

July 1, 2020

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

SUBJECT: Case Nos. 19-1759-EL-RDR
89-6001-EL-TRF

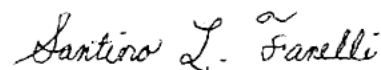
Dear Ms. Troupe:

In accordance with the Commission Order in The Cleveland Electric Illuminating Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff pages on behalf of The Cleveland Electric Illuminating Company related to the Delivery Capital Recovery Rider (Rider DCR). The attached schedules demonstrate that the year-to-date revenue is below the permitted annual cap for 2020 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Order in The Cleveland Electric Illuminating Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding.

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on September 1, 2020.

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

Sincerely,

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

Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Cleveland Electric Illuminating Company
Delivery Capital Recovery Rider (DCR)
September 2020 – November 2020 Filing
July 1, 2020

Page Name	Page
September 2020 – November 2020 Revenue Requirements Summary	1
Actual 5/31/2020 Rate Base and Revenue Requirements	
DCR Revenue Requirement Calculation	2
Plant In Service	3
Reserve for Accumulated Depreciation	7
ADIT Balances	11
Depreciation Calculations	12
Property Tax Calculations	16
Summary of Exclusions	19
Service Company Allocation Summary	20
Service Company Depreciation	21
Service Company Property Tax	23
Incremental Service Company Depreciation and Property Tax Expense	25
Intangible Depreciation Expense	26
Estimated 8/31/2020 Rate Base and Revenue Requirements	
DCR Revenue Requirement Calculation	27
Plant In Service	28
Reserve for Accumulated Depreciation	32
ADIT Balances	36
Depreciation Calculations	37
Property Tax Calculations	41
Summary of Exclusions	44
Service Company Allocation Summary	45
Service Company Depreciation	46
Service Company Property Tax	48
Incremental Service Company Depreciation and Property Tax Expense	50
Intangible Depreciation Expense	51
September 2020 – November 2020 Rider DCR - Rate Design	52
September 2020 - November 2020 Rider DCR - Reconciliation from June 2020 – August 2020	58
September 2020 - November 2020 Rider DCR Billing Units Used for Rate Design	61
September 2020 - November 2020 Rider DCR Typical Bill Comparisons	62
September 2020 - November 2020 Rider DCR Tariff	68

Rider DCR
Rates for September 2020 - November 2020
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 8/31/2020 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 5/31/2020 Rate Base	7/1/2020 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 149.2	\$ 152.7	\$ 39.4	\$ 341.3
2	Incremental Revenue Requirement Based on Estimated 8/31/2020 Rate Base	Calculation: 7/1/2020 Compliance Filing (Page 27, Column (f) Lines 36-39)	\$ (0.7)	\$ 0.7	\$ (0.2)	\$ (0.3)
3	Annual Revenue Requirement Based on Estimated 8/31/2020 Rate Base	minus Line 1 Calculation: SUM [Line 1 through Line 2]	\$ 148.5	\$ 153.4	\$ 39.2	\$ 341.0

Rider DCR
Actual Distribution Rate Base Additions as of 5/31/2020
Revenue Requirement Calculation

(\$ millions)

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

		(A)	(B)	(C) = (B) - (A)	(D)	
	Gross Plant	5/31/2007*	5/31/2020	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,342.5	1,415.5	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,786.3	1,712.3	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,283.4	512.0	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	8,412.2	3,639.7	Sum [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,500.0)	(727.0)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,562.6)	(759.6)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(680.7)	(303.9)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(3,743.3)	(1,790.5)	Sum [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,842.5	688.5	(1) + (5)	
(10)	OE	1,271.0	2,223.6	952.7	(2) + (6)	
(11)	TE	394.7	602.7	208.0	(3) + (7)	
(12)	Total	2,819.7	4,668.9	1,849.2	Sum [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(445.5)	(199.1)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(531.7)	(334.6)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(139.9)	(129.6)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,117.1)	(663.3)	Sum [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,397.0	489.4	(9) + (13)	
(18)	OE	1,073.9	1,691.9	618.0	(10) + (14)	
(19)	TE	384.4	462.8	78.4	(11) + (15)	
(20)	Total	2,366.0	3,551.8	1,185.8	Sum [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	107.7	47.7	Sch B-3 2 (Actual) Line 46	
(22)	OE	62.0	113.3	51.3	Sch B-3 2 (Actual) Line 48	
(23)	TE	24.5	41.5	17.0	Sch B-3 2 (Actual) Line 45	
(24)	Total	146.5	262.5	116.0	Sum [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	117.2	52.3	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	96.8	39.5	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	34.6	14.5	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	248.7	106.3	Sum [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	489.4	41.5	47.7	52.3	141.5
(30)	OE	618.0	52.4	51.3	39.5	143.2
(31)	TE	78.4	6.7	17.0	14.5	38.1
(32)	Total	1,185.8	100.6	116.0	106.3	322.8

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)
	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	25.2	22.6%	7.3	0.4	7.7	149.2
(37) OE	31.8	22.2%	9.1	0.4	9.5	152.7
(38) TE	4.0	22.4%	1.2	0.1	1.3	39.4
(39) Total	61.0		17.6	0.9	18.5	341.3

(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

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

Schedule B-2 1 (Actual)

Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 5/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-A R. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 63,950,813	100%	\$ 63,950,813	\$ (56,390,750)	\$ 7,560,063
2	352	Structures & Improvements	\$ 19,258,322	100%	\$ 19,258,322	\$ (105,588)	\$ 19,152,734
3	353	Station Equipment	\$ 182,617,027	100%	\$ 182,617,027	\$ (287)	\$ 182,616,741
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 45,151,400	100%	\$ 45,151,400	\$ 814	\$ 45,152,214
6	356	Overhead Conductors & Devices	\$ 60,172,775	100%	\$ 60,172,775	\$ 447	\$ 60,173,222
7	357	Underground Conduit	\$ 31,980,367	100%	\$ 31,980,367		\$ 31,980,367
8	358	Underground Conductors & Devices	\$ 101,648,173	100%	\$ 101,648,173	\$ 32,555	\$ 101,680,728
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 505,427,102	100%	\$ 505,427,102	\$ (56,462,808)	\$ 448,964,294

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

Schedule B-2 1 (Actual)

Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 5/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-A R. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,658,748	100%	\$ 7,658,748	\$ 11	\$ 7,658,759
12	361	Structures & Improvements	\$ 29,278,641	100%	\$ 29,278,641	\$ (478,108)	\$ 28,800,533
13	362	Station Equipment	\$ 278,771,778	100%	\$ 278,771,778	\$ (4,678,545)	\$ 274,093,233
14	364	Poles, Towers & Fixtures	\$ 419,048,392	100%	\$ 419,048,392	\$ (151,058)	\$ 418,897,334
15	365	Overhead Conductors & Devices	\$ 550,350,175	100%	\$ 550,350,175	\$ (2,246,548)	\$ 548,103,627
16	366	Underground Conduit	\$ 77,303,613	100%	\$ 77,303,613	\$ -	\$ 77,303,613
17	367	Underground Conductors & Devices	\$ 479,722,969	100%	\$ 479,722,969	\$ (390,057)	\$ 479,332,911
18	368	Line Transformers	\$ 392,199,175	100%	\$ 392,199,175	\$ 338,611	\$ 392,537,786
19	369	Services	\$ 76,675,240	100%	\$ 76,675,240	\$ 803	\$ 76,676,042
20	370	Meters	\$ 136,039,476	100%	\$ 136,039,476	\$ (16,767,780)	\$ 119,271,696
21	371	Installation on Customer Premises	\$ 26,032,395	100%	\$ 26,032,395	\$ 6,159	\$ 26,038,554
22	373	Street Lighting & Signal Systems	\$ 81,997,100	100%	\$ 81,997,100	\$ (538,014)	\$ 81,459,087
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,555,137,779	100%	\$ 2,555,137,779	\$ (24,904,526)	\$ 2,530,233,253

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

Schedule B-2 1 (Actual)

Page 3 of 4

NOTE: Column A contains actual plant in service balances as of 5/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-A R. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 80,254,408	100%	\$ 80,254,408	\$ (188,252)	\$ 80,066,156
27	390 3	Leasehold Improvements	\$ 2,604,930	100%	\$ 2,604,930		\$ 2,604,930
28	391 1	Office Furniture & Equipment	\$ 3,368,923	100%	\$ 3,368,923		\$ 3,368,923
29	391 2	Data Processing Equipment	\$ 22,298,988	100%	\$ 22,298,988	\$ (4,805,824)	\$ 17,493,163
30	392	Transportation Equipment	\$ 4,715,042	100%	\$ 4,715,042		\$ 4,715,042
31	393	Stores Equipment	\$ 700,146	100%	\$ 700,146		\$ 700,146
32	394	Tools, Shop & Garage Equipment	\$ 13,328,161	100%	\$ 13,328,161		\$ 13,328,161
33	395	Laboratory Equipment	\$ 4,120,881	100%	\$ 4,120,881		\$ 4,120,881
34	396	Power Operated Equipment	\$ 7,239,577	100%	\$ 7,239,577		\$ 7,239,577
35	397	Communication Equipment	\$ 42,179,407	100%	\$ 42,179,407	\$ (6,735,838)	\$ 35,443,569
36	398	Miscellaneous Equipment	\$ 66,005	100%	\$ 66,005		\$ 66,005
37	399 1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 182,380,627	100%	\$ 182,380,627	\$ (11,729,914)	\$ 170,650,713

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

Schedule B-2 1 (Actual)

Page 4 of 4

NOTE: Column A contains actual plant in service balances as of 5/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column B shows jurisdictional allocation factors from No. 07-551-EL-A R. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$ 70,449,616	100%	\$ 70,449,616	\$ 554,591	\$ 71,004,207
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 73,627,079		\$ 73,627,079	\$ 554,591	\$ 74,181,670
43		Company Total Plant	\$ 3,316,572,588	100%	\$ 3,316,572,588	\$ (92,542,657)	\$ 3,224,029,931
44		Service Company Plant Allocated*					\$ 118,505,512
45		Grand Total Plant (43 + 44)					<u>\$ 3,342,535,442</u>

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 1 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 5/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, 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 5/31/2020 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)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 7,560,063	\$ 34,540	100%	\$ 34,540		\$ 34,540
2	352	Structures & Improvements	\$ 19,152,734	\$ 16,847,044	100%	\$ 16,847,044	\$ (15,508)	\$ 16,831,536
3	353	Station Equipment	\$ 182,616,741	\$ 79,373,283	100%	\$ 79,373,283	\$ 701	\$ 79,373,983
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 45,152,214	\$ 37,238,152	100%	\$ 37,238,152	\$ 103	\$ 37,238,255
6	356	Overhead Conductors & Devices	\$ 60,173,222	\$ 30,654,506	100%	\$ 30,654,506	\$ 43	\$ 30,654,549
7	357	Underground Conduit	\$ 31,980,367	\$ 31,592,706	100%	\$ 31,592,706		\$ 31,592,706
8	358	Underground Conductors & Devices	\$ 101,680,728	\$ 45,915,163	100%	\$ 45,915,163	\$ (4,053)	\$ 45,911,109
9	359	Roads & Trails	\$ 320,284	\$ 51,437	100%	\$ 51,437		\$ 51,437
10		Total Transmission Plant	\$ 448,964,294	\$ 243,283,853	100%	\$ 243,283,853	\$ (18,715)	\$ 243,265,138

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 2 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 5/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2 1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,658,759	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 28,800,533	\$ 21,506,674	100%	\$ 21,506,674	\$ (75,894)	\$ 21,430,781
13	362	Station Equipment	\$ 274,093,233	\$ 93,416,419	100%	\$ 93,416,419	\$ (3,013,140)	\$ 90,403,279
14	364	Poles, Towers & Fixtures	\$ 418,897,334	\$ 271,964,830	100%	\$ 271,964,830	\$ (114,026)	\$ 271,850,805
15	365	Overhead Conductors & Devices	\$ 548,103,627	\$ 231,660,528	100%	\$ 231,660,528	\$ (1,586,069)	\$ 230,074,459
16	366	Underground Conduit	\$ 77,303,613	\$ 50,616,095	100%	\$ 50,616,095	\$ (1,905)	\$ 50,614,190
17	367	Underground Conductors & Devices	\$ 479,332,911	\$ 127,757,114	100%	\$ 127,757,114	\$ (34,851)	\$ 127,722,264
18	368	Line Transformers	\$ 392,537,786	\$ 155,701,882	100%	\$ 155,701,882	\$ (28,083)	\$ 155,673,799
19	369	Services	\$ 76,676,042	\$ 20,572,183	100%	\$ 20,572,183	\$ 132	\$ 20,572,315
20	370	Meters	\$ 119,271,696	\$ 31,211,635	100%	\$ 31,211,635	\$ (11,063,966)	\$ 20,147,669
21	371	Installation on Customer Premises	\$ 26,038,554	\$ 10,579,124	100%	\$ 10,579,124	\$ 1,565	\$ 10,580,689
22	373	Street Lighting & Signal Systems	\$ 81,459,087	\$ 42,414,748	100%	\$ 42,414,748	\$ (29,910)	\$ 42,384,838
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 56,983	100%	\$ 56,983		\$ 56,983
24		Total Distribution Plant	\$ 2,530,233,253	\$ 1,057,458,215	100%	\$ 1,057,458,215	\$ (15,946,145)	\$ 1,041,512,070

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 3 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 5/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2 1 (Actual) Column E					
(A)								
(B)								
(C)								
(D) = (B) * (C)								
(E)								
(F) = (D) + (E)								
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 80,066,156	\$ 26,887,490	100%	\$ 26,887,490	\$ (1,779)	\$ 26,885,711
27	390 3	Leasehold Improvements	\$ 2,604,930	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391 1	Office Furniture & Equipment	\$ 3,368,923	\$ 3,200,476	100%	\$ 3,200,476		\$ 3,200,476
29	391 2	Data Processing Equipment	\$ 17,493,163	\$ 16,382,078	100%	\$ 16,382,078	\$ (2,598,603)	\$ 13,783,475
30	392	Transportation Equipment	\$ 4,715,042	\$ 3,956,050	100%	\$ 3,956,050		\$ 3,956,050
31	393	Stores Equipment	\$ 700,146	\$ 216,857	100%	\$ 216,857		\$ 216,857
32	394	Tools, Shop & Garage Equipment	\$ 13,328,161	\$ 3,742,167	100%	\$ 3,742,167		\$ 3,742,167
33	395	Laboratory Equipment	\$ 4,120,881	\$ 1,698,506	100%	\$ 1,698,506		\$ 1,698,506
34	396	Power Operated Equipment	\$ 7,239,577	\$ 5,310,398	100%	\$ 5,310,398		\$ 5,310,398
35	397	Communication Equipment	\$ 35,443,569	\$ 32,424,300	100%	\$ 32,424,300	\$ (3,526,908)	\$ 28,897,392
36	398	Miscellaneous Equipment	\$ 66,005	\$ 66,005	100%	\$ 66,005		\$ 66,005
37	399 1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 131,075	100%	\$ 131,075		\$ 131,075
38		Total General Plant	\$ 170,650,713	\$ 94,452,254	100%	\$ 94,452,254	\$ (6,127,290)	\$ 88,324,964

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
5/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 5/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, 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 5/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company Plant Investment Sch B2 1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
39	303	Intangible Software	\$ 71,004,207	\$ 57,503,510	100%	\$ 57,503,509.80	\$ (174,404)	\$ 57,329,106
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 74,181,670	\$ 60,680,973		\$ 60,680,973	\$ (174,404)	\$ 60,506,570
43		Removal Work in Progress (RWIP)		\$ (4,606,922)	100%	\$ (4,606,922)		\$ (4,606,922)
44		Company Total Plant (Reserve)	\$ 3,224,029,931	\$ 1,451,268,374	100%	\$ 1,451,268,374	\$ (22,266,554)	\$ 1,429,001,821
45		Service Company Reserve Allocated*						\$ 71,020,019
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,500,021,839

* 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. 5/31/2020*	260,543,710	326,072,964	83,398,240	(21,426,167)
(2) Service Company Allocated ADIT**	\$ (3,044,658)	\$ (3,689,586)	\$ (1,624,103)	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> \$ 330,121,003
(4) NonNormalized Property EDIT****	\$ 49,374,081	\$ 60,351,815	\$ 15,595,802	\$ 125,321,699
(5) Grand Total ADIT Balance*****	<u>\$ 445,476,812</u>	<u>\$ 531,711,168</u>	<u>\$ 139,911,289</u>	

*Source: Actual 5/31/2020 balances.

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

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

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

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

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

Schedule B-3.2 (Actual)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,560,063	\$ 34,540	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,152,734	\$ 16,831,536	2.50%	\$ 478,818
3	353	Station Equipment	\$ 182,616,741	\$ 79,373,983	1.80%	\$ 3,287,101
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 45,152,214	\$ 37,238,255	3.00%	\$ 1,354,566
6	356	Overhead Conductors & Devices	\$ 60,173,222	\$ 30,654,549	2.78%	\$ 1,672,816
7	357	Underground Conduit	\$ 31,980,367	\$ 31,592,706	2.00%	\$ 639,607
8	358	Underground Conductors & Devices	\$ 101,680,728	\$ 45,911,109	2.00%	\$ 2,033,615
9	359	Roads & Trails*	\$ 320,284	\$ 51,437	1.33%	\$ 4,260
10		Total Transmission	\$ 448,964,294	\$ 243,265,138		\$ 9,476,588

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

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

Schedule B-3.2 (Actual)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,658,759	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,800,533	\$ 21,430,781	2.50%	\$ 720,013
13	362	Station Equipment	\$ 274,093,233	\$ 90,403,279	1.80%	\$ 4,933,678
14	364	Poles, Towers & Fixtures	\$ 418,897,334	\$ 271,850,805	4.65%	\$ 19,478,726
15	365	Overhead Conductors & Devices	\$ 548,103,627	\$ 230,074,459	3.89%	\$ 21,321,231
16	366	Underground Conduit	\$ 77,303,613	\$ 50,614,190	2.17%	\$ 1,677,488
17	367	Underground Conductors & Devices	\$ 479,332,911	\$ 127,722,264	2.44%	\$ 11,695,723
18	368	Line Transformers	\$ 392,537,786	\$ 155,673,799	2.91%	\$ 11,422,850
19	369	Services	\$ 76,676,042	\$ 20,572,315	4.33%	\$ 3,320,073
20	370	Meters	\$ 119,271,696	\$ 20,147,669	3.16%	\$ 3,768,986
21	371	Installation on Customer Premises	\$ 26,038,554	\$ 10,580,689	3.45%	\$ 898,330
22	373	Street Lighting & Signal Systems	\$ 81,459,087	\$ 42,384,838	3.70%	\$ 3,013,986
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 56,983	0.00%	\$ -
24		Total Distribution	\$ 2,530,233,253	\$ 1,041,512,070		\$ 82,251,084

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

Schedule B-3.2 (Actual)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 80,066,156	\$ 26,885,711	2.20%	\$ 1,761,455
27	390.3	Leasehold Improvements	\$ 2,604,930	\$ 436,850	22.34%	\$ 484,349
28	391.1	Office Furniture & Equipment	\$ 3,368,923	\$ 3,200,476	7.60%	\$ 256,038
29	391.2	Data Processing Equipment	\$ 17,493,163	\$ 13,783,475	10.56%	\$ 1,847,278
30	392	Transportation Equipment	\$ 4,715,042	\$ 3,956,050	6.07%	\$ 286,203
31	393	Stores Equipment	\$ 700,146	\$ 216,857	6.67%	\$ 46,700
32	394	Tools, Shop & Garage Equipment	\$ 13,328,161	\$ 3,742,167	4.62%	\$ 615,761
33	395	Laboratory Equipment	\$ 4,120,881	\$ 1,698,506	2.31%	\$ 95,192
34	396	Power Operated Equipment	\$ 7,239,577	\$ 5,310,398	4.47%	\$ 323,609
35	397	Communication Equipment	\$ 35,443,569	\$ 28,897,392	7.50%	\$ 2,658,268
36	398	Miscellaneous Equipment	\$ 66,005	\$ 66,005	6.67%	\$ 4,403
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 131,075	0.00%	\$ -
38		Total General	\$ 170,650,713	\$ 88,324,964		\$ 8,379,256

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

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 71,004,207	\$ 57,329,106	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
42		Total Other	\$ 74,181,670	\$ 60,506,570		\$ 3,671,437
43		Removal Work in Progress (RWIP)		(\$4,606,922)		
44		Company Total Depreciation	\$ 3,224,029,931	\$ 1,429,001,821		\$ 103,778,365
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 118,505,512	\$ 71,020,019		\$ 3,925,568
46		GRAND TOTAL (44 + 45)	\$ 3,342,535,442	\$ 1,500,021,839		\$ 107,703,934

** Please see the "Intangible Depreciation Expense Calculation: Actual 5/31/2020 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

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

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

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 114,553,221
2	Real Property Taxes - See Schedule C-3 10a2 (Actual)	\$ 2,619,048
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 60,587</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 117,232,856</u></u>

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

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

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

Schedule C-3.10a1 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 448,964,294	\$ 2,530,233,253	\$ 170,650,713
2	Jurisdictional Real Property (b)	\$ 26,712,797	\$ 36,459,291	\$ 83,971,470
3	Jurisdictional Personal Property (1 - 2)	\$ 422,251,498	\$ 2,493,773,962	\$ 86,679,244
4	Purchase Accounting Adjustment (f)	\$ (253,066,702)	\$ (822,763,676)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 169,184,796	\$ 1,671,010,286	\$ 86,679,244
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 2,955,569	\$ 141,964,214	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,095,728.19	\$ 13,902,805.58	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,051,297	\$ 155,927,098	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 160,133,498	\$ 1,515,083,188	\$ 86,475,467
13	True Value Percentage (c)	66.6684%	64.8877%	42.0850%
14	True Value of Taxable Personal Property (12 x 13)	\$ 106,758,441	\$ 983,102,634	\$ 36,393,200
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 90,744,675	\$ 835,637,239	\$ 8,734,368
17	Personal Property Tax Rate (e)	11.1270000%	11.1270000%	11.1270000%
18	Personal Property Tax (16 x 17)	\$ 10,097,160	\$ 92,981,356	\$ 971,873
19	Purchase Accounting Adjustment (f)	\$ 2,110,811	\$ 7,774,681	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 617,340
21	Total Personal Property Tax (18 + 19 + 20)			\$ 114,553,221

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

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

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

Schedule C-3.10a2 (Actual)
Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 26,712,797	\$ 36,459,291	\$ 83,971,470
2	Real Property Tax Rate (b)	<u>1.779927%</u>	<u>1.779927%</u>	<u>1.779927%</u>
3	Real Property Tax (1 x 2)	\$ 475,468	\$ 648,949	\$ 1,494,631
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,619,048</u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 200,394,233	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	\$ 3,566,871	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.779927%</u>	

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

Summary of Exclusions per Case No. 14-1297-EL-SSO
Actual 5/31/2020 Plant in Service Balances

General Adjustments

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

FERC Account 350	CEI	OE	TE
Gross Plant	\$ 56,390,750	\$ 86,995,056	\$ 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: 5/31/2020 Actual Plant Balances
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303-SGMI	\$ (1,130,298)	\$ (482,337)
362-SGMI	\$ 5,400,742	\$ 3,066,047
364-SGMI	\$ 163,082	\$ 90,662
365-SGMI	\$ 1,793,875	\$ 1,414,602
367-SGMI	\$ 11,080	\$ 6,025
368-SGMI	\$ 181,987	\$ 142,523
370-SGMI	\$ 16,960,908	\$ 11,148,829
397-SGMI	\$ 4,720,067	\$ 2,612,696
Grand Total	\$ 28,101,443	\$ 17,999,046

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

FERC Account	CEI	
	Gross	Reserve
303	\$ 575,707	\$ 656,740
352	\$ 105,588	\$ 15,508
353	\$ -	\$ -
355	\$ (814)	\$ (103)
356	\$ (447)	\$ (61)
358	\$ -	\$ -
361	\$ 478,108	\$ 75,894
362	\$ (737,135)	\$ (54,043)
364	\$ 26,877	\$ 34,905
365	\$ 471,526	\$ 175,463
367	\$ 3,701	\$ 200
368	\$ (445,995)	\$ (107,357)
369	\$ 734	\$ 58
370	\$ (193,128)	\$ (86,220)
373	\$ 13,036	\$ 3,658
390	\$ 188,252	\$ 1,553
391	\$ 4,805,824	\$ 2,598,603
397	\$ 2,015,771	\$ 914,212
Grand Total	\$ 7,307,606	\$ 4,229,008

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	\$ (701)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 4,053
360	\$ (11)	\$ -
362	\$ 14,938	\$ 1,136
364	\$ (41,192)	\$ (11,603)
365	\$ (19,816)	\$ (4,038)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 28,553
368	\$ (74,603)	\$ (7,083)
369	\$ (1,537)	\$ (190)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,565)
373	\$ (2,721)	\$ (743)
390	\$ (0)	\$ 226
Grand Total	\$ 208,121	\$ 11,327

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 2,291	\$ 63	\$ 90	\$ 2	\$ 57,908	\$ 953
365	\$ 963	\$ 42	\$ 2,461	\$ 25	\$ (36,955)	\$ (451)
367	\$ 3,785	\$ 73	\$ -	\$ -	\$ 6,424	\$ 399
368	\$ -	\$ -	\$ -	\$ -	\$ (410)	\$ 136
369	\$ -	\$ -	\$ -	\$ -	\$ (215)	\$ 9
373	\$ 45,477	\$ 1,454	\$ 37,992	\$ 1,308	\$ 130,451	\$ 5,456
373.3 LED	\$ 482,222	\$ 25,540	\$ 191,797	\$ 10,560	\$ 432,483	\$ 16,804
Grand Total	\$ 534,737	\$ 27,172	\$ 232,341	\$ 11,895	\$ 589,687	\$ 23,307

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	\$ 833,958,561	\$ 118,505,512	\$ 143,607,664	\$ 63,214,059	\$ 325,327,235
(3) Reserve	\$ 499,789,013	\$ 71,020,019	\$ 86,063,668	\$ 37,884,007	\$ 194,967,694
(4) ADIT	\$ (21,426,167)	\$ (3,044,658)	\$ (3,689,586)	\$ (1,624,103)	\$ (8,358,348)
(5) Rate Base		\$ 50,530,151	\$ 61,233,582	\$ 26,954,155	\$ 138,717,889
(6) Depreciation Expense (Incremental)		\$ 3,925,568	\$ 4,757,093	\$ 2,094,005	\$ 10,776,666
(7) Property Tax Expense (Incremental)		\$ 60,587	\$ 73,420	\$ 32,319	\$ 166,326
(8) Total Expenses		\$ 3,986,155	\$ 4,830,513	\$ 2,126,323	\$ 10,942,991

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 5/31/2020, adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 5/31/2020, adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (4) ADIT: Actual ADIT Balances as of 5/31/2020.
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 5/31/2020"
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 5/31/2020"
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

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

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			(F) 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-A R, 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-A R).

*** 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 5/31/2020

Line No.	(A) Account	(B) Account Description	(D) 5/31/2020 Actual Balances			(F) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net	(F) CEI	(G) OE	(H) TE	(I) Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 46,838,932	\$ 29,725,702	\$ 17,113,229	2.20%	2.50%	2.20%	2.33%	\$ 1,092,484
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,642,512	\$ 10,582,065	\$ 9,060,447	22.34%	20.78%	0.00%	21.49%	\$ 4,220,253
33	391.1	Office Furn., Mech. Equip.	\$ 16,327,146	\$ 10,705,684	\$ 5,621,463	7.60%	3.80%	3.80%	5.18%	\$ 846,433
34	391.2	Data Processing Equipment	\$ 162,439,728	\$ 45,164,963	\$ 117,274,765	10.56%	17.00%	9.50%	13.20%	\$ 21,436,864
35	392	Transportation Equipment	\$ 3,225,916	\$ 1,279,840	\$ 1,946,076	6.07%	7.31%	6.92%	6.78%	\$ 218,799
36	393	Stores Equipment	\$ 17,187	\$ 8,844	\$ 8,343	6.67%	2.56%	3.13%	4.17%	\$ 716
37	394	Tools, Shop, Garage Equip.	\$ 322,247	\$ 28,275	\$ 293,972	4.62%	3.17%	3.33%	3.73%	\$ 12,017
38	395	Laboratory Equipment	\$ 752,621	\$ 34,379	\$ 718,242	2.31%	3.80%	2.86%	3.07%	\$ 23,140
39	396	Power Operated Equipment	\$ 424,994	\$ 157,646	\$ 267,349	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 144,046,537	\$ 54,505,698	\$ 89,540,839	7.50%	5.00%	5.88%	6.08%	\$ 8,760,415
41	398	Misc. Equipment	\$ 3,529,159	\$ 1,408,339	\$ 2,120,820	6.67%	4.00%	3.33%	4.84%	\$ 170,896
42	399.1	ARC General Plant	\$ 40,721	\$ 29,008	\$ 11,713	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 397,838,649	\$ 153,630,444	\$ 244,208,205					\$ 36,799,827
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 4,472,228	\$ 7,681,925	\$ (3,209,697)	14.29%	14.29%	14.29%	14.29%	\$ -
46	303	FECO 101/6-303 Katz Software	\$ 1,268,271	\$ 1,268,271	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2003 Software	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2004 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2005 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
50	303	FECO 101/6-303 2006 Software	\$ 5,680,002	\$ 5,680,002	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
51	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 7,245,250	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 7,404,178	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 15,969,099	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 19,353,964	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
55	303	FECO 101/6-303 2011 Software	\$ 53,742,285	\$ 53,742,285	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 38,042,407	\$ (103)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 79,003,637	\$ 852,968	14.29%	14.29%	14.29%	14.29%	\$ 852,968
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 19,965,459	\$ 4,035,604	14.29%	14.29%	14.29%	14.29%	\$ 3,429,752
59	303	FECO 101/6-303 2015 Software	\$ 32,866,565	\$ 21,972,252	\$ 10,894,314	14.29%	14.29%	14.29%	14.29%	\$ 4,696,632
60	303	FECO 101/6-303 2016 Software	\$ 26,370,627	\$ 14,213,121	\$ 12,157,506	14.29%	14.29%	14.29%	14.29%	\$ 3,768,363
61	303	FECO 101/6-303 2017 Software	\$ 11,124,744	\$ 4,665,740	\$ 6,459,004	14.29%	14.29%	14.29%	14.29%	\$ 1,589,726
62	303	FECO 101/6-303 2018 Software	\$ 29,216,184	\$ 8,060,522	\$ 21,155,662	14.29%	14.29%	14.29%	14.29%	\$ 4,174,993
63	303	FECO 101/6-303 2019 Software	\$ 40,494,980	\$ 3,980,283	\$ 36,514,697	14.29%	14.29%	14.29%	14.29%	\$ 5,786,733
64	303	FECO 101/6-303 2019 Software	\$ 799,033	\$ 16,315	\$ 782,718	14.29%	14.29%	14.29%	14.29%	\$ 114,182
65			\$ 436,119,913	\$ 346,477,240	\$ 89,642,672					\$ 24,413,348
66	Removal Work in Progress (RW P)		\$ (318,672)							
67	TOTAL - GENERAL & INTANGIBLE		\$ 833,958,561	\$ 499,789,013	\$ 333,850,877					7.34% \$ 61,213,174

NOTES

(C) - (E) Service Company plant balances as of May 31, 2020 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 5/31/2020. 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-A R).

*** Includes accounts 397 and 397.1

Property Tax Rate for Service Company Plant (Actual)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *

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

(A)		(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	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 May 31, 2020 *

(A)		(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper
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)
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of May 31, 2020

(A)		(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	Property Tax
27	389	Fee Land & Easements	Real	1.28%	\$ 230,947	\$ 2,962
28	390	Structures, Improvements	Real	1.28%	\$ 46,838,932	\$ 600,701
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 19,642,512	\$ 251,912
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 16,327,146	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 162,439,728	\$ -
32	392	Transportation Equipment	Personal		\$ 3,225,916	\$ -
33	393	Stores Equipment	Personal		\$ 17,187	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 322,247	\$ -
35	395	Laboratory Equipment	Personal		\$ 752,621	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 144,046,537	\$ -
38	398	Misc. Equipment	Personal		\$ 3,529,159	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 397,838,649	\$ 855,575
41	TOTAL - INTANGIBLE PLANT				\$ 436,119,913	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 833,958,561	\$ 855,575
43	Average Effective Real Property Tax Rate					0.10%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 5/31/2020 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (F) Calculation: Column D x Column E

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

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 5/31/2020 Balances							
I. Allocated Service Company Plant and Related Expenses as of May 31, 2020							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 833,958,561	\$ 118,505,512	\$ 143,607,664	\$ 63,214,059	\$ 325,327,235	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (499,789,013)	\$ (71,020,019)	\$ (86,063,668)	\$ (37,884,007)	\$ (194,967,694)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 334,169,549	\$ 47,485,493	\$ 57,543,996	\$ 25,330,052	\$ 130,359,541	Line 2 + Line 3
5	Depreciation *	7.34%	\$ 8,698,392	\$ 10,540,909	\$ 4,639,959	\$ 23,879,259	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 121,577	\$ 147,330	\$ 64,853	\$ 333,760	Average Rate x Line 2
7	Total Expenses		\$ 8,819,969	\$ 10,688,239	\$ 4,704,811	\$ 24,213,019	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2020. See line 64 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.34%	\$ 3,925,568	\$ 4,757,093	\$ 2,094,005	\$ 10,776,666	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 60,587	\$ 73,420	\$ 32,319	\$ 166,326	Line 6 - Line 13
17	Total Expenses		\$ 3,986,155	\$ 4,830,513	\$ 2,126,323	\$ 10,942,991	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of May 31, 2020. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 5/31/2020 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant May-20 (D)	Reserve May-20 (E)	Net Plant May-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	\$ 2,804,068	\$ 2,804,068	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,813,083	\$ 5,813,083	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 781,576	\$ 781,576	\$ 0	14.29%	\$ 0
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,757,547	\$ 2,722,473	\$ 35,074	14.29%	\$ 35,074
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,361,500	\$ 2,739,773	\$ 621,727	14.29%	\$ 480,358
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,892,906	\$ 2,353,976	\$ 1,538,929	14.29%	\$ 556,296
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,889,565	\$ 2,969,902	\$ 2,919,662	14.29%	\$ 841,619
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,853,666	\$ 1,550,183	\$ 2,303,483	14.29%	\$ 550,689
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,352,540	\$ 865,267	\$ 1,487,273	14.29%	\$ 336,178
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,576,314	\$ 439,435	\$ 4,136,879	14.29%	\$ 653,955
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 1,520,418	\$ 38,502	\$ 1,481,916	14.29%	\$ 217,268
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	\$ 442,946	\$ 1,373,822	\$ (930,876)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 74,757,377	\$ 61,183,310	\$ 13,594,067		\$ 3,671,437
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 14,037	\$ 75,709	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	\$ 3,293,577	\$ 3,293,577	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,318,081	\$ 8,318,080	\$ 1	14.29%	\$ 1
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 998,123	\$ 998,123	\$ 0	14.29%	\$ 0
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 6,084,799	\$ 5,992,957	\$ 91,842	14.29%	\$ 91,842
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,770,312	\$ 4,731,911	\$ 1,038,401	14.29%	\$ 624,578
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,551,183	\$ 4,187,314	\$ 2,363,868	14.29%	\$ 936,164
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,982,273	\$ 4,185,294	\$ 3,796,979	14.29%	\$ 1,144,667
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,211,818	\$ 2,437,404	\$ 3,774,414	14.29%	\$ 887,669
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,864,646	\$ 1,041,307	\$ 2,823,339	14.29%	\$ 552,258
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,789,888	\$ 946,264	\$ 5,843,624	14.29%	\$ 970,275
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 2,173,451	\$ 53,226	\$ 2,120,225	14.29%	\$ 310,586
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	\$ 1,464,572	\$ 2,033,016	\$ (568,444)	14.29%	\$ -
Total			\$ 106,085,442	\$ 83,359,651	\$ 22,725,791		\$ 5,714,054
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	\$ 1,552,038	\$ 22,228	14.29%	\$ 22,228
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,642,618	\$ 316,109	14.29%	\$ 279,902
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,686,572	\$ 1,023,490	\$ 663,082	14.29%	\$ 241,011
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,338,071	\$ 1,193,753	\$ 1,144,318	14.29%	\$ 334,110
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,054,491	\$ 412,644	\$ 641,846	14.29%	\$ 150,687
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,249,342	\$ 401,059	\$ 848,283	14.29%	\$ 178,531
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,192,847	\$ 204,727	\$ 1,988,120	14.29%	\$ 313,358
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 765,270	\$ 19,720	\$ 745,550	14.29%	\$ 109,357
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ -	\$ -	3.10%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ -	\$ -	2.37%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ (166,967)	\$ 293,026	\$ (459,992)	14.29%	\$ -
Total			\$ 34,441,359	\$ 28,531,855	\$ 5,909,504		\$ 1,629,184

NOTES

(D) - (F) Source: Actual 5/31/2020 balances, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.

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

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

Rider DCR
Estimated Distribution Rate Base Additions as of 8/31/2020
Revenue Requirement Calculation

(\$ millions)

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

		(A)	(B)	(C) = (B) - (A)	(D)	
	Gross Plant	5/31/2007*	8/31/2020	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,364.8	1,437.7	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,808.0	1,734.0	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,294.5	523.0	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,467.3	3,694.7	Sum [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,513.8)	(740.8)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,574.6)	(771.6)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(683.7)	(307.0)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(3,772.2)	(1,819.4)	Sum [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,850.9	696.9	(1) + (5)	
(10)	OE	1,271.0	2,233.4	962.4	(2) + (6)	
(11)	TE	394.7	610.7	216.0	(3) + (7)	
(12)	Total	2,819.7	4,695.0	1,875.3	Sum [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(446.6)	(200.2)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(534.2)	(337.1)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(140.9)	(130.6)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,121.6)	(667.9)	Sum [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,404.4	496.7	(9) + (13)	
(18)	OE	1,073.9	1,699.2	625.3	(10) + (14)	
(19)	TE	384.4	469.8	85.5	(11) + (15)	
(20)	Total	2,366.0	3,573.4	1,207.5	Sum [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	108.0	48.0	Sch B-3 2 (Estimate) Line 46	
(22)	OE	62.0	113.4	51.4	Sch B-3 2 (Estimate) Line 48	
(23)	TE	24.5	41.6	17.1	Sch B-3 2 (Estimate) Line 45	
(24)	Total	146.5	263.0	116.5	Sum [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	115.5	50.5	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	96.7	39.4	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	33.6	13.5	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	245.8	103.4	Sum [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	496.7	42.1	48.0	50.5	140.6
(30)	OE	625.3	53.0	51.4	39.4	143.8
(31)	TE	85.5	7.2	17.1	13.5	37.8
(32)	Total	1,207.5	102.4	116.5	103.4	322.2

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

	(a)	(b)	(c)	(d)	(e)	(f)
	Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes
(36)	CEI	25.6	22.6%	7.4	0.4	7.8
(37)	OE	32.2	22.2%	9.2	0.4	9.6
(38)	TE	4.4	22.4%	1.3	0.1	1.4
(39)	Total	62.1		17.9	0.9	18.8
						Rev. Req. + Tax
						148.5
						153.4
						39.2
						341.0

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

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

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2 1 (Estimate)

Page 1 of 4

NOTE: Column A contains estimated plant in service balances as of 8/31/2020 from the forecast as of June 2020, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2020, 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 8/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 63,957,791	100%	\$ 63,957,791	\$ (56,390,750)	\$ 7,567,041
2	352	Structures & Improvements	\$ 19,258,322	100%	\$ 19,258,322	\$ (105,588)	\$ 19,152,734
3	353	Station Equipment	\$ 183,100,301	100%	\$ 183,100,301	\$ (1,470)	\$ 183,098,830
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 45,140,672	100%	\$ 45,140,672	\$ 814	\$ 45,141,486
6	356	Overhead Conductors & Devices	\$ 60,169,289	100%	\$ 60,169,289	\$ 447	\$ 60,169,737
7	357	Underground Conduit	\$ 32,094,845	100%	\$ 32,094,845		\$ 32,094,845
8	358	Underground Conductors & Devices	\$ 102,247,979	100%	\$ 102,247,979	\$ 30,051	\$ 102,278,031
9	359	Roads & Trails	<u>\$ 320,284</u>	100%	<u>\$ 320,284</u>		<u>\$ 320,284</u>
10		Total Transmission Plant	\$ 506,617,425	100%	\$ 506,617,425	\$ (56,466,496)	\$ 450,150,929

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2 1 (Estimate)

Page 2 of 4

NOTE: Column A contains estimated plant in service balances as of 8/31/2020 from the forecast as of June 2020, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2020, 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 8/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,693,069	100%	\$ 7,693,069	\$ (9,223)	\$ 7,683,846
12	361	Structures & Improvements	\$ 29,278,641	100%	\$ 29,278,641	\$ (478,108)	\$ 28,800,533
13	362	Station Equipment	\$ 284,749,624	100%	\$ 284,749,624	\$ (4,685,056)	\$ 280,064,568
14	364	Poles, Towers & Fixtures	\$ 421,131,644	100%	\$ 421,131,644	\$ (301,299)	\$ 420,830,345
15	365	Overhead Conductors & Devices	\$ 554,110,785	100%	\$ 554,110,785	\$ (2,336,510)	\$ 551,774,274
16	366	Underground Conduit	\$ 77,554,717	100%	\$ 77,554,717	\$ -	\$ 77,554,717
17	367	Underground Conductors & Devices	\$ 485,559,074	100%	\$ 485,559,074	\$ (466,361)	\$ 485,092,713
18	368	Line Transformers	\$ 394,748,043	100%	\$ 394,748,043	\$ 331,782	\$ 395,079,825
19	369	Services	\$ 76,996,984	100%	\$ 76,996,984	\$ 803	\$ 76,997,787
20	370	Meters	\$ 137,939,353	100%	\$ 137,939,353	\$ (16,768,371)	\$ 121,170,982
21	371	Installation on Customer Premises	\$ 26,097,212	100%	\$ 26,097,212	\$ 6,159	\$ 26,103,371
22	373	Street Lighting & Signal Systems	\$ 82,841,533	100%	\$ 82,841,533	\$ (558,501)	\$ 82,283,032
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,578,760,756	100%	\$ 2,578,760,756	\$ (25,264,686)	\$ 2,553,496,070

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2 1 (Estimate)

Page 3 of 4

NOTE: Column A contains estimated plant in service balances as of 8/31/2020 from the forecast as of June 2020, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2020, 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 8/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 80,477,647	100%	\$ 80,477,647	\$ (188,252)	\$ 80,289,395
27	390 3	Leasehold Improvements	\$ 2,604,930	100%	\$ 2,604,930		\$ 2,604,930
28	391 1	Office Furniture & Equipment	\$ 3,368,923	100%	\$ 3,368,923		\$ 3,368,923
29	391 2	Data Processing Equipment	\$ 22,298,988	100%	\$ 22,298,988	\$ (4,805,824)	\$ 17,493,163
30	392	Transportation Equipment	\$ 4,715,042	100%	\$ 4,715,042		\$ 4,715,042
31	393	Stores Equipment	\$ 700,146	100%	\$ 700,146		\$ 700,146
32	394	Tools, Shop & Garage Equipment	\$ 13,328,161	100%	\$ 13,328,161		\$ 13,328,161
33	395	Laboratory Equipment	\$ 4,120,881	100%	\$ 4,120,881		\$ 4,120,881
34	396	Power Operated Equipment	\$ 7,239,577	100%	\$ 7,239,577		\$ 7,239,577
35	397	Communication Equipment	\$ 42,910,795	100%	\$ 42,910,795	\$ (6,735,838)	\$ 36,174,957
36	398	Miscellaneous Equipment	\$ 66,005	100%	\$ 66,005		\$ 66,005
37	399 1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 183,335,254	100%	\$ 183,335,254	\$ (11,729,914)	\$ 171,605,340

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2 1 (Estimate)

Page 4 of 4

NOTE: Column A contains estimated plant in service balances as of 8/31/2020 from the forecast as of June 2020, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2020, 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 8/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$ 69,039,752	100%	\$ 69,039,752	\$ 554,591	\$ 69,594,343
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 72,217,215		\$ 72,217,215	\$ 554,591	\$ 72,771,806
43		Company Total Plant	\$ 3,340,930,651	100%	\$ 3,340,930,651	\$ (92,906,505)	\$ 3,248,024,146
44		Service Company Plant Allocated*					\$ 116,744,867
45		Grand Total Plant (43 + 44)					<u>\$ 3,364,769,012</u>

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 8/31/2020 from the forecast as of June 2020, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, 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 8/31/2020 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 (Estimate) Column E (A)					
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ -	\$ 33,765	100%	\$ 33,765		\$ 33,765
2	352	Structures & Improvements	\$ 19,152,734	\$ 16,968,128	100%	\$ 16,968,128	\$ (16,168)	\$ 16,951,960
3	353	Station Equipment	\$ 183,098,830	\$ 79,972,640	100%	\$ 79,972,640	\$ 699	\$ 79,973,340
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 45,141,486	\$ 37,578,742	100%	\$ 37,578,742	\$ 109	\$ 37,578,850
6	356	Overhead Conductors & Devices	\$ 60,169,737	\$ 31,077,613	100%	\$ 31,077,613	\$ 46	\$ 31,077,658
7	357	Underground Conduit	\$ 32,094,845	\$ 31,738,080	100%	\$ 31,738,080		\$ 31,738,080
8	358	Underground Conductors & Devices	\$ 102,278,031	\$ 46,004,257	100%	\$ 46,004,257	\$ (3,890)	\$ 46,000,366
9	359	Roads & Trails	\$ 320,284	\$ 52,527	100%	\$ 52,527		\$ 52,527
10		Total Transmission Plant	\$ 442,583,889	\$ 245,002,774	100%	\$ 245,002,774	\$ (19,205)	\$ 244,983,570

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2020 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 8/31/2020 from the forecast as of June 2020, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, 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 8/31/2020 Plant in Service Balances" workpaper.

Line No	Account No	Account Title	Total Company		Reserve Balances								
			Plant Investment		Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
			Sch B2 1 (Estimate) Column E (A)										
<u>DISTRIBUTION PLANT</u>													
11	360	Land & Land Rights	\$	7,683,846	\$	(3,813)	100%	\$	(3,813)	\$	(3,813)		
12	361	Structures & Improvements	\$	28,800,533	\$	21,690,736	100%	\$	21,690,736	\$	(78,882)	\$	21,611,854
13	362	Station Equipment	\$	280,064,568	\$	93,450,805	100%	\$	93,450,805	\$	(3,144,909)	\$	90,305,896
14	364	Poles, Towers & Fixtures	\$	420,830,345	\$	275,878,905	100%	\$	275,878,905	\$	(118,836)	\$	275,760,069
15	365	Overhead Conductors & Devices	\$	551,774,274	\$	235,614,216	100%	\$	235,614,216	\$	(1,635,750)	\$	233,978,466
16	366	Underground Conduit	\$	77,554,717	\$	50,989,595	100%	\$	50,989,595	\$	(1,905)	\$	50,987,690
17	367	Underground Conductors & Devices	\$	485,092,713	\$	128,834,105	100%	\$	128,834,105	\$	(37,668)	\$	128,796,437
18	368	Line Transformers	\$	395,079,825	\$	157,443,637	100%	\$	157,443,637	\$	(28,870)	\$	157,414,767
19	369	Services	\$	76,997,787	\$	21,251,100	100%	\$	21,251,100	\$	141	\$	21,251,241
20	370	Meters	\$	121,170,982	\$	31,140,237	100%	\$	31,140,237	\$	(11,486,463)	\$	19,653,774
21	371	Installation on Customer Premises	\$	26,103,371	\$	10,748,965	100%	\$	10,748,965	\$	1,618	\$	10,750,583
22	373	Street Lighting & Signal Systems	\$	82,316,609	\$	42,800,581	100%	\$	42,800,581	\$	(38,557)	\$	42,762,023
23	374	Asset Retirement Costs for Distribution Plant	\$	60,078	\$	57,381	100%	\$	57,381			\$	57,381
24		Total Distribution Plant	\$	2,553,529,647	\$	1,069,896,449	100%	\$	1,069,896,449	\$	(16,570,080)	\$	1,053,326,368

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2020 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 8/31/2020 from the forecast as of June 2020, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, 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 8/31/2020 Plant in Service Balances" worksheet.

				Reserve Balances				
Line No	Account No	Account Title	Total Company 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)
GENERAL PLANT								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 80,289,395	\$ 27,289,210	100%	\$ 27,289,210	\$ (2,814)	\$ 27,286,396
27	390 3	Leasehold Improvements	\$ 2,604,930	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391 1	Office Furniture & Equipment	\$ 3,368,923	\$ 3,200,476	100%	\$ 3,200,476		\$ 3,200,476
29	391 2	Data Processing Equipment	\$ 17,493,163	\$ 16,970,771	100%	\$ 16,970,771	\$ (2,725,476)	\$ 14,245,295
30	392	Transportation Equipment	\$ 4,715,042	\$ 4,027,601	100%	\$ 4,027,601		\$ 4,027,601
31	393	Stores Equipment	\$ 700,146	\$ 228,532	100%	\$ 228,532		\$ 228,532
32	394	Tools, Shop & Garage Equipment	\$ 13,328,161	\$ 3,896,107	100%	\$ 3,896,107		\$ 3,896,107
33	395	Laboratory Equipment	\$ 4,120,881	\$ 1,722,304	100%	\$ 1,722,304		\$ 1,722,304
34	396	Power Operated Equipment	\$ 7,239,577	\$ 5,391,301	100%	\$ 5,391,301		\$ 5,391,301
35	397	Communication Equipment	\$ 36,174,957	\$ 32,825,364	100%	\$ 32,825,364	\$ (3,653,205)	\$ 29,172,159
36	398	Miscellaneous Equipment	\$ 66,005	\$ 66,005	100%	\$ 66,005		\$ 66,005
37	399 1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 132,106	100%	\$ 132,106		\$ 132,106
38		Total General Plant	\$ 171,605,340	\$ 96,186,628	100%	\$ 96,186,628	\$ (6,381,496)	\$ 89,805,132

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
8/31/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 8/31/2020 from the forecast as of June 2020, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, 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 8/31/2020 Plant in Service Balances" workpaper.

				Reserve Balances				
Line No	Account No	Account Title	Total Company 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>OTHER PLANT</u>								
39	303	Intangible Software	\$ 69,039,752	\$ 58,366,897	100%	\$ 58,366,897	\$ (166,713)	\$ 58,200,184
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 72,217,215	\$ 61,544,361		\$ 61,544,361	\$ (166,713)	\$ 61,377,648
43		Removal Work in Progress (RWIP)		\$ (5,923,816)	100%	\$ (5,923,816)		\$ (5,923,816)
44		Company Total Plant (Reserve)	<u>\$ 3,239,936,091</u>	<u>\$ 1,466,706,396</u>	100%	<u>\$ 1,466,706,396</u>	<u>\$ (23,137,494)</u>	<u>\$ 1,443,568,902</u>
45		Service Company Reserve Allocated*						\$ 70,263,343
46		Grand Total Plant (Reserve) (44 + 45)						<u>\$ 1,513,832,245</u>

* 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. 8/31/2020*	262,017,191	329,037,067	84,250,458	(12,791,443)
(2) Service Company Allocated ADIT**	\$ (1,817,664)	\$ (2,202,686)	\$ (969,591)	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 47,746,806	\$ 58,359,026	\$ 15,081,619	\$ 121,187,451
(5) Grand Total ADIT Balance*****	<u>\$ 446,550,012</u>	<u>\$ 534,169,381</u>	<u>\$ 140,903,836</u>	

*Source: Estimated 8/31/2020 ADIT balances from the forecast as of June 2020.

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

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

****Source: 8/31/2020 balances.

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 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 (G=DxF)
			Sch B-2 1 (Estimate) (D)	Sch B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,567,041	\$ 33,765	0 00%	\$ -
2	352	Structures & Improvements	\$ 19,152,734	\$ 16,951,960	2 50%	\$ 478,818
3	353	Station Equipment	\$ 183,098,830	\$ 79,973,340	1 80%	\$ 3,295,779
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1 77%	\$ 5,805
5	355	Poles & Fixtures	\$ 45,141,486	\$ 37,578,850	3 00%	\$ 1,354,245
6	356	Overhead Conductors & Devices	\$ 60,169,737	\$ 31,077,658	2 78%	\$ 1,672,719
7	357	Underground Conduit	\$ 32,094,845	\$ 31,738,080	2 00%	\$ 641,897
8	358	Underground Conductors & Devices	\$ 102,278,031	\$ 46,000,366	2 00%	\$ 2,045,561
9	359	Roads & Trails*	\$ 320,284	\$ 52,527	1 33%	\$ 4,260
10		Total Transmission	\$ 450,150,929	\$ 244,983,570		\$ 9,499,084

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

The Cleveland Electric Illuminating Company: 19-1759-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 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 (G=DxF)
			Sch B-2 1 (Estimate) (D)	Sch B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,683,846	\$ (3,813)	0 00%	\$ -
12	361	Structures & Improvements	\$ 28,800,533	\$ 21,611,854	2 50%	\$ 720,013
13	362	Station Equipment	\$ 280,064,568	\$ 90,305,896	1 80%	\$ 5,041,162
14	364	Poles, Towers & Fixtures	\$ 420,830,345	\$ 275,760,069	4 65%	\$ 19,568,611
15	365	Overhead Conductors & Devices	\$ 551,774,274	\$ 233,978,466	3 89%	\$ 21,464,019
16	366	Underground Conduit	\$ 77,554,717	\$ 50,987,690	2 17%	\$ 1,682,937
17	367	Underground Conductors & Devices	\$ 485,092,713	\$ 128,796,437	2 44%	\$ 11,836,262
18	368	Line Transformers	\$ 395,079,825	\$ 157,414,767	2 91%	\$ 11,496,823
19	369	Services	\$ 76,997,787	\$ 21,251,241	4 33%	\$ 3,334,004
20	370	Meters	\$ 121,170,982	\$ 19,653,774	3 16%	\$ 3,829,003
21	371	Installation on Customer Premises	\$ 26,103,371	\$ 10,750,583	3 45%	\$ 900,566
22	373	Street Lighting & Signal Systems	\$ 82,283,032	\$ 42,762,023	3 70%	\$ 3,044,472
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 57,381	0 00%	\$ -
24		Total Distribution	\$ 2,553,496,070	\$ 1,053,326,368		\$ 82,917,872

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

Schedule B-3 2 (Estimate)
Page 3 of 4

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

Line No	Account No	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr Expense (G=DxF)
			Sch B-2 1 (Estimate) (D)	Sch B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0 00%	\$ -
26	390	Structures & Improvements	\$ 80,289,395	\$ 27,286,396	2 20%	\$ 1,766,367
27	390 3	Leasehold Improvements	\$ 2,604,930	\$ 436,850	22 34%	\$ 484,349
28	391 1	Office Furniture & Equipment	\$ 3,368,923	\$ 3,200,476	7 60%	\$ 256,038
29	391 2	Data Processing Equipment	\$ 17,493,163	\$ 14,245,295	10 56%	\$ 1,847,278
30	392	Transportation Equipment	\$ 4,715,042	\$ 4,027,601	6 07%	\$ 286,203
31	393	Stores Equipment	\$ 700,146	\$ 228,532	6 67%	\$ 46,700
32	394	Tools, Shop & Garage Equipment	\$ 13,328,161	\$ 3,896,107	4 62%	\$ 615,761
33	395	Laboratory Equipment	\$ 4,120,881	\$ 1,722,304	2 31%	\$ 95,192
34	396	Power Operated Equipment	\$ 7,239,577	\$ 5,391,301	4 47%	\$ 323,609
35	397	Communication Equipment	\$ 36,174,957	\$ 29,172,159	7 50%	\$ 2,713,122
36	398	Miscellaneous Equipment	\$ 66,005	\$ 66,005	6 67%	\$ 4,403
37	399 1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 132,106	0 00%	\$ -
38		Total General	\$ 171,605,340	\$ 89,805,132		\$ 8,439,022

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

Schedule B-3 2 (Estimate)
Page 4 of 4

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

Line No	Account No	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr Expense (G=DxF)
			Plant Investment Sch B-2 1 (Estimate) (D)	Reserve Balance Sch B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 69,594,343	\$ 58,200,184	14 29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2 15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3 18%	**
42		Total Other	\$ 72,771,806	\$ 61,377,648		\$ 3,634,257
43		Removal Work in Progress (RWIP)		\$ (5,923,816)		
44		Total Company Depreciation	\$ 3,248,024,146	\$ 1,443,568,902		\$ 104,490,235
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 116,744,867	\$ 70,263,343		\$ 3,524,494
46		GRAND TOTAL (44 + 45)	\$ 3,364,769,012	\$ 1,513,832,245		\$ 108,014,728

** Please see the "Intangible Depreciation Expense Calculation: Estimated 8/31/2020 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant

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

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

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

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 112,759,949
2	Real Property Taxes - See Schedule C-3 10a2 (Estimate)	\$ 2,633,791
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 62,658</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 115,456,398</u></u>

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

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

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

Schedule C-3.10a1 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 450,150,929	\$ 2,553,496,070	\$ 171,605,340
2	Jurisdictional Real Property (b)	\$ 26,719,775	\$ 36,484,379	\$ 84,194,708
3	Jurisdictional Personal Property (1 - 2)	\$ 423,431,155	\$ 2,517,011,692	\$ 87,410,631
4	Purchase Accounting Adjustment (f)	\$ (253,066,702)	\$ (822,763,676)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 170,364,453	\$ 1,694,248,016	\$ 87,410,631
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,083,207	\$ 152,446,920	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,100,751.05	\$ 14,248,625.81	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,183,958	\$ 166,755,624	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 161,180,495	\$ 1,527,492,391	\$ 87,206,854
13	True Value Percentage (c)	64.8951%	63.3059%	40.2906%
14	True Value of Taxable Personal Property (12 x 13)	\$ 104,598,243	\$ 966,992,806	\$ 35,136,165
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 88,908,507	\$ 821,943,885	\$ 8,432,680
17	Personal Property Tax Rate (e)	11.1260000%	11.1260000%	11.1260000%
18	Personal Property Tax (16 x 17)	\$ 9,891,960	\$ 91,449,477	\$ 938,220
19	Purchase Accounting Adjustment (f)	\$ 2,106,278	\$ 7,668,181	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 705,833
21	Total Personal Property Tax (18 + 19 + 20)			\$ 112,759,949

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

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

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

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 26,719,775	\$ 36,484,379	\$ 84,194,708
2	Real Property Tax Rate (b)	<u>1.786846%</u>	<u>1.786846%</u>	<u>1.786846%</u>
3	Real Property Tax (1 x 2)	\$ 477,441	\$ 651,920	\$ 1,504,430
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,633,791</u>

(a) Schedule C-3.10a1 (Estimate)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 197,985,917	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 3,537,704</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.786846%</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 8/31/2020 Plant in Service Balances**

General Adjustments

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

FERC Account 350	CEI	OE	TE
Gross Plant	\$ 56,390,750	\$ 86,995,056	\$ 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 June 2020, adjusted to reflect current assumptions. Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ (1,130,298)	\$ (510,594)
362	\$ 5,400,742	\$ 3,201,065
364	\$ 163,082	\$ 94,739
365	\$ 1,793,875	\$ 1,459,449
367	\$ 11,080	\$ 6,302
368	\$ 181,987	\$ 147,073
370	\$ 16,960,908	\$ 11,572,852
397	\$ 4,720,067	\$ 2,701,197
Grand Total	\$ 28,101,443	\$ 18,672,082

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

FERC Account	CEI	
	Gross	Reserve
303	\$ 575,707	\$ 677,307
352	\$ 105,588	\$ 16,168
353	\$ (1)	\$ (0)
355	\$ (814)	\$ (109)
356	\$ (447)	\$ (65)
358	\$ (1)	\$ (0)
361	\$ 478,108	\$ 78,882
362	\$ (737,141)	\$ (57,360)
364	\$ 177,019	\$ 36,090
365	\$ 560,245	\$ 180,480
367	\$ 78,771	\$ 451
368	\$ (439,170)	\$ (110,577)
369	\$ 734	\$ 66
370	\$ (193,129)	\$ (87,746)
373	\$ 33,510	\$ 3,873
390	\$ 188,252	\$ 2,588
391	\$ 4,805,824	\$ 2,725,476
397	\$ 2,015,771	\$ 952,008
Grand Total	\$ 7,648,825	\$ 4,417,533

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	\$ 1,472	\$ (699)
356	\$ (1)	\$ 19
358	\$ (30,050)	\$ 3,890
360	\$ 9,223	\$ -
362	\$ 21,455	\$ 1,204
364	\$ (41,093)	\$ (12,082)
365	\$ (18,573)	\$ (4,230)
366	\$ -	\$ 1,905
367	\$ 372,726	\$ 30,819
368	\$ (74,599)	\$ (7,626)
369	\$ (1,537)	\$ (206)
370	\$ 592	\$ 1,357
371	\$ (6,159)	\$ (1,618)
373	\$ (2,708)	\$ (768)
390	\$ (0)	\$ 226
Grand Total	\$ 230,749	\$ 12,190

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 2,291	\$ 90	\$ 90	\$ 2	\$ 57,908	\$ 1,501
365	\$ 963	\$ 52	\$ 2,461	\$ 42	\$ (36,955)	\$ (797)
367	\$ 3,785	\$ 96	\$ -	\$ -	\$ 6,424	\$ 435
368	\$ -	\$ -	\$ -	\$ -	\$ (410)	\$ 134
369	\$ -	\$ -	\$ -	\$ -	\$ (215)	\$ 8
373	\$ 45,477	\$ 1,875	\$ 37,992	\$ 1,707	\$ 130,451	\$ 6,737
373.3 LED	\$ 482,222	\$ 33,577	\$ 191,797	\$ 13,757	\$ 432,483	\$ 24,012
Grand Total	\$ 534,737	\$ 35,689	\$ 232,341	\$ 15,508	\$ 589,687	\$ 32,029

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	\$ 821,568,380	\$ 116,744,867	\$ 141,474,075	\$ 62,274,883	\$ 320,493,825
(3) Reserve	\$ 494,464,060	\$ 70,263,343	\$ 85,146,711	\$ 37,480,376	\$ 192,890,430
(4) ADIT	\$ (12,791,443)	\$ (1,817,664)	\$ (2,202,686)	\$ (969,591)	\$ (4,989,942)
(5) Rate Base	\$ 48,299,188	\$ 58,530,050	\$ 25,764,099	\$ 132,593,337	
(6) Depreciation Expense (Incremental)	\$ 3,524,494	\$ 4,271,061	\$ 1,880,061	\$ 9,675,616	
(7) Property Tax Expense (Incremental)	\$ 62,658	\$ 75,930	\$ 33,423	\$ 172,012	
(8) Total Expenses	\$ 3,587,152	\$ 4,346,992	\$ 1,913,484	\$ 9,847,628	

- (2) Estimated Gross Plant = 8/31/2020 General and Intangible Plant Balances in the forecast as of June 2020 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (3) Estimated Gross Plant = 8/31/2020 General and Intangible Reserve Balances in the forecast as of June 2020 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (4) ADIT: Estimated ADIT Balances as of 8/31/2020
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 8/31/2020 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 8/31/2020 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 8/31/2020: 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-A R. Staff workpapers, Schedule B3 2.

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

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

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 8/31/2020 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 48,258,878	\$ 30,250,113	\$ 18,008,765	2.20%	2.50%	2.20%	2.33%	\$ 1,125,603
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,564,254	\$ 10,661,025	\$ 8,903,229	22.34%	20.78%	0.00%	21.49%	\$ 4,203,439
33	391.1	Office Furn., Mech. Equip.	\$ 16,327,146	\$ 10,839,632	\$ 5,487,514	7.60%	3.80%	3.80%	5.18%	\$ 846,433
34	391.2	Data Processing Equipment	\$ 150,481,772	\$ 33,242,439	\$ 117,239,333	10.56%	17.00%	9.50%	13.20%	\$ 19,858,795
35	392	Transportation Equipment	\$ 3,225,916	\$ 1,345,165	\$ 1,880,751	6.07%	7.31%	6.92%	6.78%	\$ 218,799
36	393	Stores Equipment	\$ 17,158	\$ 8,966	\$ 8,192	6.67%	2.56%	3.13%	4.17%	\$ 715
37	394	Tools, Shop, Garage Equip.	\$ 315,748	\$ 24,563	\$ 291,185	4.62%	3.17%	3.33%	3.73%	\$ 11,775
38	395	Laboratory Equipment	\$ 750,667	\$ 38,445	\$ 712,221	2.31%	3.80%	2.86%	3.07%	\$ 23,080
39	396	Power Operated Equipment	\$ (1,438,756)	\$ (1,700,325)	\$ 261,569	4.47%	3.48%	5.28%	4.19%	\$ (60,289)
40	397	Communication Equipment ***	\$ 144,045,634	\$ 56,634,145	\$ 87,411,489	7.50%	5.00%	5.88%	6.08%	\$ 8,760,360
41	398	Misc. Equipment	\$ 3,450,462	\$ 1,450,420	\$ 2,000,041	6.67%	4.00%	3.33%	4.84%	\$ 167,085
42	399.1	ARC General Plant	\$ 40,721	\$ 29,240	\$ 11,481	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 385,270,546	\$ 142,823,829	\$ 242,446,718					\$ 35,155,795
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	\$ 4,650,149	\$ 6,140,678	\$ (1,490,528)	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	\$ 38,042,395	\$ (92)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,856,605	\$ 79,856,605	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
58	303	FECO 101/6-303 2014 Software	\$ 24,001,063	\$ 20,896,792	\$ 3,104,271	14.29%	14.29%	14.29%	14.29%	\$ 3,104,271
59	303	FECO 101/6-303 2015 Software	\$ 32,866,565	\$ 23,279,569	\$ 9,586,996	14.29%	14.29%	14.29%	14.29%	\$ 4,696,632
60	303	FECO 101/6-303 2016 Software	\$ 26,370,627	\$ 15,199,807	\$ 11,170,820	14.29%	14.29%	14.29%	14.29%	\$ 3,768,363
61	303	FECO 101/6-303 2017 Software	\$ 11,124,744	\$ 5,061,189	\$ 6,063,555	14.29%	14.29%	14.29%	14.29%	\$ 1,589,726
62	303	FECO 101/6-303 2018 Software	\$ 29,216,184	\$ 9,100,965	\$ 20,115,219	14.29%	14.29%	14.29%	14.29%	\$ 4,174,993
63	303	FECO 101/6-303 2019 Software	\$ 40,494,980	\$ 5,480,887	\$ 35,014,093	14.29%	14.29%	14.29%	14.29%	\$ 5,786,733
64	303	FECO 101/6-303 2020 Software	\$ 799,033	\$ 43,940	\$ 755,093	14.29%	14.29%	14.29%	14.29%	\$ 114,182
65			\$ 436,297,834	\$ 351,978,408	\$ 84,319,426					\$ 23,234,898
66	Removal Work in Progress (RWIP)		\$ (338,176)							
67	TOTAL - GENERAL & INTANGIBLE		\$ 821,568,380	\$ 494,464,060	\$ 326,766,144					7.11% \$ 58,390,694

NOTES

(C) - (E) Estimated 8/31/2020 balances. Source: The forecast as of June 2020 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 8/31/2020. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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

Property Tax Rate for Service Company Plant (Estimate)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper Weighted Line 1
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	
	<u>Real Property Tax</u>					
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

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

NOTES

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

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

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of August 31, 2020 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.79%	0.94%	1.10%	1.28%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of August 31, 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	\$ 2,953
28	390	Structures, Improvements	Real	1.28%	\$ 48,258,878	\$ 617,046
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 19,564,254	\$ 250,152
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 16,327,146	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 150,481,772	\$ -
32	392	Transportation Equipment	Personal		\$ 3,225,916	\$ -
33	393	Stores Equipment	Personal		\$ 17,158	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 315,748	\$ -
35	395	Laboratory Equipment	Personal		\$ 750,667	\$ -
36	396	Power Operated Equipment	Personal		\$ (1,438,756)	\$ -
37	397	Communication Equipment	Personal		\$ 144,045,634	\$ -
38	398	Misc. Equipment	Personal		\$ 3,450,462	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 385,270,546	\$ 870,151
41	TOTAL - INTANGIBLE PLANT				\$ 436,297,834	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 821,568,380	\$ 870,151
43	Average Effective Real Property Tax Rate					0.11%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 8/31/2020. Source: The forecast as of June 2020 adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (F) Calculation: Column D x Column E

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

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 8/31/2020 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of August 31, 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	\$ 821,568,380	\$ 116,744,867	\$ 141,474,075	\$ 62,274,883	\$ 320,493,825	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (494,464,060)	\$ (70,263,343)	\$ (85,146,711)	\$ (37,480,376)	\$ (192,890,430)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 327,104,320</u>	<u>\$ 46,481,524</u>	<u>\$ 56,327,364</u>	<u>\$ 24,794,507</u>	<u>\$ 127,603,395</u>	Line 2 + Line 3
5	Depreciation *	7.11%	\$ 8,297,318	\$ 10,054,877	\$ 4,426,015	\$ 22,778,210	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 123,648	\$ 149,840	\$ 65,957	\$ 339,446	Average Rate x Line 2
7	Total Expenses		\$ 8,420,966	\$ 10,204,717	\$ 4,491,972	\$ 23,117,655	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 8/31/2020. See line 64 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</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	-3.57%	\$ 3,524,494	\$ 4,271,061	\$ 1,880,061	\$ 9,675,616	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 62,658	\$ 75,930	\$ 33,423	\$ 172,012	Line 6 - Line 13
17	Total Expenses		\$ 3,587,152	\$ 4,346,992	\$ 1,913,484	\$ 9,847,628	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 August 31, 2020. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 8/31/2020 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Aug 20 (D)	Reserve Aug 20 (E)	Net Plant Aug 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	\$ 2,804,068	\$ 2,804,068	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,813,083	\$ 5,813,083	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 781,576	\$ 781,576	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,757,547	\$ 2,757,547	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,361,500	\$ 2,883,248	\$ 478,252	14.29%	\$ 478,252
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,892,906	\$ 2,538,648	\$ 1,354,258	14.29%	\$ 556,296
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,889,565	\$ 3,208,632	\$ 2,682,933	14.29%	\$ 841,619
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,853,666	\$ 1,691,213	\$ 2,162,454	14.29%	\$ 550,689
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,352,540	\$ 938,411	\$ 1,414,128	14.29%	\$ 336,178
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,576,314	\$ 609,444	\$ 3,966,870	14.29%	\$ 653,955
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 1,520,418	\$ 89,514	\$ 1,430,904	14.29%	\$ 217,268
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	\$ (966,918)	\$ 1,230,322	\$ (2,197,239)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 73,347,514	\$ 62,054,985	\$ 11,292,559		\$ 3,634,257
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	\$ 3,293,577	\$ 3,293,577	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,319,081	\$ 8,319,081	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 988,123	\$ 988,123	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 6,084,799	\$ 6,084,799	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,770,312	\$ 4,971,542	\$ 798,770	14.29%	\$ 798,770
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,551,183	\$ 4,470,979	\$ 2,080,204	14.29%	\$ 936,164
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,982,273	\$ 4,493,157	\$ 3,489,115	14.29%	\$ 1,140,667
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,211,818	\$ 2,668,491	\$ 3,543,327	14.29%	\$ 887,669
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,864,646	\$ 1,180,160	\$ 2,684,487	14.29%	\$ 552,258
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,789,888	\$ 1,186,413	\$ 5,603,475	14.29%	\$ 970,275
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 2,173,451	\$ 126,290	\$ 2,047,161	14.29%	\$ 310,586
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 Pht	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 Transmisio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ (475,704)	\$ 1,829,133	\$ (2,304,837)	14.29%	\$ -
Total			\$ 104,055,419	\$ 84,747,884	\$ 19,307,535		\$ 5,596,404
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	\$ 698,602	\$ 698,602	\$ -	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	\$ 1,574,266	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,958,727	\$ 1,715,566	\$ 243,160	14.29%	\$ 243,160
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,686,572	\$ 1,103,060	\$ 583,512	14.29%	\$ 241,011
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,338,071	\$ 1,286,536	\$ 1,051,535	14.29%	\$ 334,110
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,054,491	\$ 451,941	\$ 602,550	14.29%	\$ 150,687
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,249,342	\$ 442,778	\$ 806,564	14.29%	\$ 178,531
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,192,847	\$ 286,431	\$ 1,906,416	14.29%	\$ 313,358
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 765,270	\$ 45,493	\$ 719,777	14.29%	\$ 109,357
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,084	\$ 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	\$ (720,823)	\$ 227,018	\$ (947,841)	14.29%	\$ -
Total			\$ 33,887,542	\$ 28,921,866	\$ 4,965,676		\$ 1,570,217

NOTES

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

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For September 2020 - November 2020 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 8/31/2020
(1)	CEI	\$ 148,460,512
(2)	OE	\$ 153,358,606
(3)	TE	\$ 39,206,844
(4)	TOTAL	\$ 341,025,962

NOTES

(B) Annual Revenue Requirement based on es imated 8/31/2020 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	June 2020 - Aug 2020 Reconciliation Amount Adjusted for September 2020 - November 2020	\$ 18,352	\$ (578,224)	\$ 293,346
(2)	Rider DCR Audit Expenses	\$ 15,307	\$ 15,307	\$ 15,307
(3)	June 2019 DCR Audit Recommendations	\$ -	\$ (1,054,059)	\$ (14,284)
(4)	Total Reconciliation	\$ 33,659	\$ (1,616,976)	\$ 294,369

SOURCES

- Line 1: Source:& "Quarterly Revenue Requirement Additions: Calculation of June 2020 - Aug 2020 Reconciliation Amount Adjusted for September 2020 - November 2020" workpaper Section III Col.G
Line 2: Rider DCR Audit Expenses
Line 3: Source: Cumulative revenue requirement impact of adjustments #1-9 June 2020 Rider DCR audit report.
Line 4: Calculation: Line 1 + Line 2 + Line 3

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,287,166,107	34.24%	\$ 50,838,600	\$ 11,526
(2)		GS, GP, GSU	10,152,586,173	65.76%	\$ 97,621,912	\$ 22,133
(3)			15,439,752,280	100.00%	\$ 148,460,512	\$ 33,659
(4)	OE	RS	9,103,965,335	48.99%	\$ 75,136,580	\$ (792,222)
(5)		GS, GP, GSU	9,477,815,154	51.01%	\$ 78,222,026	\$ (824,754)
(6)			18,581,780,489	100.00%	\$ 153,358,606	\$ (1,616,976)
(7)	TE	RS	2,457,863,224	45.71%	\$ 17,922,775	\$ 134,566
(8)		GS, GP, GSU	2,918,818,851	54.29%	\$ 21,284,070	\$ 159,803
(9)			5,376,682,075	100.00%	\$ 39,206,844	\$ 294,369
(10)	OH	RS	16,848,994,666	42.77%	\$ 143,897,954	\$ (646,129)
(11)	TOTAL	GS, GP, GSU	22,549,220,178	57.23%	\$ 197,128,008	\$ (642,818)
(12)			39,398,214,844	100.00%	\$ 341,025,962	\$ (1,288,947)

NOTES

- (C) Source: Forecast for September 2020 - August 2021 (All forecasted numbers associated with the forecast as of June 2020)
(D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU
(E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D
(F) Calculation: Quarterly Reconciliation from Section II, Line 4 x Column D

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Company	Rate Schedule	Stipulation Allocation			Annual Rev Req Allocations	Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 87,877,683	\$ 19,924
(3)		GP	0.63%	1.19%	1.33%	\$ 1,302,224	\$ 295
(4)		GSU	4.06%	7.74%	8.65%	\$ 8,442,005	\$ 1,914
(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%	\$ 97,621,912	\$ 22,133
(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%	\$ 63,948,824	\$ (674,261)
(13)		GP	5.20%	13.85%	15.69%	\$ 12,272,514	\$ (129,398)
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,000,688	\$ (21,095)
(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%	\$ 78,222,026	\$ (824,754)
(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%	\$ 18,461,750	\$ 138,613
(23)		GP	4.80%	11.42%	12.97%	\$ 2,761,207	\$ 20,731
(24)		GSU	0.11%	0.25%	0.29%	\$ 61,113	\$ 459
(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%	\$ 21,284,070	\$ 159,803
(30)		Subtotal (GT, STL, POL, TRF)		11.96%			

NOTES

- (C) Source: Stipulation in Case No. 07-551-EL-AIR.
(D) Calculation: Individual Non-RS Rate Schedule Total from Column C / (1 - RS Total from Column C).
(E) Besides customers taking service under Rate Schedule RS, Rider DCR is only applicable to customers taking service under Rate Schedules GS, GP, and GSU. Thus, the portion of the distribution rate increase allocated to Rate Schedules GT, STL, POL, and TRF per the Stipulation in Case No. 07-551-EL-AIR needs to be re-allocated across Rate Schedules GS, GP and GSU.
Calculation: ((Column D) / Sum of GS, GP, GSU from Column D)
(F) Calculation: Total Annual DCR Revenue Requirement Allocated to Non-RS customers from Section III x Column E.
(G) Calculation: Quarterly Reconciliation Allocated to Non-RS customers from Section III x Column E.

Rider Charge Calculation - Rider DCR

V. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual KWH Sales	Annual Rev Req Charge (\$ / KWH)
(1)	CEI	RS	\$ 50,838,600	5,287,166,107	\$ 0.009615
(2)	OE	RS	\$ 75,136,580	9,103,965,335	\$ 0.008253
(3)	TE	RS	\$ 17,922,775	2,457,863,224	\$ 0.007292
(4)			\$ 143,897,954	16,848,994,666	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for September 2020 - August 2021 (All forecasted numbers associated with the forecast as of June 2020)
(E) Calculation: Column C / Column D.

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual Billing Units (kW / kVa)	Annual Rev Req Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 87,877,683	19,415,088	\$ 4.5263 per kW
(2)		GP	\$ 1,302,224	883,008	\$ 1.4748 per kW
(3)		GSU	\$ 8,442,005	7,545,657	\$ 1.1188 per kW
(4)			\$ 97,621,912		
(5)	OE	GS	\$ 63,948,824	22,391,814	\$ 2.8559 per kW
(6)		GP	\$ 12,272,514	5,930,341	\$ 2.0694 per kW
(7)		GSU	\$ 2,000,688	2,253,954	\$ 0.8876 per kVa
(8)			\$ 78,222,026		
(9)	TE	GS	\$ 18,461,750	6,315,333	\$ 2.9233 per kW
(10)		GP	\$ 2,761,207	2,524,358	\$ 1.0938 per kW
(11)		GSU	\$ 61,113	205,176	\$ 0.2979 per kVa
(12)			\$ 21,284,070		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for September 2020 - August 2021 (All forecasted numbers associated with the forecast as of June 2020)
(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly Revenue Req	Quarterly KWH Sales	Reconciliation (\$ / KWH)
(1)	CEI	RS	\$ 11,526	1,198,191,001	\$ 0.000010
(2)	OE	RS	\$ (792,222)	2,016,152,959	\$ (0.000393)
(3)	TE	RS	\$ 134,566	553,992,524	\$ 0.000243
(4)			\$ (646,129)	3,768,336,485	

NOTES

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

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

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly Revenue Req	Quarterly Billing Units (kW / kVa)	Reconciliation (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 19,924	4,546,716	\$ 0.0044 per kW
(2)		GP	\$ 295	212,337	\$ 0.0014 per kW
(3)		GSU	\$ 1,914	1,709,639	\$ 0.0011 per kW
(4)			\$ 22,133		
(5)	OE	GS	\$ (674,261)	5,363,539	\$ (0.1257) per kW
(6)		GP	\$ (129,398)	1,412,567	\$ (0.0916) per kW
(7)		GSU	\$ (21,095)	529,417	\$ (0.0398) per kVa
(8)			\$ (824,754)		
(9)	TE	GS	\$ 138,613	1,496,543	\$ 0.0926 per kW
(10)		GP	\$ 20,731	609,634	\$ 0.0340 per kW
(11)		GSU	\$ 459	46,363	\$ 0.0099 per kVa
(12)			\$ 159,803		

NOTES

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

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For September 2020 - November 2020
(1)	CEI	RS	\$ 0.009615 per kWh	\$ 0.000010 per kWh	\$ 0.010802 per kWh
(2)		GS	\$ 4.5263 per kW	\$ 0.0044 per kW	\$ 5.0846 per kW
(3)		GP	\$ 1.4748 per kW	\$ 0.0014 per kW	\$ 1.6567 per kW
(4)		GSU	\$ 1.1188 per kW	\$ 0.0011 per kW	\$ 1.2569 per kW
(5)					
(6)	OE	RS	\$ 0.008253 per kWh	\$ (0.000393) per kWh	\$ 0.008821 per kWh
(7)		GS	\$ 2.8559 per kW	\$ (0.1257) per kW	\$ 3.0640 per kW
(8)		GP	\$ 2.0694 per kW	\$ (0.0916) per kW	\$ 2.2197 per kW
(9)		GSU	\$ 0.8876 per kVa	\$ (0.0398) per kVa	\$ 0.9515 per kVa
(10)					
(11)	TE	RS	\$ 0.007292 per kWh	\$ 0.000243 per kWh	\$ 0.008456 per kWh
(12)		GS	\$ 2.9233 per kW	\$ 0.0926 per kW	\$ 3.3847 per kW
(13)		GP	\$ 1.0938 per kW	\$ 0.0340 per kW	\$ 1.2657 per kW
(14)		GSU	\$ 0.2979 per kVa	\$ 0.0099 per kVa	\$ 0.3454 per kVa
(15)					

NOTES

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

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

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

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

X. Annual Rider DCR Revenue Through May 31, 2020

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 5/31/2020	2019 Revenue vs. Revenue Cap	2020 Revenue Cap	Actual 2020 Revenue Cap	Under (Over) 2020 Revenue Cap	
CEI	\$ 56,259,595			\$ 231,075,550	\$ 174,815,954	
OE	\$ 55,547,154			\$ 165,053,964	\$ 109,506,810	
TE	\$ 15,459,868			\$ 99,032,378	\$ 83,572,510	
Total	\$ 127,266,617	\$ (1,558,739)	\$ 331,666,667	\$ 330,107,928	\$ 202,841,311	

NOTES

(C) The actual annual 2019 Rider DCR revenue cap was equal to \$308,071,757. Actual annual 2019 Rider DCR revenue billed was equal to \$309,630,496. Pursuant to the Stipulation in Case No. 12-1230-EL-SSO (page 23): "For any year that the Companies' spending would produce revenue in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenue collected under the Companies' Rider DCR is less than the annual cap allowance, as established above, then the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap." This provision was continued pursuant to Case No. 14-1297-EL-SSO.

(D) Source: Case No. 12-1230-EL-SSO and Case No. 14-1297-EL-SSO. Note that the 2020 revenue cap is calculated as the equivalent of 5 months of the June 2019 - May 2020 cap of \$320M plus the equivalent of 7 months of the June 2020 - May 2021 cap of \$340M.

(E) Calculation: Column C + Column D. The sum of the individual company caps does not equal the total company cap. Each individual company has a cap of 50%, 70% and 30% for OE, CEI, and TE, respectively, of the total aggregate cap. Source: Case No. 12-1230-EL-SSO Stipulation (page 20). This provision was continued pursuant to Case No. 14-1297-EL-SSO.

(F) Calculation: Column E - Column B

Quarterly Revenue Requirement Additions Calculation of June 2020 - Aug 2020 Reconciliation Amount Adjusted for September 2020 - November 2020

I. Rider DCR June 2020 - Aug 2020 Rates Based on Estimated May 31, 2020 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements*			(G) (H) (I) Quarterly Reconciliation			(J) June 2020 - Aug 2020 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.80%	\$ 50,408,318	5,288,984,200	\$ 0.009531 per kWh	\$ 39,065	1,392,503,108	\$ 0.000028 per kWh	\$ 0.009559 per kWh
	GS	59.59%	\$ 88,862,524	20,258,945	\$ 4.3863 per kW	\$ 68,866	5,298,795	\$ 0.0130 per kW	\$ 4.3993 per kW
	GP	0.88%	\$ 1,316,818	916,394	\$ 1.4370 per kW	\$ 1,021	221,261	\$ 0.0046 per kW	\$ 1.4416 per kW
	GSU	5.72%	\$ 8,536,614	8,217,603	\$ 1.0388 per kW	\$ 6,616	1,994,307	\$ 0.0033 per kW	\$ 1.0421 per kW
		100.00%	\$ 149,124,275			\$ 115,568			
OE	RS	48.19%	\$ 74,667,533	9,105,188,046	\$ 0.008201 per kWh	\$ 8,286	2,335,423,814	\$ 0.000004 per kWh	\$ 0.008204 per kWh
	GS	42.36%	\$ 65,625,699	23,217,279	\$ 2.8266 per kW	\$ 7,283	6,082,349	\$ 0.0012 per kW	\$ 2.8278 per kW
	GP	8.13%	\$ 12,594,325	6,349,770	\$ 1.9834 per kW	\$ 1,398	1,512,958	\$ 0.0009 per kW	\$ 1.9844 per kW
	GSU	1.33%	\$ 2,053,150	2,412,124	\$ 0.8512 per kVa	\$ 228	571,318	\$ 0.0004 per kVa	\$ 0.8516 per kVa
		100.00%	\$ 154,940,707			\$ 17,195			
TE	RS	44.87%	\$ 17,182,098	2,457,135,125	\$ 0.006993 per kWh	\$ (20,247)	668,427,420	\$ (0.000030) per kWh	\$ 0.006962 per kWh
	GS	47.82%	\$ 18,310,333	6,608,654	\$ 2.7707 per kW	\$ (21,576)	1,738,392	\$ (0.0124) per kW	\$ 2.7582 per kW
	GP	7.15%	\$ 2,738,560	2,674,430	\$ 1.0240 per kW	\$ (3,227)	624,662	\$ (0.0052) per kW	\$ 1.0188 per kW
	GSU	0.16%	\$ 60,612	217,209	\$ 0.2790 per kVa	\$ (71)	54,057	\$ (0.0013) per kVa	\$ 0.2777 per kVa
		100.00%	\$ 38,291,603			\$ (45,122)			
TOTAL			\$ 342,356,586			\$ 87,641			

Notes

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing April 2, 2020.

Quarterly Revenue Requirement Additions Calculation of June 2020 - Aug 2020 Reconciliation Amount Adjusted for September 2020 - November 2020

II. Rider DCR June 2020 - Aug 2020 Rates Based on Actual May 31, 2020 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(F) June 2020 - Aug 2020 Rate Actual Rate Base		
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate			
CEI	RS	33.80%	\$ 50,432,097	5,288,984,200	\$ 0.009535 per kWh	\$ 39,065	1,392,503,108	\$ 0.000028 per kWh	\$ 0.009563	per kWh	
	GS	59.59%	\$ 88,904,443	20,258,945	\$ 4.3884 per kW	\$ 68,866	5,298,795	\$ 0.0130 per kW	\$ 4.4014	per kW	
	GP	0.88%	\$ 1,317,439	916,394	\$ 1.4376 per kW	\$ 1,021	221,261	\$ 0.0046 per kW	\$ 1.4422	per kW	
	GSU	5.72%	\$ 8,540,641	8,217,603	\$ 1.0393 per kW	\$ 6,616	1,994,307	\$ 0.0033 per kW	\$ 1.0426	per kW	
		100.00%	\$ 149,194,621			\$ 115,568					
OE	RS	48.19%	\$ 73,583,595	9,105,188,046	\$ 0.008082 per kWh	\$ 8,286	2,335,423,814	\$ 0.000004 per kWh	\$ 0.008085	per kWh	
	GS	42.36%	\$ 64,673,020	23,217,279	\$ 2.7856 per kW	\$ 7,283	6,082,349	\$ 0.0012 per kW	\$ 2.7868	per kW	
	GP	8.13%	\$ 12,411,495	6,349,770	\$ 1.9546 per kW	\$ 1,398	1,512,958	\$ 0.0009 per kW	\$ 1.9556	per kW	
	GSU	1.33%	\$ 2,023,345	2,412,124	\$ 0.8388 per kVa	\$ 228	571,318	\$ 0.0004 per kVa	\$ 0.8392	per kVa	
		100.00%	\$ 152,691,455			\$ 17,195					
TE	RS	44.87%	\$ 17,678,907	2,457,135,125	\$ 0.007195 per kWh	\$ (20,247)	668,427,420	\$ (0.000030) per kWh	\$ 0.007165	per kWh	
	GS	47.82%	\$ 18,839,764	6,608,654	\$ 2.8508 per kW	\$ (21,576)	1,738,392	\$ (0.0124) per kW	\$ 2.8384	per kW	
	GP	7.15%	\$ 2,817,744	2,674,430	\$ 1.0536 per kW	\$ (3,227)	624,662	\$ (0.0052) per kW	\$ 1.0484	per kW	
	GSU	0.16%	\$ 62,365	217,209	\$ 0.2871 per kVa	\$ (71)	54,057	\$ (0.0013) per kVa	\$ 0.2858	per kVa	
		100.00%	\$ 39,398,779			\$ (45,122)					
TOTAL			\$ 341,284,856			\$ 87,641					

- (C) Source: Rider DCR filing April 2, 2020
(D) Calculation: Annual DCR Revenue Requirement based on actual 5/31/2020 Rate Base x Column C
(E) Estimated billing units for June 2020 - May 2021. Source: Rider DCR filing April 2, 2020.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing April 2, 2020
(H) Estimated billing units for June 2020 - Aug 2020. Source: Rider DCR filing April 2, 2020.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions Calculation of June 2020 - Aug 2020 Reconciliation Amount Adjusted for September 2020 - November 2020

III. Estimated Rider DCR Reconciliation Amount for September 2020 - November 2020

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	June 2020 - Aug 2020 Rate Estimated Rate Base	June 2020 - Aug 2020 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$ 0.009559 per kWh	\$ 0.009563 per kWh	\$ 0.000004 per kWh	1,392,503,108	\$ 6,261
	GS	\$ 4.3993 per kW	\$ 4.4014 per kW	\$ 0.0021 per kW	5,298,795	\$ 10,964
	GP	\$ 1.4416 per kW	\$ 1.4422 per kW	\$ 0.0007 per kW	221,261	\$ 150
	GSU	\$ 1.0421 per kW	\$ 1.0426 per kW	\$ 0.0005 per kW	1,994,307	\$ 977
						\$ 18,352
OE	RS	\$ 0.008204 per kWh	\$ 0.008085 per kWh	\$ (0.000119) per kWh	2,335,423,814	\$ (278,023)
	GS	\$ 2.827786 per kW	\$ 2.786753 per kW	\$ (0.0410) per kW	6,082,349	\$ (249,578)
	GP	\$ 1.984354 per kW	\$ 1.955561 per kW	\$ (0.0288) per kW	1,512,958	\$ (43,563)
	GSU	\$ 0.851578 per kVa	\$ 0.839222 per kVa	\$ (0.0124) per kVa	571,318	\$ (7,059)
						\$ (578,224)
TE	RS	\$ 0.006962 per kWh	\$ 0.007165 per kWh	\$ 0.000202 per kWh	668,427,420	\$ 135,149
	GS	\$ 2.7582 per kW	\$ 2.8384 per kW	\$ 0.0801 per kW	1,738,392	\$ 139,266
	GP	\$ 1.0188 per kW	\$ 1.0484 per kW	\$ 0.0296 per kW	624,662	\$ 18,495
	GSU	\$ 0.2777 per kVa	\$ 0.2858 per kVa	\$ 0.0081 per kVa	54,057	\$ 436
						\$ 293,346
TOTAL						\$ (266,526)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for June 2020 - Aug 2020. Source: Rider DCR filing April 2, 2020.
(G) Calculation: Column E x Column F

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

Energy and Demand Forecast

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

Annual Energy (September 2020 - August 2021):

Source: Forecast as of June 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,287,166,107	9,103,965,335	2,457,863,224	16,848,994,666
GS	kWh	6,015,686,026	6,218,727,076	1,793,247,085	14,027,660,188
GP	kWh	467,981,127	2,431,299,966	1,018,296,308	3,917,577,401
GSU	kWh	3,668,919,019	827,788,112	107,275,458	4,603,982,590
Total		15,439,752,280	18,581,780,489	5,376,682,075	39,398,214,844

Annual Demand (September 2020 - August 2021):

Source: Forecast as of June 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	19,415,088	22,391,814	6,315,333
GP	kW	883,008	5,930,341	2,524,358
GSU	kW/kVA	7,545,657	2,253,954	205,176

September 2020 - November 2020 Energy:

Source: Forecast as of June 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,198,191,001	2,016,152,959	553,992,524	3,768,336,485
GS	kWh	1,383,698,678	1,446,946,369	424,428,846	3,255,073,893
GP	kWh	110,589,691	580,880,484	240,261,325	931,731,499
GSU	kWh	817,807,612	193,898,231	23,398,239	1,035,104,083
Total		3,510,286,983	4,237,878,043	1,242,080,934	8,990,245,960

September 2020 - November 2020 Demand:

Source: Forecast as of June 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	4,546,716	5,363,539	1,496,543
GP	kW	212,337	1,412,567	609,634
GSU	kW/kVA	1,709,639	529,417	46,363

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 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	\$ 36.65	\$ 36.96	\$ 0.31	0.8%
2	0	500	\$ 66.92	\$ 67.54	\$ 0.62	0.9%
3	0	750	\$ 97.16	\$ 98.09	\$ 0.93	1.0%
4	0	1,000	\$ 127.44	\$ 128.68	\$ 1.24	1.0%
5	0	1,250	\$ 157.67	\$ 159.22	\$ 1.55	1.0%
6	0	1,500	\$ 187.97	\$ 189.83	\$ 1.86	1.0%
7	0	2,000	\$ 248.44	\$ 250.93	\$ 2.49	1.0%
8	0	2,500	\$ 308.78	\$ 311.89	\$ 3.11	1.0%
9	0	3,000	\$ 369.03	\$ 372.76	\$ 3.73	1.0%
10	0	3,500	\$ 429.29	\$ 433.64	\$ 4.35	1.0%
11	0	4,000	\$ 489.59	\$ 494.56	\$ 4.97	1.0%
12	0	4,500	\$ 549.88	\$ 555.47	\$ 5.59	1.0%
13	0	5,000	\$ 610.16	\$ 616.38	\$ 6.22	1.0%
14	0	5,500	\$ 670.40	\$ 677.24	\$ 6.84	1.0%
15	0	6,000	\$ 730.69	\$ 738.15	\$ 7.46	1.0%
16	0	6,500	\$ 790.99	\$ 799.07	\$ 8.08	1.0%
17	0	7,000	\$ 851.26	\$ 859.96	\$ 8.70	1.0%
18	0	7,500	\$ 911.57	\$ 920.89	\$ 9.32	1.0%
19	0	8,000	\$ 971.82	\$ 981.76	\$ 9.94	1.0%
20	0	8,500	\$ 1,032.09	\$ 1,042.66	\$ 10.57	1.0%
21	0	9,000	\$ 1,092.38	\$ 1,103.57	\$ 11.19	1.0%
22	0	9,500	\$ 1,152.69	\$ 1,164.50	\$ 11.81	1.0%
23	0	10,000	\$ 1,212.94	\$ 1,225.37	\$ 12.43	1.0%
24	0	10,500	\$ 1,273.23	\$ 1,286.28	\$ 13.05	1.0%
25	0	11,000	\$ 1,333.53	\$ 1,347.20	\$ 13.67	1.0%

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 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	\$ 36.65	\$ 36.96	\$ 0.31	0.8%
2	0	500	\$ 66.92	\$ 67.54	\$ 0.62	0.9%
3	0	750	\$ 97.16	\$ 98.09	\$ 0.93	1.0%
4	0	1,000	\$ 127.44	\$ 128.68	\$ 1.24	1.0%
5	0	1,250	\$ 157.67	\$ 159.22	\$ 1.55	1.0%
6	0	1,500	\$ 187.97	\$ 189.83	\$ 1.86	1.0%
7	0	2,000	\$ 248.44	\$ 250.93	\$ 2.49	1.0%
8	0	2,500	\$ 308.78	\$ 311.89	\$ 3.11	1.0%
9	0	3,000	\$ 369.03	\$ 372.76	\$ 3.73	1.0%
10	0	3,500	\$ 429.29	\$ 433.64	\$ 4.35	1.0%
11	0	4,000	\$ 489.59	\$ 494.56	\$ 4.97	1.0%
12	0	4,500	\$ 549.88	\$ 555.47	\$ 5.59	1.0%
13	0	5,000	\$ 610.16	\$ 616.38	\$ 6.22	1.0%
14	0	5,500	\$ 670.40	\$ 677.24	\$ 6.84	1.0%
15	0	6,000	\$ 730.69	\$ 738.15	\$ 7.46	1.0%
16	0	6,500	\$ 790.99	\$ 799.07	\$ 8.08	1.0%
17	0	7,000	\$ 851.26	\$ 859.96	\$ 8.70	1.0%
18	0	7,500	\$ 911.57	\$ 920.89	\$ 9.32	1.0%
19	0	8,000	\$ 971.82	\$ 981.76	\$ 9.94	1.0%
20	0	8,500	\$ 1,032.09	\$ 1,042.66	\$ 10.57	1.0%
21	0	9,000	\$ 1,092.38	\$ 1,103.57	\$ 11.19	1.0%
22	0	9,500	\$ 1,152.69	\$ 1,164.50	\$ 11.81	1.0%
23	0	10,000	\$ 1,212.94	\$ 1,225.37	\$ 12.43	1.0%
24	0	10,500	\$ 1,273.23	\$ 1,286.28	\$ 13.05	1.0%
25	0	11,000	\$ 1,333.53	\$ 1,347.20	\$ 13.67	1.0%

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 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	\$ 36.65	\$ 36.96	\$ 0.31	0.8%
2	0	500	\$ 66.92	\$ 67.54	\$ 0.62	0.9%
3	0	750	\$ 97.16	\$ 98.09	\$ 0.93	1.0%
4	0	1,000	\$ 127.44	\$ 128.68	\$ 1.24	1.0%
5	0	1,250	\$ 157.67	\$ 159.22	\$ 1.55	1.0%
6	0	1,500	\$ 187.97	\$ 189.83	\$ 1.86	1.0%
7	0	2,000	\$ 248.44	\$ 250.93	\$ 2.49	1.0%
8	0	2,500	\$ 308.78	\$ 311.89	\$ 3.11	1.0%
9	0	3,000	\$ 369.03	\$ 372.76	\$ 3.73	1.0%
10	0	3,500	\$ 429.29	\$ 433.64	\$ 4.35	1.0%
11	0	4,000	\$ 489.59	\$ 494.56	\$ 4.97	1.0%
12	0	4,500	\$ 549.88	\$ 555.47	\$ 5.59	1.0%
13	0	5,000	\$ 610.16	\$ 616.38	\$ 6.22	1.0%
14	0	5,500	\$ 670.40	\$ 677.24	\$ 6.84	1.0%
15	0	6,000	\$ 730.69	\$ 738.15	\$ 7.46	1.0%
16	0	6,500	\$ 790.99	\$ 799.07	\$ 8.08	1.0%
17	0	7,000	\$ 851.26	\$ 859.96	\$ 8.70	1.0%
18	0	7,500	\$ 911.57	\$ 920.89	\$ 9.32	1.0%
19	0	8,000	\$ 971.82	\$ 981.76	\$ 9.94	1.0%
20	0	8,500	\$ 1,032.09	\$ 1,042.66	\$ 10.57	1.0%
21	0	9,000	\$ 1,092.38	\$ 1,103.57	\$ 11.19	1.0%
22	0	9,500	\$ 1,152.69	\$ 1,164.50	\$ 11.81	1.0%
23	0	10,000	\$ 1,212.94	\$ 1,225.37	\$ 12.43	1.0%
24	0	10,500	\$ 1,273.23	\$ 1,286.28	\$ 13.05	1.0%
25	0	11,000	\$ 1,333.53	\$ 1,347.20	\$ 13.67	1.0%

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 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	\$ 239.99	\$ 246.84	\$ 6.85	2.9%
2	10	2,000	\$ 305.58	\$ 312.43	\$ 6.85	2.2%
3	10	3,000	\$ 370.76	\$ 377.61	\$ 6.85	1.8%
4	10	4,000	\$ 435.90	\$ 442.75	\$ 6.85	1.6%
5	10	5,000	\$ 501.04	\$ 507.89	\$ 6.85	1.4%
6	10	6,000	\$ 566.17	\$ 573.02	\$ 6.85	1.2%
7	1,000	100,000	\$ 24,303.02	\$ 24,988.32	\$ 685.30	2.8%
8	1,000	200,000	\$ 30,761.40	\$ 31,446.70	\$ 685.30	2.2%
9	1,000	300,000	\$ 37,219.77	\$ 37,905.07	\$ 685.30	1.8%
10	1,000	400,000	\$ 43,678.15	\$ 44,363.45	\$ 685.30	1.6%
11	1,000	500,000	\$ 50,136.53	\$ 50,821.83	\$ 685.30	1.4%
12	1,000	600,000	\$ 56,594.90	\$ 57,280.20	\$ 685.30	1.2%

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 9,413.30	\$ 9,520.85	\$ 107.55	1.1%
2	500	100,000	\$ 12,719.88	\$ 12,827.43	\$ 107.55	0.8%
3	500	150,000	\$ 16,026.47	\$ 16,134.02	\$ 107.55	0.7%
4	500	200,000	\$ 19,333.06	\$ 19,440.61	\$ 107.55	0.6%
5	500	250,000	\$ 22,639.65	\$ 22,747.20	\$ 107.55	0.5%
6	500	300,000	\$ 25,946.23	\$ 26,053.78	\$ 107.55	0.4%
7	5,000	500,000	\$ 91,345.59	\$ 92,421.09	\$ 1,075.50	1.2%
8	5,000	1,000,000	\$ 123,967.04	\$ 125,042.54	\$ 1,075.50	0.9%
9	5,000	1,500,000	\$ 155,702.27	\$ 156,777.77	\$ 1,075.50	0.7%
10	5,000	2,000,000	\$ 187,437.50	\$ 188,513.00	\$ 1,075.50	0.6%
11	5,000	2,500,000	\$ 219,172.73	\$ 220,248.23	\$ 1,075.50	0.5%
12	5,000	3,000,000	\$ 250,907.96	\$ 251,983.46	\$ 1,075.50	0.4%

The Cleveland Electric Illuminating Company
Case No. 19-1759-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 14,476.53	\$ 14,691.33	\$ 214.80	1.5%
2	1,000	200,000	\$ 20,462.11	\$ 20,676.91	\$ 214.80	1.0%
3	1,000	300,000	\$ 26,447.68	\$ 26,662.48	\$ 214.80	0.8%
4	1,000	400,000	\$ 32,433.26	\$ 32,648.06	\$ 214.80	0.7%
5	1,000	500,000	\$ 38,418.84	\$ 38,633.64	\$ 214.80	0.6%
6	1,000	600,000	\$ 44,404.41	\$ 44,619.21	\$ 214.80	0.5%
7	10,000	1,000,000	\$ 141,051.59	\$ 143,199.59	\$ 2,148.00	1.5%
8	10,000	2,000,000	\$ 198,246.05	\$ 200,394.05	\$ 2,148.00	1.1%
9	10,000	3,000,000	\$ 255,440.51	\$ 257,588.51	\$ 2,148.00	0.8%
10	10,000	4,000,000	\$ 312,634.97	\$ 314,782.97	\$ 2,148.00	0.7%
11	10,000	5,000,000	\$ 369,829.44	\$ 371,977.44	\$ 2,148.00	0.6%
12	10,000	6,000,000	\$ 427,023.90	\$ 429,171.90	\$ 2,148.00	0.5%

TABLE OF CONTENTS

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

	<u>Sheet</u>	<u>Effective Date</u>
TABLE OF CONTENTS	1	09-01-20
DEFINITION OF TERRITORY	3	05-01-09
ELECTRIC SERVICE REGULATIONS	4	06-01-16
ELECTRIC SERVICE SCHEDULES		
Residential Service (Rate "RS")	10	05-01-09
General Service - Secondary (Rate "GS")	20	05-01-09
General Service - Primary (Rate "GP")	21	05-01-09
General Service - Subtransmission (Rate "GSU")	22	05-01-09
General Service - Transmission (Rate "GT")	23	05-01-09
Street Lighting Provisions	30	05-01-09
Street Lighting (Rate "STL")	31	05-01-09
Traffic Lighting (Rate "TRF")	32	05-01-09
Private Outdoor Lighting (Rate "POL")	33	06-01-09
Experimental Company Owned LED Lighting Program	34	01-01-20
MISCELLANEOUS CHARGES	75	07-05-12
OTHER SERVICE		
Partial Service	46	01-01-06
Cogenerators and Small Power Production Facilities	48	08-03-17
Residential Renewable Energy Credit Purchase Program	60	10-01-09
Interconnection Tariff	95	05-06-16

TABLE OF CONTENTS

<u>RIDERS</u>	<u>Sheet</u>	<u>Effective Date</u>
Summary	80	03-01-20
Residential Distribution Credit	81	05-21-10
Transmission and Ancillary Service Rider	83	09-22-10
Alternative Energy Resource	84	07-01-20
School Distribution Credit	85	06-01-09
Business Distribution Credit	86	05-01-09
Hospital Net Energy Metering	87	10-27-09
Peak Time Rebate Program	88	06-01-14
Residential Critical Peak Pricing	89	06-01-20
Universal Service	90	01-01-20
Tax Savings Adjustment	91	09-01-19
State kWh Tax	92	05-01-09
Net Energy Metering	93	10-27-09
Grandfathered Contract	94	06-01-09
Delta Revenue Recovery	96	07-01-20
Demand Side Management	97	01-01-16
Reasonable Arrangement	98	06-01-09
Distribution Uncollectible	99	07-01-20
Economic Load Response Program	101	06-01-18
Generation Cost Reconciliation	103	07-01-20
Fuel	105	06-01-09
Advanced Metering Infrastructure / Modern Grid	106	07-01-20
Line Extension Cost Recovery	107	01-01-15
Delivery Service Improvement	108	01-01-12
PIPP Uncollectible	109	07-01-20
Non-Distribution Uncollectible	110	07-01-20
Experimental Real Time Pricing	111	06-01-20
CEI Delta Revenue Recovery	112	08-06-11
Experimental Critical Peak Pricing	113	06-01-20
Generation Service	114	06-01-20
Demand Side Management and Energy Efficiency	115	07-01-20
Economic Development	116	07-01-20
Deferred Generation Cost Recovery	117	06-21-13
Deferred Fuel Cost Recovery	118	06-21-13
Non-Market-Based Services	119	03-01-20
Residential Deferred Distribution Cost Recovery	120	12-30-11
Non-Residential Deferred Distribution Cost Recovery	121	12-26-11
Residential Electric Heating Recovery	122	07-01-20
Residential Generation Credit	123	10-31-18
Delivery Capital Recovery	124	09-01-20
Phase-In Recovery	125	07-01-20
Government Directives Recovery	126	06-01-16
Automated Meter Opt Out	128	01-01-15

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

The Public Utilities Commission of Ohio

TABLE OF CONTENTS

<u>RIDERS</u>	<u>Sheet</u>	<u>Effective Date</u>
Ohio Renewable Resources	129	06-01-16
Commercial High Load Factor Experimental TOU	130	06-01-20
Conservation Support Rider	133	02-01-20
County Fairs and Agricultural Societies	134	03-01-20
Legacy Generation Resource	135	07-01-20

RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

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

RATE:

RS (all kWhs, per kWh)	1.0802¢
GS (per kW of Billing Demand)	\$5.0846
GP (per kW of Billing Demand)	\$1.6567
GSU (per kW of Billing Demand)	\$1.2569

PROVISIONS:

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

RIDER UPDATES:

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

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

7/1/2020 3:12:27 PM

in

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

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