

October 1, 2019

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

SUBJECT: Case Nos. 19-1760-EL-RDR
89-6008-EL-TRF

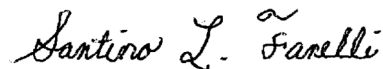
Dear Ms. McNeal:

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

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on 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. 19-1760-EL-RDR and 89-6008-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison 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)	
(1)	Gross Plant				
(2)	CEI	1,927.1	3,254.1	1,327.1	
(3)	OE	2,074.0	3,675.8	1,601.8	
(4)	TE	771.5	1,251.4	479.9	
	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)	
(6)	OE	(803.0)	(1,502.6)	(699.5)	
(7)	TE	(376.8)	(654.6)	(277.9)	
(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	
(10)	OE	1,271.0	2,173.2	902.3	
(11)	TE	394.7	596.8	202.1	
(12)	Total	2,819.7	4,583.7	1,763.9	
				Sum: [(9) through (11)]	
	ADIT				
(13)	CEI	(246.4)	(446.0)	(199.6)	
(14)	OE	(197.1)	(527.0)	(330.0)	
(15)	TE	(10.3)	(138.7)	(128.3)	
(16)	Total	(453.8)	(1,111.7)	(657.9)	
				Sum: [(13) through (15)]	
	Rate Base				
(17)	CEI	907.7	1,367.7	460.0	
(18)	OE	1,073.9	1,646.2	572.3	
(19)	TE	384.4	458.1	73.7	
(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	
(22)	OE	62.0	110.0	48.0	
(23)	TE	24.5	40.9	16.4	
(24)	Total	146.5	255.9	109.4	
				Sum: [(21) through (23)]	
	Property Tax Exp				
(25)	CEI	65.0	112.2	47.2	
(26)	OE	57.4	94.1	36.7	
(27)	TE	20.1	33.3	13.2	
(28)	Total	142.4	239.7	97.2	
				Sum: [(25) through (27)]	
	Revenue Requirement				
(29)	CEI	460.0	39.0	45.0	47.2
(30)	OE	572.3	48.5	48.0	36.7
(31)	TE	73.7	6.3	16.4	13.2
(32)	Total	1,106.0	93.8	109.4	97.2
					131.3
					133.3
					35.9
					300.4

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	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 Toledo Edison Company: 19-1760-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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 218,299	100%	\$ 218,299		\$ 218,299
3	353	Station Equipment	\$ 11,349,517	100%	\$ 11,349,517		\$ 11,349,517
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,549,503	100%	\$ 3,549,503		\$ 3,549,503
6	356	Overhead Conductors & Devices	\$ 5,541,505	100%	\$ 5,541,505		\$ 5,541,505
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 38,799,208	100%	\$ 38,799,208	\$ (15,628,438)	\$ 23,170,771

The Toledo Edison Company: 19-1760-EL-RDR
8/31/2019 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 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	\$ 4,966,340	100%	\$ 4,966,340		\$ 4,966,340
12	361	Structures & Improvements	\$ 6,074,894	100%	\$ 6,074,894		\$ 6,074,894
13	362	Station Equipment	\$ 100,489,050	100%	\$ 100,489,050		\$ 100,489,050
14	364	Poles, Towers & Fixtures	\$ 190,708,760	100%	\$ 190,708,760	\$ (1,752)	\$ 190,707,008
15	365	Overhead Conductors & Devices	\$ 236,333,975	100%	\$ 236,333,975	\$ (766)	\$ 236,333,209
16	366	Underground Conduit	\$ 13,761,849	100%	\$ 13,761,849		\$ 13,761,849
17	367	Underground Conductors & Devices	\$ 156,675,294	100%	\$ 156,675,294	\$ (9,206)	\$ 156,666,089
18	368	Line Transformers	\$ 163,896,424	100%	\$ 163,896,424	\$ (4,737)	\$ 163,891,688
19	369	Services	\$ 68,333,297	100%	\$ 68,333,297	\$ (377)	\$ 68,332,920
20	370	Meters	\$ 49,664,924	100%	\$ 49,664,924		\$ 49,664,924
21	371	Installation on Customer Premises	\$ 6,683,319	100%	\$ 6,683,319		\$ 6,683,319
22	373	Street Lighting & Signal Systems	\$ 62,638,391	100%	\$ 62,638,391	\$ (296,754)	\$ 62,341,636
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,060,234,418	100%	\$ 1,060,234,418	\$ (313,591)	\$ 1,059,920,826

The Toledo Edison Company: 19-1760-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	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 33,833,533	100%	\$ 33,833,533		\$ 33,833,533
27	391.1	Office Furniture & Equipment	\$ 1,735,973	100%	\$ 1,735,973		\$ 1,735,973
28	391.2	Data Processing Equipment	\$ 11,313,192	100%	\$ 11,313,192		\$ 11,313,192
29	392	Transportation Equipment	\$ 1,918,652	100%	\$ 1,918,652		\$ 1,918,652
30	393	Stores Equipment	\$ 508,338	100%	\$ 508,338		\$ 508,338
31	394	Tools, Shop & Garage Equipment	\$ 6,491,948	100%	\$ 6,491,948		\$ 6,491,948
32	395	Laboratory Equipment	\$ 1,425,661	100%	\$ 1,425,661		\$ 1,425,661
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,463,481	100%	\$ 17,463,481		\$ 17,463,481
35	398	Miscellaneous Equipment	\$ 382,497	100%	\$ 382,497		\$ 382,497
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 76,680,711	100%	\$ 76,680,711	\$0	\$ 76,680,711

The Toledo Edison Company: 19-1760-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>							
38	303	Intangible Software	\$ 32,435,944	100%	\$ 32,435,944		\$ 32,435,944
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,087	100%	\$ 240,087		\$ 240,087
41		Total Other Plant	\$ 32,730,241		\$ 32,730,241	\$ -	\$ 32,730,241
42		Company Total Plant	<u>\$ 1,208,444,578</u>	100%	<u>\$ 1,208,444,578</u>	<u>\$ (15,942,029)</u>	<u>\$ 1,192,502,549</u>
43		Service Company Plant Allocated*					\$ 58,894,231
44		Grand Total Plant (42 + 43)					<u>\$ 1,251,396,780</u>

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

The Toledo Edison Company: 19-1760-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	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 223,872	100%	\$ 223,872		\$ 223,872
3	353	Station Equipment	\$ 11,349,517	\$ 4,989,573	100%	\$ 4,989,573		\$ 4,989,573
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,549,503	\$ 3,258,689	100%	\$ 3,258,689		\$ 3,258,689
6	356	Overhead Conductors & Devices	\$ 5,541,505	\$ 3,732,933	100%	\$ 3,732,933		\$ 3,732,933
7	357	Underground Conduit	\$ 372,576	\$ 205,880	100%	\$ 205,880		\$ 205,880
8	358	Underground Conductors & Devices	\$ 385,693	\$ 220,727	100%	\$ 220,727		\$ 220,727
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>
10		Total Transmission Plant	\$ 23,170,771	\$ 12,672,216	100%	\$ 12,672,216	\$0	\$ 12,672,216

The Toledo Edison Company: 19-1760-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)								
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,966,340	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,074,894	\$ 2,706,938	100%	\$ 2,706,938		\$ 2,706,938
13	362	Station Equipment	\$ 100,489,050	\$ 41,651,827	100%	\$ 41,651,827		\$ 41,651,827
14	364	Poles, Towers & Fixtures	\$ 190,707,008	\$ 130,111,628	100%	\$ 130,111,628	\$ (91)	\$ 130,111,537
15	365	Overhead Conductors & Devices	\$ 236,333,209	\$ 99,109,118	100%	\$ 99,109,118	\$ (38)	\$ 99,109,079
16	366	Underground Conduit	\$ 13,761,849	\$ 8,646,195	100%	\$ 8,646,195		\$ 8,646,195
17	367	Underground Conductors & Devices	\$ 156,666,089	\$ 54,665,259	100%	\$ 54,665,259	\$ (263)	\$ 54,664,996
18	368	Line Transformers	\$ 163,891,688	\$ 71,651,827	100%	\$ 71,651,827	\$ (93)	\$ 71,651,734
19	369	Services	\$ 68,332,920	\$ 71,816,385	100%	\$ 71,816,385	\$ (7)	\$ 71,816,378
20	370	Meters	\$ 49,664,924	\$ 20,290,185	100%	\$ 20,290,185		\$ 20,290,185
21	371	Installation on Customer Premises	\$ 6,683,319	\$ 4,755,750	100%	\$ 4,755,750		\$ 4,755,750
22	373	Street Lighting & Signal Systems	\$ 62,341,636	\$ 43,348,099	100%	\$ 43,348,099	\$ (8,982)	\$ 43,339,117
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,876	100%	\$ 5,876		\$ 5,876
24		Total Distribution Plant	\$ 1,059,920,826	\$ 548,759,088	100%	\$ 548,759,088	\$ (9,475)	\$ 548,749,612

The Toledo Edison Company: 19-1760-EL-RDR
8/31/2019 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 3 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 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>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 33,833,533	\$ 10,635,521	100%	\$ 10,635,521		\$ 10,635,521
27	391.1	Office Furniture & Equipment	\$ 1,735,973	\$ 1,640,851	100%	\$ 1,640,851		\$ 1,640,851
28	391.2	Data Processing Equipment	\$ 11,313,192	\$ 8,478,766	100%	\$ 8,478,766		\$ 8,478,766
29	392	Transportation Equipment	\$ 1,918,652	\$ 1,483,104	100%	\$ 1,483,104		\$ 1,483,104
30	393	Stores Equipment	\$ 508,338	\$ 354,709	100%	\$ 354,709		\$ 354,709
31	394	Tools, Shop & Garage Equipment	\$ 6,491,948	\$ 2,305,070	100%	\$ 2,305,070		\$ 2,305,070
32	395	Laboratory Equipment	\$ 1,425,661	\$ 988,810	100%	\$ 988,810		\$ 988,810
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,463,481	\$ 12,326,034	100%	\$ 12,326,034		\$ 12,326,034
35	398	Miscellaneous Equipment	\$ 382,497	\$ 171,617	100%	\$ 171,617		\$ 171,617
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 101,520	100%	\$ 101,520		\$ 101,520
37		Total General Plant Plant	\$ 76,680,711	\$ 39,367,086	100%	\$ 39,367,086	\$ -	\$ 39,367,086

The Toledo Edison Company: 19-1760-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								
38	303	Intangible Software	\$ 32,435,944	\$ 26,800,936	100%	\$ 26,800,936		\$ 26,800,936
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,046	100%	\$ 54,046		\$ 54,046
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,087	100%	\$ 240,087		\$ 240,087
41		Total Other Plant	\$ 32,730,241	\$ 27,095,068		\$ 27,095,068	\$ -	\$ 27,095,068
42		Removal Work in Progress (RWIP)		\$ (7,305,897)	100%	\$ (7,305,897)		\$ (7,305,897)
43		Company Total Plant (Reserve)	<u>\$ 1,192,502,549</u>	<u>\$ 620,587,561</u>	100%	<u>\$ 620,587,561</u>	<u>\$ (9,475)</u>	<u>\$ 620,578,085</u>
44		Service Company Reserve Allocated*						\$ 34,065,230
45		Grand Total Plant (Reserve) (43 + 44)						<u>\$ 654,643,316</u>

* 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 Toledo Edison Company: 19-1760-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
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 223,872	2.50%	\$ 5,457
3	353	Station Equipment	\$ 11,349,517	\$ 4,989,573	1.80%	\$ 204,291
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,549,503	\$ 3,258,689	3.75%	\$ 133,106
6	356	Overhead Conductors & Devices	\$ 5,541,505	\$ 3,732,933	2.67%	\$ 147,958
7	357	Underground Conduit	\$ 372,576	\$ 205,880	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 220,727	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 23,170,771	\$ 12,672,216		\$ 509,929

The Toledo Edison Company: 19-1760-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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,966,340	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,074,894	\$ 2,706,938	2.50%	\$ 151,872
13	362	Station Equipment	\$ 100,489,050	\$ 41,651,827	2.25%	\$ 2,261,004
14	364	Poles, Towers & Fixtures	\$ 190,707,008	\$ 130,111,537	3.78%	\$ 7,208,725
15	365	Overhead Conductors & Devices	\$ 236,333,209	\$ 99,109,079	3.75%	\$ 8,862,495
16	366	Underground Conduit	\$ 13,761,849	\$ 8,646,195	2.08%	\$ 286,246
17	367	Underground Conductors & Devices	\$ 156,666,089	\$ 54,664,996	2.20%	\$ 3,446,654
18	368	Line Transformers	\$ 163,891,688	\$ 71,651,734	2.62%	\$ 4,293,962
19	369	Services	\$ 68,332,920	\$ 71,816,378	3.17%	\$ 2,166,154
20	370	Meters	\$ 49,664,924	\$ 20,290,185	3.43%	\$ 1,703,507
21	371	Installation on Customer Premises	\$ 6,683,319	\$ 4,755,750	4.00%	\$ 267,333
22	373	Street Lighting & Signal Systems	\$ 62,341,636	\$ 43,339,117	3.93%	\$ 2,450,026
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,876	0.00%	\$ -
24		Total Distribution	\$ 1,059,920,826	\$ 548,749,612		\$ 33,097,978

The Toledo Edison Company: 19-1760-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
			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	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 33,833,533	\$ 10,635,521	2.20%	\$ 744,338
27	391.1	Office Furniture & Equipment	\$ 1,735,973	\$ 1,640,851	3.80%	\$ 65,967
28	391.2	Data Processing Equipment	\$ 11,313,192	\$ 8,478,766	9.50%	\$ 1,074,753
29	392	Transportation Equipment	\$ 1,918,652	\$ 1,483,104	6.92%	\$ 132,771
30	393	Stores Equipment	\$ 508,338	\$ 354,709	3.13%	\$ 15,911
31	394	Tools, Shop & Garage Equipment	\$ 6,491,948	\$ 2,305,070	3.33%	\$ 216,182
32	395	Laboratory Equipment	\$ 1,425,661	\$ 988,810	2.86%	\$ 40,774
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,463,481	\$ 12,326,034	5.88%	\$ 1,026,853
35	398	Miscellaneous Equipment	\$ 382,497	\$ 171,617	3.33%	\$ 12,737
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 101,520	0.00%	\$ -
37		Total General	\$ 76,680,711	\$ 39,367,086		\$ 3,378,064

The Toledo Edison Company: 19-1760-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.

			Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
Line No.	Account No.	Account Title	Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 32,435,944	\$ 26,800,936	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,046	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,087	3.10%	*
41		Total Other	\$ 32,730,241	\$ 27,095,068		\$ 1,585,742
42		Removal Work in Progress (RWIP)		(\$7,305,897)		
43		Company Total Depreciation	\$ 1,192,502,549	\$ 620,578,085		\$ 38,571,713
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 58,894,231	\$ 34,065,230		\$ 2,308,276
45		GRAND TOTAL (43 + 44)	\$ 1,251,396,780	\$ 654,643,316		\$ 40,879,989

* 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 Toledo Edison Company: 19-1760-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)	\$ 32,762,447
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 547,202
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 32,287</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 33,341,935</u></u>
* Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.		

The Toledo Edison Company: 19-1760-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)	\$ 23,170,771	\$ 1,059,920,826	\$ 76,680,711
2	Jurisdictional Real Property (b)	\$ 1,937,713	\$ 11,041,234	\$ 34,377,566
3	Jurisdictional Personal Property (1 - 2)	\$ 21,233,058	\$ 1,048,879,592	\$ 42,303,145
4	Purchase Accounting Adjustment (f)	\$ (12,240,761)	\$ (437,668,514)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 8,992,297	\$ 611,211,078	\$ 42,303,145
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 61,415	\$ 56,943,254	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 534,951.74	\$ 5,341,984.82	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 596,367	\$ 62,293,140	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 8,395,930	\$ 548,917,939	\$ 42,144,632
13	True Value Percentage (c)	68.4850%	63.2130%	40.6300%
14	True Value of Taxable Personal Property (12 x 13)	\$ 5,749,953	\$ 346,987,496	\$ 17,123,364
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 4,887,460	\$ 294,939,372	\$ 4,109,607
17	Personal Property Tax Rate (e)	9.8211000%	9.8211000%	9.8211000%
18	Personal Property Tax (16 x 17)	\$ 480,002	\$ 28,966,291	\$ 403,609
19	Purchase Accounting Adjustment (f)	\$ 79,604	\$ 2,579,419	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 253,522
21	Total Personal Property Tax (18 + 19 + 20)			\$ 32,762,447

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

The Toledo Edison Company: 19-1760-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)	\$ 1,937,713	\$ 11,041,234	\$ 34,377,566
2	Real Property Tax Rate (b)	<u>1.1555%</u>	<u>1.1555%</u>	<u>1.1555%</u>
3	Real Property Tax (1 x 2)	\$ 22,390	\$ 127,581	\$ 397,231
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 547,202</u></u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 64,245,007	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$742,347</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.1555%</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.

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

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

(I) 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 Toledo Edison Company: 19-1760-EL-RDR
11/30/2019 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 1 of 4

NOTE: Column A contains estimated plant in service balances as of 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>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 17,348,483	100%	\$ 17,348,483	\$ (15,628,438)	\$ 1,720,045
2	352	Structures & Improvements	\$ 218,299	100%	\$ 218,299		\$ 218,299
3	353	Station Equipment	\$ 11,948,464	100%	\$ 11,948,464		\$ 11,948,464
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,569,286	100%	\$ 3,569,286		\$ 3,569,286
6	356	Overhead Conductors & Devices	\$ 5,646,079	100%	\$ 5,646,079		\$ 5,646,079
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 39,523,144	100%	\$ 39,523,144	\$ (15,628,438)	\$ 23,894,706

The Toledo Edison Company: 19-1760-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>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 4,999,116	100%	\$ 4,999,116		\$ 4,999,116
12	361	Structures & Improvements	\$ 6,086,753	100%	\$ 6,086,753		\$ 6,086,753
13	362	Station Equipment	\$ 101,526,080	100%	\$ 101,526,080		\$ 101,526,080
14	364	Poles, Towers & Fixtures	\$ 191,258,934	100%	\$ 191,258,934	\$ (1,752)	\$ 191,257,182
15	365	Overhead Conductors & Devices	\$ 236,570,155	100%	\$ 236,570,155	\$ (766)	\$ 236,569,389
16	366	Underground Conduit	\$ 13,960,549	100%	\$ 13,960,549		\$ 13,960,549
17	367	Underground Conductors & Devices	\$ 158,518,120	100%	\$ 158,518,120	\$ (9,206)	\$ 158,508,915
18	368	Line Transformers	\$ 164,548,376	100%	\$ 164,548,376	\$ (4,737)	\$ 164,543,640
19	369	Services	\$ 68,434,379	100%	\$ 68,434,379	\$ (377)	\$ 68,434,002
20	370	Meters	\$ 50,443,803	100%	\$ 50,443,803		\$ 50,443,803
21	371	Installation on Customer Premises	\$ 6,695,249	100%	\$ 6,695,249		\$ 6,695,249
22	373	Street Lighting & Signal Systems	\$ 63,053,143	100%	\$ 63,053,143	\$ (296,754)	\$ 62,756,389
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,066,102,557	100%	\$ 1,066,102,557	\$ (313,591)	\$ 1,065,788,966

The Toledo Edison Company: 19-1760-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>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 34,105,119	100%	\$ 34,105,119		\$ 34,105,119
27	391.1	Office Furniture & Equipment	\$ 1,735,973	100%	\$ 1,735,973		\$ 1,735,973
28	391.2	Data Processing Equipment	\$ 11,183,163	100%	\$ 11,183,163		\$ 11,183,163
29	392	Transportation Equipment	\$ 1,909,195	100%	\$ 1,909,195		\$ 1,909,195
30	393	Stores Equipment	\$ 508,338	100%	\$ 508,338		\$ 508,338
31	394	Tools, Shop & Garage Equipment	\$ 6,491,948	100%	\$ 6,491,948		\$ 6,491,948
32	395	Laboratory Equipment	\$ 1,425,661	100%	\$ 1,425,661		\$ 1,425,661
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,463,481	100%	\$ 17,463,481		\$ 17,463,481
35	398	Miscellaneous Equipment	\$ 382,497	100%	\$ 382,497		\$ 382,497
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 76,812,811	100%	\$ 76,812,811	\$ -	\$ 76,812,811

The Toledo Edison Company: 19-1760-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>							
38	303	Intangible Software	\$ 32,755,819	100%	\$ 32,755,819		\$ 32,755,819
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,087	100%	\$ 240,087		\$ 240,087
41		Total Other Plant	\$ 33,050,117		\$ 33,050,117	\$ -	\$ 33,050,117
42		Company Total Plant Balance	<u>\$ 1,215,488,629</u>	100%	<u>\$ 1,215,488,629</u>	<u>\$ (15,942,029)</u>	<u>\$ 1,199,546,599</u>
43		Service Company Plant Allocated*					\$ 59,494,624
44		Grand Total Plant (42 + 43)					<u>\$ 1,259,041,224</u>

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

The Toledo Edison Company: 19-1760-EL-RDR
11/30/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E (A)					
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,720,045	\$ (70)	100%	\$ (70)		\$ (70)
2	352	Structures & Improvements	\$ 218,299	\$ 225,243	100%	\$ 225,243		\$ 225,243
3	353	Station Equipment	\$ 11,948,464	\$ 4,896,167	100%	\$ 4,896,167		\$ 4,896,167
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,569,286	\$ 3,289,357	100%	\$ 3,289,357		\$ 3,289,357
6	356	Overhead Conductors & Devices	\$ 5,646,079	\$ 3,756,522	100%	\$ 3,756,522		\$ 3,756,522
7	357	Underground Conduit	\$ 372,576	\$ 207,768	100%	\$ 207,768		\$ 207,768
8	358	Underground Conductors & Devices	\$ 385,693	\$ 223,528	100%	\$ 223,528		\$ 223,528
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>
10		Total Transmission Plant	\$ 23,894,706	\$ 12,639,058	100%	\$ 12,639,058	\$0	\$ 12,639,058

The Toledo Edison Company: 19-1760-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" worksheet.

Line No.	Account No.	Account Title	Sch B2.1 (Estimate) Column E (A)	Total Company Plant Investment	Reserve Balances				
				(B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
<u>DISTRIBUTION PLANT</u>									
11	360	Land & Land Rights	\$ 4,999,116	\$ (3,642)	100%	\$ (3,642)		\$ (3,642)	
12	361	Structures & Improvements	\$ 6,086,753	\$ 2,741,224	100%	\$ 2,741,224		\$ 2,741,224	
13	362	Station Equipment	\$ 101,526,080	\$ 41,851,924	100%	\$ 41,851,924		\$ 41,851,924	
14	364	Poles, Towers & Fixtures	\$ 191,257,182	\$ 131,557,973	100%	\$ 131,557,973	\$ (108)	\$ 131,557,865	
15	365	Overhead Conductors & Devices	\$ 236,569,389	\$ 101,139,764	100%	\$ 101,139,764	\$ (45)	\$ 101,139,719	
16	366	Underground Conduit	\$ 13,960,549	\$ 8,690,484	100%	\$ 8,690,484		\$ 8,690,484	
17	367	Underground Conductors & Devices	\$ 158,508,915	\$ 54,499,103	100%	\$ 54,499,103	\$ (314)	\$ 54,498,789	
18	368	Line Transformers	\$ 164,543,640	\$ 72,477,318	100%	\$ 72,477,318	\$ (124)	\$ 72,477,194	
19	369	Services	\$ 68,434,002	\$ 72,343,755	100%	\$ 72,343,755	\$ (10)	\$ 72,343,744	
20	370	Meters	\$ 50,443,803	\$ 20,661,247	100%	\$ 20,661,247		\$ 20,661,247	
21	371	Installation on Customer Premises	\$ 6,695,249	\$ 4,820,854	100%	\$ 4,820,854		\$ 4,820,854	
22	373	Street Lighting & Signal Systems	\$ 62,756,389	\$ 43,898,121	100%	\$ 43,898,121	\$ (13,550)	\$ 43,884,571	
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,925	100%	\$ 5,925		\$ 5,925	
24		Total Distribution Plant	\$ 1,065,788,966	\$ 554,684,048	100%	\$ 554,684,048	\$ (14,151)	\$ 554,669,897	

The Toledo Edison Company: 19-1760-EL-RDR
11/30/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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" worksheet.

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances				
			Sch B2.1 (Estimate) Column E	Total Company	Allocation	Allocated	Adjustments	Adjusted
			(A)	(B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,105,119	\$ 10,737,921	100%	\$ 10,737,921		\$ 10,737,921
27	391.1	Office Furniture & Equipment	\$ 1,735,973	\$ 1,649,174	100%	\$ 1,649,174		\$ 1,649,174
28	391.2	Data Processing Equipment	\$ 11,183,163	\$ 8,706,139	100%	\$ 8,706,139		\$ 8,706,139
29	392	Transportation Equipment	\$ 1,909,195	\$ 1,516,215	100%	\$ 1,516,215		\$ 1,516,215
30	393	Stores Equipment	\$ 508,338	\$ 358,687	100%	\$ 358,687		\$ 358,687
31	394	Tools, Shop & Garage Equipment	\$ 6,491,948	\$ 2,359,115	100%	\$ 2,359,115		\$ 2,359,115
32	395	Laboratory Equipment	\$ 1,425,661	\$ 999,003	100%	\$ 999,003		\$ 999,003
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,463,481	\$ 12,582,747	100%	\$ 12,582,747		\$ 12,582,747
35	398	Miscellaneous Equipment	\$ 382,497	\$ 174,802	100%	\$ 174,802		\$ 174,802
36	399.1	Asset Retirement Costs for General Plant	<u>\$ 158,513</u>	<u>\$ 102,340</u>	100%	<u>\$ 102,340</u>		<u>\$ 102,340</u>
37		Total General Plant	\$ 76,812,811	\$ 40,067,227	100%	\$ 40,067,227	\$0	\$ 40,067,227

The Toledo Edison Company: 19-1760-EL-RDR
11/30/2019 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 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" worksheet.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
38	303	Intangible Software	\$ 32,755,819	\$ 27,266,757	100%	\$ 27,266,757		\$ 27,266,757
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,085	100%	\$ 240,085		\$ 240,085
41		Total Other Plant	\$ 33,050,117	\$ 27,561,053		\$ 27,561,053	\$0	\$ 27,561,053
42		Removal Work in Progress (RWIP)		\$ (8,845,391)	100%	\$ (8,845,391)		\$ (8,845,391)
43		Company Total Plant (Reserve)	\$ 1,199,546,599	\$ 626,105,996	100%	\$ 626,105,996	\$ (14,151)	\$ 626,091,844
44		Service Company Reserve Allocated*						\$ 35,211,248
45		Grand Total Plant (Reserve) (43 + 44)						\$ 661,303,093

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

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

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 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 Toledo Edison Company: 19-1760-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30,
2019

Schedule B-3.2 (Estimate)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,720,045	\$ (70)	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 225,243	2.50%	\$ 5,457
3	353	Station Equipment	\$ 11,948,464	\$ 4,896,167	1.80%	\$ 215,072
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,569,286	\$ 3,289,357	3.75%	\$ 133,848
6	356	Overhead Conductors & Devices	\$ 5,646,079	\$ 3,756,522	2.67%	\$ 150,750
7	357	Underground Conduit	\$ 372,576	\$ 207,768	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 223,528	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 23,894,706	\$ 12,639,058		\$ 524,244

The Toledo Edison Company: 19-1760-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. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate) (D)	Sch. B-3 (Estimate) (E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,999,116	\$ (3,642)	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,086,753	\$ 2,741,224	2.50%	\$ 152,169
13	362	Station Equipment	\$ 101,526,080	\$ 41,851,924	2.25%	\$ 2,284,337
14	364	Poles, Towers & Fixtures	\$ 191,257,182	\$ 131,557,865	3.78%	\$ 7,229,521
15	365	Overhead Conductors & Devices	\$ 236,569,389	\$ 101,139,719	3.75%	\$ 8,871,352
16	366	Underground Conduit	\$ 13,960,549	\$ 8,690,484	2.08%	\$ 290,379
17	367	Underground Conductors & Devices	\$ 158,508,915	\$ 54,498,789	2.20%	\$ 3,487,196
18	368	Line Transformers	\$ 164,543,640	\$ 72,477,194	2.62%	\$ 4,311,043
19	369	Services	\$ 68,434,002	\$ 72,343,744	3.17%	\$ 2,169,358
20	370	Meters	\$ 50,443,803	\$ 20,661,247	3.43%	\$ 1,730,222
21	371	Installation on Customer Premises	\$ 6,695,249	\$ 4,820,854	4.00%	\$ 267,810
22	373	Street Lighting & Signal Systems	\$ 62,756,389	\$ 43,884,571	3.93%	\$ 2,466,326
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 5,925	0.00%	\$ -
24		Total Distribution	\$ 1,065,788,966	\$ 554,669,897		\$ 33,259,713

The Toledo Edison Company: 19-1760-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30,
2019

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=Dx(F))
GENERAL PLANT						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 34,105,119	\$ 10,737,921	2.20%	\$ 750,313
27	391.1	Office Furniture & Equipment	\$ 1,735,973	\$ 1,649,174	3.80%	\$ 65,967
28	391.2	Data Processing Equipment	\$ 11,183,163	\$ 8,706,139	9.50%	\$ 1,062,401
29	392	Transportation Equipment	\$ 1,909,195	\$ 1,516,215	6.92%	\$ 132,116
30	393	Stores Equipment	\$ 508,338	\$ 358,687	3.13%	\$ 15,911
31	394	Tools, Shop & Garage Equipment	\$ 6,491,948	\$ 2,359,115	3.33%	\$ 216,182
32	395	Laboratory Equipment	\$ 1,425,661	\$ 999,003	2.86%	\$ 40,774
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,463,481	\$ 12,582,747	5.88%	\$ 1,026,853
35	398	Miscellaneous Equipment	\$ 382,497	\$ 174,802	3.33%	\$ 12,737
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 102,340	0.00%	\$ -
37		Total General	\$ 76,812,811	\$ 40,067,227		\$ 3,371,032

The Toledo Edison Company: 19-1760-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. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 32,755,819	\$ 27,266,757	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,087	\$ 240,085	3.10%	*
41		Total Other	\$ 33,050,117	\$ 27,561,053		\$ 1,518,895
42		Removal Work in Progress (RWIP)		(\$8,845,391)		
43		Total Company Depreciation	\$ 1,199,546,599	\$ 626,091,844		\$ 38,673,884
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 59,494,624	\$ 35,211,248		\$ 2,094,437
45		GRAND TOTAL (43 + 44)	\$ 1,259,041,224	\$ 661,303,093		\$ 40,768,320

* 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 Toledo Edison Company: 19-1760-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)	\$ 33,104,622
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 550,863
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 35,837</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 33,691,321</u></u>

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

The Toledo Edison Company: 19-1760-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)	\$ 23,894,706	\$ 1,065,788,966	\$ 76,812,811
2	Jurisdictional Real Property (b)	\$ 1,938,344	\$ 11,085,868	\$ 34,649,152
3	Jurisdictional Personal Property (1 - 2)	\$ 21,956,362	\$ 1,054,703,097	\$ 42,163,659
4	Purchase Accounting Adjustment (f)	\$ (12,240,761)	\$ (437,668,514)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 9,715,601	\$ 617,034,583	\$ 42,163,659
	<u>Exclusions and Exemptions</u>			
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 61,415	\$ 56,943,254	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 577,981.10	\$ 5,392,882.26	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 639,396	\$ 62,344,037	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 9,076,205	\$ 554,690,546	\$ 42,005,146
13	True Value Percentage (c)	68.4850%	63.2130%	40.6300%
14	True Value of Taxable Personal Property (12 x 13)	\$ 6,215,839	\$ 350,636,535	\$ 17,066,691
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,283,463	\$ 298,041,055	\$ 4,096,006
17	Personal Property Tax Rate (e)	9.8211000%	9.8211000%	9.8211000%
18	Personal Property Tax (16 x 17)	\$ 518,894	\$ 29,270,910	\$ 402,273
19	Purchase Accounting Adjustment (f)	\$ 79,604	\$ 2,579,419	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 253,522
21	Total Personal Property Tax (18 + 19 + 20)			\$ 33,104,622

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of 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)	\$ 1,938,344	\$ 11,085,868	\$ 34,649,152
2	Real Property Tax Rate (b)	<u>1.155494%</u>	<u>1.155494%</u>	<u>1.155494%</u>
3	Real Property Tax (1 x 2)	\$ 22,397	\$ 128,097	\$ 400,369
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 550,863</u></u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 64,245,007	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$742,347</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.155494%</u></u>	

The Cleveland Electric Illuminating Company: 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.

(I) 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.

(J) 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 November 30, 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	\$ 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 November 30, 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 Plt	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15 3.87%	\$ 15
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229 2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ - 2.33%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 2,504,666	\$ 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
	Sept 2019 - Nov 2019 Reconciliation			
(1)	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

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.

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

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			(F) Rate	(G) Quarterly Reconciliation			(J) Sept 2019 - Nov 2019 Rate Actual Rate Base
			Rev. Req	Billing Units			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 Toledo Edison Company
Case No. 19-1760-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	\$ 34.68	\$ 34.67	\$ (0.01)	0.0%
2	0	500	\$ 64.84	\$ 64.81	\$ (0.03)	0.0%
3	0	750	\$ 94.96	\$ 94.92	\$ (0.04)	0.0%
4	0	1,000	\$ 125.07	\$ 125.02	\$ (0.05)	0.0%
5	0	1,250	\$ 155.19	\$ 155.13	\$ (0.06)	0.0%
6	0	1,500	\$ 185.30	\$ 185.22	\$ (0.08)	0.0%
7	0	2,000	\$ 245.57	\$ 245.47	\$ (0.10)	0.0%
8	0	2,500	\$ 305.62	\$ 305.49	\$ (0.13)	0.0%
9	0	3,000	\$ 365.63	\$ 365.47	\$ (0.16)	0.0%
10	0	3,500	\$ 425.64	\$ 425.46	\$ (0.18)	0.0%
11	0	4,000	\$ 485.65	\$ 485.44	\$ (0.21)	0.0%
12	0	4,500	\$ 545.66	\$ 545.43	\$ (0.23)	0.0%
13	0	5,000	\$ 605.72	\$ 605.46	\$ (0.26)	0.0%
14	0	5,500	\$ 665.73	\$ 665.44	\$ (0.29)	0.0%
15	0	6,000	\$ 725.75	\$ 725.44	\$ (0.31)	0.0%
16	0	6,500	\$ 785.75	\$ 785.41	\$ (0.34)	0.0%
17	0	7,000	\$ 845.79	\$ 845.43	\$ (0.36)	0.0%
18	0	7,500	\$ 905.82	\$ 905.43	\$ (0.39)	0.0%
19	0	8,000	\$ 965.82	\$ 965.40	\$ (0.42)	0.0%
20	0	8,500	\$ 1,025.87	\$ 1,025.43	\$ (0.44)	0.0%
21	0	9,000	\$ 1,085.88	\$ 1,085.41	\$ (0.47)	0.0%
22	0	9,500	\$ 1,145.87	\$ 1,145.38	\$ (0.49)	0.0%
23	0	10,000	\$ 1,205.90	\$ 1,205.38	\$ (0.52)	0.0%
24	0	10,500	\$ 1,265.94	\$ 1,265.39	\$ (0.55)	0.0%
25	0	11,000	\$ 1,325.93	\$ 1,325.36	\$ (0.57)	0.0%

The Toledo Edison Company
Case No. 19-1760-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	\$ 34.68	\$ 34.67	\$ (0.01)	0.0%
2	0	500	\$ 64.84	\$ 64.81	\$ (0.03)	0.0%
3	0	750	\$ 90.56	\$ 90.52	\$ (0.04)	0.0%
4	0	1,000	\$ 116.27	\$ 116.22	\$ (0.05)	0.0%
5	0	1,250	\$ 141.99	\$ 141.93	\$ (0.06)	0.0%
6	0	1,500	\$ 167.70	\$ 167.62	\$ (0.08)	0.0%
7	0	2,000	\$ 219.17	\$ 219.07	\$ (0.10)	0.0%
8	0	2,500	\$ 270.42	\$ 270.29	\$ (0.13)	0.0%
9	0	3,000	\$ 321.63	\$ 321.47	\$ (0.16)	0.0%
10	0	3,500	\$ 372.84	\$ 372.66	\$ (0.18)	0.0%
11	0	4,000	\$ 424.05	\$ 423.84	\$ (0.21)	0.0%
12	0	4,500	\$ 475.26	\$ 475.03	\$ (0.23)	0.0%
13	0	5,000	\$ 526.52	\$ 526.26	\$ (0.26)	0.0%
14	0	5,500	\$ 577.73	\$ 577.44	\$ (0.29)	0.0%
15	0	6,000	\$ 628.95	\$ 628.64	\$ (0.31)	0.0%
16	0	6,500	\$ 680.15	\$ 679.81	\$ (0.34)	0.0%
17	0	7,000	\$ 731.39	\$ 731.03	\$ (0.36)	0.0%
18	0	7,500	\$ 782.62	\$ 782.23	\$ (0.39)	0.0%
19	0	8,000	\$ 833.82	\$ 833.40	\$ (0.42)	0.0%
20	0	8,500	\$ 885.07	\$ 884.63	\$ (0.44)	0.0%
21	0	9,000	\$ 936.28	\$ 935.81	\$ (0.47)	0.0%
22	0	9,500	\$ 987.47	\$ 986.98	\$ (0.49)	-0.1%
23	0	10,000	\$ 1,038.70	\$ 1,038.18	\$ (0.52)	-0.1%
24	0	10,500	\$ 1,089.94	\$ 1,089.39	\$ (0.55)	-0.1%
25	0	11,000	\$ 1,141.13	\$ 1,140.56	\$ (0.57)	-0.1%

The Toledo Edison Company
Case No. 19-1760-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 Apt. (Rate RS)						
1	0	250	\$ 34.68	\$ 34.67	\$ (0.01)	0.0%
2	0	500	\$ 64.84	\$ 64.81	\$ (0.03)	0.0%
3	0	750	\$ 90.56	\$ 90.52	\$ (0.04)	0.0%
4	0	1,000	\$ 116.27	\$ 116.22	\$ (0.05)	0.0%
5	0	1,250	\$ 141.99	\$ 141.93	\$ (0.06)	0.0%
6	0	1,500	\$ 167.70	\$ 167.62	\$ (0.08)	0.0%
7	0	2,000	\$ 219.17	\$ 219.07	\$ (0.10)	0.0%
8	0	2,500	\$ 270.42	\$ 270.29	\$ (0.13)	0.0%
9	0	3,000	\$ 321.63	\$ 321.47	\$ (0.16)	0.0%
10	0	3,500	\$ 372.84	\$ 372.66	\$ (0.18)	0.0%
11	0	4,000	\$ 424.05	\$ 423.84	\$ (0.21)	0.0%
12	0	4,500	\$ 475.26	\$ 475.03	\$ (0.23)	0.0%
13	0	5,000	\$ 526.52	\$ 526.26	\$ (0.26)	0.0%
14	0	5,500	\$ 577.73	\$ 577.44	\$ (0.29)	0.0%
15	0	6,000	\$ 628.95	\$ 628.64	\$ (0.31)	0.0%
16	0	6,500	\$ 680.15	\$ 679.81	\$ (0.34)	0.0%
17	0	7,000	\$ 731.39	\$ 731.03	\$ (0.36)	0.0%
18	0	7,500	\$ 782.62	\$ 782.23	\$ (0.39)	0.0%
19	0	8,000	\$ 833.82	\$ 833.40	\$ (0.42)	0.0%
20	0	8,500	\$ 885.07	\$ 884.63	\$ (0.44)	0.0%
21	0	9,000	\$ 936.28	\$ 935.81	\$ (0.47)	0.0%
22	0	9,500	\$ 987.47	\$ 986.98	\$ (0.49)	-0.1%
23	0	10,000	\$ 1,038.70	\$ 1,038.18	\$ (0.52)	-0.1%
24	0	10,500	\$ 1,089.94	\$ 1,089.39	\$ (0.55)	-0.1%
25	0	11,000	\$ 1,141.13	\$ 1,140.56	\$ (0.57)	-0.1%

The Toledo Edison Company
Case No. 19-1760-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	\$ 34.68	\$ 34.67	\$ (0.01)	0.0%
2	0	500	\$ 64.84	\$ 64.81	\$ (0.03)	0.0%
3	0	750	\$ 90.56	\$ 90.52	\$ (0.04)	0.0%
4	0	1,000	\$ 116.27	\$ 116.22	\$ (0.05)	0.0%
5	0	1,250	\$ 141.99	\$ 141.93	\$ (0.06)	0.0%
6	0	1,500	\$ 167.70	\$ 167.62	\$ (0.08)	0.0%
7	0	2,000	\$ 219.17	\$ 219.07	\$ (0.10)	0.0%
8	0	2,500	\$ 270.42	\$ 270.29	\$ (0.13)	0.0%
9	0	3,000	\$ 321.63	\$ 321.47	\$ (0.16)	0.0%
10	0	3,500	\$ 372.84	\$ 372.66	\$ (0.18)	0.0%
11	0	4,000	\$ 424.05	\$ 423.84	\$ (0.21)	0.0%
12	0	4,500	\$ 475.26	\$ 475.03	\$ (0.23)	0.0%
13	0	5,000	\$ 526.52	\$ 526.26	\$ (0.26)	0.0%
14	0	5,500	\$ 577.73	\$ 577.44	\$ (0.29)	0.0%
15	0	6,000	\$ 628.95	\$ 628.64	\$ (0.31)	0.0%
16	0	6,500	\$ 680.15	\$ 679.81	\$ (0.34)	0.0%
17	0	7,000	\$ 731.39	\$ 731.03	\$ (0.36)	0.0%
18	0	7,500	\$ 782.62	\$ 782.23	\$ (0.39)	0.0%
19	0	8,000	\$ 833.82	\$ 833.40	\$ (0.42)	0.0%
20	0	8,500	\$ 885.07	\$ 884.63	\$ (0.44)	0.0%
21	0	9,000	\$ 936.28	\$ 935.81	\$ (0.47)	0.0%
22	0	9,500	\$ 987.47	\$ 986.98	\$ (0.49)	-0.1%
23	0	10,000	\$ 1,038.70	\$ 1,038.18	\$ (0.52)	-0.1%
24	0	10,500	\$ 1,089.94	\$ 1,089.39	\$ (0.55)	-0.1%
25	0	11,000	\$ 1,141.13	\$ 1,140.56	\$ (0.57)	-0.1%

The Toledo Edison Company
Case No. 19-1760-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	\$ 190.67	\$ 190.91	\$ 0.24	0.1%
2	10	2,000	\$ 250.45	\$ 250.69	\$ 0.24	0.1%
3	10	3,000	\$ 309.80	\$ 310.04	\$ 0.24	0.1%
4	10	4,000	\$ 369.12	\$ 369.36	\$ 0.24	0.1%
5	10	5,000	\$ 428.48	\$ 428.72	\$ 0.24	0.1%
6	10	6,000	\$ 487.78	\$ 488.02	\$ 0.24	0.0%
7	1,000	100,000	\$ 20,896.62	\$ 20,920.82	\$ 24.20	0.1%
8	1,000	200,000	\$ 26,773.32	\$ 26,797.52	\$ 24.20	0.1%
9	1,000	300,000	\$ 32,650.01	\$ 32,674.21	\$ 24.20	0.1%
10	1,000	400,000	\$ 38,526.71	\$ 38,550.91	\$ 24.20	0.1%
11	1,000	500,000	\$ 44,403.41	\$ 44,427.61	\$ 24.20	0.1%
12	1,000	600,000	\$ 50,280.10	\$ 50,304.30	\$ 24.20	0.0%

The Toledo Edison Company
Case No. 19-1760-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	\$ 7,660.80	\$ 7,652.50	\$ (8.30)	-0.1%
2	500	100,000	\$ 10,697.44	\$ 10,689.14	\$ (8.30)	-0.1%
3	500	150,000	\$ 13,734.09	\$ 13,725.79	\$ (8.30)	-0.1%
4	500	200,000	\$ 16,770.74	\$ 16,762.44	\$ (8.30)	0.0%
5	500	250,000	\$ 19,807.39	\$ 19,799.09	\$ (8.30)	0.0%
6	500	300,000	\$ 22,844.03	\$ 22,835.73	\$ (8.30)	0.0%
7	5,000	500,000	\$ 74,898.43	\$ 74,815.43	\$ (83.00)	-0.1%
8	5,000	1,000,000	\$ 105,036.37	\$ 104,953.37	\$ (83.00)	-0.1%
9	5,000	1,500,000	\$ 134,718.60	\$ 134,635.60	\$ (83.00)	-0.1%
10	5,000	2,000,000	\$ 164,400.83	\$ 164,317.83	\$ (83.00)	-0.1%
11	5,000	2,500,000	\$ 194,083.06	\$ 194,000.06	\$ (83.00)	0.0%
12	5,000	3,000,000	\$ 223,765.29	\$ 223,682.29	\$ (83.00)	0.0%

The Toledo Edison Company
Case No. 19-1760-EL-RDR
Typical Bills - Comparison (DCR Q1 2020 vs. DCR Q4 2019)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 11,570.54	\$ 11,564.34	\$ (6.20)	-0.1%
2	1,000	200,000	\$ 16,872.44	\$ 16,866.24	\$ (6.20)	0.0%
3	1,000	300,000	\$ 22,174.33	\$ 22,168.13	\$ (6.20)	0.0%
4	1,000	400,000	\$ 27,476.23	\$ 27,470.03	\$ (6.20)	0.0%
5	1,000	500,000	\$ 32,778.13	\$ 32,771.93	\$ (6.20)	0.0%
6	1,000	600,000	\$ 38,080.02	\$ 38,073.82	\$ (6.20)	0.0%
7	10,000	1,000,000	\$ 113,224.67	\$ 113,162.67	\$ (62.00)	-0.1%
8	10,000	2,000,000	\$ 164,875.13	\$ 164,813.13	\$ (62.00)	0.0%
9	10,000	3,000,000	\$ 216,525.59	\$ 216,463.59	\$ (62.00)	0.0%
10	10,000	4,000,000	\$ 268,176.05	\$ 268,114.05	\$ (62.00)	0.0%
11	10,000	5,000,000	\$ 319,826.52	\$ 319,764.52	\$ (62.00)	0.0%
12	10,000	6,000,000	\$ 371,476.98	\$ 371,414.98	\$ (62.00)	0.0%

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

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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

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)	0.7128¢
GS (per kW of Billing Demand)	\$2.8301
GP (per kW of Billing Demand)	\$1.0534
GSU (per kVa of Billing Demand)	\$0.2878

PROVISIONS:

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

RIDER UPDATES:

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

Filed pursuant to Orders dated March 31, 2016 and February 28, 2018 in Case No. 14-1297-EL-SSO
and Case No. 17-1921-EL-RDR respectively, and in
Case No. 19-1760-EL-RDR before
The Public Utilities Commission of Ohio

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in

Case No(s). 89-6008-EL-TRF, 19-1760-EL-RDR

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