$ (111,692)
	GP	\$ 1.3333 per kW	\$ 1.3263 per kW	\$ (0.0070) per kW	241,604	\$ (1,694)
	GSU	\$ 0.9504 per kW	\$ 0.9454 per kW	\$ (0.0050) per kW	2,148,715	\$ (10,736)
						\$ (181,504)
OE	RS	\$ 0.007440 per kWh	\$ 0.007442 per kWh	\$ 0.000002 per kWh	2,012,489,538	\$ 4,926
	GS	\$ 2.541607 per kW	\$ 2.542441 per kW	\$ 0.0008 per kW	6,122,492	\$ 5,107
	GP	\$ 1.767662 per kW	\$ 1.768242 per kW	\$ 0.0006 per kW	1,704,061	\$ 988
	GSU	\$ 0.743306 per kVa	\$ 0.743550 per kVa	\$ 0.0002 per kVa	646,670	\$ 158
						\$ 11,179
TE	RS	\$ 0.006100 per kWh	\$ 0.006431 per kWh	\$ 0.000331 per kWh	564,416,729	\$ 186,658
	GS	\$ 2.3859 per kW	\$ 2.5146 per kW	\$ 0.1286 per kW	1,790,608	\$ 230,331
	GP	\$ 0.9099 per kW	\$ 0.9590 per kW	\$ 0.0490 per kW	709,848	\$ 34,810
	GSU	\$ 0.2499 per kVa	\$ 0.2634 per kVa	\$ 0.0135 per kVa	52,619	\$ 711
						\$ 452,510
TOTAL						\$ 282,186

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

Annual Energy (December 2019 - November 2020):

Source: Forecast as of Sept 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,297,920,345	9,140,046,397	2,458,760,070	16,896,726,811
GS	kWh	6,225,303,273	6,394,403,644	1,865,355,455	14,485,062,372
GP	kWh	478,825,774	2,547,746,723	1,045,579,793	4,072,152,289
GSU	kWh	3,573,285,710	866,774,598	109,844,269	4,549,904,576
Total		15,575,335,101	18,948,971,361	5,479,539,587	40,003,846,048

Annual Demand (December 2019 - November 2020):

Source: Forecast as of Sept 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	20,305,021	23,232,055	6,638,315
GP	kW	914,177	6,320,551	2,657,782
GSU	kW/kVA	8,199,283	2,401,058	215,963

December 2019 - February 2020 Energy:

Source: Forecast as of Sept 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,491,834,735	2,657,311,019	680,434,819	4,829,580,573
GS	kWh	1,547,261,700	1,595,728,126	458,121,553	3,601,111,380
GP	kWh	114,412,124	599,359,688	247,190,221	960,962,033
GSU	kWh	872,834,924	205,645,257	27,755,667	1,106,235,848
Total		4,026,343,484	5,058,044,091	1,413,502,259	10,497,889,834

December 2019 - February 2020 Demand:

Source: Forecast as of Sept 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	4,891,189	5,604,315	1,609,767
GP	kW	230,757	1,639,684	697,790
GSU	kW/kVA	2,115,028	620,742	53,144

The Cleveland Electric Illuminating Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q1 2020 vs. DCR Q4 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 33.71	\$ 33.44	\$ (0.27)	-0.8%
2	0	500	\$ 62.96	\$ 62.42	\$ (0.54)	-0.9%
3	0	750	\$ 92.15	\$ 91.34	\$ (0.81)	-0.9%
4	0	1,000	\$ 121.36	\$ 120.28	\$ (1.08)	-0.9%
5	0	1,250	\$ 150.57	\$ 149.22	\$ (1.35)	-0.9%
6	0	1,500	\$ 179.81	\$ 178.19	\$ (1.62)	-0.9%
7	0	2,000	\$ 238.19	\$ 236.03	\$ (2.16)	-0.9%
8	0	2,500	\$ 296.46	\$ 293.76	\$ (2.70)	-0.9%
9	0	3,000	\$ 354.63	\$ 351.39	\$ (3.24)	-0.9%
10	0	3,500	\$ 412.83	\$ 409.05	\$ (3.78)	-0.9%
11	0	4,000	\$ 471.00	\$ 466.68	\$ (4.32)	-0.9%
12	0	4,500	\$ 529.21	\$ 524.35	\$ (4.86)	-0.9%
13	0	5,000	\$ 587.40	\$ 582.01	\$ (5.39)	-0.9%
14	0	5,500	\$ 645.61	\$ 639.68	\$ (5.93)	-0.9%
15	0	6,000	\$ 703.79	\$ 697.32	\$ (6.47)	-0.9%
16	0	6,500	\$ 761.99	\$ 754.98	\$ (7.01)	-0.9%
17	0	7,000	\$ 820.15	\$ 812.60	\$ (7.55)	-0.9%
18	0	7,500	\$ 878.41	\$ 870.32	\$ (8.09)	-0.9%
19	0	8,000	\$ 936.59	\$ 927.96	\$ (8.63)	-0.9%
20	0	8,500	\$ 994.79	\$ 985.62	\$ (9.17)	-0.9%
21	0	9,000	\$ 1,052.95	\$ 1,043.24	\$ (9.71)	-0.9%
22	0	9,500	\$ 1,111.17	\$ 1,100.92	\$ (10.25)	-0.9%
23	0	10,000	\$ 1,169.35	\$ 1,158.56	\$ (10.79)	-0.9%
24	0	10,500	\$ 1,227.57	\$ 1,216.24	\$ (11.33)	-0.9%
25	0	11,000	\$ 1,285.74	\$ 1,273.87	\$ (11.87)	-0.9%

The Cleveland Electric Illuminating Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q1 2020 vs. DCR Q4 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 33.71	\$ 33.44	\$ (0.27)	-0.8%
2	0	500	\$ 62.96	\$ 62.42	\$ (0.54)	-0.9%
3	0	750	\$ 87.90	\$ 87.09	\$ (0.81)	-0.9%
4	0	1,000	\$ 112.86	\$ 111.78	\$ (1.08)	-1.0%
5	0	1,250	\$ 137.82	\$ 136.47	\$ (1.35)	-1.0%
6	0	1,500	\$ 162.81	\$ 161.19	\$ (1.62)	-1.0%
7	0	2,000	\$ 212.69	\$ 210.53	\$ (2.16)	-1.0%
8	0	2,500	\$ 262.46	\$ 259.76	\$ (2.70)	-1.0%
9	0	3,000	\$ 312.13	\$ 308.89	\$ (3.24)	-1.0%
10	0	3,500	\$ 361.83	\$ 358.05	\$ (3.78)	-1.0%
11	0	4,000	\$ 411.50	\$ 407.18	\$ (4.32)	-1.0%
12	0	4,500	\$ 461.21	\$ 456.35	\$ (4.86)	-1.1%
13	0	5,000	\$ 510.90	\$ 505.51	\$ (5.39)	-1.1%
14	0	5,500	\$ 560.61	\$ 554.68	\$ (5.93)	-1.1%
15	0	6,000	\$ 610.29	\$ 603.82	\$ (6.47)	-1.1%
16	0	6,500	\$ 659.99	\$ 652.98	\$ (7.01)	-1.1%
17	0	7,000	\$ 709.65	\$ 702.10	\$ (7.55)	-1.1%
18	0	7,500	\$ 759.41	\$ 751.32	\$ (8.09)	-1.1%
19	0	8,000	\$ 809.09	\$ 800.46	\$ (8.63)	-1.1%
20	0	8,500	\$ 858.79	\$ 849.62	\$ (9.17)	-1.1%
21	0	9,000	\$ 908.45	\$ 898.74	\$ (9.71)	-1.1%
22	0	9,500	\$ 958.17	\$ 947.92	\$ (10.25)	-1.1%
23	0	10,000	\$ 1,007.85	\$ 997.06	\$ (10.79)	-1.1%
24	0	10,500	\$ 1,057.57	\$ 1,046.24	\$ (11.33)	-1.1%
25	0	11,000	\$ 1,107.24	\$ 1,095.37	\$ (11.87)	-1.1%

The Cleveland Electric Illuminating Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q1 2020 vs. DCR Q4 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 33.71	\$ 33.44	\$ (0.27)	-0.8%
2	0	500	\$ 62.96	\$ 62.42	\$ (0.54)	-0.9%
3	0	750	\$ 87.90	\$ 87.09	\$ (0.81)	-0.9%
4	0	1,000	\$ 112.86	\$ 111.78	\$ (1.08)	-1.0%
5	0	1,250	\$ 137.82	\$ 136.47	\$ (1.35)	-1.0%
6	0	1,500	\$ 162.81	\$ 161.19	\$ (1.62)	-1.0%
7	0	2,000	\$ 212.69	\$ 210.53	\$ (2.16)	-1.0%
8	0	2,500	\$ 262.46	\$ 259.76	\$ (2.70)	-1.0%
9	0	3,000	\$ 312.13	\$ 308.89	\$ (3.24)	-1.0%
10	0	3,500	\$ 361.83	\$ 358.05	\$ (3.78)	-1.0%
11	0	4,000	\$ 411.50	\$ 407.18	\$ (4.32)	-1.0%
12	0	4,500	\$ 461.21	\$ 456.35	\$ (4.86)	-1.1%
13	0	5,000	\$ 510.90	\$ 505.51	\$ (5.39)	-1.1%
14	0	5,500	\$ 560.61	\$ 554.68	\$ (5.93)	-1.1%
15	0	6,000	\$ 610.29	\$ 603.82	\$ (6.47)	-1.1%
16	0	6,500	\$ 659.99	\$ 652.98	\$ (7.01)	-1.1%
17	0	7,000	\$ 709.65	\$ 702.10	\$ (7.55)	-1.1%
18	0	7,500	\$ 759.41	\$ 751.32	\$ (8.09)	-1.1%
19	0	8,000	\$ 809.09	\$ 800.46	\$ (8.63)	-1.1%
20	0	8,500	\$ 858.79	\$ 849.62	\$ (9.17)	-1.1%
21	0	9,000	\$ 908.45	\$ 898.74	\$ (9.71)	-1.1%
22	0	9,500	\$ 958.17	\$ 947.92	\$ (10.25)	-1.1%
23	0	10,000	\$ 1,007.85	\$ 997.06	\$ (10.79)	-1.1%
24	0	10,500	\$ 1,057.57	\$ 1,046.24	\$ (11.33)	-1.1%
25	0	11,000	\$ 1,107.24	\$ 1,095.37	\$ (11.87)	-1.1%

The Cleveland Electric Illuminating Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q1 2020 vs. DCR Q4 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 217.32	\$ 211.71	\$ (5.61)	-2.6%
2	10	2,000	\$ 277.57	\$ 271.96	\$ (5.61)	-2.0%
3	10	3,000	\$ 337.40	\$ 331.79	\$ (5.61)	-1.7%
4	10	4,000	\$ 397.19	\$ 391.58	\$ (5.61)	-1.4%
5	10	5,000	\$ 457.00	\$ 451.39	\$ (5.61)	-1.2%
6	10	6,000	\$ 516.79	\$ 511.18	\$ (5.61)	-1.1%
7	1,000	100,000	\$ 22,936.55	\$ 22,375.45	\$ (561.10)	-2.4%
8	1,000	200,000	\$ 28,860.26	\$ 28,299.16	\$ (561.10)	-1.9%
9	1,000	300,000	\$ 34,783.96	\$ 34,222.86	\$ (561.10)	-1.6%
10	1,000	400,000	\$ 40,707.67	\$ 40,146.57	\$ (561.10)	-1.4%
11	1,000	500,000	\$ 46,631.38	\$ 46,070.28	\$ (561.10)	-1.2%
12	1,000	600,000	\$ 52,555.08	\$ 51,993.98	\$ (561.10)	-1.1%

The Cleveland Electric Illuminating Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q1 2020 vs. DCR Q4 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 8,730.27	\$ 8,651.97	\$ (78.30)	-0.9%
2	500	100,000	\$ 11,646.47	\$ 11,568.17	\$ (78.30)	-0.7%
3	500	150,000	\$ 14,562.67	\$ 14,484.37	\$ (78.30)	-0.5%
4	500	200,000	\$ 17,478.88	\$ 17,400.58	\$ (78.30)	-0.4%
5	500	250,000	\$ 20,395.08	\$ 20,316.78	\$ (78.30)	-0.4%
6	500	300,000	\$ 23,311.28	\$ 23,232.98	\$ (78.30)	-0.3%
7	5,000	500,000	\$ 85,513.80	\$ 84,730.80	\$ (783.00)	-0.9%
8	5,000	1,000,000	\$ 114,479.34	\$ 113,696.34	\$ (783.00)	-0.7%
9	5,000	1,500,000	\$ 143,053.07	\$ 142,270.07	\$ (783.00)	-0.5%
10	5,000	2,000,000	\$ 171,626.80	\$ 170,843.80	\$ (783.00)	-0.5%
11	5,000	2,500,000	\$ 200,200.53	\$ 199,417.53	\$ (783.00)	-0.4%
12	5,000	3,000,000	\$ 228,774.26	\$ 227,991.26	\$ (783.00)	-0.3%

The Cleveland Electric Illuminating Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q1 2020 vs. DCR Q4 2019)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 13,085.37	\$ 12,987.47	\$ (97.90)	-0.7%
2	1,000	200,000	\$ 18,412.58	\$ 18,314.68	\$ (97.90)	-0.5%
3	1,000	300,000	\$ 23,739.78	\$ 23,641.88	\$ (97.90)	-0.4%
4	1,000	400,000	\$ 29,066.99	\$ 28,969.09	\$ (97.90)	-0.3%
5	1,000	500,000	\$ 34,394.20	\$ 34,296.30	\$ (97.90)	-0.3%
6	1,000	600,000	\$ 39,721.40	\$ 39,623.50	\$ (97.90)	-0.2%
7	10,000	1,000,000	\$ 128,527.24	\$ 127,548.24	\$ (979.00)	-0.8%
8	10,000	2,000,000	\$ 180,622.70	\$ 179,643.70	\$ (979.00)	-0.5%
9	10,000	3,000,000	\$ 232,718.16	\$ 231,739.16	\$ (979.00)	-0.4%
10	10,000	4,000,000	\$ 284,813.62	\$ 283,834.62	\$ (979.00)	-0.3%
11	10,000	5,000,000	\$ 336,909.09	\$ 335,930.09	\$ (979.00)	-0.3%
12	10,000	6,000,000	\$ 389,004.55	\$ 388,025.55	\$ (979.00)	-0.3%

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

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Filed pursuant to Orders dated May 27, 2009, July 18, 2012, March 31, 2016 and July 17, 2019 in Case Nos.

08-935-EL-SSO et al., 12-1230-EL-SSO, 14-1297-EL-SSO and 18-1656-EL-ATA et al., 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 December 1, 2019. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.9071¢
GS (per kW of Billing Demand)	\$4.1298
GP (per kW of Billing Demand)	\$1.3596
GSU (per kW of Billing Demand)	\$0.9828

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

Commission of Ohio Docketing Information System on

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in

Case No(s). 89-6001-EL-TRF, 19-1759-EL-RDR

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