

January 2, 2020

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

SUBJECT: Case Nos. 19-1758-EL-RDR
89-6006-EL-TRF

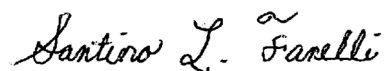
Dear Ms. McNeal:

In accordance with the Commission Order in Ohio 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 Ohio 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 Ohio 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 March 1, 2020.

Finally, attached is a tariff page that reflects the pricing update of Rider DCR. Please file one copy of the tariffs in each of the above mentioned Case Nos. 19-1758-EL-RDR and 89-6006-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,

A handwritten signature in black ink that reads "Santino L. Fanelli". The signature is written in a cursive, flowing style.

Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

Ohio Edison Company
Delivery Capital Recovery Rider (DCR)
March 2020 – May 2020 Filing
January 2, 2020

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Rider DCR
Rates for March 2020 - May 2020
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 2/29/2020 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 11/30/2019 Rate Base	1/2/2020 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 142.0	\$ 148.3	\$ 37.9	\$ 328.3
2	Incremental Revenue Requirement Based on Estimated 2/29/2020 Rate Base	Calculation: 1/2/2020 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 4.0	\$ 4.0	\$ 1.2	\$ 9.2
3	Annual Revenue Requirement Based on Estimated 2/29/2020 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 146.0	\$ 152.3	\$ 39.1	\$ 337.4

Rider DCR
Actual 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)	
	Gross Plant	5/31/2007*	11/30/2019	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,282.4	1,355.3	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,728.2	1,654.2	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,262.3	490.8	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	8,272.9	3,500.3	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,459.3)	(686.3)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,523.0)	(720.0)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(664.5)	(287.7)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(3,646.8)	(1,694.0)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,823.0	669.0	(1) + (5)	
(10)	OE	1,271.0	2,205.2	934.2	(2) + (6)	
(11)	TE	394.7	597.8	203.1	(3) + (7)	
(12)	Total	2,819.7	4,626.0	1,806.3	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(443.1)	(196.7)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(524.0)	(327.0)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(137.4)	(127.1)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,104.5)	(650.8)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,380.0	472.3	(9) + (13)	
(18)	OE	1,073.9	1,681.2	607.3	(10) + (14)	
(19)	TE	384.4	460.4	76.0	(11) + (15)	
(20)	Total	2,366.0	3,521.5	1,155.5	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	105.9	45.9	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	111.4	49.3	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	41.1	16.6	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	258.3	111.8	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	113.6	48.7	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	95.5	38.1	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	33.8	13.7	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	242.9	100.5	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	472.3	40.1	45.9	48.7	134.6
(30)	OE	607.3	51.5	49.3	38.1	139.0
(31)	TE	76.0	6.4	16.6	13.7	36.7
(32)	Total	1,155.5	98.0	111.8	100.5	310.3

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	24.3	22.6%	7.1	0.4	7.4	142.0
(37) OE	31.2	22.2%	8.9	0.4	9.3	148.3
(38) TE	3.9	22.4%	1.1	0.1	1.2	37.9
(39) Total	59.5		17.1	0.9	18.0	328.3

(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

Ohio Edison Company: 19-1758-EL-RDR
11/30/2019 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 11/30/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 11/30/2019 Plant in Service Balances" work.

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	\$ 95,260,595	100%	\$ 95,260,595	\$ (86,993,675)	\$ 8,266,921
2	352	Structures & Improvements	\$ 12,227,505	100%	\$ 12,227,505		\$ 12,227,505
3	353	Station Equipment	\$ 107,216,200	100%	\$ 107,216,200		\$ 107,216,200
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 27,263,161	100%	\$ 27,263,161		\$ 27,263,161
6	356	Overhead Conductors & Devices	\$ 38,647,194	100%	\$ 38,647,194		\$ 38,647,194
7	357	Underground Conduit	\$ 1,540,142	100%	\$ 1,540,142		\$ 1,540,142
8	358	Underground Conductors & Devices	\$ 16,987,106	100%	\$ 16,987,106		\$ 16,987,106
9	359	Roads & Trails	\$ 34,874	100%	\$ 34,874		\$ 34,874
10		Total Transmission Plant	\$ 299,453,695	100%	\$ 299,453,695	\$ (86,993,675)	\$ 212,460,020

Ohio Edison Company: 19-1758-EL-RDR
11/30/2019 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 11/30/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 11/30/2019 Plant in Service Balances" work.

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	\$ 12,592,623	100%	\$ 12,592,623		\$ 12,592,623
12	361	Structures & Improvements	\$ 16,437,408	100%	\$ 16,437,408		\$ 16,437,408
13	362	Station Equipment	\$ 296,933,701	100%	\$ 296,933,701		\$ 296,933,701
14	364	Poles, Towers & Fixtures	\$ 549,556,281	100%	\$ 549,556,281	\$ -	\$ 549,556,281
15	365	Overhead Conductors & Devices	\$ 813,057,542	100%	\$ 813,057,542	\$ -	\$ 813,057,542
16	366	Underground Conduit	\$ 71,289,430	100%	\$ 71,289,430		\$ 71,289,430
17	367	Underground Conductors & Devices	\$ 372,120,961	100%	\$ 372,120,961	\$ -	\$ 372,120,961
18	368	Line Transformers	\$ 532,697,665	100%	\$ 532,697,665	\$ -	\$ 532,697,665
19	369	Services	\$ 136,721,754	100%	\$ 136,721,754	\$ -	\$ 136,721,754
20	370	Meters	\$ 167,437,397	100%	\$ 167,437,397		\$ 167,437,397
21	371	Installation on Customer Premises	\$ 25,571,986	100%	\$ 25,571,986		\$ 25,571,986
22	373	Street Lighting & Signal Systems	\$ 80,565,393	100%	\$ 80,565,393	\$ (122,105)	\$ 80,443,288
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 3,075,004,412	100%	\$ 3,075,004,412	\$ (122,105)	\$ 3,074,882,307

Ohio Edison Company: 19-1758-EL-RDR
11/30/2019 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 11/30/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 11/30/2019 Plant in Service Balances" work.

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	\$ 3,315,060	100%	\$ 3,315,060		\$ 3,315,060
26	390	Structures & Improvements	\$ 97,726,773	100%	\$ 97,726,773		\$ 97,726,773
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,403,183	100%	\$ 6,403,183		\$ 6,403,183
29	391.2	Data Processing Equipment	\$ 7,345,831	100%	\$ 7,345,831		\$ 7,345,831
30	392	Transportation Equipment	\$ 5,718,169	100%	\$ 5,718,169		\$ 5,718,169
31	393	Stores Equipment	\$ 1,158,063	100%	\$ 1,158,063		\$ 1,158,063
32	394	Tools, Shop & Garage Equipment	\$ 18,381,830	100%	\$ 18,381,830		\$ 18,381,830
33	395	Laboratory Equipment	\$ 4,643,466	100%	\$ 4,643,466		\$ 4,643,466
34	396	Power Operated Equipment	\$ 3,951,123	100%	\$ 3,951,123		\$ 3,951,123
35	397	Communication Equipment	\$ 50,391,884	100%	\$ 50,391,884		\$ 50,391,884
36	398	Miscellaneous Equipment	\$ 289,330	100%	\$ 289,330		\$ 289,330
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 199,737,080	100%	\$ 199,737,080	\$ -	\$ 199,737,080

Ohio Edison Company: 19-1758-EL-RDR
11/30/2019 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 11/30/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 11/30/2019 Plant in Service Balances" work

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ 89,746	100%	\$ 89,746		\$ 89,746
40	303	Intangible Software	\$ 99,314,518	100%	\$ 99,314,518		\$ 99,314,518
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	100%	\$ 1,531,123		\$ 1,531,123
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	<u>\$ 103,157,757</u>		<u>\$ 103,157,757</u>	<u>\$ -</u>	<u>\$ 103,157,757</u>
45		Company Total Plant	<u>\$ 3,677,352,943</u>	100%	<u>\$ 3,677,352,943</u>	<u>\$ (87,115,780)</u>	<u>\$ 3,590,237,164</u>
46		Service Company Plant Allocated*					\$ 137,948,125
47		Grand Total Plant (45 + 46)					<u>\$ 3,728,185,289</u>

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

Ohio Edison Company: 19-1758-EL-RDR
11/30/2019 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 11/30/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows 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 11/30/2019 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)
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 8,266,921	\$ 22,597	100%	\$ 22,597		\$ 22,597
2	352	Structures & Improvements	\$ 12,227,505	\$ 8,555,265	100%	\$ 8,555,265		\$ 8,555,265
3	353	Station Equipment	\$ 107,216,200	\$ 60,447,158	100%	\$ 60,447,158		\$ 60,447,158
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	100%	\$ 302,866		\$ 302,866
5	355	Poles & Fixtures	\$ 27,263,161	\$ 24,613,948	100%	\$ 24,613,948		\$ 24,613,948
6	356	Overhead Conductors & Devices	\$ 38,647,194	\$ 22,493,648	100%	\$ 22,493,648		\$ 22,493,648
7	357	Underground Conduit	\$ 1,540,142	\$ 996,349	100%	\$ 996,349		\$ 996,349
8	358	Underground Conductors & Devices	\$ 16,987,106	\$ 6,244,795	100%	\$ 6,244,795		\$ 6,244,795
9	359	Roads & Trails	\$ 34,874	\$ 1,963	100%	\$ 1,963		\$ 1,963
10		Total Transmission Plant	\$ 212,460,020	\$ 123,678,590	100%	\$ 123,678,590	\$0	\$ 123,678,590

Ohio Edison Company: 19-1758-EL-RDR
11/30/2019 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 11/30/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows 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 11/30/2019 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							(B)	(C)	(D) = (B) * (C)	(E)
<u>DISTRIBUTION PLANT</u>													
11	360	Land & Land Rights	\$	12,592,623	\$	9,193	100%	\$	9,193	\$	9,193		
12	361	Structures & Improvements	\$	16,437,408	\$	6,747,666	100%	\$	6,747,666	\$	6,747,666		
13	362	Station Equipment	\$	296,933,701	\$	120,855,104	100%	\$	120,855,104	\$	120,855,104		
14	364	Poles, Towers & Fixtures	\$	549,556,281	\$	267,683,978	100%	\$	267,683,978	\$	-	\$	267,683,978
15	365	Overhead Conductors & Devices	\$	813,057,542	\$	217,084,561	100%	\$	217,084,561	\$	-	\$	217,084,561
16	366	Underground Conduit	\$	71,289,430	\$	27,913,673	100%	\$	27,913,673	\$		\$	27,913,673
17	367	Underground Conductors & Devices	\$	372,120,961	\$	91,588,826	100%	\$	91,588,826	\$	-	\$	91,588,826
18	368	Line Transformers	\$	532,697,665	\$	247,280,691	100%	\$	247,280,691	\$	-	\$	247,280,691
19	369	Services	\$	136,721,754	\$	90,399,445	100%	\$	90,399,445	\$	-	\$	90,399,445
20	370	Meters	\$	167,437,397	\$	35,029,510	100%	\$	35,029,510	\$		\$	35,029,510
21	371	Installation on Customer Premises	\$	25,571,986	\$	16,897,220	100%	\$	16,897,220	\$		\$	16,897,220
22	373	Street Lighting & Signal Systems	\$	80,443,288	\$	32,828,145	100%	\$	32,828,145	\$	(7,224)	\$	32,820,921
23	374	Asset Retirement Costs for Distribution Plant	\$	22,272	\$	15,292	100%	\$	15,292			\$	15,292
24		Total Distribution Plant	\$	3,074,882,307	\$	1,154,333,303	100%	\$	1,154,333,303	\$	(7,224)	\$	1,154,326,079

Ohio Edison Company: 19-1758-EL-RDR
11/30/2019 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 11/30/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows 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 11/30/2019 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment		Reserve Balances				
			Sch B2.1 (Actual) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
<u>GENERAL PLANT</u>									
25	389	Land & Land Rights	\$ 3,315,060	\$ -	100%	\$ -		\$ -	
26	390	Structures & Improvements	\$ 97,726,773	\$ 42,890,283	100%	\$ 42,890,283		\$ 42,890,283	
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959	
28	391.1	Office Furniture & Equipment	\$ 6,403,183	\$ 5,626,309	100%	\$ 5,626,309		\$ 5,626,309	
29	391.2	Data Processing Equipment	\$ 7,345,831	\$ 3,297,302	100%	\$ 3,297,302		\$ 3,297,302	
30	392	Transportation Equipment	\$ 5,718,169	\$ 977,237	100%	\$ 977,237		\$ 977,237	
31	393	Stores Equipment	\$ 1,158,063	\$ 781,720	100%	\$ 781,720		\$ 781,720	
32	394	Tools, Shop & Garage Equipment	\$ 18,381,830	\$ 3,169,011	100%	\$ 3,169,011		\$ 3,169,011	
33	395	Laboratory Equipment	\$ 4,643,466	\$ 2,691,352	100%	\$ 2,691,352		\$ 2,691,352	
34	396	Power Operated Equipment	\$ 3,951,123	\$ 3,789,364	100%	\$ 3,789,364		\$ 3,789,364	
35	397	Communication Equipment	\$ 50,391,884	\$ 24,600,350	100%	\$ 24,600,350		\$ 24,600,350	
36	398	Miscellaneous Equipment	\$ 289,330	\$ 147,215	100%	\$ 147,215		\$ 147,215	
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 212,684	100%	\$ 212,684		\$ 212,684	
38		Total General Plant	\$ 199,737,080	\$ 88,291,784	100%	\$ 88,291,784	\$ -	\$ 88,291,784	

Ohio Edison Company: 19-1758-EL-RDR
11/30/2019 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 11/30/2019, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows 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 11/30/2019 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)					
OTHER PLANT								
39	301	Organization	\$ 89,746	\$ 37,100	100%	\$ 37,100		\$ 37,100
40	303	Intangible Software	\$ 99,314,518	\$ 77,436,028	100%	\$ 77,436,028		\$ 77,436,028
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	100%	\$ 1,499,312		\$ 1,499,312
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	100%	\$ 191,298		\$ 191,298
44		Total Other Plant	\$ 103,157,757	\$ 79,860,787		\$ 79,860,787	\$ -	\$ 79,860,787
45		Removal Work in Progress (RWIP)		\$ (3,120,091)	100%	\$ (3,120,091)		\$ (3,120,091)
46		Company Total Plant (Reserve)	\$ 3,590,237,164	\$ 1,443,044,374	100%	\$ 1,443,044,374	\$ (7,224)	\$ 1,443,037,150
47		Service Company Reserve Allocated*						\$ 79,943,749
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,522,980,899

* 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. 11/30/2019*	257,012,283	316,974,765	81,008,840	(36,295,106)
(2) Service Company Allocated ADIT**	\$ (5,157,535)	\$ (6,250,017)	\$ (2,751,169)	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	\$ 330,121,003
(4) NonNormalized Property EDIT****	\$ 52,628,630	\$ 64,337,395	\$ 16,624,169	\$ 133,590,194
(5) Grand Total ADIT Balance*****	<u>\$ 443,087,058</u>	<u>\$ 524,038,117</u>	<u>\$ 137,423,190</u>	

*Source: Actual 11/30/2019 balances.

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

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

****Source: 11/30/2019 balances.

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

Ohio Edison Company: 19-1758-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of November 30, 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	\$ 8,266,921	\$ 22,597	0.00%	\$ -
2	352	Structures & Improvements	\$ 12,227,505	\$ 8,555,265	2.06%	\$ 251,887
3	353	Station Equipment	\$ 107,216,200	\$ 60,447,158	2.20%	\$ 2,358,756
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 27,263,161	\$ 24,613,948	2.98%	\$ 812,442
6	356	Overhead Conductors & Devices	\$ 38,647,194	\$ 22,493,648	2.55%	\$ 985,503
7	357	Underground Conduit	\$ 1,540,142	\$ 996,349	1.67%	\$ 25,720
8	358	Underground Conductors & Devices	\$ 16,987,106	\$ 6,244,795	2.00%	\$ 339,742
9	359	Roads & Trails	\$ 34,874	\$ 1,963	0.00%	\$ -
10		Total Transmission	\$ 212,460,020	\$ 123,678,590		\$ 4,779,090

Ohio Edison Company: 19-1758-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of November 30, 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	\$ 12,592,623	\$ 9,193	0.00%	\$ -
12	361	Structures & Improvements	\$ 16,437,408	\$ 6,747,666	2.45%	\$ 402,716
13	362	Station Equipment	\$ 296,933,701	\$ 120,855,104	2.55%	\$ 7,571,809
14	364	Poles, Towers & Fixtures	\$ 549,556,281	\$ 267,683,978	2.93%	\$ 16,101,999
15	365	Overhead Conductors & Devices	\$ 813,057,542	\$ 217,084,561	2.70%	\$ 21,952,554
16	366	Underground Conduit	\$ 71,289,430	\$ 27,913,673	1.50%	\$ 1,069,341
17	367	Underground Conductors & Devices	\$ 372,120,961	\$ 91,588,826	2.07%	\$ 7,702,904
18	368	Line Transformers	\$ 532,697,665	\$ 247,280,691	3.50%	\$ 18,644,418
19	369	Services	\$ 136,721,754	\$ 90,399,445	3.13%	\$ 4,279,391
20	370	Meters	\$ 167,437,397	\$ 35,029,510	3.24%	\$ 5,424,972
21	371	Installation on Customer Premises	\$ 25,571,986	\$ 16,897,220	4.44%	\$ 1,135,396
22	373	Street Lighting & Signal Systems	\$ 80,443,288	\$ 32,820,921	4.20%	\$ 3,378,618
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 15,292	0.00%	\$ -
24		Total Distribution	\$ 3,074,882,307	\$ 1,154,326,079		\$ 87,664,118

Ohio Edison Company: 19-1758-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of November 30, 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	\$ 3,315,060	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 97,726,773	\$ 42,890,283	2.50%	\$ 2,443,169
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ -
28	391.1	Office Furniture & Equipment	\$ 6,403,183	\$ 5,626,309	3.80%	\$ 243,321
29	391.2	Data Processing Equipment	\$ 7,345,831	\$ 3,297,302	17.00%	\$ 1,248,791
30	392	Transportation Equipment	\$ 5,718,169	\$ 977,237	7.31%	\$ 417,998
31	393	Stores Equipment	\$ 1,158,063	\$ 781,720	2.56%	\$ 29,646
32	394	Tools, Shop & Garage Equipment	\$ 18,381,830	\$ 3,169,011	3.17%	\$ 582,704
33	395	Laboratory Equipment	\$ 4,643,466	\$ 2,691,352	3.80%	\$ 176,452
34	396	Power Operated Equipment	\$ 3,951,123	\$ 3,789,364	3.48%	\$ 137,499
35	397	Communication Equipment	\$ 50,391,884	\$ 24,600,350	5.00%	\$ 2,519,594
36	398	Miscellaneous Equipment	\$ 289,330	\$ 147,215	4.00%	\$ 11,573
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 212,684	0.00%	\$ -
38		Total General	\$ 199,737,080	\$ 88,291,784		\$ 7,810,747

Ohio Edison Company: 19-1758-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2019

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 89,746	\$ 37,100	0.00%	*
40	303	Intangible Software	\$ 99,314,518	\$ 77,436,028	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	3.87%	*
44		Total Other	\$ 103,157,757	\$ 79,860,787		\$ 5,842,866
45		Removal Work in Progress (RWIP)		(3,120,091)		
46		Company Total Depreciation	\$ 3,590,237,164	\$ 1,443,037,150		\$ 106,096,821
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 137,948,125	\$ 79,943,749		\$ 5,257,340
48		GRAND TOTAL (46 + 47)	<u>\$ 3,728,185,289</u>	<u>\$ 1,522,980,899</u>		<u>\$ 111,354,161</u>

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

Annual Property Tax Expense on Actual Plant Balances as of November 30, 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)	\$ 94,032,868
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,398,097
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 73,420</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 95,504,386</u></u>

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

Annual Personal Property Tax Expense on Actual Plant Balances as of November 30, 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)	\$ 212,460,020	\$ 3,074,882,307	\$ 199,737,080
2	Jurisdictional Real Property (b)	\$ 20,494,426	\$ 29,030,031	\$ 101,150,792
3	Jurisdictional Personal Property (1 - 2)	\$ 191,965,594	\$ 3,045,852,276	\$ 98,586,288
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ 2,755,981	\$ 209,033,358	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
8	Capitalized Interest (f)	\$ 13,130,447	\$ 124,118,480.25	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 16,461,866	\$ 335,829,912	\$ 303,410
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 175,503,729	\$ 2,710,022,365	\$ 98,282,879
11	True Value Percentage (c)	33.9440%	45.3350%	51.7610%
12	True Value of Taxable Personal Property (10 x 11)	\$ 59,572,986	\$ 1,228,588,639	\$ 50,872,201
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 50,637,038	\$ 1,044,300,343	\$ 12,209,328
15	Personal Property Tax Rate (e)	8.4206000%	8.4206000%	8.4206000%
16	Personal Property Tax (14 x 15)	\$ 4,263,942	\$ 87,936,355	\$ 1,028,099
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 804,472
18	Total Personal Property Tax (16 + 17)			\$ 94,032,868

(a) Schedule B-2.1 (Actual)

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

(c) Source: OE'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) Calculation: Line 3 x Percentage from the most recent Ohio Annual Property Tax Return Filing

Annual Real Property Tax Expense on Actual Plant Balances as of November 30, 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)	\$ 20,494,426	\$ 29,030,031	\$ 101,150,792
2	Real Property Tax Rate (b)	<u>0.927888%</u>	<u>0.927888%</u>	<u>0.927888%</u>
3	Real Property Tax (1 x 2)	\$ 190,165	\$ 269,366	\$ 938,566
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 1,398,097</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	\$ 237,015,716	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>\$2,199,240</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>0.927888%</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 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	\$ 86,993,675	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: 11/30/2019 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	\$ (1,271,700)	\$ (420,541)
362-SGMI	\$ 5,399,629	\$ 2,796,013
364-SGMI	\$ 163,082	\$ 82,507
365-SGMI	\$ 1,802,243	\$ 1,332,945
367-SGMI	\$ 11,080	\$ 5,471
368-SGMI	\$ 185,568	\$ 136,842
370-SGMI	\$ 16,999,405	\$ 10,311,107
397-SGMI	\$ 4,716,991	\$ 2,435,700
Grand Total	\$ 28,006,299	\$ 16,680,043

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	\$ 576,440	\$ 615,593
352	\$ 105,588	\$ 14,188
353	\$ -	\$ -
355	\$ (814)	\$ (91)
356	\$ (447)	\$ (55)
358	\$ -	\$ -
361	\$ 478,108	\$ 69,917
362	\$ (735,798)	\$ (47,412)
364	\$ 21,501	\$ 34,373
365	\$ 470,928	\$ 166,301
367	\$ 3,701	\$ 154
368	\$ (448,787)	\$ (100,838)
369	\$ 734	\$ 42
370	\$ (171,961)	\$ (83,253)
373	\$ 13,036	\$ 3,417
391	\$ 4,805,824	\$ 2,344,855
397	\$ 2,019,467	\$ 838,586
Grand Total	\$ 7,137,521	\$ 3,855,779

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

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

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

FERC Account	CEI	
	Gross	Reserve
353	\$ 287	\$ (703)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 4,379
360	\$ (11)	\$ -
362	\$ 8,077	\$ 1,029
364	\$ (41,192)	\$ (10,646)
365	\$ (19,816)	\$ (3,652)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 24,021
368	\$ (74,603)	\$ (5,998)
369	\$ (1,537)	\$ (156)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,459)
373	\$ (2,721)	\$ (692)
390	\$ (0)	\$ 226
Grand Total	\$ 201,259	\$ 9,630

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 1,394	\$ 15	\$ -	\$ -	\$ 3,317	\$ 117
365	\$ 963	\$ 23	\$ -	\$ -	\$ 1,382	\$ 60
367	\$ 3,785	\$ 27	\$ -	\$ -	\$ 10,547	\$ 317
368	\$ -	\$ -	\$ -	\$ -	\$ 4,811	\$ 125
369	\$ -	\$ -	\$ -	\$ -	\$ 377	\$ 10
373	\$ 35,507	\$ 662	\$ 32,751	\$ 881	\$ 72,866	\$ 3,618
373.3 LED	\$ 276,483	\$ 16,701	\$ 89,354	\$ 6,343	\$ 333,869	\$ 8,845
Grand Total	\$ 318,132	\$ 17,429	\$ 122,105	\$ 7,224	\$ 427,168	\$ 13,092

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	\$ 801,092,481	\$ 113,835,242	\$ 137,948,125	\$ 60,722,810	\$ 312,506,177
(3) Reserve	\$ 464,249,415	\$ 65,969,842	\$ 79,943,749	\$ 35,190,106	\$ 181,103,697
(4) ADIT	\$ (36,295,106)	\$ (5,157,535)	\$ (6,250,017)	\$ (2,751,169)	\$ (14,158,721)
(5) Rate Base		\$ 53,022,934	\$ 64,254,393	\$ 28,283,873	\$ 145,561,200
(6) Depreciation Expense (Incremental)		\$ 4,338,374	\$ 5,257,340	\$ 2,314,207	\$ 11,909,921
(7) Property Tax Expense (Incremental)		\$ 60,587	\$ 73,420	\$ 32,319	\$ 166,326
(8) Total Expenses		\$ 4,398,961	\$ 5,330,760	\$ 2,346,525	\$ 12,076,246

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 11/30/2019, 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 11/30/2019, 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 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. Actual 11/30/2019"
- (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 11/30/2019"
- (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 11/30/2019: 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			(G) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 11/30/2019

Line No.	(A) Account	(B) Account Description	(C) (D) (E) 11/30/2019 Actual 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 *	\$ 46,838,932	\$ 28,549,127	\$ 18,289,805	2.20%	2.50%	2.20%	2.33%	\$ 1,092,484
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,642,512	\$ 10,281,112	\$ 9,361,400	22.34%	20.78%	0.00%	21.49%	\$ 4,220,253
33	391.1	Office Furn., Mech. Equip.	\$ 16,327,146	\$ 10,437,788	\$ 5,889,359	7.60%	3.80%	3.80%	5.18%	\$ 846,433
34	391.2	Data Processing Equipment	\$ 154,096,686	\$ 34,345,451	\$ 119,751,235	10.56%	17.00%	9.50%	13.20%	\$ 20,335,849
35	392	Transportation Equipment	\$ 2,049,455	\$ 1,196,246	\$ 853,210	6.07%	7.31%	6.92%	6.78%	\$ 139,005
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 ***	\$ 137,131,583	\$ 50,321,605	\$ 86,809,978	7.50%	5.00%	5.88%	6.08%	\$ 8,339,871
41	398	Misc. Equipment	\$ 3,529,159	\$ 1,340,403	\$ 2,188,756	6.67%	4.00%	3.33%	4.84%	\$ 170,896
42	399.1	ARC General Plant	\$ 40,721	\$ 28,544	\$ 12,177	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 380,754,192	\$ 136,709,474	\$ 244,044,718					\$ 35,178,489
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	\$ 7,827,813	\$ (3,205,662)	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	\$ 26,370,627	\$ 12,239,671	\$ 14,130,956	14.29%	14.29%	14.29%	14.29%	\$ 3,768,363
61	303	FECO 101/6-303 2017 Software	\$ 11,203,381	\$ 3,866,095	\$ 7,337,286	14.29%	14.29%	14.29%	14.29%	\$ 1,600,963
62	303	FECO 101/6-303 2018 Software	\$ 29,258,866	\$ 5,979,867	\$ 23,278,999	14.29%	14.29%	14.29%	14.29%	\$ 4,181,092
63	303	FECO 101/6-303 2019 Software	\$ 25,201,961	\$ 1,326,891	\$ 23,875,069	14.29%	14.29%	14.29%	14.29%	\$ 3,601,360
64	304	FECO 101/6-303 2019 Software	\$ 39,186	\$ 1,447	\$ 37,739	14.29%	14.29%	14.29%	14.29%	\$ 5,600
65			\$ 420,338,288	\$ 327,819,727	\$ 92,518,562					\$ 28,939,723
66	Removal Work in Progress (RWIP)		\$ (279,785)							
67	TOTAL - GENERAL & INTANGIBLE		\$ 801,092,481	\$ 464,249,415	\$ 336,563,280					8.00% \$ 64,118,212

NOTES

(C) - (E) Service Company plant balances as of November 30, 2019 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 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 (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 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 (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 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%	\$ 46,838,932	\$ 600,701
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 19,642,512	\$ 251,912
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 16,327,146	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 154,096,686	\$ -
32	392	Transportation Equipment	Personal		\$ 2,049,455	\$ -
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		\$ 137,131,583	\$ -
38	398	Misc. Equipment	Personal		\$ 3,529,159	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 380,754,192	\$ 855,575
41	TOTAL - INTANGIBLE PLANT				\$ 420,338,288	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 801,092,481	\$ 855,575
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 11/30/2019 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 11/30/2019 Balances							
I. 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	\$ 801,092,481	\$ 113,835,242	\$ 137,948,125	\$ 60,722,810	\$ 312,506,177	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (464,249,415)	\$ (65,969,842)	\$ (79,943,749)	\$ (35,190,106)	\$ (181,103,697)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 336,843,065	\$ 47,865,400	\$ 58,004,376	\$ 25,532,704	\$ 131,402,480	Line 2 + Line 3
5	Depreciation *	8.00%	\$ 9,111,198	\$ 11,041,156	\$ 4,860,160	\$ 25,012,514	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 121,577	\$ 147,330	\$ 64,853	\$ 333,760	Average Rate x Line 2
7	Total Expenses		\$ 9,232,775	\$ 11,188,486	\$ 4,925,013	\$ 25,346,274	
* 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 (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	-2.68%	\$ 4,338,374	\$ 5,257,340	\$ 2,314,207	\$ 11,909,921	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 60,587	\$ 73,420	\$ 32,319	\$ 166,326	Line 6 - Line 13
17	Total Expenses		\$ 4,398,961	\$ 5,330,760	\$ 2,346,525	\$ 12,076,246	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 November 30, 2019. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 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 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 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	\$ 2,804,062	\$ 2,804,061	\$ 1	14.29%	\$ 1
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,813,075	\$ 5,813,074	\$ 1	14.29%	\$ 1
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 781,120	\$ 781,062	\$ 58	14.29%	\$ 58
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,755,798	\$ 2,511,930	\$ 243,869	14.29%	\$ 243,869
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,359,311	\$ 2,452,845	\$ 906,466	14.29%	\$ 480,046
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,890,369	\$ 1,984,655	\$ 1,905,714	14.29%	\$ 555,934
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,947,762	\$ 2,490,962	\$ 3,456,800	14.29%	\$ 849,935
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,873,858	\$ 1,265,613	\$ 2,608,245	14.29%	\$ 553,574
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,719,784	\$ 694,516	\$ 2,025,268	14.29%	\$ 388,657
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 3,563,508	\$ 105,553	\$ 3,457,955	14.29%	\$ 509,225
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	\$ 1,176,339	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 463,402	\$ 1,375,710	\$ (912,308)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 72,693,600	\$ 58,991,231	\$ 13,692,068		\$ 3,581,300
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 37,100	\$ 52,647	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	\$ 3,293,574	\$ 3,293,574	\$ 0	14.29%	\$ 0
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,313,367	\$ 8,313,097	\$ 270	14.29%	\$ 270
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 997,556	\$ 997,524	\$ 33	14.29%	\$ 33
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 6,083,051	\$ 5,438,985	\$ 644,066	14.29%	\$ 644,066
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,765,338	\$ 4,253,329	\$ 1,512,009	14.29%	\$ 823,867
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,582,369	\$ 3,614,181	\$ 2,968,188	14.29%	\$ 940,621
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,980,686	\$ 3,569,310	\$ 4,411,376	14.29%	\$ 1,140,440
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,242,370	\$ 1,972,246	\$ 4,270,124	14.29%	\$ 892,035
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 4,200,368	\$ 742,497	\$ 3,457,871	14.29%	\$ 600,233
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 5,607,327	\$ 455,342	\$ 5,151,986	14.29%	\$ 801,287
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	\$ 1,509,032	\$ 2,046,464	\$ (537,432)	14.29%	\$ -
Total			\$ 103,157,757	\$ 79,950,737	\$ 23,296,969		\$ 5,842,866
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	\$ 1,695,909	\$ 858,589	\$ 837,320	14.29%	\$ 242,345
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,330,003	\$ 1,006,808	\$ 1,323,195	14.29%	\$ 332,957
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 987,008	\$ 318,568	\$ 668,440	14.29%	\$ 141,043
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,272,666	\$ 317,761	\$ 954,905	14.29%	\$ 181,864
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 1,621,099	\$ 49,810	\$ 1,571,289	14.29%	\$ 231,655
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	\$ 54,210	\$ -	2.37%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ (167,433)	\$ 293,026	\$ (460,459)	14.29%	\$ -
Total			\$ 33,061,025	\$ 27,548,734	\$ 5,512,291		\$ 1,565,364

NOTES

(D) - (F) Source: Actual 11/30/2019 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 2/29/2020
Revenue Requirement Calculation

(\$ millions)

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

		(A)	(B)	(C) = (B) - (A)	(D)	
	Gross Plant	5/31/2007*	2/29/2020	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,311.4	1,384.3	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,764.2	1,690.2	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,273.4	501.9	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,348.9	3,576.4	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,475.8)	(702.8)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,538.1)	(735.1)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(671.4)	(294.6)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(3,685.3)	(1,732.5)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,835.6	681.5	(1) + (5)	
(10)	OE	1,271.0	2,226.1	955.1	(2) + (6)	
(11)	TE	394.7	602.0	207.3	(3) + (7)	
(12)	Total	2,819.7	4,663.6	1,843.9	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(441.6)	(195.2)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(523.5)	(326.4)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(137.1)	(126.7)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,102.1)	(648.3)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,394.0	486.4	(9) + (13)	
(18)	OE	1,073.9	1,702.6	628.7	(10) + (14)	
(19)	TE	384.4	464.9	80.5	(11) + (15)	
(20)	Total	2,366.0	3,561.5	1,195.6	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	107.0	47.0	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	112.5	50.5	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	41.4	16.9	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	260.9	114.3	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	115.0	50.1	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	96.3	38.9	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	34.2	14.1	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	245.6	103.1	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	486.4	41.2	47.0	50.1	138.3
(30)	OE	628.7	53.3	50.5	38.9	142.7
(31)	TE	80.5	6.8	16.9	14.1	37.8
(32)	Total	1,195.6	101.4	114.3	103.1	318.9

Capital Structure & Returns				
	% mix	rate	wtd rate	
(33) Debt	51%	6.54%	3.3%	
(34) Equity	49%	10.50%	5.1%	
(35)			8.48%	

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	25.0	22.57%	7.3	0.4	7.7	146.0
(37) OE	32.3	22.17%	9.2	0.4	9.6	152.3
(38) TE	4.1	22.36%	1.2	0.1	1.3	39.1
(39) Total	61.5		17.7	0.9	18.6	337.4

(a) = Weighted Cost of Equity x Rate Base
 (b) = Current composite income tax rates

(c) = (a) x (1 / (1-(b))) - 1
 (d) = (Rev. Req. + (c)) x (1/(1-.26%)) - 1

(e) = (c) + (d)
 (f) = (e) + Rev. Req. from Lines 29-31

Ohio Edison Company: 19-1758-EL-RDR
2/29/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 95,348,667	100%	\$ 95,348,667	\$ (86,993,675)	\$ 8,354,992
2	352	Structures & Improvements	\$ 12,227,505	100%	\$ 12,227,505		\$ 12,227,505
3	353	Station Equipment	\$ 107,266,575	100%	\$ 107,266,575		\$ 107,266,575
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 27,263,161	100%	\$ 27,263,161		\$ 27,263,161
6	356	Overhead Conductors & Devices	\$ 38,859,542	100%	\$ 38,859,542		\$ 38,859,542
7	357	Underground Conduit	\$ 1,540,142	100%	\$ 1,540,142		\$ 1,540,142
8	358	Underground Conductors & Devices	\$ 16,987,106	100%	\$ 16,987,106		\$ 16,987,106
9	359	Roads & Trails	\$ 34,874	100%	\$ 34,874		\$ 34,874
10		Total Transmission Plant	\$ 299,804,490	100%	\$ 299,804,490	\$ (86,993,675)	\$ 212,810,815

Ohio Edison Company: 19-1758-EL-RDR
2/29/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 12,919,756	100%	\$ 12,919,756		\$ 12,919,756
12	361	Structures & Improvements	\$ 17,474,983	100%	\$ 17,474,983		\$ 17,474,983
13	362	Station Equipment	\$ 302,589,217	100%	\$ 302,589,217		\$ 302,589,217
14	364	Poles, Towers & Fixtures	\$ 551,605,706	100%	\$ 551,605,706	\$ -	\$ 551,605,706
15	365	Overhead Conductors & Devices	\$ 817,286,352	100%	\$ 817,286,352		\$ 817,286,352
16	366	Underground Conduit	\$ 71,289,430	100%	\$ 71,289,430		\$ 71,289,430
17	367	Underground Conductors & Devices	\$ 379,064,519	100%	\$ 379,064,519		\$ 379,064,519
18	368	Line Transformers	\$ 536,014,171	100%	\$ 536,014,171	\$ -	\$ 536,014,171
19	369	Services	\$ 137,504,087	100%	\$ 137,504,087	\$ -	\$ 137,504,087
20	370	Meters	\$ 167,844,546	100%	\$ 167,844,546		\$ 167,844,546
21	371	Installation on Customer Premises	\$ 25,703,288	100%	\$ 25,703,288		\$ 25,703,288
22	373	Street Lighting & Signal Systems	\$ 81,185,269	100%	\$ 81,185,269	\$ (122,105)	\$ 81,063,164
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 3,100,503,596	100%	\$ 3,100,503,596	\$ (122,105)	\$ 3,100,381,491

Ohio Edison Company: 19-1758-EL-RDR
2/29/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 3,315,060	100%	\$ 3,315,060		\$ 3,315,060
26	390	Structures & Improvements	\$ 100,854,370	100%	\$ 100,854,370		\$ 100,854,370
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,403,183	100%	\$ 6,403,183		\$ 6,403,183
29	391.2	Data Processing Equipment	\$ 6,493,181	100%	\$ 6,493,181		\$ 6,493,181
30	392	Transportation Equipment	\$ 5,718,169	100%	\$ 5,718,169		\$ 5,718,169
31	393	Stores Equipment	\$ 1,158,063	100%	\$ 1,158,063		\$ 1,158,063
32	394	Tools, Shop & Garage Equipment	\$ 18,521,322	100%	\$ 18,521,322		\$ 18,521,322
33	395	Laboratory Equipment	\$ 4,643,466	100%	\$ 4,643,466		\$ 4,643,466
34	396	Power Operated Equipment	\$ 3,951,123	100%	\$ 3,951,123		\$ 3,951,123
35	397	Communication Equipment	\$ 51,644,831	100%	\$ 51,644,831		\$ 51,644,831
36	398	Miscellaneous Equipment	\$ 289,330	100%	\$ 289,330		\$ 289,330
37	399.1	Asset Retirement Costs for General Plant	<u>\$ 303,410</u>	100%	<u>\$ 303,410</u>		<u>\$ 303,410</u>
38		Total General Plant	\$ 203,404,467	100%	\$ 203,404,467	\$0	\$ 203,404,467

Ohio Edison Company: 19-1758-EL-RDR
2/29/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	301	Organization	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 102,753,308	100%	\$ 102,753,308		\$ 102,753,308
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	100%	\$ 1,531,123		\$ 1,531,123
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 106,506,800		\$ 106,506,800	\$ -	\$ 106,506,800
45		Company Total Plant	<u>\$ 3,710,219,352</u>	100%	<u>\$ 3,710,219,352</u>	<u>\$ (87,115,780)</u>	<u>\$ 3,623,103,573</u>
46		Service Company Plant Allocated*					\$ 141,097,951
47		Grand Total Plant (45 + 46)					<u>\$ 3,764,201,524</u>

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

Ohio Edison Company: 19-1758-EL-RDR
2/29/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/29/2020 from the forecast as of Dec 2019, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod 1 as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 2/29/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate)	Column E	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction
			(A)		(B)	(C)	(D) = (B) * (C)	(F) = (D) + (E)
		<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,354,992		\$ 12,811	100%	\$ 12,811	\$ 12,811
2	352	Structures & Improvements	\$ 12,227,505		\$ 8,618,180	100%	\$ 8,618,180	\$ 8,618,180
3	353	Station Equipment	\$ 107,266,575		\$ 61,030,635	100%	\$ 61,030,635	\$ 61,030,635
4	354	Towers & Fixtures	\$ 276,919		\$ 302,866	100%	\$ 302,866	\$ 302,866
5	355	Poles & Fixtures	\$ 27,263,161		\$ 24,816,938	100%	\$ 24,816,938	\$ 24,816,938
6	356	Overhead Conductors & Devices	\$ 38,859,542		\$ 22,717,026	100%	\$ 22,717,026	\$ 22,717,026
7	357	Underground Conduit	\$ 1,540,142		\$ 1,002,755	100%	\$ 1,002,755	\$ 1,002,755
8	358	Underground Conductors & Devices	\$ 16,987,106		\$ 6,329,577	100%	\$ 6,329,577	\$ 6,329,577
9	359	Roads & Trails	\$ 34,874		\$ 2,079	100%	\$ 2,079	\$ 2,079
10		Total Transmission Plant	\$ 212,810,815		\$ 124,832,867	100%	\$ 124,832,867	\$ -

Ohio Edison Company: 19-1758-EL-RDR
2/29/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 2 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/29/2020 from the forecast as of Dec 2019, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column 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 2/29/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Sch B2.1 (Estimate) Column E (A)	Plant Investment	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
<u>DISTRIBUTION PLANT</u>													
11	360	Land & Land Rights	\$	12,919,756	\$	(27,155)	100%	\$	(27,155)	\$	(27,155)		
12	361	Structures & Improvements	\$	17,474,983	\$	6,736,289	100%	\$	6,736,289	\$	6,736,289		
13	362	Station Equipment	\$	302,589,217	\$	121,135,543	100%	\$	121,135,543	\$	121,135,543		
14	364	Poles, Towers & Fixtures	\$	551,605,706	\$	270,844,998	100%	\$	270,844,998	\$	-	\$	270,844,998
15	365	Overhead Conductors & Devices	\$	817,286,352	\$	220,384,377	100%	\$	220,384,377	\$	-	\$	220,384,377
16	366	Underground Conduit	\$	71,289,430	\$	28,180,553	100%	\$	28,180,553	\$	-	\$	28,180,553
17	367	Underground Conductors & Devices	\$	379,064,519	\$	90,958,810	100%	\$	90,958,810	\$	-	\$	90,958,810
18	368	Line Transformers	\$	536,014,171	\$	250,458,384	100%	\$	250,458,384	\$	-	\$	250,458,384
19	369	Services	\$	137,504,087	\$	91,442,734	100%	\$	91,442,734	\$	-	\$	91,442,734
20	370	Meters	\$	167,844,546	\$	34,591,142	100%	\$	34,591,142	\$	-	\$	34,591,142
21	371	Installation on Customer Premises	\$	25,703,288	\$	17,166,777	100%	\$	17,166,777	\$	-	\$	17,166,777
22	373	Street Lighting & Signal Systems	\$	81,063,164	\$	32,861,770	100%	\$	32,861,770	\$	(8,714)	\$	32,853,056
23	374	Asset Retirement Costs for Distribution Plant	\$	22,272	\$	15,403	100%	\$	15,403			\$	15,403
24		Total Distribution Plant	\$	3,100,381,491	\$	1,164,749,622	100%	\$	1,164,749,622	\$	(8,714)	\$	1,164,740,909

Ohio Edison Company: 19-1758-EL-RDR
2/29/2020 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 2/29/2020 from the forecast as of Dec 2019, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column 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 2/29/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
<u>GENERAL PLANT</u>									
25	389	Land & Land Rights	\$ 3,315,060	\$ -	100%	\$ -		\$ -	
26	390	Structures & Improvements	\$ 100,854,370	\$ 42,624,692	100%	\$ 42,624,692		\$ 42,624,692	
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959	
28	391.1	Office Furniture & Equipment	\$ 6,403,183	\$ 5,687,142	100%	\$ 5,687,142		\$ 5,687,142	
29	391.2	Data Processing Equipment	\$ 6,493,181	\$ 3,575,929	100%	\$ 3,575,929		\$ 3,575,929	
30	392	Transportation Equipment	\$ 5,718,169	\$ 1,081,736	100%	\$ 1,081,736		\$ 1,081,736	
31	393	Stores Equipment	\$ 1,158,063	\$ 789,131	100%	\$ 789,131		\$ 789,131	
32	394	Tools, Shop & Garage Equipment	\$ 18,521,322	\$ 3,299,552	100%	\$ 3,299,552		\$ 3,299,552	
33	395	Laboratory Equipment	\$ 4,643,466	\$ 2,735,465	100%	\$ 2,735,465		\$ 2,735,465	
34	396	Power Operated Equipment	\$ 3,951,123	\$ 3,823,738	100%	\$ 3,823,738		\$ 3,823,738	
35	397	Communication Equipment	\$ 51,644,831	\$ 24,676,120	100%	\$ 24,676,120		\$ 24,676,120	
36	398	Miscellaneous Equipment	\$ 289,330	\$ 150,044	100%	\$ 150,044		\$ 150,044	
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 214,413	100%	\$ 214,413		\$ 214,413	
38		Total General Plant	\$ 203,404,467	\$ 88,766,922	100%	\$ 88,766,922	\$ -	\$ 88,766,922	

Ohio Edison Company: 19-1758-EL-RDR
2/29/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/29/2020 from the forecast as of Dec 2019, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2019, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column 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 2/29/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)		
OTHER PLANT								
39	301	Organization	\$ -	\$ -	100%	\$ -		\$ -
40	303	Intangible Software	\$ 102,753,308	\$ 79,294,210	100%	\$ 79,294,210		\$ 79,294,210
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	100%	\$ 1,499,312		\$ 1,499,312
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	100%	\$ 191,298		\$ 191,298
44		Total Other Plant	\$ 106,506,800	\$ 81,681,869		\$ 81,681,869	\$ -	\$ 81,681,869
45		Removal Work in Progress (RWIP)		\$ (4,440,314)	100%	\$ (4,440,314)		\$ (4,440,314)
46		Company Total Plant (Reserve)	\$ 3,623,103,573	\$ 1,455,590,966	100%	\$ 1,455,590,966	\$ (8,714)	\$ 1,455,582,253
47		Service Company Reserve Allocated*						\$ 82,534,966
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,538,117,219

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

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

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 2/29/2020*	257,101,189	318,388,511	81,159,711	(36,229,611)
(2) Service Company Allocated ADIT**	\$ (5,148,228)	\$ (6,238,739)	\$ (2,746,204)	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	\$ 330,121,003
(4) NonNormalized Property EDIT****	\$ 51,001,356	\$ 62,344,605	\$ 16,109,986	\$ 129,455,946
(5) Grand Total ADIT Balance*****	<u>\$ 441,557,996</u>	<u>\$ 523,470,352</u>	<u>\$ 137,064,842</u>	

*Source: Estimated 2/29/2020 ADIT balances from the forecast as of Dec 2019.

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

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

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

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

Ohio Edison Company: 19-1758-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of February 29, 2020

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	\$ 8,354,992	\$ 12,811	0.00%	\$ -
2	352	Structures & Improvements	\$ 12,227,505	\$ 8,618,180	2.06%	\$ 251,887
3	353	Station Equipment	\$ 107,266,575	\$ 61,030,635	2.20%	\$ 2,359,865
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 27,263,161	\$ 24,816,938	2.98%	\$ 812,442
6	356	Overhead Conductors & Devices	\$ 38,859,542	\$ 22,717,026	2.55%	\$ 990,918
7	357	Underground Conduit	\$ 1,540,142	\$ 1,002,755	1.67%	\$ 25,720
8	358	Underground Conductors & Devices	\$ 16,987,106	\$ 6,329,577	2.00%	\$ 339,742
9	359	Roads & Trails	<u>\$ 34,874</u>	<u>\$ 2,079</u>	0.00%	<u>\$ -</u>
10		Total Transmission	\$ 212,810,815	\$ 124,832,867		\$ 4,785,614

Ohio Edison Company: 19-1758-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of February 29, 2020

Schedule B-3.2 (Estimate)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)	(F)	(G=DxF)
			(D)	(E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,919,756	\$ (27,155)	0.00%	\$ -
12	361	Structures & Improvements	\$ 17,474,983	\$ 6,736,289	2.45%	\$ 428,137
13	362	Station Equipment	\$ 302,589,217	\$ 121,135,543	2.55%	\$ 7,716,025
14	364	Poles, Towers & Fixtures	\$ 551,605,706	\$ 270,844,998	2.93%	\$ 16,162,047
15	365	Overhead Conductors & Devices	\$ 817,286,352	\$ 220,384,377	2.70%	\$ 22,066,731
16	366	Underground Conduit	\$ 71,289,430	\$ 28,180,553	1.50%	\$ 1,069,341
17	367	Underground Conductors & Devices	\$ 379,064,519	\$ 90,958,810	2.07%	\$ 7,846,636
18	368	Line Transformers	\$ 536,014,171	\$ 250,458,384	3.50%	\$ 18,760,496
19	369	Services	\$ 137,504,087	\$ 91,442,734	3.13%	\$ 4,303,878
20	370	Meters	\$ 167,844,546	\$ 34,591,142	3.24%	\$ 5,438,163
21	371	Installation on Customer Premises	\$ 25,703,288	\$ 17,166,777	4.44%	\$ 1,141,226
22	373	Street Lighting & Signal Systems	\$ 81,063,164	\$ 32,853,056	4.20%	\$ 3,404,653
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 15,403	0.00%	\$ -
24		Total Distribution	\$ 3,100,381,491	\$ 1,164,740,909		\$ 88,337,333

Ohio Edison Company: 19-1758-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of February 29, 2020

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)	(F)	(G=DxF)
			(D)	(E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,315,060	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 100,854,370	\$ 42,624,692	2.50%	\$ 2,521,359
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ 22,642
28	391.1	Office Furniture & Equipment	\$ 6,403,183	\$ 5,687,142	3.80%	\$ 243,321
29	391.2	Data Processing Equipment	\$ 6,493,181	\$ 3,575,929	17.00%	\$ 1,103,841
30	392	Transportation Equipment	\$ 5,718,169	\$ 1,081,736	7.31%	\$ 417,998
31	393	Stores Equipment	\$ 1,158,063	\$ 789,131	2.56%	\$ 29,646
32	394	Tools, Shop & Garage Equipment	\$ 18,521,322	\$ 3,299,552	3.17%	\$ 587,126
33	395	Laboratory Equipment	\$ 4,643,466	\$ 2,735,465	3.80%	\$ 176,452
34	396	Power Operated Equipment	\$ 3,951,123	\$ 3,823,738	3.48%	\$ 137,499
35	397	Communication Equipment	\$ 51,644,831	\$ 24,676,120	5.00%	\$ 2,582,242
36	398	Miscellaneous Equipment	\$ 289,330	\$ 150,044	4.00%	\$ 11,573
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 214,413	0.00%	\$ -
38		Total General	\$ 203,404,467	\$ 88,766,922		\$ 7,833,699

Ohio Edison Company: 19-1758-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of February 29, 2020

Schedule B-3.2 (Estimate)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)	(F)	(G=DxF)
			(D)	(E)		
<u>OTHER PLANT</u>						
39	301	Organization	\$ -	\$ -	0.00%	*
40	303	Intangible Software	\$ 102,753,308	\$ 79,294,210	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	3.87%	*
44		Total Other	\$ 106,506,800	\$ 81,681,869		\$ 6,273,578
45		Removal Work in Progress (RWIP)		(4,440,314)		
46		Total Company Depreciation	<u>\$ 3,623,103,573</u>	<u>\$ 1,455,582,253</u>		<u>\$ 107,230,224</u>
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 141,097,951	\$ 82,534,966		\$ 5,237,973
48		GRAND TOTAL (46 + 47)	<u><u>\$ 3,764,201,524</u></u>	<u><u>\$ 1,538,117,219</u></u>		<u><u>\$ 112,468,197</u></u>

* Please see the "Intangible Depreciation Expense Calculation: Estimated 2/29/2020 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

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

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 94,795,677
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 1,440,598
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 73,054</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 96,309,329</u></u>

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

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

Schedule C-3.10a1 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 212,810,815	\$ 3,100,381,491	\$ 203,404,467
2	Jurisdictional Real Property (b)	\$ 20,582,497	\$ 30,394,739	\$ 104,278,389
3	Jurisdictional Personal Property (1 - 2)	\$ 192,228,318	\$ 3,069,986,752	\$ 99,126,078
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ 2,755,981	\$ 209,033,358	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
8	Capitalized Interest (f)	\$ 13,148,417	\$ 125,101,960.12	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 16,479,836	\$ 336,813,391	\$ 303,410
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 175,748,482	\$ 2,733,173,360	\$ 98,822,668
11	True Value Percentage (c)	33.9440%	45.3350%	51.7610%
12	True Value of Taxable Personal Property (10 x 11)	\$ 59,656,065	\$ 1,239,084,143	\$ 51,151,601
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 50,707,655	\$ 1,053,221,522	\$ 12,276,384
15	Personal Property Tax Rate (e)	8.4206000%	8.4206000%	8.4206000%
16	Personal Property Tax (14 x 15)	\$ 4,269,889	\$ 88,687,571	\$ 1,033,745
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 804,472
18	Total Personal Property Tax (16 + 17)			\$ 94,795,677

(a) Schedule B-2.1 (Estimate)

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

(c) Source: OE'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) Calculation: Line 3 x Percentage from the most recent Ohio Annual Property Tax Return Filing

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

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 20,582,497	\$ 30,394,739	\$ 104,278,389
2	Real Property Tax Rate (b)	<u>0.927888%</u>	<u>0.927888%</u>	<u>0.927888%</u>
3	Real Property Tax (1 x 2)	\$ 190,982	\$ 282,029	\$ 967,586
4	Total Real Property Tax (Sum of 3)			<u>1,440,598</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	\$ 237,015,716	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>\$2,199,240</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>0.927888%</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 2/29/2020 Plant in Service Balances**

General Adjustments

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

FERC Account 350	CEI	OE	TE
Gross Plant	\$ 56,393,747	\$ 86,993,675	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE. Source: Forecast as of Dec 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	\$ (1,271,700)	\$ (452,333)
362	\$ 5,399,629	\$ 2,931,004
364	\$ 163,082	\$ 86,584
365	\$ 1,802,243	\$ 1,378,001
367	\$ 11,080	\$ 5,748
368	\$ 185,568	\$ 141,481
370	\$ 16,999,405	\$ 10,736,092
397	\$ 4,716,991	\$ 2,524,143
Grand Total	\$ 28,006,299	\$ 17,350,720

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	\$ 576,440	\$ 636,186
352	\$ 105,588	\$ 14,848
353	\$ (1)	\$ (0)
355	\$ (814)	\$ (97)
356	\$ (447)	\$ (58)
358	\$ (1)	\$ (0)
361	\$ 478,108	\$ 72,905
362	\$ (735,804)	\$ (50,723)
364	\$ 21,851	\$ 34,625
365	\$ 471,134	\$ 170,882
367	\$ 3,875	\$ 178
368	\$ (448,771)	\$ (104,103)
369	\$ 734	\$ 50
370	\$ (171,962)	\$ (84,611)
373	\$ 13,084	\$ 3,538
391	\$ 4,805,824	\$ 2,471,729
397	\$ 2,019,467	\$ 876,451
Grand Total	\$ 7,138,306	\$ 4,041,800

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

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

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

FERC Account	CEI	
	Gross	Reserve
353	\$ 1,454	\$ (699)
356	\$ (1)	\$ 19
358	\$ (30,086)	\$ 4,222
360	\$ 9,223	\$ -
362	\$ 14,496	\$ 1,080
364	\$ (41,094)	\$ (11,124)
365	\$ (18,591)	\$ (3,839)
366	\$ -	\$ 1,905
367	\$ 372,708	\$ 26,291
368	\$ (74,599)	\$ (6,540)
369	\$ (1,537)	\$ (173)
370	\$ 583	\$ 1,360
371	\$ (6,159)	\$ (1,512)
373	\$ (2,708)	\$ (717)
390	\$ (0)	\$ 226
Grand Total	\$ 223,689	\$ 10,497

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 1,394	\$ 31	\$ -	\$ -	\$ 3,317	\$ 148
365	\$ 963	\$ 33	\$ -	\$ -	\$ 1,382	\$ 73
367	\$ 3,785	\$ 50	\$ -	\$ -	\$ 10,547	\$ 375
368	\$ -	\$ -	\$ -	\$ -	\$ 4,811	\$ 156
369	\$ -	\$ -	\$ -	\$ -	\$ 377	\$ 13
373	\$ 35,507	\$ 991	\$ 32,751	\$ 881	\$ 72,866	\$ 4,334
373.3 LED	\$ 276,483	\$ 21,309	\$ 89,354	\$ 7,833	\$ 333,869	\$ 14,410
Grand Total	\$ 318,132	\$ 22,414	\$ 122,105	\$ 8,714	\$ 427,168	\$ 19,509

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	\$ 819,384,155	\$ 116,434,488	\$ 141,097,951	\$ 62,109,319	\$ 319,641,759
(3) Reserve	\$ 479,297,131	\$ 68,108,122	\$ 82,534,966	\$ 36,330,723	\$ 186,973,811
(4) ADIT	\$ (36,229,611)	\$ (5,148,228)	\$ (6,238,739)	\$ (2,746,204)	\$ (14,133,171)
(5) Rate Base	\$ 53,474,594	\$ 64,801,724	\$ 28,524,801	\$ 146,801,119	
(6) Depreciation Expense (Incremental)	\$ 4,322,392	\$ 5,237,973	\$ 2,305,681	\$ 11,866,047	
(7) Property Tax Expense (Incremental)	\$ 60,284	\$ 73,054	\$ 32,157	\$ 165,495	
(8) Total Expenses	\$ 4,382,676	\$ 5,311,026	\$ 2,337,839	\$ 12,031,541	

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

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

(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 (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of February 29, 2020

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 2/29/2020 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 46,751,115	\$ 28,587,322	\$ 18,163,792	2.20%	2.50%	2.20%	2.33%	\$ 1,090,436
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,564,254	\$ 10,629,670	\$ 8,934,584	22.34%	20.78%	0.00%	21.49%	\$ 4,203,439
33	391.1	Office Furn., Mech. Equip.	\$ 16,327,146	\$ 10,571,736	\$ 5,755,411	7.60%	3.80%	3.80%	5.18%	\$ 846,433
34	391.2	Data Processing Equipment	\$ 164,893,873	\$ 37,362,598	\$ 127,531,275	10.56%	17.00%	9.50%	13.20%	\$ 21,760,733
35	392	Transportation Equipment	\$ 2,049,455	\$ 1,237,747	\$ 811,708	6.07%	7.31%	6.92%	6.78%	\$ 139,005
36	393	Stores Equipment	\$ 17,187	\$ 8,694	\$ 8,494	6.67%	2.56%	3.13%	4.17%	\$ 716
37	394	Tools, Shop, Garage Equip.	\$ 322,247	\$ 25,487	\$ 296,760	4.62%	3.17%	3.33%	3.73%	\$ 12,017
38	395	Laboratory Equipment	\$ 102,621	\$ 32,692	\$ 69,930	2.31%	3.80%	2.86%	3.07%	\$ 3,155
39	396	Power Operated Equipment	\$ 424,994	\$ 151,866	\$ 273,129	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 137,131,583	\$ 52,348,637	\$ 84,782,947	7.50%	5.00%	5.88%	6.08%	\$ 8,339,871
41	398	Misc. Equipment	\$ 3,450,462	\$ 1,382,484	\$ 2,067,978	6.67%	4.00%	3.33%	4.84%	\$ 167,085
42	399.1	ARC General Plant	\$ 40,721	\$ 28,776	\$ 11,945	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 391,306,607	\$ 142,367,708	\$ 248,938,898					\$ 36,580,700
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	\$ 12,361,412	\$ 8,373,573	\$ 3,987,839	14.29%	14.29%	14.29%	14.29%	\$ 1,766,446
46	303	FECO 101/6-303 Katz Software	\$ 1,268,271	\$ 1,268,271	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2003 Software	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2004 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2005 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
50	303	FECO 101/6-303 2006 Software	\$ 5,680,002	\$ 5,680,002	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
51	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 7,245,250	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 7,404,178	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 15,969,099	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 19,353,964	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
55	303	FECO 101/6-303 2011 Software	\$ 53,742,285	\$ 53,742,285	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 38,042,418	\$ (115)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 75,481,770	\$ 4,374,835	14.29%	14.29%	14.29%	14.29%	\$ 4,374,835
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 19,033,182	\$ 4,967,880	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 32,866,565	\$ 20,664,934	\$ 12,201,631	14.29%	14.29%	14.29%	14.29%	\$ 4,696,632
60	303	FECO 101/6-303 2016 Software	\$ 26,370,627	\$ 13,226,434	\$ 13,144,193	14.29%	14.29%	14.29%	14.29%	\$ 3,768,363
61	303	FECO 101/6-303 2017 Software	\$ 11,203,381	\$ 4,266,311	\$ 6,937,070	14.29%	14.29%	14.29%	14.29%	\$ 1,600,963
62	303	FECO 101/6-303 2018 Software	\$ 29,258,866	\$ 7,022,210	\$ 22,236,656	14.29%	14.29%	14.29%	14.29%	\$ 4,181,092
63	303	FECO 101/6-303 2019 Software	\$ 25,201,961	\$ 2,233,539	\$ 22,968,421	14.29%	14.29%	14.29%	14.29%	\$ 3,601,360
64	304	FECO 101/6-303 2020 Software	\$ 39,186	\$ 2,691	\$ 36,495	14.29%	14.29%	14.29%	14.29%	\$ 5,600
65			\$ 428,077,548	\$ 337,222,643	\$ 90,854,906					\$ 27,425,042
66	Removal Work in Progress (RWIP)		\$ (293,220)							
67	TOTAL - GENERAL & INTANGIBLE		\$ 819,384,155	\$ 479,297,131	\$ 339,793,804	7.81%				\$ 64,005,742

NOTES

(C) - (E) Estimated 2/29/2020 balances. Source: The forecast as of Dec 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 2/29/2020. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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

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

NOTES

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

The Cleveland Electric Illuminating Company: 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 February 29, 2020 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.78%	0.93%	1.16%	1.28%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of February 29, 2020						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
27	389	Fee Land & Easements	Real	1.28%	\$ 230,947	\$ 2,962
28	390	Structures, Improvements	Real	1.28%	\$ 46,751,115	\$ 599,575
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 19,564,254	\$ 250,908
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 16,327,146	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 164,893,873	\$ -
32	392	Transportation Equipment	Personal		\$ 2,049,455	\$ -
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		\$ 137,131,583	\$ -
38	398	Misc. Equipment	Personal		\$ 3,450,462	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 391,306,607	\$ 853,445
41	TOTAL - INTANGIBLE PLANT				\$ 428,077,548	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 819,384,155	\$ 853,445
43	Average Effective Real Property Tax Rate					0.10%

NOTES

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

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of February 29, 2020</u>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 819,384,155	\$ 116,434,488	\$ 141,097,951	\$ 62,109,319	\$ 319,641,759	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (479,297,131)	\$ (68,108,122)	\$ (82,534,966)	\$ (36,330,723)	\$ (186,973,811)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 340,087,024</u>	<u>\$ 48,326,366</u>	<u>\$ 58,562,986</u>	<u>\$ 25,778,596</u>	<u>\$ 132,667,948</u>	Line 2 + Line 3
5	Depreciation *	7.81%	\$ 9,095,216	\$ 11,021,789	\$ 4,851,635	\$ 24,968,640	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 121,274	\$ 146,963	\$ 64,691	\$ 332,929	Average Rate x Line 2
7	Total Expenses		\$ 9,216,490	\$ 11,168,752	\$ 4,916,326	\$ 25,301,569	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/29/2020. See line 64 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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

<u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-2.87%	\$ 4,322,392	\$ 5,237,973	\$ 2,305,681	\$ 11,866,047	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 60,284	\$ 73,054	\$ 32,157	\$ 165,495	Line 6 - Line 13
17	Total Expenses		\$ 4,382,676	\$ 5,311,026	\$ 2,337,839	\$ 12,031,541	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 February 29, 2020. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 2/29/2020 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Feb-20 (D)	Reserve Feb-20 (E)	Net Plant Feb-20 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO	The Illuminating Co.	CECO 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	\$ 2,804,062	\$ 2,804,062	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,813,075	\$ 5,813,075	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 781,120	\$ 781,120	\$ - 14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,755,798	\$ 2,616,445	\$ 139,353 14.29%	\$ 139,353
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,359,311	\$ 2,595,972	\$ 763,340 14.29%	\$ 480,046
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,890,369	\$ 2,169,079	\$ 1,721,290 14.29%	\$ 555,934
CECO	The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,947,762	\$ 2,732,134	\$ 3,215,628 14.29%	\$ 849,935
CECO	The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,873,858	\$ 1,407,881	\$ 2,465,977 14.29%	\$ 553,574
CECO	The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,719,784	\$ 785,200	\$ 1,934,584 14.29%	\$ 388,657
CECO	The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 3,563,508	\$ 236,868	\$ 3,326,640 14.29%	\$ 509,225
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	\$ 3,037,092	\$ 1,491,096	\$ 1,545,996 14.29%	\$ 434,000
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ - 14.29%	\$ -
Total			\$ 75,256,989	\$ 60,144,181	\$ 15,112,808		\$ 3,910,728
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	\$ 3,293,574	\$ 3,293,574	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,313,367	\$ 8,313,367	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 997,556	\$ 997,556	\$ - 14.29%	\$ -
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 6,083,051	\$ 5,715,013	\$ 368,038 14.29%	\$ 368,038
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,765,338	\$ 4,492,068	\$ 1,273,270 14.29%	\$ 823,867
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,582,369	\$ 3,901,425	\$ 2,680,944 14.29%	\$ 940,621
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,980,686	\$ 3,877,081	\$ 4,103,605 14.29%	\$ 1,140,440
OECO	Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,242,370	\$ 2,205,162	\$ 4,037,208 14.29%	\$ 892,035
OECO	Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 4,200,368	\$ 897,327	\$ 3,303,041 14.29%	\$ 600,233
OECO	Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 5,607,327	\$ 650,987	\$ 4,956,341 14.29%	\$ 801,287
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	\$ 4,947,822	\$ 2,211,171	\$ 2,736,651 14.29%	\$ 707,044
Total			\$ 106,506,800	\$ 81,681,869	\$ 24,824,931		\$ 6,273,578
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	\$ 1,485,354	\$ 88,912 14.29%	\$ 88,912
TECO	Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,569,670	\$ 389,057 14.29%	\$ 279,902
TECO	Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,695,809	\$ 839,620	\$ 856,189 14.29%	\$ 242,345
TECO	Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,330,003	\$ 1,099,124	\$ 1,230,879 14.29%	\$ 332,957
TECO	Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 987,008	\$ 355,028	\$ 631,979 14.29%	\$ 141,043
TECO	Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,272,666	\$ 360,518	\$ 912,148 14.29%	\$ 181,864
TECO	Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 1,621,099	\$ 109,479	\$ 1,511,620 14.29%	\$ 231,655
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	\$ 1,172,009	\$ 339,148	\$ 832,861 14.29%	\$ 167,480
Total			\$ 34,400,467	\$ 28,046,720	\$ 6,353,748		\$ 1,666,162

NOTES

(D) - (F) Source: The forecast as of Dec 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 March 2020 - May 2020 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 2/29/2020
(1)	CEI	\$ 145,965,683
(2)	OE	\$ 152,331,663
(3)	TE	\$ 39,129,604
(4)	TOTAL	\$ 337,426,950

NOTES

(B) Annual Revenue Requirement based on estimated 2/29/2020 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
	Dec 2019 - Feb 2020 Reconciliation			
(1)	Amount Adjusted for March 2020 - May 2020	\$ 21,858	\$ 1,052,420	\$ 134,101
(2)	Total Reconciliation*	\$ 21,858	\$ 1,052,420	\$ 134,101

SOURCES

Line 1: Source:& "Quarterly Revenue Requirement Additions: Calculation of Dec 2019 - Feb 2020 Reconciliation Amount Adjusted for March 2020 - May 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	5,291,433,180	33.98%	\$ 49,601,919	\$ 7,428
(2)		GS, GP, GSU	10,279,892,869	66.02%	\$ 96,363,764	\$ 14,430
(3)			15,571,326,049	100.00%	\$ 145,965,683	\$ 21,858
(4)	OE	RS	9,116,583,261	48.21%	\$ 73,435,174	\$ 507,344
(5)		GS, GP, GSU	9,794,576,331	51.79%	\$ 78,896,489	\$ 545,075
(6)			18,911,159,592	100.00%	\$ 152,331,663	\$ 1,052,420
(7)	TE	RS	2,457,070,919	44.87%	\$ 17,558,083	\$ 60,173
(8)		GS, GP, GSU	3,018,709,864	55.13%	\$ 21,571,521	\$ 73,928
(9)			5,475,780,783	100.00%	\$ 39,129,604	\$ 134,101
(10)	OH	RS	16,865,087,360	42.21%	\$ 140,595,176	\$ 574,946
(11)	TOTAL	GS, GP, GSU	23,093,179,065	57.79%	\$ 196,831,774	\$ 633,433
(12)			39,958,266,425	100.00%	\$ 337,426,950	\$ 1,208,379

NOTES

- (C) Source: Forecast for March 2020 - February 2021 (All forecasted numbers associated with the forecast as of Dec 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%	\$ 86,745,117	\$ 12,990
(3)		GP	0.63%	1.19%	1.33%	\$ 1,285,441	\$ 192
(4)		GSU	4.06%	7.74%	8.65%	\$ 8,333,205	\$ 1,248
(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%	\$ 96,363,764	\$ 14,430
(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%	\$ 64,500,218	\$ 445,615
(13)		GP	5.20%	13.85%	15.69%	\$ 12,378,333	\$ 85,519
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,017,939	\$ 13,941
(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%	\$ 78,896,489	\$ 545,075
(20)		Subtotal (GT, STL, POL, TRF)		11.72%			
(21)	TE	RS	57.93%	0.00%	0.00%	\$ -	\$ -
(22)		GS	32.13%	76.36%	86.74%	\$ 18,711,085	\$ 64,125
(23)		GP	4.80%	11.42%	12.97%	\$ 2,798,498	\$ 9,591
(24)		GSU	0.11%	0.25%	0.29%	\$ 61,939	\$ 212
(25)		GT	1.38%	3.29%	0.00%	\$ -	\$ -
(26)		STL	2.91%	6.92%	0.00%	\$ -	\$ -
(27)		POL	0.69%	1.64%	0.00%	\$ -	\$ -
(28)		TRF	0.05%	0.12%	0.00%	\$ -	\$ -
(29)			100.00%	100.00%	100.00%	\$ 21,571,521	\$ 73,928
(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	\$ 49,601,919	5,291,433,180	\$ 0.009374
(2)	OE	RS	\$ 73,435,174	9,116,583,261	\$ 0.008055
(3)	TE	RS	\$ 17,558,083	2,457,070,919	\$ 0.007146
(4)			\$ 140,595,176	16,865,087,360	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for March 2020 - February 2021 (All forecasted numbers associated with the forecast as of Dec 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	\$ 86,745,117	20,282,831	\$ 4.2768 per kW
(2)		GP	\$ 1,285,441	915,417	\$ 1.4042 per kW
(3)		GSU	\$ 8,333,205	8,209,646	\$ 1.0151 per kW
(4)			\$ 96,363,764		
(5)	OE	GS	\$ 64,500,218	23,225,197	\$ 2.7772 per kW
(6)		GP	\$ 12,378,333	6,339,502	\$ 1.9526 per kW
(7)		GSU	\$ 2,017,939	2,408,232	\$ 0.8379 per kVa
(8)			\$ 78,896,489		
(9)	TE	GS	\$ 18,711,085	6,616,876	\$ 2.8278 per kW
(10)		GP	\$ 2,798,498	2,666,884	\$ 1.0494 per kW
(11)		GSU	\$ 61,939	216,659	\$ 0.2859 per kVa
(12)			\$ 21,571,521		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for March 2020 - February 2021 (All forecasted numbers associated with the forecast as of Dec 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	\$ 7,428	1,215,048,839	\$ 0.000006
(2)	OE	RS	\$ 507,344	2,130,597,048	\$ 0.000238
(3)	TE	RS	\$ 60,173	555,750,042	\$ 0.000108
(4)			\$ 574,946	3,901,395,929	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for March 2020 - May 2020 (All forecasted numbers associated with the forecast as of Dec 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	\$ 12,990	4,869,623	\$ 0.0027 per kW
(2)		GP	\$ 192	234,392	\$ 0.0008 per kW
(3)		GSU	\$ 1,248	2,089,430	\$ 0.0006 per kW
(4)			\$ 14,430		
(5)	OE	GS	\$ 445,615	5,529,909	\$ 0.0806 per kW
(6)		GP	\$ 85,519	1,646,970	\$ 0.0519 per kW
(7)		GSU	\$ 13,941	621,291	\$ 0.0224 per kVa
(8)			\$ 545,075		
(9)	TE	GS	\$ 64,125	1,584,803	\$ 0.0405 per kW
(10)		GP	\$ 9,591	697,313	\$ 0.0138 per kW
(11)		GSU	\$ 212	50,829	\$ 0.0042 per kVa
(12)			\$ 73,928		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for March 2020 - May 2020 (All forecasted numbers associated with the forecast as of Dec 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 March 2020 - May 2020
(1)	CEI	RS	\$ 0.009374 per kWh	\$ 0.000006 per kWh	\$ 0.009380 per kWh
(2)		GS	\$ 4.2768 per kW	\$ 0.0027 per kW	\$ 4.2794 per kW
(3)		GP	\$ 1.4042 per kW	\$ 0.0008 per kW	\$ 1.4050 per kW
(4)		GSU	\$ 1.0151 per kW	\$ 0.0006 per kW	\$ 1.0156 per kW
(5)					
(6)	OE	RS	\$ 0.008055 per kWh	\$ 0.000238 per kWh	\$ 0.007740 per kWh
(7)		GS	\$ 2.7772 per kW	\$ 0.0806 per kW	\$ 2.6670 per kW
(8)		GP	\$ 1.9526 per kW	\$ 0.0519 per kW	\$ 1.8707 per kW
(9)		GSU	\$ 0.8379 per kVa	\$ 0.0224 per kVa	\$ 0.8029 per kVa
(10)					
(11)	TE	RS	\$ 0.007146 per kWh	\$ 0.000108 per kWh	\$ 0.007254 per kWh
(12)		GS	\$ 2.8278 per kW	\$ 0.0405 per kW	\$ 2.8682 per kW
(13)		GP	\$ 1.0494 per kW	\$ 0.0138 per kW	\$ 1.0631 per kW
(14)		GSU	\$ 0.2859 per kVa	\$ 0.0042 per kVa	\$ 0.2901 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 November 30, 2019

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 11/30/2019	2018 Revenue vs. Revenue Cap	2019 Revenue Cap	Actual 2019 Revenue Cap	Under (Over) 2019 Revenue Cap	
CEI	\$ 129,486,123			\$ 215,650,230	\$ 86,164,107	
OE	\$ 120,755,522			\$ 154,035,879	\$ 33,280,356	
TE	\$ 33,157,302			\$ 92,421,527	\$ 59,264,225	
Total	\$ 283,398,947	\$ (3,594,909)	\$ 311,666,667	\$ 308,071,757	\$ 24,672,810	

NOTES

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

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

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Quarterly Revenue Requirement Additions: Calculation of Dec 2019 - Feb 2020 Reconciliation Amount Adjusted for March 2020 - May 2020

I. Rider DCR Dec 2019 - Feb 2020 Rates Based on Estimated November 30, 2019 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements*			(F) Rate	(G) Quarterly Reconciliation			(J) Dec 2019 - Feb 2020 Rate Estimated Rate Base
			Rev. Req	Billing Units			Rev. Req	Billing Units	Rate	
CEI	RS	34.01%	\$ 48,275,997	5,297,920,345	\$	0.009112 per kWh	\$ (61,738)	1,491,834,735	\$ (0.000041) per kWh	\$ 0.009071 per kWh
	GS	59.40%	\$ 84,302,606	20,305,021	\$	4.1518 per kW	\$ (107,811)	4,891,189	\$ (0.0220) per kW	\$ 4.1298 per kW
	GP	0.88%	\$ 1,249,247	914,177	\$	1.3665 per kW	\$ (1,598)	230,757	\$ (0.0069) per kW	\$ 1.3596 per kW
	GSU	5.71%	\$ 8,098,564	8,199,283	\$	0.9877 per kW	\$ (10,357)	2,115,028	\$ (0.0049) per kW	\$ 0.9828 per kW
		100.00%	\$ 141,926,413				\$ (181,504)			
OE	RS	48.24%	\$ 69,632,537	9,140,046,397	\$	0.007618 per kWh	\$ 5,392	2,657,311,019	\$ 0.000002 per kWh	\$ 0.007620 per kWh
	GS	42.32%	\$ 61,092,618	23,232,055	\$	2.6297 per kW	\$ 4,731	5,604,315	\$ 0.0008 per kW	\$ 2.6305 per kW
	GP	8.12%	\$ 11,724,375	6,320,551	\$	1.8550 per kW	\$ 908	1,639,684	\$ 0.0006 per kW	\$ 1.8555 per kW
	GSU	1.32%	\$ 1,911,330	2,401,058	\$	0.7960 per kVa	\$ 148	620,742	\$ 0.0002 per kVa	\$ 0.7963 per kVa
		100.00%	\$ 144,360,859				\$ 11,179			
TE	RS	44.87%	\$ 16,791,937	2,458,760,070	\$	0.006829 per kWh	\$ 203,049	680,434,819	\$ 0.000298 per kWh	\$ 0.007128 per kWh
	GS	47.82%	\$ 17,894,595	6,638,315	\$	2.6957 per kW	\$ 216,382	1,609,767	\$ 0.1344 per kW	\$ 2.8301 per kW
	GP	7.15%	\$ 2,676,381	2,657,782	\$	1.0070 per kW	\$ 32,363	697,790	\$ 0.0464 per kW	\$ 1.0534 per kW
	GSU	0.16%	\$ 59,236	215,963	\$	0.2743 per kVa	\$ 716	53,144	\$ 0.0135 per kVa	\$ 0.2878 per kVa
		100.00%	\$ 37,422,149				\$ 452,510			
TOTAL			\$ 323,709,421				\$ 282,186			

Notes:

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

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

Quarterly Revenue Requirement Additions: Calculation of Dec 2019 - Feb 2020 Reconciliation Amount Adjusted for March 2020 - May 2020

II. Rider DCR Dec 2019 - Feb 2020 Rates Based on Actual November 30, 2019 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F) Rate	(G) Quarterly Reconciliation			(I) Rate	(J) Dec 2019 - Feb 2020 Rate Actual Rate Base	
			Rev. Req	Billing Units			Rev. Req	Billing Units				
CEI	RS	34.01%	\$ 48,305,062	5,297,920,345	\$	0.009118 per kWh	\$ (61,738)	1,491,834,735	\$	(0.000041) per kWh	\$	0.009076 per kWh
	GS	59.40%	\$ 84,353,360	20,305,021	\$	4.1543 per kW	\$ (107,811)	4,891,189	\$	(0.0220) per kW	\$	4.1323 per kW
	GP	0.88%	\$ 1,249,999	914,177	\$	1.3673 per kW	\$ (1,598)	230,757	\$	(0.0069) per kW	\$	1.3604 per kW
	GSU	5.71%	\$ 8,103,440	8,199,283	\$	0.9883 per kW	\$ (10,357)	2,115,028	\$	(0.0049) per kW	\$	0.9834 per kW
		100.00%	\$ 142,011,860				\$ (181,504)					
OE	RS	48.24%	\$ 71,535,111	9,140,046,397	\$	0.007827 per kWh	\$ 5,392	2,657,311,019	\$	0.000002 per kWh	\$	0.007829 per kWh
	GS	42.32%	\$ 62,761,855	23,232,055	\$	2.7015 per kW	\$ 4,731	5,604,315	\$	0.0008 per kW	\$	2.7024 per kW
	GP	8.12%	\$ 12,044,721	6,320,551	\$	1.9056 per kW	\$ 908	1,639,684	\$	0.0006 per kW	\$	1.9062 per kW
	GSU	1.32%	\$ 1,963,553	2,401,058	\$	0.8178 per kVa	\$ 148	620,742	\$	0.0002 per kVa	\$	0.8180 per kVa
		100.00%	\$ 148,305,239				\$ 11,179					
TE	RS	44.87%	\$ 17,023,998	2,458,760,070	\$	0.006924 per kWh	\$ 203,049	680,434,819	\$	0.000298 per kWh	\$	0.007222 per kWh
	GS	47.82%	\$ 18,141,894	6,638,315	\$	2.7329 per kW	\$ 216,382	1,609,767	\$	0.1344 per kW	\$	2.8673 per kW
	GP	7.15%	\$ 2,713,368	2,657,782	\$	1.0209 per kW	\$ 32,363	697,790	\$	0.0464 per kW	\$	1.0673 per kW
	GSU	0.16%	\$ 60,054	215,963	\$	0.2781 per kVa	\$ 716	53,144	\$	0.0135 per kVa	\$	0.2916 per kVa
		100.00%	\$ 37,939,314				\$ 452,510					
TOTAL			\$ 328,256,413				\$ 282,186					

- (C) Source: Rider DCR filing October 1, 2019
(D) Calculation: Annual DCR Revenue Requirement based on actual 11/30/2019 Rate Base x Column C
(E) Estimated billing units for December 2019 - November 2020. Source: Rider DCR filing October 1, 2019.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing October 1, 2019
(H) Estimated billing units for Dec 2019 - Feb 2020. Source: Rider DCR filing October 1, 2019.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Dec 2019 - Feb 2020 Reconciliation Amount Adjusted for March 2020 - May 2020

III. Estimated Rider DCR Reconciliation Amount for March 2020 - May 2020

(A)	(B)	(C)		(D)		(E)	(F)	(G)
Company	Rate Schedule	Dec 2019 - Feb 2020 Rate Estimated Rate Base		Dec 2019 - Feb 2020 Rate Actual Rate Base		Difference	Billing Units	Reconciliation Amount
CEI	RS	\$	0.009071 per kWh	\$	0.009076 per kWh	\$ 0.000005 per kWh	1,491,834,735	\$ 8,184
	GS	\$	4.1298 per kW	\$	4.1323 per kW	\$ 0.0025 per kW	4,891,189	\$ 12,226
	GP	\$	1.3596 per kW	\$	1.3604 per kW	\$ 0.0008 per kW	230,757	\$ 190
	GSU	\$	0.9828 per kW	\$	0.9834 per kW	\$ 0.0006 per kW	2,115,028	\$ 1,258
								\$ 21,858
OE	RS	\$	0.007620 per kWh	\$	0.007829 per kWh	\$ 0.000208 per kWh	2,657,311,019	\$ 553,141
	GS	\$	2.630513 per kW	\$	2.702364 per kW	\$ 0.0719 per kW	5,604,315	\$ 402,673
	GP	\$	1.855514 per kW	\$	1.906198 per kW	\$ 0.0507 per kW	1,639,684	\$ 83,104
	GSU	\$	0.796275 per kVa	\$	0.818025 per kVa	\$ 0.0218 per kVa	620,742	\$ 13,501
								\$ 1,052,420
TE	RS	\$	0.007128 per kWh	\$	0.007222 per kWh	\$ 0.000094 per kWh	680,434,819	\$ 64,220
	GS	\$	2.8301 per kW	\$	2.8673 per kW	\$ 0.0373 per kW	1,609,767	\$ 59,969
	GP	\$	1.0534 per kW	\$	1.0673 per kW	\$ 0.0139 per kW	697,790	\$ 9,711
	GSU	\$	0.2878 per kVa	\$	0.2916 per kVa	\$ 0.0038 per kVa	53,144	\$ 201
								\$ 134,101
TOTAL								\$ 1,208,379

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for Dec 2019 - Feb 2020. Source: Rider DCR filing October 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 Dec 2019.

Annual Energy (March 2020 - February 2021):

Source: Forecast as of Dec 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,291,433,180	9,116,583,261	2,457,070,919	16,865,087,360
GS	kWh	6,218,161,532	6,392,069,739	1,858,830,984	14,469,062,255
GP	kWh	479,143,234	2,538,798,117	1,049,582,407	4,067,523,758
GSU	kWh	3,582,588,103	863,708,475	110,296,474	4,556,593,052
Total		15,571,326,049	18,911,159,592	5,475,780,783	39,958,266,425

Annual Demand (March 2020 - February 2021):

Source: Forecast as of Dec 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	20,282,831	23,225,197	6,616,876
GP	kW	915,417	6,339,502	2,666,884
GSU	kW/kVA	8,209,646	2,408,232	216,659

March 2020 - May 2020 Energy:

Source: Forecast as of Dec 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,215,048,839	2,130,597,048	555,750,042	3,901,395,929
GS	kWh	1,483,883,121	1,517,519,191	431,767,084	3,433,169,396
GP	kWh	119,549,907	602,322,657	249,344,631	971,217,195
GSU	kWh	874,115,405	207,721,864	28,197,507	1,110,034,777
Total		3,692,597,271	4,458,160,760	1,265,059,265	9,415,817,296

March 2020 - May 2020 Demand:

Source: Forecast as of Dec 2019.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	4,869,623	5,529,909	1,584,803
GP	kW	234,392	1,646,970	697,313
GSU	kW/kVA	2,089,430	621,291	50,829

Ohio Edison Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q2 2020 vs. DCR Q1 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 34.93	\$ 35.08	\$ 0.15	0.4%
2	0	500	\$ 64.26	\$ 64.56	\$ 0.30	0.5%
3	0	750	\$ 93.54	\$ 93.99	\$ 0.45	0.5%
4	0	1,000	\$ 122.86	\$ 123.46	\$ 0.60	0.5%
5	0	1,250	\$ 152.19	\$ 152.94	\$ 0.75	0.5%
6	0	1,500	\$ 181.50	\$ 182.40	\$ 0.90	0.5%
7	0	2,000	\$ 240.10	\$ 241.30	\$ 1.20	0.5%
8	0	2,500	\$ 298.50	\$ 300.00	\$ 1.50	0.5%
9	0	3,000	\$ 356.89	\$ 358.69	\$ 1.80	0.5%
10	0	3,500	\$ 415.27	\$ 417.37	\$ 2.10	0.5%
11	0	4,000	\$ 473.65	\$ 476.05	\$ 2.40	0.5%
12	0	4,500	\$ 532.03	\$ 534.73	\$ 2.70	0.5%
13	0	5,000	\$ 590.46	\$ 593.46	\$ 3.00	0.5%
14	0	5,500	\$ 648.82	\$ 652.12	\$ 3.30	0.5%
15	0	6,000	\$ 707.19	\$ 710.79	\$ 3.60	0.5%
16	0	6,500	\$ 765.58	\$ 769.48	\$ 3.90	0.5%
17	0	7,000	\$ 823.97	\$ 828.17	\$ 4.20	0.5%
18	0	7,500	\$ 882.37	\$ 886.87	\$ 4.50	0.5%
19	0	8,000	\$ 940.73	\$ 945.53	\$ 4.80	0.5%
20	0	8,500	\$ 999.13	\$ 1,004.23	\$ 5.10	0.5%
21	0	9,000	\$ 1,057.53	\$ 1,062.93	\$ 5.40	0.5%
22	0	9,500	\$ 1,115.91	\$ 1,121.61	\$ 5.70	0.5%
23	0	10,000	\$ 1,174.28	\$ 1,180.28	\$ 6.00	0.5%
24	0	10,500	\$ 1,232.69	\$ 1,238.99	\$ 6.30	0.5%
25	0	11,000	\$ 1,291.05	\$ 1,297.65	\$ 6.60	0.5%

Ohio Edison Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q2 2020 vs. DCR Q1 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 34.93	\$ 35.08	\$ 0.15	0.4%
2	0	500	\$ 64.26	\$ 64.56	\$ 0.30	0.5%
3	0	750	\$ 84.36	\$ 84.81	\$ 0.45	0.5%
4	0	1,000	\$ 104.51	\$ 105.11	\$ 0.60	0.6%
5	0	1,250	\$ 124.66	\$ 125.41	\$ 0.75	0.6%
6	0	1,500	\$ 144.80	\$ 145.70	\$ 0.90	0.6%
7	0	2,000	\$ 185.05	\$ 186.25	\$ 1.20	0.6%
8	0	2,500	\$ 225.10	\$ 226.60	\$ 1.50	0.7%
9	0	3,000	\$ 265.14	\$ 266.94	\$ 1.80	0.7%
10	0	3,500	\$ 305.17	\$ 307.27	\$ 2.10	0.7%
11	0	4,000	\$ 345.20	\$ 347.60	\$ 2.40	0.7%
12	0	4,500	\$ 385.23	\$ 387.93	\$ 2.70	0.7%
13	0	5,000	\$ 425.31	\$ 428.31	\$ 3.00	0.7%
14	0	5,500	\$ 465.32	\$ 468.62	\$ 3.30	0.7%
15	0	6,000	\$ 505.34	\$ 508.94	\$ 3.60	0.7%
16	0	6,500	\$ 545.38	\$ 549.28	\$ 3.90	0.7%
17	0	7,000	\$ 585.42	\$ 589.62	\$ 4.20	0.7%
18	0	7,500	\$ 625.47	\$ 629.97	\$ 4.50	0.7%
19	0	8,000	\$ 665.48	\$ 670.28	\$ 4.80	0.7%
20	0	8,500	\$ 705.53	\$ 710.63	\$ 5.10	0.7%
21	0	9,000	\$ 745.58	\$ 750.98	\$ 5.40	0.7%
22	0	9,500	\$ 785.61	\$ 791.31	\$ 5.70	0.7%
23	0	10,000	\$ 825.63	\$ 831.63	\$ 6.00	0.7%
24	0	10,500	\$ 865.69	\$ 871.99	\$ 6.30	0.7%
25	0	11,000	\$ 905.70	\$ 912.30	\$ 6.60	0.7%

Ohio Edison Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q2 2020 vs. DCR Q1 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 34.93	\$ 35.08	\$ 0.15	0.4%
2	0	500	\$ 64.26	\$ 64.56	\$ 0.30	0.5%
3	0	750	\$ 89.11	\$ 89.56	\$ 0.45	0.5%
4	0	1,000	\$ 114.01	\$ 114.61	\$ 0.60	0.5%
5	0	1,250	\$ 138.91	\$ 139.66	\$ 0.75	0.5%
6	0	1,500	\$ 163.80	\$ 164.70	\$ 0.90	0.5%
7	0	2,000	\$ 213.55	\$ 214.75	\$ 1.20	0.6%
8	0	2,500	\$ 263.10	\$ 264.60	\$ 1.50	0.6%
9	0	3,000	\$ 312.64	\$ 314.44	\$ 1.80	0.6%
10	0	3,500	\$ 362.17	\$ 364.27	\$ 2.10	0.6%
11	0	4,000	\$ 411.70	\$ 414.10	\$ 2.40	0.6%
12	0	4,500	\$ 461.23	\$ 463.93	\$ 2.70	0.6%
13	0	5,000	\$ 510.81	\$ 513.81	\$ 3.00	0.6%
14	0	5,500	\$ 560.32	\$ 563.62	\$ 3.30	0.6%
15	0	6,000	\$ 609.84	\$ 613.44	\$ 3.60	0.6%
16	0	6,500	\$ 659.38	\$ 663.28	\$ 3.90	0.6%
17	0	7,000	\$ 708.92	\$ 713.12	\$ 4.20	0.6%
18	0	7,500	\$ 758.47	\$ 762.97	\$ 4.50	0.6%
19	0	8,000	\$ 807.98	\$ 812.78	\$ 4.80	0.6%
20	0	8,500	\$ 857.53	\$ 862.63	\$ 5.10	0.6%
21	0	9,000	\$ 907.08	\$ 912.48	\$ 5.40	0.6%
22	0	9,500	\$ 956.61	\$ 962.31	\$ 5.70	0.6%
23	0	10,000	\$ 1,006.13	\$ 1,012.13	\$ 6.00	0.6%
24	0	10,500	\$ 1,055.69	\$ 1,061.99	\$ 6.30	0.6%
25	0	11,000	\$ 1,105.20	\$ 1,111.80	\$ 6.60	0.6%

Ohio Edison Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q2 2020 vs. DCR Q1 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 186.44	\$ 188.46	\$ 2.02	1.1%
2	10	2,000	\$ 250.27	\$ 252.29	\$ 2.02	0.8%
3	10	3,000	\$ 313.65	\$ 315.67	\$ 2.02	0.6%
4	10	4,000	\$ 377.00	\$ 379.02	\$ 2.02	0.5%
5	10	5,000	\$ 440.38	\$ 442.40	\$ 2.02	0.5%
6	10	6,000	\$ 503.69	\$ 505.71	\$ 2.02	0.4%
7	1,000	100,000	\$ 18,855.02	\$ 19,057.38	\$ 202.36	1.1%
8	1,000	200,000	\$ 25,134.88	\$ 25,337.24	\$ 202.36	0.8%
9	1,000	300,000	\$ 31,414.73	\$ 31,617.09	\$ 202.36	0.6%
10	1,000	400,000	\$ 37,694.59	\$ 37,896.95	\$ 202.36	0.5%
11	1,000	500,000	\$ 43,974.45	\$ 44,176.81	\$ 202.36	0.5%
12	1,000	600,000	\$ 50,254.30	\$ 50,456.66	\$ 202.36	0.4%

Ohio Edison Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q2 2020 vs. DCR Q1 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 7,975.49	\$ 8,041.58	\$ 66.09	0.8%
2	500	100,000	\$ 10,994.81	\$ 11,060.90	\$ 66.09	0.6%
3	500	150,000	\$ 14,014.14	\$ 14,080.23	\$ 66.09	0.5%
4	500	200,000	\$ 17,033.47	\$ 17,099.56	\$ 66.09	0.4%
5	500	250,000	\$ 20,052.80	\$ 20,118.89	\$ 66.09	0.3%
6	500	300,000	\$ 23,072.12	\$ 23,138.21	\$ 66.09	0.3%
7	5,000	500,000	\$ 77,647.89	\$ 78,308.74	\$ 660.85	0.9%
8	5,000	1,000,000	\$ 107,341.68	\$ 108,002.53	\$ 660.85	0.6%
9	5,000	1,500,000	\$ 136,039.46	\$ 136,700.31	\$ 660.85	0.5%
10	5,000	2,000,000	\$ 164,737.24	\$ 165,398.09	\$ 660.85	0.4%
11	5,000	2,500,000	\$ 193,435.02	\$ 194,095.87	\$ 660.85	0.3%
12	5,000	3,000,000	\$ 222,132.80	\$ 222,793.65	\$ 660.85	0.3%

Ohio Edison Company
Case No. 19-1758-EL-RDR
Typical Bills - Comparison (DCR Q2 2020 vs. DCR Q1 2020)

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	\$ 11,804.02	\$ 11,860.85	\$ 56.83	0.5%
2	1,000	200,000	\$ 17,203.58	\$ 17,260.41	\$ 56.83	0.3%
3	1,000	300,000	\$ 22,603.13	\$ 22,659.96	\$ 56.83	0.3%
4	1,000	400,000	\$ 28,002.69	\$ 28,059.52	\$ 56.83	0.2%
5	1,000	500,000	\$ 33,402.25	\$ 33,459.08	\$ 56.83	0.2%
6	1,000	600,000	\$ 38,801.80	\$ 38,858.63	\$ 56.83	0.1%
7	10,000	1,000,000	\$ 114,538.64	\$ 115,106.96	\$ 568.32	0.5%
8	10,000	2,000,000	\$ 165,543.20	\$ 166,111.52	\$ 568.32	0.3%
9	10,000	3,000,000	\$ 216,547.76	\$ 217,116.08	\$ 568.32	0.3%
10	10,000	4,000,000	\$ 267,552.32	\$ 268,120.64	\$ 568.32	0.2%
11	10,000	5,000,000	\$ 318,556.89	\$ 319,125.21	\$ 568.32	0.2%
12	10,000	6,000,000	\$ 369,561.45	\$ 370,129.77	\$ 568.32	0.2%

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

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Filed pursuant to Orders dated May 27, 2009, July 18, 2012 and July 17, 2019 in Case Nos. 08-935-EL-SSO et al., 12-1230-EL-SSO and 18-1656-EL-ATA et al., and March 31, 2016 and August 22, 2019 in Case No. 14-1297-EL-SSO, respectively, before

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Filed pursuant to Orders dated May 27, 2009, July 18, 2012 and July 17, 2019 in Case Nos. 08-935-EL-SSO et al., 12-1230-EL-SSO , and 18-1656-EL-ATA et al. and March 31, 2016 and August 22, 2019 in Case No. 14-1297-EL-

SSO, respectively, before

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RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

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

RATE:

RS (all kWhs, per kWh)	0.7740¢
GS (per kW of Billing Demand)	\$2.6670
GP (per kW of Billing Demand)	\$1.8707
GSU (per kVa of Billing Demand)	\$0.8029

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. 17-1920-EL-RDR respectively, and in

Case No. 19-1758-EL-RDR before The Public Utilities Commission of Ohio

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Case No(s). 19-1758-EL-RDR, 89-6006-EL-TRF

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