FirstEnergy

76 South Main St.
Akron, Ohio 44308

August 14, 2020

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

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

Dear Ms. Troupe:

In accordance with the Commission Order in The Toledo Edison Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff pages on behalf of The Toledo Edison Company related to the Delivery Capital Recovery Rider (Rider DCR). This filing replaces the one originally made in this docket on July 1, 2020. The attached schedules demonstrate that the year-to-date revenue is below the permitted annual cap for 2019 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Order in The Toledo Edison Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding.

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

Sincerely,

Santino L. Fanelli

Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company
Delivery Capital Recovery Rider (DCR)
September 2020 – November 2020 Filing
August 14, 2020


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# 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 | 8/14/2020 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: 8/14/2020 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1 | $ (0.7) | $ 0.7 | $ (0.2) | $ (0.3) |
| 3 | Annual Revenue Requirement Based on Estimated 8/31/2020 Rate Base | Calculation: SUM [ Line 1 through Line 2 ] | $ 148.5 | $ 153.4 | $ 39.2 | $ 341.0 |

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

# 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-AIR. Source: PUCO Staff workpapers supporting the PUCO Opinion & Order

| | | (A) | (B) | (C) = (B) - (A) | (D) |
|---|---|---|---|---|---|
| | **Gross Plant** | **5/31/2007*** | **5/31/2020** | **Incremental** | **Source of Column (B)** |
| (1) | CEI | 1,927.1 | 3,342.5 | 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)** |
|---|---|---|---|---|---|---|---|
| | **Revenue Requirement with Tax** | **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 Toledo Edison Company: 19-1760-EL-RDR
5/31/2020 Actual Plant in Service by Accounts and Subaccounts



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-AIR. 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) |
|---|---|---|---|---|---|---|---|
| | | TRANSMISSION PLANT | | | | | |
| 1 | 350 | Land & Land Rights | $ 17,347,852 | 100% | $ 17,347,852 | $ (15,628,438) | $ 1,719,414 |
| 2 | 352 | Structures & Improvements | $ 218,299 | 100% | $ 218,299 | | $ 218,299 |
| 3 | 353 | Station Equipment | $ 12,831,248 | 100% | $ 12,831,248 | | $ 12,831,248 |
| 4 | 354 | Towers & Fixtures | $ 34,264 | 100% | $ 34,264 | | $ 34,264 |
| 5 | 355 | Poles & Fixtures | $ 3,564,411 | 100% | $ 3,564,411 | | $ 3,564,411 |
| 6 | 356 | Overhead Conductors & Devices | $ 5,552,129 | 100% | $ 5,552,129 | | $ 5,552,129 |
| 7 | 357 | Underground Conduit | $ 372,576 | 100% | $ 372,576 | | $ 372,576 |
| 8 | 358 | Underground Conductors & Devices | $ 385,693 | 100% | $ 385,693 | | $ 385,693 |
| 9 | 359 | Roads & Trails | $ - | 100% | $ - | | $ - |
| 10 | | Total Transmission Plant | $ 40,306,472 | 100% | $ 40,306,472 | $ (15,628,438) | $ 24,678,034 |

The Toledo Edison Company: 19-1760-EL-RDR
5/31/2020 Actual Plant in Service by Accounts and Subaccounts



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-AIR. 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) |
|---|---|---|---|---|---|---|---|
| | | DISTRIBUTION PLANT | | | | | |
| 11 | 360 | Land & Land Rights | $ 4,960,478 | 100% | $ 4,960,478 | | $ 4,960,478 |
| 12 | 361 | Structures & Improvements | $ 6,514,842 | 100% | $ 6,514,842 | | $ 6,514,842 |
| 13 | 362 | Station Equipment | $ 102,624,229 | 100% | $ 102,624,229 | | $ 102,624,229 |
| 14 | 364 | Poles, Towers & Fixtures | $ 194,502,018 | 100% | $ 194,502,018 | $ (57,908) | $ 194,444,109 |
| 15 | 365 | Overhead Conductors & Devices | $ 240,580,382 | 100% | $ 240,580,382 | $ 36,955 | $ 240,617,337 |
| 16 | 366 | Underground Conduit | $ 14,226,159 | 100% | $ 14,226,159 | | $ 14,226,159 |
| 17 | 367 | Underground Conductors & Devices | $ 163,223,423 | 100% | $ 163,223,423 | $ (6,424) | $ 163,216,999 |
| 18 | 368 | Line Transformers | $ 166,898,600 | 100% | $ 166,898,600 | $ 410 | $ 166,899,010 |
| 19 | 369 | Services | $ 68,588,360 | 100% | $ 68,588,360 | $ 215 | $ 68,588,575 |
| 20 | 370 | Meters | $ 51,046,321 | 100% | $ 51,046,321 | | $ 51,046,321 |
| 21 | 371 | Installation on Customer Premises | $ 6,697,784 | 100% | $ 6,697,784 | | $ 6,697,784 |
| 22 | 373 | Street Lighting & Signal Systems | $ 63,607,727 | 100% | $ 63,607,727 | $ (562,934) | $ 63,044,793 |
| 23 | 374 | Asset Retirement Costs for Distribution Plant | $ 7,901 | 100% | $ 7,901 | | $ 7,901 |
| 24 | | Total Distribution Plant | $ 1,083,478,222 | 100% | $ 1,083,478,222 | $ (589,687) | $ 1,082,888,535 |

The Toledo Edison Company: 19-1760-EL-RDR
5/31/2020 Actual Plant in Service by Accounts and Subaccounts



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-AIR. 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) |
|---|---|---|---|---|---|---|---|
| | | GENERAL PLANT | | | | | |
| 25 | 389 | Land & Land Rights | $ 544,033 | 100% | $ 544,033 | | $ 544,033 |
| 26 | 390 | Structures & Improvements | $ 34,610,346 | 100% | $ 34,610,346 | | $ 34,610,346 |
| 27 | 391.1 | Office Furniture & Equipment | $ 1,739,282 | 100% | $ 1,739,282 | | $ 1,739,282 |
| 28 | 391.2 | Data Processing Equipment | $ 11,611,276 | 100% | $ 11,611,276 | | $ 11,611,276 |
| 29 | 392 | Transportation Equipment | $ 1,941,990 | 100% | $ 1,941,990 | | $ 1,941,990 |
| 30 | 393 | Stores Equipment | $ 508,338 | 100% | $ 508,338 | | $ 508,338 |
| 31 | 394 | Tools, Shop & Garage Equipment | $ 6,739,545 | 100% | $ 6,739,545 | | $ 6,739,545 |
| 32 | 395 | Laboratory Equipment | $ 1,425,661 | 100% | $ 1,425,661 | | $ 1,425,661 |
| 33 | 396 | Power Operated Equipment | $ 904,891 | 100% | $ 904,891 | | $ 904,891 |
| 34 | 397 | Communication Equipment | $ 17,654,181 | 100% | $ 17,654,181 | | $ 17,654,181 |
| 35 | 398 | Miscellaneous Equipment | $ 382,497 | 100% | $ 382,497 | | $ 382,497 |
| 36 | 399.1 | Asset Retirement Costs for General Plant | $ 158,513 | 100% | $ 158,513 | | $ 158,513 |
| 37 | | Total General Plant | $ 78,220,552 | 100% | $ 78,220,552 | $0 | $ 78,220,552 |

The Toledo Edison Company: 19-1760-EL-RDR
5/31/2020 Actual Plant in Service by Accounts and Subaccounts



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-AIR. 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) |
|---|---|---|---|---|---|---|---|
| | | OTHER PLANT | | | | | |
| 38 | 303 | Intangible Software | $ 34,147,102 | 100% | $ 34,147,102 | | $ 34,147,102 |
| 39 | 303 | Intangible FAS 109 Transmission | $ 54,210 | 100% | $ 54,210 | | $ 54,210 |
| 40 | 303 | Intangible FAS 109 Distribution | $ 240,086 | 100% | $ 240,086 | | $ 240,086 |
| 41 | | Total Other Plant | $ 34,441,399 | | $ 34,441,399 | $ - | $ 34,441,399 |
| 42 | | Company Total Plant | $ 1,236,446,644 | 100% | $ 1,236,446,644 | $ (16,218,125) | $ 1,220,228,520 |
| 43 | | Service Company Plant Allocated* | | | | | $ 63,214,059 |
| 44 | | Grand Total Plant (42 + 43) | | | | | $ 1,283,442,579 |

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

The Toledo Edison Company: 19-1760-EL-RDR
5/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts



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 jurisdictiona 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) |
|---|---|---|---|---|---|---|---|---|
| | | TRANSMISSION PLANT | | | | | | |
| 1 | 350 | Land & Land Rights | $ 1,719,414 | $ - | 100% | $ - | | $ - |
| 2 | 352 | Structures & Improvements | $ 218,299 | $ 227,984 | 100% | $ 227,984 | | $ 227,984 |
| 3 | 353 | Station Equipment | $ 12,831,248 | $ 5,128,478 | 100% | $ 5,128,478 | | $ 5,128,478 |
| 4 | 354 | Towers & Fixtures | $ 34,264 | $ 40,543 | 100% | $ 40,543 | | $ 40,543 |
| 5 | 355 | Poles & Fixtures | $ 3,564,411 | $ 3,352,681 | 100% | $ 3,352,681 | | $ 3,352,681 |
| 6 | 356 | Overhead Conductors & Devices | $ 5,552,129 | $ 3,841,081 | 100% | $ 3,841,081 | | $ 3,841,081 |
| 7 | 357 | Underground Conduit | $ 372,576 | $ 211,545 | 100% | $ 211,545 | | $ 211,545 |
| 8 | 358 | Underground Conductors & Devices | $ 385,693 | $ 229,131 | 100% | $ 229,131 | | $ 229,131 |
| 9 | 359 | Roads & Trails | $ - | $ - | 100% | $ - | | $ - |
| 10 | | Total Transmission Plant | $ 24,678,034 | $ 13,031,443 | 100% | $ 13,031,443 | $0 | $ 13,031,443 |

The Toledo Edison Company: 19-1760-EL-RDR
5/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts



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 jurisdictiona 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) |
|---|---|---|---|---|---|---|---|---|
| | | DISTRIBUTION PLANT | | | | | | |
| 11 | 360 | Land & Land Rights | $ 4,960,478 | $ - | 100% | $ - | | $ - |
| 12 | 361 | Structures & Improvements | $ 6,514,842 | $ 2,820,471 | 100% | $ 2,820,471 | | $ 2,820,471 |
| 13 | 362 | Station Equipment | $ 102,624,229 | $ 42,977,943 | 100% | $ 42,977,943 | | $ 42,977,943 |
| 14 | 364 | Poles, Towers & Fixtures | $ 194,444,109 | $ 134,247,803 | 100% | $ 134,247,803 | $ (953) | $ 134,246,850 |
| 15 | 365 | Overhead Conductors & Devices | $ 240,617,337 | $ 103,276,710 | 100% | $ 103,276,710 | $ 451 | $ 103,277,160 |
| 16 | 366 | Underground Conduit | $ 14,226,159 | $ 8,864,460 | 100% | $ 8,864,460 | | $ 8,864,460 |
| 17 | 367 | Underground Conductors & Devices | $ 163,216,999 | $ 56,810,381 | 100% | $ 56,810,381 | $ (399) | $ 56,809,981 |
| 18 | 368 | Line Transformers | $ 166,899,010 | $ 73,320,965 | 100% | $ 73,320,965 | $ (136) | $ 73,320,828 |
| 19 | 369 | Services | $ 68,588,575 | $ 73,200,152 | 100% | $ 73,200,152 | $ (9) | $ 73,200,142 |
| 20 | 370 | Meters | $ 51,046,321 | $ 21,024,051 | 100% | $ 21,024,051 | | $ 21,024,051 |
| 21 | 371 | Installation on Customer Premises | $ 6,697,784 | $ 4,909,010 | 100% | $ 4,909,010 | | $ 4,909,010 |
| 22 | 373 | Street Lighting & Signal Systems | $ 63,044,793 | $ 44,472,966 | 100% | $ 44,472,966 | $ (22,260) | $ 44,450,707 |
| 23 | 374 | Asset Retirement Costs for Distribution Plant | $ 7,901 | $ 6,022 | 100% | $ 6,022 | | $ 6,022 |
| 24 | | Total Distribution Plant | $ 1,082,888,535 | $ 565,930,933 | 100% | $ 565,930,933 | $ (23,307) | $ 565,907,626 |

The Toledo Edison Company: 19-1760-EL-RDR
5/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts



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 jurisdictiona 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) |
|---|---|---|---|---|---|---|---|---|
| | | GENERAL PLANT | | | | | | |
| 25 | 389 | Land & Land Rights | $ 544,033 | $ - | 100% | $ - | | $ - |
| 26 | 390 | Structures & Improvements | $ 34,610,346 | $ 11,197,859 | 100% | $ 11,197,859 | | $ 11,197,859 |
| 27 | 391.1 | Office Furniture & Equipment | $ 1,739,282 | $ 1,652,323 | 100% | $ 1,652,323 | | $ 1,652,323 |
| 28 | 391.2 | Data Processing Equipment | $ 11,611,276 | $ 9,312,050 | 100% | $ 9,312,050 | | $ 9,312,050 |
| 29 | 392 | Transportation Equipment | $ 1,941,990 | $ 1,581,969 | 100% | $ 1,581,969 | | $ 1,581,969 |
| 30 | 393 | Stores Equipment | $ 508,338 | $ 366,642 | 100% | $ 366,642 | | $ 366,642 |
| 31 | 394 | Tools, Shop & Garage Equipment | $ 6,739,545 | $ 2,470,264 | 100% | $ 2,470,264 | | $ 2,470,264 |
| 32 | 395 | Laboratory Equipment | $ 1,425,661 | $ 1,019,390 | 100% | $ 1,019,390 | | $ 1,019,390 |
| 33 | 396 | Power Operated Equipment | $ 904,891 | $ 881,084 | 100% | $ 881,084 | | $ 881,084 |
| 34 | 397 | Communication Equipment | $ 17,654,181 | $ 13,096,409 | 100% | $ 13,096,409 | | $ 13,096,409 |
| 35 | 398 | Miscellaneous Equipment | $ 382,497 | $ 181,170 | 100% | $ 181,170 | | $ 181,170 |
| 36 | 399.1 | Asset Retirement Costs for General Plant | $ 158,513 | $ 103,980 | 100% | $ 103,980 | | $ 103,980 |
| 37 | | Total General Plant Plant | $ 78,220,552 | $ 41,863,140 | 100% | $ 41,863,140 | $ - | $ 41,863,140 |

The Toledo Edison Company: 19-1760-EL-RDR
5/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts



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 jurisdictiona 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 | | | | | | |
| 38 | 303 | Intangible Software | $ 34,147,102 | $ 28,237,559 | 100% | $ 28,237,559 | | $ 28,237,559 |
| 39 | 303 | Intangible FAS 109 Transmission | $ 54,210 | $ 54,210 | 100% | $ 54,210 | | $ 54,210 |
| 40 | 303 | Intangible FAS 109 Distribution | $ 240,086 | $ 240,086 | 100% | $ 240,086 | | $ 240,086 |
| 41 | | Total Other Plant | $ 34,441,399 | $ 28,531,855 | | $ 28,531,855 | $ - | $ 28,531,855 |
| 42 | | Removal Work in Progress (RWIP) | | $ (6,517,163) | 100% | $ (6,517,163) | | $ (6,517,163) |
| 43 | | Company Total Plant (Reserve) | $ 1,220,228,520 | $ 642,840,209 | 100% | $ 642,840,209 | $ (23,307) | $ 642,816,902 |
| 44 | | Service Company Reserve Allocated* | | | | | | $ 37,884,007 |
| 45 | | Grand Total Plant (Reserve) (43 + 44) | | | | | | $ 680,700,909 |

* 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

| | | CEI | OE | TE | SC |
|---|---|---|---|---|---|
| (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) | |
| | | | | | Total |
| (3) | Normalized Property EDIT*** | $ 138,603,679 | $ 148,975,974 | $ 42,541,350 | $ 330,121,003 |
| (4) | NonNormalized Property EDIT**** | $ 49,374,081 | $ 60,351,815 | $ 15,595,802 | $ 125,321,699 |
| (5) | Grand Total ADIT Balance***** | $ 445,476,812 | $ 531,711,168 | $ 139,911,289 | |

*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 Toledo Edison Company: 19-1760-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2020



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

| Line No. | Account No. | Account Title | Adjusted Jurisdiction Plant Investment Sch. B-2.1 (Actual) | Adjusted Jurisdiction Reserve Balance Sch. B-3 (Actual) | Current Accrual Rate | Calculated Depr. Expense |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G=DxF) |
| | | TRANSMISSION PLANT | | | | |
| 1 | 350 | Land & Land Rights | $ 1,719,414 | $ - | 0.00% | $ - |
| 2 | 352 | Structures & Improvements | $ 218,299 | $ 227,984 | 2.50% | $ 5,457 |
| 3 | 353 | Station Equipment | $ 12,831,248 | $ 5,128,478 | 1.80% | $ 230,962 |
| 4 | 354 | Towers & Fixtures | $ 34,264 | $ 40,543 | 1.85% | $ 634 |
| 5 | 355 | Poles & Fixtures | $ 3,564,411 | $ 3,352,681 | 3.75% | $ 133,665 |
| 6 | 356 | Overhead Conductors & Devices | $ 5,552,129 | $ 3,841,081 | 2.67% | $ 148,242 |
| 7 | 357 | Underground Conduit | $ 372,576 | $ 211,545 | 2.00% | $ 7,452 |
| 8 | 358 | Underground Conductors & Devices | $ 385,693 | $ 229,131 | 2.86% | $ 11,031 |
| 9 | 359 | Roads & Trails | $ - | $ - | | $ - |
| 10 | | Total Transmission | $ 24,678,034 | $ 13,031,443 | | $ 537,443 |

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

| | | | Adjusted Jurisdiction | | | |
|---|---|---|---|---|---|---|
| Line No. | Account No. | Account Title | Plant Investment Sch. B-2.1 (Actual) | Reserve Balance Sch. B-3 (Actual) | Current Accrual Rate | Calculated Depr. Expense |
| (A) | (B) | (C) | (D) | (E) | (F) | (G=DxF) |
| | | DISTRIBUTION PLANT | | | | |
| 11 | 360 | Land & Land Rights | $ 4,960,478 | $ - | 0.00% | $ - |
| 12 | 361 | Structures & Improvements | $ 6,514,842 | $ 2,820,471 | 2.50% | $ 162,871 |
| 13 | 362 | Station Equipment | $ 102,624,229 | $ 42,977,943 | 2.25% | $ 2,309,045 |
| 14 | 364 | Poles, Towers & Fixtures | $ 194,444,109 | $ 134,246,850 | 3.78% | $ 7,349,987 |
| 15 | 365 | Overhead Conductors & Devices | $ 240,617,337 | $ 103,277,160 | 3.75% | $ 9,023,150 |
| 16 | 366 | Underground Conduit | $ 14,226,159 | $ 8,864,460 | 2.08% | $ 295,904 |
| 17 | 367 | Underground Conductors & Devices | $ 163,216,999 | $ 56,809,981 | 2.20% | $ 3,590,774 |
| 18 | 368 | Line Transformers | $ 166,899,010 | $ 73,320,828 | 2.62% | $ 4,372,754 |
| 19 | 369 | Services | $ 68,588,575 | $ 73,200,142 | 3.17% | $ 2,174,258 |
| 20 | 370 | Meters | $ 51,046,321 | $ 21,024,051 | 3.43% | $ 1,750,889 |
| 21 | 371 | Installation on Customer Premises | $ 6,697,784 | $ 4,909,010 | 4.00% | $ 267,911 |
| 22 | 373 | Street Lighting & Signal Systems | $ 63,044,793 | $ 44,450,707 | 3.93% | $ 2,477,660 |
| 23 | 374 | Asset Retirement Costs for Distribution Plant | $ 7,901 | $ 6,022 | 0.00% | $ - |
| 24 | | Total Distribution | $ 1,082,888,535 | $ 565,907,626 | | $ 33,775,203 |

The Toledo Edison Company: 19-1760-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2020



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

| Line No. | Account No. | Account Title | Adjusted Jurisdiction Plant Investment Sch. B-2.1 (Actual) | Adjusted Jurisdiction Reserve Balance Sch. B-3 (Actual) | Current Accrual Rate | Calculated Depr. Expense |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G=DxF) |
| | | GENERAL PLANT | | | | |
| 25 | 389 | Land & Land Rights | $ 544,033 | $ - | 0.00% | $ - |
| 26 | 390 | Structures & Improvements | $ 34,610,346 | $ 11,197,859 | 2.20% | $ 761,428 |
| 27 | 391.1 | Office Furniture & Equipment | $ 1,739,282 | $ 1,652,323 | 3.80% | $ 66,093 |
| 28 | 391.2 | Data Processing Equipment | $ 11,611,276 | $ 9,312,050 | 9.50% | $ 1,103,071 |
| 29 | 392 | Transportation Equipment | $ 1,941,990 | $ 1,581,969 | 6.92% | $ 134,386 |
| 30 | 393 | Stores Equipment | $ 508,338 | $ 366,642 | 3.13% | $ 15,911 |
| 31 | 394 | Tools, Shop & Garage Equipment | $ 6,739,545 | $ 2,470,264 | 3.33% | $ 224,427 |
| 32 | 395 | Laboratory Equipment | $ 1,425,661 | $ 1,019,390 | 2.86% | $ 40,774 |
| 33 | 396 | Power Operated Equipment | $ 904,891 | $ 881,084 | 5.28% | $ 47,778 |
| 34 | 397 | Communication Equipment | $ 17,654,181 | $ 13,096,409 | 5.88% | $ 1,038,066 |
| 35 | 398 | Miscellaneous Equipment | $ 382,497 | $ 181,170 | 3.33% | $ 12,737 |
| 36 | 399.1 | Asset Retirement Costs for General Plant | $ 158,513 | $ 103,980 | 0.00% | $ - |
| 37 | | Total General | $ 78,220,552 | $ 41,863,140 | | $ 3,444,671 |

The Toledo Edison Company: 19-1760-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2020



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

| Line No. (A) | Account No. (B) | Account Title (C) | Adjusted Jurisdiction Plant Investment Sch. B-2.1 (Actual) (D) | Adjusted Jurisdiction Reserve Balance Sch. B-3 (Actual) (E) | Current Accrual Rate (F) | | Calculated Depr. Expense (G=DxF) |
|---|---|---|---|---|---|---|---|
| | | OTHER PLANT | | | | | |
| 38 | 303 | Intangible Software | $ 34,147,102 | $ 28,237,559 | 14.29% | * | |
| 39 | 303 | Intangible FAS 109 Transmission | $ 54,210 | $ 54,210 | 2.37% | * | |
| 40 | 303 | Intangible FAS 109 Distribution | $ 240,086 | $ 240,086 | 3.10% | * | |
| 41 | | Total Other | $ 34,441,399 | $ 28,531,855 | | $ | 1,629,184 |
| 42 | | Removal Work in Progress (RWIP) | | ($6,517,163) | | | |
| 43 | | Company Total Depreciation | $ 1,220,228,520 | $ 642,816,902 | | $ | 39,386,501 |
| 44 | | Incremental Depreciation Associated with Allocated Service Company Plant ** | $ 63,214,059 | $ 37,884,007 | | $ | 2,094,005 |
| 45 | | GRAND TOTAL (43 + 44) | $ 1,283,442,579 | $ 680,700,909 | | $ | 41,480,506 |

* 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 Toledo Edison Company: 19-1760-EL-RDR

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



| Line No. | Description | | Jurisdictional Amount |
|---|---|---|---|
| 1 | Personal Property Taxes - See Schedule C-3.10a1 (Actual) | $ | 34,029,501 |
| 2 | Real Property Taxes - See Schedule C-3.10a2 (Actual) | $ | 561,193 |
| 3 | Incremental Property Tax Associated with Allocated Service Company Plant * | $ | 32,319 |
| 4 | Total Property Taxes (1 + 2 + 3) | $ | 34,623,013 |

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

The Toledo Edison Company: 19-1760-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of 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) | $ 24,678,034 | $ 1,082,888,535 | $ 78,220,552 |
| 2 | Jurisdictional Real Property (b) | $ 1,937,713 | $ 11,475,320 | $ 35,154,379 |
| 3 | Jurisdictional Personal Property (1 - 2) | $ 22,740,321 | $ 1,071,413,216 | $ 43,066,173 |
| 4 | Purchase Accounting Adjustment (f) | $ (12,240,761) | $ (437,668,514) | $ - |
| 5 | Adjusted Jurisdictional Personal Property (3 + 4) | $ 10,499,560 | $ 633,744,702 | $ 43,066,173 |
| | Exclusions and Exemptions | | | |
| 6 | Capitalized Asset Retirement Costs (a) | $ - | $ 7,901 | $ 158,513 |
| 7 | Exempt Facilities (c) | $ - | $ - | $ - |
| 8 | Real Property Classified as Personal Property (c) | $ 61,415 | $ 56,943,254 | $ - |
| 9 | Licensed Motor Vehicles (c) | $ - | $ - | $ - |
| 10 | Capitalized Interest (g) | $ 624,618.83 | $ 5,538,928.69 | $ - |
| 11 | Total Exclusions and Exemptions (6 thru 10) | $ 686,034 | $ 62,490,084 | $ 158,513 |
| 12 | Net Cost of Taxable Personal Property (5 - 11) | $ 9,813,526 | $ 571,254,618 | $ 42,907,660 |
| 13 | True Value Percentage (c) | 68.4850% | 63.2130% | 40.6300% |
| 14 | True Value of Taxable Personal Property (12 x 13) | $ 6,720,793 | $ 361,107,182 | $ 17,433,382 |
| 15 | Assessment Percentage (d) | 85.00% | 85.00% | 24.00% |
| 16 | Assessment Value (14 x 15) | $ 5,712,674 | $ 306,941,105 | $ 4,184,012 |
| 17 | Personal Property Tax Rate (e) | 9.8211000% | 9.8211000% | 9.8211000% |
| 18 | Personal Property Tax (16 x 17) | $ 561,047 | $ 30,144,993 | $ 410,916 |
| 19 | Purchase Accounting Adjustment (f) | $ 79,604 | $ 2,579,419 | $ - |
| 20 | State Mandated Software Adjustment (c) | $ - | $ - | $ 253,522 |
| 21 | Total Personal Property Tax (18 + 19 + 20) | | | $ 34,029,501 |

(a) Schedule B-2.1 (Actual)
(b) Schedule B-2.1 (Actual), Accounts 350, 352, 360, 361, 389, and 390
(c) Source: TE's most recent Ohio Annual Property Tax Return Filing
(d) Statutory Assessment for Personal Property
(e) Estimated tax rate for Personal Property based on the most recent Ohio Annual Property Tax Return Filing
(f) Adjustment made as a result of the merger between Ohio Edison and Centerior
(g) Calculation: Line 5 x Percentage from the most recent Ohio Annual Property Tax Return Filing

The Toledo Edison Company: 19-1760-EL-RDR

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



| Line No. | Description | Jurisdictional Amount | | |
|---|---|---|---|---|
| | | Transmission Plant | Distribution Plant | General Plant |
| 1 | Jurisdictional Real Property (a) | $ 1,937,713 | $ 11,475,320 | $ 35,154,379 |
| 2 | Real Property Tax Rate (b) | 1.1555% | 1.1555% | 1.1555% |
| 3 | Real Property Tax (1 x 2) | $ 22,390 | $ 132,597 | $ 406,207 |
| 4 | Total Real Property Tax (Sum of 3) | | | $ 561,193 |

(a) Schedule C-3.10a1 (Actual)

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

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

**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) Service Company | (B) CEI | (C) OE | (D) TE | (E) 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" workpaper.

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

## Depreciation Rate for Service Company Plant (Actual)

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

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

NOTES

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

(F) - (H) Source: Case No. 07-551-EL-AIR. Staff workpapers, Schedule B3.2.
In Case No. 07-551-EL-AIR, CEI and TE did not have an accrual rate for Account 303 (FAS 109 - General). Assumed to be the same as OE.

(I) Weighted average of columns F through H based on Service Company allocation factors on Line 2.
Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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

## Depreciation Rate for Service Company Plant (Actual)

### II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 5/31/2020

| Line No. | (A) Account | (B) Account Description | (C) 5/31/2020 Actual Balances Gross | (D) Reserve | (E) Net | (F) Accrual Rates CEI | (G) OE | (H) TE | (I) Average | (J) Depreciation Expense |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 (RWIP) | | | $ (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-AIR).

*** Includes accounts 397 and 397.1

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

## Property Tax Rate for Service Company Plant (Actual)

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

| No. | (A) Category | (B) CEI | (C) OE | (D) TE | (E) Average ** | (F) Source / Calculation |
|---|---|---|---|---|---|---|
| 1 | Allocation Factors | 14.21% | 17.22% | 7.58% | 39.01% | "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper. |
| 2 | Weighted Allocation Factors | 36.43% | 44.14% | 19.43% | 100.00% | Weighted Line 1 |
| | Real Property Tax | | | | | |
| 3 | True Value Percentage | 72.69% | 62.14% | 49.14% | 63.45% | Case No. 07-551-EL-AIR. |
| 4 | Assessment Percentage | 35.00% | 35.00% | 35.00% | 35.00% | Case No. 07-551-EL-AIR. |
| 5 | Real Property Tax Rate | 7.23% | 6.04% | 7.23% | 6.70% | Case No. 07-551-EL-AIR. |
| 6 | Average Rate | 1.84% | 1.31% | 1.24% | 1.49% | Line 3 x Line 4 x Line 5 |

* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.

** Weighted average based on Service Company allocation factors.
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.

**II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007**

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

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

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

## Property Tax Rate for Service Company Plant (Actual)

**III. Average Real Property Tax Rates on Actual General Plant as of May 31, 2020 ***

| No. | (A) Category | (B) CEI | (C) OE | (D) TE | (E) Average ** | (F) Source / Calculation |
|---|---|---|---|---|---|---|
| 24 | Allocation Factors | 14.21% | 17.22% | 7.58% | 39.01% | "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper |
| 25 | Weighted Allocation Factors | 36.43% | 44.14% | 19.43% | 100.00% | Weighted Line 24 |
| | Real Property Tax | | | | | |
| 26 | Average Rate | 1.78% | 0.93% | 1.16% | 1.28% | Schedule C3.10a2 (Actual) |

* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.

** Weighted average based on Service Company allocation factors.
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.

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

| No. | (A) Account | (B) Account Description | (C) Tax Category | (D) Avg. Tax Rate | (E) Gross Plant | (F) Property Tax |
|---|---|---|---|---|---|---|
| 27 | 389 | Fee Land & Easements | Real | 1.28% | $ 230,947 | $ 2,962 |
| 28 | 390 | Structures, Improvements | Real | 1.28% | $ 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

**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 |
| | Total Plant | | | | | | |
| 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 |
| | Total Plant | | | | | | |
| 9 | Gross Plant | $ 314,463,678 | $ 44,685,289 | $ 54,150,645 | $ 23,836,347 | $ 122,672,281 | "Depreciation Rate for Service Company Plant (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 workpaper 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 | $ 61,163,310 | $ 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% | $ 824,578 |
| 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% | $ 1,140,667 |
| 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 | $ 240,086 | $ - | 3.10% | $ - |
| TECO Toledo Edison Co. | TECO 101/6-303 FAS109 Transmission | Intangible Plant | $ 54,210 | $ 54,210 | $ - | 2.37% | $ - |
| TECO Toledo Edison Co. | TECO 101/6-303 Software | Intangible Plant | $ (166,967) | $ 293,026 | $ (459,992) | 14.29% | $ - |
| | | Total | $ 34,441,399 | $ 28,531,855 | $ 5,909,543 | | $ 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.

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

# 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% | 3.3% |
| (34) | Equity | 49% | 10.50% | 5.1% |
| (35) | | | | **8.48%** |

| | | **(a)** | **(b)** | **(c)** | **(d)** | **(e)** | **(f)** |
|---|---|---|---|---|---|---|---|
| | **Revenue Requirement with Tax** | **Equity Return** | **Tax Rate** | **Income Tax** | **CAT 0.26%** | **Taxes** | **Rev. Req. + Tax** |
| (36) | CEI | **25.6** | 22.6% | **7.4** | **0.4** | 7.8 | **148.5** |
| (37) | OE | **32.2** | 22.2% | **9.2** | **0.4** | 9.6 | **153.4** |
| (38) | TE | **4.4** | 22.4% | **1.3** | **0.1** | 1.4 | **39.2** |
| (39) | **Total** | **62.1** | | **17.9** | **0.9** | **18.8** | **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 Toledo Edison Company: 19-1760-EL-RDR
8/31/2020 Estimated Plant in Service by Accounts and Subaccounts



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) |
|---|---|---|---|---|---|---|---|
| | | TRANSMISSION PLANT | | | | | |
| 1 | 350 | Land & Land Rights | $ 17,347,852 | 100% | $ 17,347,852 | $ (15,628,438) | $ 1,719,414 |
| 2 | 352 | Structures & Improvements | $ 218,299 | 100% | $ 218,299 | | $ 218,299 |
| 3 | 353 | Station Equipment | $ 14,105,660 | 100% | $ 14,105,660 | | $ 14,105,660 |
| 4 | 354 | Towers & Fixtures | $ 34,264 | 100% | $ 34,264 | | $ 34,264 |
| 5 | 355 | Poles & Fixtures | $ 3,572,342 | 100% | $ 3,572,342 | | $ 3,572,342 |
| 6 | 356 | Overhead Conductors & Devices | $ 5,510,948 | 100% | $ 5,510,948 | | $ 5,510,948 |
| 7 | 357 | Underground Conduit | $ 372,576 | 100% | $ 372,576 | | $ 372,576 |
| 8 | 358 | Underground Conductors & Devices | $ 385,693 | 100% | $ 385,693 | | $ 385,693 |
| 9 | 359 | Roads & Trails | $ - | 100% | $ - | | $ - |
| 10 | | Total Transmission Plant | $ 41,547,634 | 100% | $ 41,547,634 | $ (15,628,438) | $ 25,919,196 |

The Toledo Edison Company: 19-1760-EL-RDR
8/31/2020 Estimated Plant in Service by Accounts and Subaccounts



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) |
|---|---|---|---|---|---|---|---|
| | | DISTRIBUTION PLANT | | | | | |
| 11 | 360 | Land & Land Rights | $ 4,969,663 | 100% | $ 4,969,663 | | $ 4,969,663 |
| 12 | 361 | Structures & Improvements | $ 6,518,474 | 100% | $ 6,518,474 | | $ 6,518,474 |
| 13 | 362 | Station Equipment | $ 105,137,600 | 100% | $ 105,137,600 | | $ 105,137,600 |
| 14 | 364 | Poles, Towers & Fixtures | $ 194,947,842 | 100% | $ 194,947,842 | $ (57,908) | $ 194,889,933 |
| 15 | 365 | Overhead Conductors & Devices | $ 241,114,094 | 100% | $ 241,114,094 | $ 36,955 | $ 241,151,049 |
| 16 | 366 | Underground Conduit | $ 14,305,546 | 100% | $ 14,305,546 | | $ 14,305,546 |
| 17 | 367 | Underground Conductors & Devices | $ 167,100,941 | 100% | $ 167,100,941 | $ (6,424) | $ 167,094,517 |
| 18 | 368 | Line Transformers | $ 167,585,636 | 100% | $ 167,585,636 | $ 410 | $ 167,586,045 |
| 19 | 369 | Services | $ 68,632,775 | 100% | $ 68,632,775 | $ 215 | $ 68,632,990 |
| 20 | 370 | Meters | $ 51,523,786 | 100% | $ 51,523,786 | | $ 51,523,786 |
| 21 | 371 | Installation on Customer Premises | $ 6,701,314 | 100% | $ 6,701,314 | | $ 6,701,314 |
| 22 | 373 | Street Lighting & Signal Systems | $ 65,329,614 | 100% | $ 65,329,614 | $ (562,934) | $ 64,766,680 |
| 23 | 374 | Asset Retirement Costs for Distribution Plant | $ 7,901 | 100% | $ 7,901 | | $ 7,901 |
| 24 | | Total Distribution Plant | $ 1,093,875,186 | 100% | $ 1,093,875,186 | $ (589,687) | $ 1,093,285,500 |

The Toledo Edison Company: 19-1760-EL-RDR
8/31/2020 Estimated Plant in Service by Accounts and Subaccounts



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) |
|---|---|---|---|---|---|---|---|
| | | GENERAL PLANT | | | | | |
| 25 | 389 | Land & Land Rights | $ 544,033 | 100% | $ 544,033 | | $ 544,033 |
| 26 | 390 | Structures & Improvements | $ 34,646,920 | 100% | $ 34,646,920 | | $ 34,646,920 |
| 27 | 391.1 | Office Furniture & Equipment | $ 1,739,282 | 100% | $ 1,739,282 | | $ 1,739,282 |
| 28 | 391.2 | Data Processing Equipment | $ 12,473,648 | 100% | $ 12,473,648 | | $ 12,473,648 |
| 29 | 392 | Transportation Equipment | $ 1,941,990 | 100% | $ 1,941,990 | | $ 1,941,990 |
| 30 | 393 | Stores Equipment | $ 508,338 | 100% | $ 508,338 | | $ 508,338 |
| 31 | 394 | Tools, Shop & Garage Equipment | $ 6,739,545 | 100% | $ 6,739,545 | | $ 6,739,545 |
| 32 | 395 | Laboratory Equipment | $ 1,425,661 | 100% | $ 1,425,661 | | $ 1,425,661 |
| 33 | 396 | Power Operated Equipment | $ 904,891 | 100% | $ 904,891 | | $ 904,891 |
| 34 | 397 | Communication Equipment | $ 17,654,181 | 100% | $ 17,654,181 | | $ 17,654,181 |
| 35 | 398 | Miscellaneous Equipment | $ 382,497 | 100% | $ 382,497 | | $ 382,497 |
| 36 | 399.1 | Asset Retirement Costs for General Plant | $ 158,513 | 100% | $ 158,513 | | $ 158,513 |
| 37 | | Total General Plant | $ 79,119,498 | 100% | $ 79,119,498 | $ - | $ 79,119,498 |

The Toledo Edison Company: 19-1760-EL-RDR
8/31/2020 Estimated Plant in Service by Accounts and Subaccounts



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) |
|---|---|---|---|---|---|---|---|
| | | OTHER PLANT | | | | | |
| 38 | 303 | Intangible Software | $ 33,593,246 | 100% | $ 33,593,246 | | $ 33,593,246 |
| 39 | 303 | Intangible FAS 109 Transmission | $ 54,210 | 100% | $ 54,210 | | $ 54,210 |
| 40 | 303 | Intangible FAS 109 Distribution | $ 240,086 | 100% | $ 240,086 | | $ 240,086 |
| 41 | | Total Other Plant | $ 33,887,542 | | $ 33,887,542 | $ - | $ 33,887,542 |
| 42 | | Company Total Plant Balance | $ 1,248,429,861 | 100% | $ 1,248,429,861 | $ (16,218,125) | $ 1,232,211,736 |
| 43 | | Service Company Plant Allocated* | | | | | $ 62,274,883 |
| 44 | | Grand Total Plant (42 + 43) | | | | | $ 1,294,486,620 |

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

The Toledo Edison Company: 19-1760-EL-RDR
8/31/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts



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 Plant Investment Sch B2.1 (Estimate) Column E (A) | Reserve Balances: Total Company (B) | Allocation % (C) | Allocated Total (D) = (B) * (C) | Adjustments (E) | Adjusted Jurisdiction (F) = (D) + (E) |
|---|---|---|---|---|---|---|---|---|
| | | TRANSMISSION PLANT | | | | | | |
| 1 | 350 | Land & Land Rights | $ 1,719,414 | $ - | 100% | $ - | | $ - |
| 2 | 352 | Structures & Improvements | $ 218,299 | $ 229,355 | 100% | $ 229,355 | | $ 229,355 |
| 3 | 353 | Station Equipment | $ 14,105,660 | $ 4,984,469 | 100% | $ 4,984,469 | | $ 4,984,469 |
| 4 | 354 | Towers & Fixtures | $ 34,264 | $ 40,543 | 100% | $ 40,543 | | $ 40,543 |
| 5 | 355 | Poles & Fixtures | $ 3,572,342 | $ 3,381,637 | 100% | $ 3,381,637 | | $ 3,381,637 |
| 6 | 356 | Overhead Conductors & Devices | $ 5,510,948 | $ 3,875,742 | 100% | $ 3,875,742 | | $ 3,875,742 |
| 7 | 357 | Underground Conduit | $ 372,576 | $ 213,433 | 100% | $ 213,433 | | $ 213,433 |
| 8 | 358 | Underground Conductors & Devices | $ 385,693 | $ 231,933 | 100% | $ 231,933 | | $ 231,933 |
| 9 | 359 | Roads & Trails | $ - | $ - | 100% | $ - | | $ - |
| 10 | | Total Transmission Plant | $ 25,919,196 | $ 12,957,112 | 100% | $ 12,957,112 | $0 | $ 12,957,112 |

The Toledo Edison Company: 19-1760-EL-RDR
8/31/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts



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 Plant Investment Sch B2.1 (Estimate) Column E (A) | Reserve Balances: Total Company (B) | Allocation % (C) | Allocated Total (D) = (B) * (C) | Adjustments (E) | Adjusted Jurisdiction (F) = (D) + (E) |
|---|---|---|---|---|---|---|---|---|
| | | DISTRIBUTION PLANT | | | | | | |
| 11 | 360 | Land & Land Rights | $ 4,969,663 | $ (1,077) | 100% | $ (1,077) | | $ (1,077) |
| 12 | 361 | Structures & Improvements | $ 6,518,474 | $ 2,857,478 | 100% | $ 2,857,478 | | $ 2,857,478 |
| 13 | 362 | Station Equipment | $ 105,137,600 | $ 43,142,026 | 100% | $ 43,142,026 | | $ 43,142,026 |
| 14 | 364 | Poles, Towers & Fixtures | $ 194,889,933 | $ 135,859,614 | 100% | $ 135,859,614 | $ (1,501) | $ 135,858,113 |
| 15 | 365 | Overhead Conductors & Devices | $ 241,151,049 | $ 105,294,281 | 100% | $ 105,294,281 | $ 797 | $ 105,295,079 |
| 16 | 366 | Underground Conduit | $ 14,305,546 | $ 8,904,802 | 100% | $ 8,904,802 | | $ 8,904,802 |
| 17 | 367 | Underground Conductors & Devices | $ 167,094,517 | $ 56,969,288 | 100% | $ 56,969,288 | $ (435) | $ 56,968,854 |
| 18 | 368 | Line Transformers | $ 167,586,045 | $ 74,129,859 | 100% | $ 74,129,859 | $ (134) | $ 74,129,725 |
| 19 | 369 | Services | $ 68,632,990 | $ 73,727,332 | 100% | $ 73,727,332 | $ (8) | $ 73,727,325 |
| 20 | 370 | Meters | $ 51,523,786 | $ 20,870,515 | 100% | $ 20,870,515 | | $ 20,870,515 |
| 21 | 371 | Installation on Customer Premises | $ 6,701,314 | $ 4,974,876 | 100% | $ 4,974,876 | | $ 4,974,876 |
| 22 | 373 | Street Lighting & Signal Systems | $ 64,766,680 | $ 44,652,927 | 100% | $ 44,652,927 | $ (30,749) | $ 44,622,177 |
| 23 | 374 | Asset Retirement Costs for Distribution Plant | $ 7,901 | $ 6,071 | 100% | $ 6,071 | | $ 6,071 |
| 24 | | Total Distribution Plant | $ 1,093,285,500 | $ 571,387,992 | 100% | $ 571,387,992 | $ (32,029) | $ 571,355,963 |

The Toledo Edison Company: 19-1760-EL-RDR
8/31/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts



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 Plant Investment Sch B2.1 (Estimate) Column E (A) | Reserve Balances: Total Company (B) | Allocation % (C) | Allocated Total (D) = (B) * (C) | Adjustments (E) | Adjusted Jurisdiction (F) = (D) + (E) |
|---|---|---|---|---|---|---|---|---|
| | | GENERAL PLANT | | | | | | |
| 25 | 389 | Land & Land Rights | $ 544,033 | $ - | 100% | $ - | | $ - |
| 26 | 390 | Structures & Improvements | $ 34,646,920 | $ 11,380,091 | 100% | $ 11,380,091 | | $ 11,380,091 |
| 27 | 391.1 | Office Furniture & Equipment | $ 1,739,282 | $ 1,652,323 | 100% | $ 1,652,323 | | $ 1,652,323 |
| 28 | 391.2 | Data Processing Equipment | $ 12,473,648 | $ 9,388,648 | 100% | $ 9,388,648 | | $ 9,388,648 |
| 29 | 392 | Transportation Equipment | $ 1,941,990 | $ 1,615,566 | 100% | $ 1,615,566 | | $ 1,615,566 |
| 30 | 393 | Stores Equipment | $ 508,338 | $ 370,620 | 100% | $ 370,620 | | $ 370,620 |
| 31 | 394 | Tools, Shop & Garage Equipment | $ 6,739,545 | $ 2,526,371 | 100% | $ 2,526,371 | | $ 2,526,371 |
| 32 | 395 | Laboratory Equipment | $ 1,425,661 | $ 1,029,584 | 100% | $ 1,029,584 | | $ 1,029,584 |
| 33 | 396 | Power Operated Equipment | $ 904,891 | $ 881,084 | 100% | $ 881,084 | | $ 881,084 |
| 34 | 397 | Communication Equipment | $ 17,654,181 | $ 13,355,925 | 100% | $ 13,355,925 | | $ 13,355,925 |
| 35 | 398 | Miscellaneous Equipment | $ 382,497 | $ 184,354 | 100% | $ 184,354 | | $ 184,354 |
| 36 | 399.1 | Asset Retirement Costs for General Plant | $ 158,513 | $ 104,800 | 100% | $ 104,800 | | $ 104,800 |
| 37 | | Total General Plant | $ 79,119,498 | $ 42,489,366 | 100% | $ 42,489,366 | $0 | $ 42,489,366 |

The Toledo Edison Company: 19-1760-EL-RDR
8/31/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts



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 Plant Investment Sch B2.1 (Estimate) Column E (A) | Reserve Balances: Total Company (B) | Allocation % (C) | Allocated Total (D) = (B) * (C) | Adjustments (E) | Adjusted Jurisdiction (F) = (D) + (E) |
|---|---|---|---|---|---|---|---|---|
| | | OTHER PLANT | | | | | | |
| 38 | 303 | Intangible Software | $ 33,593,246 | $ 28,627,572 | 100% | $ 28,627,572 | | $ 28,627,572 |
| 39 | 303 | Intangible FAS 109 Transmission | $ 54,210 | $ 54,210 | 100% | $ 54,210 | | $ 54,210 |
| 40 | 303 | Intangible FAS 109 Distribution | $ 240,086 | $ 240,084 | 100% | $ 240,084 | | $ 240,084 |
| 41 | | Total Other Plant | $ 33,887,542 | $ 28,921,866 | | $ 28,921,866 | $0 | $ 28,921,866 |
| 42 | | Removal Work in Progress (RWIP) | | $ (9,464,767) | 100% | $ (9,464,767) | | $ (9,464,767) |
| 43 | | Company Total Plant (Reserve) | $ 1,232,211,736 | $ 646,291,570 | 100% | $ 646,291,570 | $ (32,029) | $ 646,259,541 |
| 44 | | Service Company Reserve Allocated* | | | | | | $ 37,480,376 |
| 45 | | Grand Total Plant (Reserve) (43 + 44) | | | | | | $ 683,739,917 |

* 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

| | | CEI | OE | TE | SC |
|---|---|---|---|---|---|
| (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) | |
| | | | | | Total |
| (3) | Normalized Property EDIT*** | $ 138,603,679 | $ 148,975,974 | $ 42,541,350 | $ 330,121,003 |
| (4) | NonNormalized Property EDIT**** | $ 47,746,806 | $ 58,359,026 | $ 15,081,619 | $ 121,187,451 |
| (5) | Grand Total ADIT Balance***** | $ 446,550,012 | $ 534,169,381 | $ 140,903,836 | |

*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 Toledo Edison Company: 19-1760-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2020



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

| Line No. (A) | Account No. (B) | Account Title (C) | Adjusted Jurisdiction Plant Investment Sch. B-2.1 (Estimate) (D) | Adjusted Jurisdiction Reserve Balance Sch. B-3 (Estimate) (E) | Current Accrual Rate (F) | Calculated Depr. Expense (G=DxF) |
|---|---|---|---|---|---|---|
| | | TRANSMISSION PLANT | | | | |
| 1 | 350 | Land & Land Rights | $ 1,719,414 | $ - | 0.00% | $ - |
| 2 | 352 | Structures & Improvements | $ 218,299 | $ 229,355 | 2.50% | $ 5,457 |
| 3 | 353 | Station Equipment | $ 14,105,660 | $ 4,984,469 | 1.80% | $ 253,902 |
| 4 | 354 | Towers & Fixtures | $ 34,264 | $ 40,543 | 1.85% | $ 634 |
| 5 | 355 | Poles & Fixtures | $ 3,572,342 | $ 3,381,637 | 3.75% | $ 133,963 |
| 6 | 356 | Overhead Conductors & Devices | $ 5,510,948 | $ 3,875,742 | 2.67% | $ 147,142 |
| 7 | 357 | Underground Conduit | $ 372,576 | $ 213,433 | 2.00% | $ 7,452 |
| 8 | 358 | Underground Conductors & Devices | $ 385,693 | $ 231,933 | 2.86% | $ 11,031 |
| 9 | 359 | Roads & Trails | $ - | $ - | | $ - |
| 10 | | Total Transmission | $ 25,919,196 | $ 12,957,112 | | $ 559,581 |

The Toledo Edison Company: 19-1760-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2020



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

| Line No. (A) | Account No. (B) | Account Title (C) | Adjusted Jurisdiction Plant Investment Sch. B-2.1 (Estimate) (D) | Adjusted Jurisdiction Reserve Balance Sch. B-3 (Estimate) (E) | Current Accrual Rate (F) | Calculated Depr. Expense (G=DxF) |
|---|---|---|---|---|---|---|
| | | DISTRIBUTION PLANT | | | | |
| 11 | 360 | Land & Land Rights | $ 4,969,663 | $ (1,077) | 0.00% | $ - |
| 12 | 361 | Structures & Improvements | $ 6,518,474 | $ 2,857,478 | 2.50% | $ 162,962 |
| 13 | 362 | Station Equipment | $ 105,137,600 | $ 43,142,026 | 2.25% | $ 2,365,596 |
| 14 | 364 | Poles, Towers & Fixtures | $ 194,889,933 | $ 135,858,113 | 3.78% | $ 7,366,839 |
| 15 | 365 | Overhead Conductors & Devices | $ 241,151,049 | $ 105,295,079 | 3.75% | $ 9,043,164 |
| 16 | 366 | Underground Conduit | $ 14,305,546 | $ 8,904,802 | 2.08% | $ 297,555 |
| 17 | 367 | Underground Conductors & Devices | $ 167,094,517 | $ 56,968,854 | 2.20% | $ 3,676,079 |
| 18 | 368 | Line Transformers | $ 167,586,045 | $ 74,129,725 | 2.62% | $ 4,390,754 |
| 19 | 369 | Services | $ 68,632,990 | $ 73,727,325 | 3.17% | $ 2,175,666 |
| 20 | 370 | Meters | $ 51,523,786 | $ 20,870,515 | 3.43% | $ 1,767,266 |
| 21 | 371 | Installation on Customer Premises | $ 6,701,314 | $ 4,974,876 | 4.00% | $ 268,053 |
| 22 | 373 | Street Lighting & Signal Systems | $ 64,766,680 | $ 44,622,177 | 3.93% | $ 2,545,331 |
| 23 | 374 | Asset Retirement Costs for Distribution Plant | $ 7,901 | $ 6,071 | 0.00% | $ - |
| 24 | | Total Distribution | $ 1,093,285,500 | $ 571,355,963 | | $ 34,059,265 |

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

| Line No. (A) | Account No. (B) | Account Title (C) | Adjusted Jurisdiction Plant Investment Sch. B-2.1 (Estimate) (D) | Adjusted Jurisdiction Reserve Balance Sch. B-3 (Estimate) (E) | Current Accrual Rate (F) | Calculated Depr. Expense (G=DxF) |
|---|---|---|---|---|---|---|
| | | GENERAL PLANT | | | | |
| 25 | 389 | Land & Land Rights | $ 544,033 | $ - | 0.00% | $ - |
| 26 | 390 | Structures & Improvements | $ 34,646,920 | $ 11,380,091 | 2.20% | $ 762,232 |
| 27 | 391.1 | Office Furniture & Equipment | $ 1,739,282 | $ 1,652,323 | 3.80% | $ 66,093 |
| 28 | 391.2 | Data Processing Equipment | $ 12,473,648 | $ 9,388,648 | 9.50% | $ 1,184,997 |
| 29 | 392 | Transportation Equipment | $ 1,941,990 | $ 1,615,566 | 6.92% | $ 134,386 |
| 30 | 393 | Stores Equipment | $ 508,338 | $ 370,620 | 3.13% | $ 15,911 |
| 31 | 394 | Tools, Shop & Garage Equipment | $ 6,739,545 | $ 2,526,371 | 3.33% | $ 224,427 |
| 32 | 395 | Laboratory Equipment | $ 1,425,661 | $ 1,029,584 | 2.86% | $ 40,774 |
| 33 | 396 | Power Operated Equipment | $ 904,891 | $ 881,084 | 5.28% | $ 47,778 |
| 34 | 397 | Communication Equipment | $ 17,654,181 | $ 13,355,925 | 5.88% | $ 1,038,066 |
| 35 | 398 | Miscellaneous Equipment | $ 382,497 | $ 184,354 | 3.33% | $ 12,737 |
| 36 | 399.1 | Asset Retirement Costs for General Plant | $ 158,513 | $ 104,800 | 0.00% | $ - |
| 37 | | Total General | $ 79,119,498 | $ 42,489,366 | | $ 3,527,401 |

The Toledo Edison Company: 19-1760-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2020



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

| Line No. (A) | Account No. (B) | Account Title (C) | Adjusted Jurisdiction Plant Investment Sch. B-2.1 (Estimate) (D) | Adjusted Jurisdiction Reserve Balance Sch. B-3 (Estimate) (E) | Current Accrual Rate (F) | Calculated Depr. Expense (G=DxF) |
|---|---|---|---|---|---|---|
| | | OTHER PLANT | | | | |
| 38 | 303 | Intangible Software | $ 33,593,246 | $ 28,627,572 | 14.29% | * |
| 39 | 303 | Intangible FAS 109 Transmission | $ 54,210 | $ 54,210 | 2.37% | * |
| 40 | 303 | Intangible FAS 109 Distribution | $ 240,086 | $ 240,084 | 3.10% | * |
| 41 | | Total Other | $ 33,887,542 | $ 28,921,866 | | $ 1,570,217 |
| 42 | | Removal Work in Progress (RWIP) | | ($9,464,767) | | |
| 43 | | Total Company Depreciation | $ 1,232,211,736 | $ 646,259,541 | | $ 39,716,464 |
| 44 | | Incremental Depreciation Associated with Allocated Service Company Plant ** | $ 62,274,883 | $ 37,480,376 | | $ 1,880,061 |
| 45 | | GRAND TOTAL (43 + 44) | $ 1,294,486,620 | $ 683,739,917 | | $ 41,596,524 |

* 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 Toledo Edison Company: 19-1760-EL-RDR

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



| Line No. | Description | | Jurisdictional Amount |
|---|---|---|---|
| 1 | Personal Property Taxes - See Schedule C-3.10a1 (Estimate) | $ | 33,047,548 |
| 2 | Real Property Taxes - See Schedule C-3.10a2 (Estimate) | $ | 535,995 |
| 3 | Incremental Property Tax Associated with Allocated Service Company Plant * | $ | 33,423 |
| 4 | Total Property Taxes (1 + 2 + 3) | $ | 33,616,966 |

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

The Toledo Edison Company: 19-1760-EL-RDR

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



| Line No. | Description | Jurisdictional Amount | | |
|---|---|---|---|---|
| | | Transmission Plant | Distribution Plant | General Plant |
| 1 | Jurisdictional Plant in Service (a) | $ 25,919,196 | $ 1,093,285,500 | $ 79,119,498 |
| 2 | Jurisdictional Real Property (b) | $ 1,937,713 | $ 11,488,137 | $ 35,190,952 |
| 3 | Jurisdictional Personal Property (1 - 2) | $ 23,981,484 | $ 1,081,797,362 | $ 43,928,546 |
| 4 | Purchase Accounting Adjustment (f) | $ (12,240,494) | $ (435,144,106) | $ - |
| 5 | Adjusted Jurisdictional Personal Property (3 + 4) | $ 11,740,990 | $ 646,653,256 | $ 43,928,546 |
| | Exclusions and Exemptions | | | |
| 6 | Capitalized Asset Retirement Costs (a) | $ - | $ 7,901 | $ 158,513 |
| 7 | Exempt Facilities (c) | $ - | $ - | $ - |
| 8 | Real Property Classified as Personal Property (c) | $ 61,415 | $ 59,941,710 | $ - |
| 9 | Licensed Motor Vehicles (c) | $ - | $ - | $ - |
| 10 | Capitalized Interest (g) | $ 823,043.37 | $ 6,072,074.08 | $ - |
| 11 | Total Exclusions and Exemptions (6 thru 10) | $ 884,458 | $ 66,021,685 | $ 158,513 |
| 12 | Net Cost of Taxable Personal Property (5 - 11) | $ 10,856,531 | $ 580,631,571 | $ 43,770,033 |
| 13 | True Value Percentage (c) | 68.3890% | 62.0600% | 38.7520% |
| 14 | True Value of Taxable Personal Property (12 x 13) | $ 7,424,673 | $ 360,339,953 | $ 16,961,763 |
| 15 | Assessment Percentage (d) | 85.00% | 85.00% | 24.00% |
| 16 | Assessment Value (14 x 15) | $ 6,310,972 | $ 306,288,960 | $ 4,070,823 |
| 17 | Personal Property Tax Rate (e) | 9.5352000% | 9.5352000% | 9.5352000% |
| 18 | Personal Property Tax (16 x 17) | $ 601,764 | $ 29,205,265 | $ 388,161 |
| 19 | Purchase Accounting Adjustment (f) | $ 77,285 | $ 2,489,894 | $ - |
| 20 | State Mandated Software Adjustment (c) | $ - | $ - | $ 285,179 |
| 21 | Total Personal Property Tax (18 + 19 + 20) | | | $ 33,047,548 |

(a) Schedule B-2.1 (Estimate)
(b) Schedule B-2.1 (Estimate), Accounts 350, 352, 360, 361, 389, and 390
(c) Source: TE's most recent Ohio Annual Property Tax Return Filing
(d) Statutory Assessment for Personal Property
(e) Estimated tax rate for Personal Property based on the most recent Ohio Annual Property Tax Return Filing
(f) Adjustment made as a result of the merger between Ohio Edison and Centerior
(g) Calculation: Line 5 x Percentage from the most recent Ohio Annual Property Tax Return Filing

The Toledo Edison Company: 19-1760-EL-RDR

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



| Line No. | Description | Jurisdictional Amount | | |
|---|---|---|---|---|
| | | Transmission Plant | Distribution Plant | General Plant |
| 1 | Jurisdictional Real Property (a) | $ 1,937,713 | $ 11,488,137 | $ 35,190,952 |
| 2 | Real Property Tax Rate (b) | 1.102489% | 1.102489% | 1.102489% |
| 3 | Real Property Tax (1 x 2) | $ 21,363 | $ 126,655 | $ 387,976 |
| 4 | Total Real Property Tax (Sum of 3) | | | $ 535,995 |

(a) Schedule C-3.10a1 (Actual)

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

| | | |
|---|---|---|
| (1) Real Property Capitalized Cost | $ 64,281,997 | Book cost of real property used to compare to assessed |
| (2) Real Property Taxes Paid | $708,702 | value of real property to derive a true value percentage |
| (3) Real Property Tax Rate (Paid vs. Capital Costs) | 1.102489% | Calculation: (2) / (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

**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.

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

## Depreciation Rate for Service Company Plant (Estimate)

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

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

NOTES

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

(F) - (H) Source: Case No. 07-551-EL-AIR. Staff workpapers, Schedule B3.2.
In Case No. 07-551-EL-AIR, CEI and TE did not have an accrual rate for Account 303 (FAS 109 - General). Assumed to be the same as OE.

(I) Weighted average of columns F through H based on Service Company allocation factors on Line 2.
Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

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

## Depreciation Rate for Service Company Plant (Estimate)

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

| Line No. | (A) Account | (B) Account Description | (C) Estimated 8/31/2020 Balances Gross | (D) Reserve | (E) Net | (F) Accrual Rates CEI | (G) OE | (H) TE | (I) Average | (J) Depreciation Expense |
|---|---|---|---|---|---|---|---|---|---|---|
| 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

## Property Tax Rate for Service Company Plant (Estimate)

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

| No. | (A) Category | (B) CEI | (C) OE | (D) TE | (E) Average ** | (F) Source / Calculation |
|---|---|---|---|---|---|---|
| 1 | Allocation Factors | 14.21% | 17.22% | 7.58% | 39.01% | "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper |
| 2 | Weighted Allocation Factors | 36.43% | 44.14% | 19.43% | 100.00% | Weighted Line 1 |
| | Real Property Tax | | | | | |
| 3 | True Value Percentage | 72.69% | 62.14% | 49.14% | 63.45% | Case No. 07-551-EL-AIR. |
| 4 | Assessment Percentage | 35.00% | 35.00% | 35.00% | 35.00% | Case No. 07-551-EL-AIR. |
| 5 | Real Property Tax Rate | 7.23% | 6.04% | 7.23% | 6.70% | Case No. 07-551-EL-AIR. |
| 6 | Average Rate | 1.84% | 1.31% | 1.24% | 1.49% | Line 3 x Line 4 x Line 5 |

* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.

** Weighted average based on Service Company allocation factors.
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.

**II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007**

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

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

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

## Property Tax Rate for Service Company Plant (Estimate)

**III. Estimated Average Real Property Tax Rates on General Plant as of August 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 (Estimate)" workpaper |
| 25 | Weighted Allocation Factors | 36.43% | 44.14% | 19.43% | 100.00% | Weighted Line 24 |
| | Real Property Tax | | | | | |
| 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**

| | (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 | $ 2,953 |
| 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**

**I. Estimated Allocated Service Company Plant and Related Expenses as of August 31, 2020**

| Line | Category | Service Co. | CEI | OE | TE | TOTAL | Source / Notes |
|---|---|---|---|---|---|---|---|
| 1 | Allocation Factor | | 14.21% | 17.22% | 7.58% | 39.01% | Case No. 07-551-EL-AIR |
| | Total Plant | | | | | | |
| 2 | Gross Plant | $ 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 | $ 327,104,320 | $ 46,481,524 | $ 56,327,364 | $ 24,794,507 | $ 127,603,395 | 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 | |

* 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.

**II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007**

| Line | Rate Base | Service Co. | CEI | OE | TE | TOTAL | Source / Notes |
|---|---|---|---|---|---|---|---|
| 8 | Allocation Factor | | 14.21% | 17.22% | 7.58% | 39.01% | Case No. 07-551-EL-AIR |
| | Total Plant | | | | | | |
| 9 | Gross Plant | $ 314,463,678 | $ 44,685,289 | $ 54,150,645 | $ 23,836,347 | $ 122,672,281 | "Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8 |
| 10 | Accum. Reserve | $ (141,912,431) | $ (20,165,756) | $ (24,437,321) | $ (10,756,962) | $ (55,360,039) | "Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8 |
| 11 | Net Plant | $ 172,551,247 | $ 24,519,532 | $ 29,713,325 | $ 13,079,385 | $ 67,312,242 | Line 9 + Line 10 |
| 12 | Depreciation * | 10.68% | $ 4,772,824 | $ 5,783,816 | $ 2,545,954 | $ 13,102,594 | Average Rate x Line 9 |
| 13 | Property Tax * | 0.14% | $ 60,990 | $ 73,910 | $ 32,534 | $ 167,434 | Average Rate x Line 9 |
| 14 | Total Expenses | | $ 4,833,814 | $ 5,857,726 | $ 2,578,488 | $ 13,270,028 | Line 12 + Line 13 |

* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07.
See line 27 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.

**III. Estimated Incremental Expenses Associated with Allocated Service Company Plant ***

| Line | Rate Base | Service Co. | CEI | OE | TE | TOTAL | Source / Notes |
|---|---|---|---|---|---|---|---|
| 15 | Depreciation | -3.57% | $ 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 |

* 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.

**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 workpaper 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 | $ 3,206,632 | $ 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- Forcast | 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 | $ 62,054,955 | $ 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 | $ 8,318,081 | $ 8,318,081 | $ - | 14.29% | $ - |
| OECO Ohio Edison Co. | OECO 101/6-303 2012 Software | Intangible Plant | $ 998,123 | $ 998,123 | $ - | 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 Plt | Intangible Plant | $ 191,313 | $ 191,298 | $ 15 | 3.87% | $ 15 |
| OECO Ohio Edison Co. | OECO 101/6-303 FAS109 Trans Land | Intangible Plant | $ 1,326,229 | $ - | $ 1,326,229 | 2.33% | $ - |
| OECO Ohio Edison Co. | OECO 101/6-303 FAS109 Transmissio | Intangible Plant | $ 697,049 | $ 697,049 | $ - | 2.33% | $ - |
| OECO Ohio Edison Co. | OECO 101/6-303 Intangibles | Intangible Plant | $ (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 | $ 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 | $ 1,574,266 | $ - | 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) Company | (B) 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 estimated 8/31/2020 Rate Base

II. Quarterly Revenue Requirement Additions

| | (A) Description | (B) CEI | (C) OE | (D) 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 Total | Annual KWH Sales % Total | Annual Rev Req Allocations | Quarterly Reconciliation |
| (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 % of Total | Stipulation Allocation % of Non-RS | Stipulation Allocation DCR Jurisd. | Annual Rev Req Allocations | Quarterly Reconciliation |
| (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 | **$ 0.010834 per kWh** |
| (2) | | GS | $ 4.5263 per kW | $ 0.0044 per kW | **$ 5.0998 per kW** |
| (3) | | GP | $ 1.4748 per kW | $ 0.0014 per kW | **$ 1.6616 per kW** |
| (4) | | GSU | $ 1.1188 per kW | $ 0.0011 per kW | **$ 1.2606 per kW** |
| (5) | | | | | |
| (6) | OE | RS | $ 0.008253 per kWh | $ (0.000393) per kWh | **$ 0.008848 per kWh** |
| (7) | | GS | $ 2.8559 per kW | $ (0.1257) per kW | **$ 3.0732 per kW** |
| (8) | | GP | $ 2.0694 per kW | $ (0.0916) per kW | **$ 2.2263 per kW** |
| (9) | | GSU | $ 0.8876 per kVa | $ (0.0398) per kVa | **$ 0.9543 per kVa** |
| (10) | | | | | |
| (11) | TE | RS | $ 0.007292 per kWh | $ 0.000243 per kWh | **$ 0.008273 per kWh** |
| (12) | | GS | $ 2.9233 per kW | $ 0.0926 per kW | **$ 3.3112 per kW** |
| (13) | | GP | $ 1.0938 per kW | $ 0.0340 per kW | **$ 1.2382 per kW** |
| (14) | | GSU | $ 0.2979 per kVa | $ 0.0099 per kVa | **$ 0.3379 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 2020 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

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

**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) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
|---|---|---|---|---|---|---|---|---|---|
| Company | Rate Schedule | Allocation | Annual Revenue Requirements* | | | Quarterly Reconciliation | | | June 2020 - Aug 2020 Rate |
| | | | Rev. Req | Billing Units | Rate | Rev. Req | Billing Units | Rate | Estimated Rate Base |
| 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) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
|---|---|---|---|---|---|---|---|---|---|
| Company | Rate Schedule | Allocation | Annual Revenue Requirements | | | Quarterly Reconciliation | | | June 2020 - Aug 2020 Rate |
| | | | Rev. Req | Billing Units | Rate | Rev. Req | Billing Units | Rate | Actual Rate Base |
| 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.

| | | CEI | OE | TE | Total |
|---|---|---|---|---|---|
| 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.

| | | CEI | OE | TE |
|---|---|---|---|---|
| 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.

| | | CEI | OE | TE | Total |
|---|---|---|---|---|---|
| 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.

| | | CEI | OE | TE |
|---|---|---|---|---|
| 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 Toledo Edison Company
Case No. 19-1760-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 2020 )

| 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) |
|---|---|---|---|---|---|---|
| | | | Bill Data | | | |
| Residential Service - Standard (Rate RS) | | | | | | |
| 1 | 0 | 250 | $ 37.88 | $ 38.21 | $ 0.33 | 0.9% |
| 2 | 0 | 500 | $ 69.03 | $ 69.69 | $ 0.66 | 0.9% |
| 3 | 0 | 750 | $ 100.11 | $ 101.09 | $ 0.98 | 1.0% |
| 4 | 0 | 1,000 | $ 131.22 | $ 132.53 | $ 1.31 | 1.0% |
| 5 | 0 | 1,250 | $ 162.30 | $ 163.94 | $ 1.64 | 1.0% |
| 6 | 0 | 1,500 | $ 193.41 | $ 195.38 | $ 1.97 | 1.0% |
| 7 | 0 | 2,000 | $ 255.58 | $ 258.20 | $ 2.62 | 1.0% |
| 8 | 0 | 2,500 | $ 317.61 | $ 320.89 | $ 3.28 | 1.0% |
| 9 | 0 | 3,000 | $ 379.57 | $ 383.50 | $ 3.93 | 1.0% |
| 10 | 0 | 3,500 | $ 441.50 | $ 446.09 | $ 4.59 | 1.0% |
| 11 | 0 | 4,000 | $ 503.49 | $ 508.73 | $ 5.24 | 1.0% |
| 12 | 0 | 4,500 | $ 565.45 | $ 571.35 | $ 5.90 | 1.0% |
| 13 | 0 | 5,000 | $ 627.45 | $ 634.00 | $ 6.55 | 1.0% |
| 14 | 0 | 5,500 | $ 689.39 | $ 696.60 | $ 7.21 | 1.0% |
| 15 | 0 | 6,000 | $ 751.35 | $ 759.21 | $ 7.86 | 1.0% |
| 16 | 0 | 6,500 | $ 813.34 | $ 821.86 | $ 8.52 | 1.0% |
| 17 | 0 | 7,000 | $ 875.30 | $ 884.47 | $ 9.17 | 1.0% |
| 18 | 0 | 7,500 | $ 937.28 | $ 947.11 | $ 9.83 | 1.0% |
| 19 | 0 | 8,000 | $ 999.25 | $ 1,009.73 | $ 10.48 | 1.0% |
| 20 | 0 | 8,500 | $ 1,061.22 | $ 1,072.36 | $ 11.14 | 1.0% |
| 21 | 0 | 9,000 | $ 1,123.18 | $ 1,134.97 | $ 11.79 | 1.1% |
| 22 | 0 | 9,500 | $ 1,185.14 | $ 1,197.59 | $ 12.45 | 1.1% |
| 23 | 0 | 10,000 | $ 1,247.11 | $ 1,260.22 | $ 13.11 | 1.1% |
| 24 | 0 | 10,500 | $ 1,309.11 | $ 1,322.87 | $ 13.76 | 1.1% |
| 25 | 0 | 11,000 | $ 1,371.07 | $ 1,385.49 | $ 14.42 | 1.1% |

The Toledo Edison Company
Case No. 19-1760-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 2020 )

| 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) |
|---|---|---|---|---|---|---|
| | | | Bill Data | | | |
| Residential Service - All-Electric (Rate RS) | | | | | | |
| 1 | 0 | 250 | $ 37.88 | $ 38.21 | $ 0.33 | 0.9% |
| 2 | 0 | 500 | $ 69.03 | $ 69.69 | $ 0.66 | 0.9% |
| 3 | 0 | 750 | $ 100.11 | $ 101.09 | $ 0.98 | 1.0% |
| 4 | 0 | 1,000 | $ 131.22 | $ 132.53 | $ 1.31 | 1.0% |
| 5 | 0 | 1,250 | $ 162.30 | $ 163.94 | $ 1.64 | 1.0% |
| 6 | 0 | 1,500 | $ 193.41 | $ 195.38 | $ 1.97 | 1.0% |
| 7 | 0 | 2,000 | $ 255.58 | $ 258.20 | $ 2.62 | 1.0% |
| 8 | 0 | 2,500 | $ 317.61 | $ 320.89 | $ 3.28 | 1.0% |
| 9 | 0 | 3,000 | $ 379.57 | $ 383.50 | $ 3.93 | 1.0% |
| 10 | 0 | 3,500 | $ 441.50 | $ 446.09 | $ 4.59 | 1.0% |
| 11 | 0 | 4,000 | $ 503.49 | $ 508.73 | $ 5.24 | 1.0% |
| 12 | 0 | 4,500 | $ 565.45 | $ 571.35 | $ 5.90 | 1.0% |
| 13 | 0 | 5,000 | $ 627.45 | $ 634.00 | $ 6.55 | 1.0% |
| 14 | 0 | 5,500 | $ 689.39 | $ 696.60 | $ 7.21 | 1.0% |
| 15 | 0 | 6,000 | $ 751.35 | $ 759.21 | $ 7.86 | 1.0% |
| 16 | 0 | 6,500 | $ 813.34 | $ 821.86 | $ 8.52 | 1.0% |
| 17 | 0 | 7,000 | $ 875.30 | $ 884.47 | $ 9.17 | 1.0% |
| 18 | 0 | 7,500 | $ 937.28 | $ 947.11 | $ 9.83 | 1.0% |
| 19 | 0 | 8,000 | $ 999.25 | $ 1,009.73 | $ 10.48 | 1.0% |
| 20 | 0 | 8,500 | $ 1,061.22 | $ 1,072.36 | $ 11.14 | 1.0% |
| 21 | 0 | 9,000 | $ 1,123.18 | $ 1,134.97 | $ 11.79 | 1.1% |
| 22 | 0 | 9,500 | $ 1,185.14 | $ 1,197.59 | $ 12.45 | 1.1% |
| 23 | 0 | 10,000 | $ 1,247.11 | $ 1,260.22 | $ 13.11 | 1.1% |
| 24 | 0 | 10,500 | $ 1,309.11 | $ 1,322.87 | $ 13.76 | 1.1% |
| 25 | 0 | 11,000 | $ 1,371.07 | $ 1,385.49 | $ 14.42 | 1.1% |

The Toledo Edison Company
Case No. 19-1760-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 2020 )

| 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) |
|---|---|---|---|---|---|---|
| | | | Bill Data | | | |
| Residential Service - All-Electric Apt. (Rate RS) | | | | | | |
| 1 | 0 | 250 | $ 37.88 | $ 38.21 | $ 0.33 | 0.9% |
| 2 | 0 | 500 | $ 69.03 | $ 69.69 | $ 0.66 | 0.9% |
| 3 | 0 | 750 | $ 100.11 | $ 101.09 | $ 0.98 | 1.0% |
| 4 | 0 | 1,000 | $ 131.22 | $ 132.53 | $ 1.31 | 1.0% |
| 5 | 0 | 1,250 | $ 162.30 | $ 163.94 | $ 1.64 | 1.0% |
| 6 | 0 | 1,500 | $ 193.41 | $ 195.38 | $ 1.97 | 1.0% |
| 7 | 0 | 2,000 | $ 255.58 | $ 258.20 | $ 2.62 | 1.0% |
| 8 | 0 | 2,500 | $ 317.61 | $ 320.89 | $ 3.28 | 1.0% |
| 9 | 0 | 3,000 | $ 379.57 | $ 383.50 | $ 3.93 | 1.0% |
| 10 | 0 | 3,500 | $ 441.50 | $ 446.09 | $ 4.59 | 1.0% |
| 11 | 0 | 4,000 | $ 503.49 | $ 508.73 | $ 5.24 | 1.0% |
| 12 | 0 | 4,500 | $ 565.45 | $ 571.35 | $ 5.90 | 1.0% |
| 13 | 0 | 5,000 | $ 627.45 | $ 634.00 | $ 6.55 | 1.0% |
| 14 | 0 | 5,500 | $ 689.39 | $ 696.60 | $ 7.21 | 1.0% |
| 15 | 0 | 6,000 | $ 751.35 | $ 759.21 | $ 7.86 | 1.0% |
| 16 | 0 | 6,500 | $ 813.34 | $ 821.86 | $ 8.52 | 1.0% |
| 17 | 0 | 7,000 | $ 875.30 | $ 884.47 | $ 9.17 | 1.0% |
| 18 | 0 | 7,500 | $ 937.28 | $ 947.11 | $ 9.83 | 1.0% |
| 19 | 0 | 8,000 | $ 999.25 | $ 1,009.73 | $ 10.48 | 1.0% |
| 20 | 0 | 8,500 | $ 1,061.22 | $ 1,072.36 | $ 11.14 | 1.0% |
| 21 | 0 | 9,000 | $ 1,123.18 | $ 1,134.97 | $ 11.79 | 1.1% |
| 22 | 0 | 9,500 | $ 1,185.14 | $ 1,197.59 | $ 12.45 | 1.1% |
| 23 | 0 | 10,000 | $ 1,247.11 | $ 1,260.22 | $ 13.11 | 1.1% |
| 24 | 0 | 10,500 | $ 1,309.11 | $ 1,322.87 | $ 13.76 | 1.1% |
| 25 | 0 | 11,000 | $ 1,371.07 | $ 1,385.49 | $ 14.42 | 1.1% |

The Toledo Edison Company
Case No. 19-1760-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 2020 )

| 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) |
|---|---|---|---|---|---|---|
| | | | Bill Data | | | |
| Residential Service - Water Heating (Rate RS) | | | | | | |
| 1 | 0 | 250 | $ 37.88 | $ 38.21 | $ 0.33 | 0.9% |
| 2 | 0 | 500 | $ 69.03 | $ 69.69 | $ 0.66 | 0.9% |
| 3 | 0 | 750 | $ 100.11 | $ 101.09 | $ 0.98 | 1.0% |
| 4 | 0 | 1,000 | $ 131.22 | $ 132.53 | $ 1.31 | 1.0% |
| 5 | 0 | 1,250 | $ 162.30 | $ 163.94 | $ 1.64 | 1.0% |
| 6 | 0 | 1,500 | $ 193.41 | $ 195.38 | $ 1.97 | 1.0% |
| 7 | 0 | 2,000 | $ 255.58 | $ 258.20 | $ 2.62 | 1.0% |
| 8 | 0 | 2,500 | $ 317.61 | $ 320.89 | $ 3.28 | 1.0% |
| 9 | 0 | 3,000 | $ 379.57 | $ 383.50 | $ 3.93 | 1.0% |
| 10 | 0 | 3,500 | $ 441.50 | $ 446.09 | $ 4.59 | 1.0% |
| 11 | 0 | 4,000 | $ 503.49 | $ 508.73 | $ 5.24 | 1.0% |
| 12 | 0 | 4,500 | $ 565.45 | $ 571.35 | $ 5.90 | 1.0% |
| 13 | 0 | 5,000 | $ 627.45 | $ 634.00 | $ 6.55 | 1.0% |
| 14 | 0 | 5,500 | $ 689.39 | $ 696.60 | $ 7.21 | 1.0% |
| 15 | 0 | 6,000 | $ 751.35 | $ 759.21 | $ 7.86 | 1.0% |
| 16 | 0 | 6,500 | $ 813.34 | $ 821.86 | $ 8.52 | 1.0% |
| 17 | 0 | 7,000 | $ 875.30 | $ 884.47 | $ 9.17 | 1.0% |
| 18 | 0 | 7,500 | $ 937.28 | $ 947.11 | $ 9.83 | 1.0% |
| 19 | 0 | 8,000 | $ 999.25 | $ 1,009.73 | $ 10.48 | 1.0% |
| 20 | 0 | 8,500 | $ 1,061.22 | $ 1,072.36 | $ 11.14 | 1.0% |
| 21 | 0 | 9,000 | $ 1,123.18 | $ 1,134.97 | $ 11.79 | 1.1% |
| 22 | 0 | 9,500 | $ 1,185.14 | $ 1,197.59 | $ 12.45 | 1.1% |
| 23 | 0 | 10,000 | $ 1,247.11 | $ 1,260.22 | $ 13.11 | 1.1% |
| 24 | 0 | 10,500 | $ 1,309.11 | $ 1,322.87 | $ 13.76 | 1.1% |
| 25 | 0 | 11,000 | $ 1,371.07 | $ 1,385.49 | $ 14.42 | 1.1% |

The Toledo Edison Company
Case No. 19-1760-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 2020 )

| 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) |
|---|---|---|---|---|---|---|
| | | | Bill Data | | | |
| General Service Secondary (Rate GS) | | | | | | |
| 1 | 10 | 1,000 | $ 214.69 | $ 220.22 | $ 5.53 | 2.6% |
| 2 | 10 | 2,000 | $ 278.77 | $ 284.30 | $ 5.53 | 2.0% |
| 3 | 10 | 3,000 | $ 342.41 | $ 347.94 | $ 5.53 | 1.6% |
| 4 | 10 | 4,000 | $ 406.04 | $ 411.57 | $ 5.53 | 1.4% |
| 5 | 10 | 5,000 | $ 469.65 | $ 475.18 | $ 5.53 | 1.2% |
| 6 | 10 | 6,000 | $ 533.22 | $ 538.75 | $ 5.53 | 1.0% |
| 7 | 1,000 | 100,000 | $ 22,764.40 | $ 23,317.37 | $ 552.97 | 2.4% |
| 8 | 1,000 | 200,000 | $ 29,069.97 | $ 29,622.94 | $ 552.97 | 1.9% |
| 9 | 1,000 | 300,000 | $ 35,375.53 | $ 35,928.50 | $ 552.97 | 1.6% |
| 10 | 1,000 | 400,000 | $ 41,681.10 | $ 42,234.07 | $ 552.97 | 1.3% |
| 11 | 1,000 | 500,000 | $ 47,986.67 | $ 48,539.64 | $ 552.97 | 1.2% |
| 12 | 1,000 | 600,000 | $ 54,292.23 | $ 54,845.20 | $ 552.97 | 1.0% |

The Toledo Edison Company
Case No. 19-1760-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 2020 )

| 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) |
|---|---|---|---|---|---|---|
| | | | Bill Data | | | |
| General Service Primary (Rate GP) | | | | | | |
| 1 | 500 | 50,000 | $ 8,134.36 | $ 8,244.08 | $ 109.72 | 1.3% |
| 2 | 500 | 100,000 | $ 11,433.59 | $ 11,543.31 | $ 109.72 | 1.0% |
| 3 | 500 | 150,000 | $ 14,732.82 | $ 14,842.54 | $ 109.72 | 0.7% |
| 4 | 500 | 200,000 | $ 18,032.06 | $ 18,141.78 | $ 109.72 | 0.6% |
| 5 | 500 | 250,000 | $ 21,331.29 | $ 21,441.01 | $ 109.72 | 0.5% |
| 6 | 500 | 300,000 | $ 24,630.52 | $ 24,740.24 | $ 109.72 | 0.4% |
| 7 | 5,000 | 500,000 | $ 78,943.51 | $ 80,040.68 | $ 1,097.17 | 1.4% |
| 8 | 5,000 | 1,000,000 | $ 111,353.82 | $ 112,450.99 | $ 1,097.17 | 1.0% |
| 9 | 5,000 | 1,500,000 | $ 142,603.55 | $ 143,700.72 | $ 1,097.17 | 0.8% |
| 10 | 5,000 | 2,000,000 | $ 173,853.28 | $ 174,950.45 | $ 1,097.17 | 0.6% |
| 11 | 5,000 | 2,500,000 | $ 205,103.01 | $ 206,200.18 | $ 1,097.17 | 0.5% |
| 12 | 5,000 | 3,000,000 | $ 236,352.74 | $ 237,449.91 | $ 1,097.17 | 0.5% |

The Toledo Edison Company
Case No. 19-1760-EL-RDR
Typical Bills - Comparison (DCR Q4 2020 vs. DCR Q3 2020 )

| Line No. | Level of Demand (kVa) (A) | Level of Usage (kWH) (B) | Bill with Current DCR ($) (C) | Bill with Proposed DCR ($) (D) | Dollar Increase (D)-(C) (E) | Percent Increase (E)/(C) (F) |
|---|---|---|---|---|---|---|
| | | | Bill Data | | | |
| General Service Subtransmission (Rate GSU) | | | | | | |
| 1 | 1,000 | 100,000 | $ 12,899.12 | $ 12,959.30 | $ 60.18 | 0.5% |
| 2 | 1,000 | 200,000 | $ 18,986.59 | $ 19,046.77 | $ 60.18 | 0.3% |
| 3 | 1,000 | 300,000 | $ 25,074.05 | $ 25,134.23 | $ 60.18 | 0.2% |
| 4 | 1,000 | 400,000 | $ 31,161.52 | $ 31,221.70 | $ 60.18 | 0.2% |
| 5 | 1,000 | 500,000 | $ 37,248.99 | $ 37,309.17 | $ 60.18 | 0.2% |
| 6 | 1,000 | 600,000 | $ 43,336.45 | $ 43,396.63 | $ 60.18 | 0.1% |
| 7 | 10,000 | 1,000,000 | $ 125,175.00 | $ 125,776.80 | $ 601.80 | 0.5% |
| 8 | 10,000 | 2,000,000 | $ 182,564.46 | $ 183,166.26 | $ 601.80 | 0.3% |
| 9 | 10,000 | 3,000,000 | $ 239,953.92 | $ 240,555.72 | $ 601.80 | 0.3% |
| 10 | 10,000 | 4,000,000 | $ 297,343.38 | $ 297,945.18 | $ 601.80 | 0.2% |
| 11 | 10,000 | 5,000,000 | $ 354,732.85 | $ 355,334.65 | $ 601.80 | 0.2% |
| 12 | 10,000 | 6,000,000 | $ 412,122.31 | $ 412,724.11 | $ 601.80 | 0.1% |

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


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**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) | 0.8273¢ |
| GS (per kW of Billing Demand) | $3.3112 |
| GP (per kW of Billing Demand) | $1.2382 |
| GSU (per kVa of Billing Demand) | $0.3379 |

**PROVISIONS:**

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

**RIDER UPDATES:**

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

**This foregoing document was electronically filed with the Public Utilities**

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**in**

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

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