

October 1, 2020

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

SUBJECT: Case Nos. 20-1470-EL-RDR
89-6008-EL-TRF

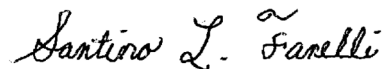
Dear Ms. Troupe:

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). The attached schedules demonstrate that the year-to-date revenue is below the permitted annual cap for 2020 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Order in The Toledo Edison Company's Case No. 14-1297-EL-SSO Electric Security Plan proceeding.

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on December 1, 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. 20-1470-EL-RDR and 89-6008-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Santino L. Fanelli". The ink is dark and the signature is fluid.

Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company
Delivery Capital Recovery Rider (DCR)
December 2020 – February 2021 Filing
October 1, 2020

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Rider DCR
Rates for December 2020 - February 2021
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 11/30/2020 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 8/31/2020 Rate Base	10/1/2020 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 147.8	\$ 156.2	\$ 37.4	\$ 341.4
2	Incremental Revenue Requirement Based on Estimated 11/30/2020 Rate Base	Calculation: 10/1/2020 Compliance Filing (Page 27, Column (f) Lines 36-39)	\$ 3.8	\$ 4.6	\$ 1.6	\$ 10.0
3	Annual Revenue Requirement Based on Estimated 11/30/2020 Rate Base	minus Line 1 Calculation: SUM [Line 1 through Line 2]	\$ 151.6	\$ 160.9	\$ 39.0	\$ 351.4

Rider DCR
Actual 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)	
(1) Gross Plant	5/31/2007*	8/31/2020	Incremental	Source of Column (B)	
(1) CEI	1,927.1	3,354.8	1,427.8	Sch B2.1 (Actual) Line 45	
(2) OE	2,074.0	3,803.8	1,729.8	Sch B2.1 (Actual) Line 47	
(3) TE	771.5	1,286.2	514.7	Sch B2.1 (Actual) Line 44	
(4) Total	4,772.5	8,444.7	3,672.2	Sum: [(1) through (3)]	
Accumulated Reserve					
(5) CEI	(773.0)	(1,515.3)	(742.3)	-Sch B3 (Actual) Line 46	
(6) OE	(803.0)	(1,580.5)	(777.5)	-Sch B3 (Actual) Line 48	
(7) TE	(376.8)	(687.3)	(310.5)	-Sch B3 (Actual) Line 45	
(8) Total	(1,952.8)	(3,783.2)	(1,830.3)	Sum: [(5) through (7)]	
Net Plant In Service					
(9) CEI	1,154.0	1,839.5	685.4	(1) + (5)	
(10) OE	1,271.0	2,223.2	952.2	(2) + (6)	
(11) TE	394.7	598.9	204.2	(3) + (7)	
(12) Total	2,819.7	4,661.6	1,841.9	Sum: [(9) through (11)]	
ADIT					
(13) CEI	(246.4)	(445.9)	(199.5)	- ADIT Balances (Actual) Line 3	
(14) OE	(197.1)	(532.5)	(335.5)	- ADIT Balances (Actual) Line 3	
(15) TE	(10.3)	(140.6)	(130.3)	- ADIT Balances (Actual) Line 3	
(16) Total	(453.8)	(1,119.1)	(665.3)	Sum: [(13) through (15)]	
Rate Base					
(17) CEI	907.7	1,393.6	485.9	(9) + (13)	
(18) OE	1,073.9	1,690.7	616.8	(10) + (14)	
(19) TE	384.4	458.3	73.9	(11) + (15)	
(20) Total	2,366.0	3,542.5	1,176.6	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	113.2	51.2	Sch B-3.2 (Actual) Line 48	
(23) TE	24.5	41.4	16.8	Sch B-3.2 (Actual) Line 45	
(24) Total	146.5	262.3	115.8	Sum: [(21) through (23)]	
Property Tax Exp					
(25) CEI	65.0	116.1	51.1	Sch C-3.10a (Actual) Line 4	
(26) OE	57.4	100.6	43.2	Sch C-3.10a (Actual) Line 4	
(27) TE	20.1	33.2	13.1	Sch C-3.10a (Actual) Line 4	
(28) Total	142.4	249.9	107.5	Sum: [(25) through (27)]	
Revenue Requirement					
(29) CEI	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	485.9	41.2	47.7	51.1	140.1
(30) OE	616.8	52.3	51.2	43.2	146.7
(31) TE	73.9	6.3	16.8	13.1	36.2
(32) Total	1,176.6	99.8	115.8	107.5	323.1

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	25.0	22.6%	7.3	0.4	7.7	147.8
(37) OE	31.7	22.2%	9.1	0.4	9.5	156.2
(38) TE	3.8	22.4%	1.1	0.1	1.2	37.4
(39) Total	60.5		17.5	0.9	18.3	341.4

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

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

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

The Toledo Edison Company: 20-1470-EL-RDR
8/31/2020 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 8/31/2020, 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 8/31/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 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	\$ 3,566,991	100%	\$ 3,566,991		\$ 3,566,991
6	356	Overhead Conductors & Devices	\$ 5,549,190	100%	\$ 5,549,190		\$ 5,549,190
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	\$ 40,306,113	100%	\$ 40,306,113	\$ (15,628,438)	\$ 24,677,675

The Toledo Edison Company: 20-1470-EL-RDR
8/31/2020 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 8/31/2020, 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 8/31/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 4,960,478	100%	\$ 4,960,478		\$ 4,960,478
12	361	Structures & Improvements	\$ 6,513,771	100%	\$ 6,513,771		\$ 6,513,771
13	362	Station Equipment	\$ 102,973,945	100%	\$ 102,973,945		\$ 102,973,945
14	364	Poles, Towers & Fixtures	\$ 194,748,975	100%	\$ 194,748,975	\$ (72,149)	\$ 194,676,826
15	365	Overhead Conductors & Devices	\$ 242,433,976	100%	\$ 242,433,976	\$ 35,323	\$ 242,469,299
16	366	Underground Conduit	\$ 14,231,483	100%	\$ 14,231,483		\$ 14,231,483
17	367	Underground Conductors & Devices	\$ 164,198,923	100%	\$ 164,198,923	\$ (14,980)	\$ 164,183,943
18	368	Line Transformers	\$ 167,973,873	100%	\$ 167,973,873	\$ 410	\$ 167,974,283
19	369	Services	\$ 68,661,245	100%	\$ 68,661,245	\$ 215	\$ 68,661,460
20	370	Meters	\$ 51,608,712	100%	\$ 51,608,712		\$ 51,608,712
21	371	Installation on Customer Premises	\$ 6,707,850	100%	\$ 6,707,850		\$ 6,707,850
22	373	Street Lighting & Signal Systems	\$ 63,695,376	100%	\$ 63,695,376	\$ (1,351,816)	\$ 62,343,560
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,088,716,508	100%	\$ 1,088,716,508	\$ (1,402,996)	\$ 1,087,313,511

The Toledo Edison Company: 20-1470-EL-RDR
8/31/2020 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 8/31/2020, 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 8/31/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 34,309,261	100%	\$ 34,309,261		\$ 34,309,261
27	391.1	Office Furniture & Equipment	\$ 1,647,198	100%	\$ 1,647,198		\$ 1,647,198
28	391.2	Data Processing Equipment	\$ 11,263,672	100%	\$ 11,263,672		\$ 11,263,672
29	392	Transportation Equipment	\$ 1,973,172	100%	\$ 1,973,172		\$ 1,973,172
30	393	Stores Equipment	\$ 487,898	100%	\$ 487,898		\$ 487,898
31	394	Tools, Shop & Garage Equipment	\$ 6,493,043	100%	\$ 6,493,043		\$ 6,493,043
32	395	Laboratory Equipment	\$ 1,367,109	100%	\$ 1,367,109		\$ 1,367,109
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,695,499	100%	\$ 17,695,499		\$ 17,695,499
35	398	Miscellaneous Equipment	\$ 369,626	100%	\$ 369,626		\$ 369,626
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 77,213,913	100%	\$ 77,213,913	\$0	\$ 77,213,913

The Toledo Edison Company: 20-1470-EL-RDR
8/31/2020 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 8/31/2020, 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 8/31/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
38	303	Intangible Software	\$ 34,207,806	100%	\$ 34,207,806		\$ 34,207,806
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	\$ 34,502,102		\$ 34,502,102	\$ -	\$ 34,502,102
42		Company Total Plant	<u>\$ 1,240,738,636</u>	100%	<u>\$ 1,240,738,636</u>	<u>\$ (17,031,434)</u>	<u>\$ 1,223,707,201</u>
43		Service Company Plant Allocated*					\$ 62,444,211
44		Grand Total Plant (42 + 43)					<u>\$ 1,286,151,412</u>

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

The Toledo Edison Company: 20-1470-EL-RDR
8/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction: allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E (A)					
<u>TRANSMISSION PLANT</u>								
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	\$ 12,831,248	\$ 5,186,770	100%	\$ 5,186,770		\$ 5,186,770
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,566,991	\$ 3,386,197	100%	\$ 3,386,197		\$ 3,386,197
6	356	Overhead Conductors & Devices	\$ 5,549,190	\$ 3,875,184	100%	\$ 3,875,184		\$ 3,875,184
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	\$ 24,677,675	\$ 13,163,415	100%	\$ 13,163,415	\$0	\$ 13,163,415

The Toledo Edison Company: 20-1470-EL-RDR
8/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,960,478	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,513,771	\$ 2,861,833	100%	\$ 2,861,833		\$ 2,861,833
13	362	Station Equipment	\$ 102,973,945	\$ 43,563,893	100%	\$ 43,563,893		\$ 43,563,893
14	364	Poles, Towers & Fixtures	\$ 194,676,826	\$ 135,566,491	100%	\$ 135,566,491	\$ (1,568)	\$ 135,564,924
15	365	Overhead Conductors & Devices	\$ 242,469,299	\$ 104,654,681	100%	\$ 104,654,681	\$ 790	\$ 104,655,471
16	366	Underground Conduit	\$ 14,231,483	\$ 8,939,083	100%	\$ 8,939,083		\$ 8,939,083
17	367	Underground Conductors & Devices	\$ 164,183,943	\$ 57,564,233	100%	\$ 57,564,233	\$ (458)	\$ 57,563,775
18	368	Line Transformers	\$ 167,974,283	\$ 74,072,326	100%	\$ 74,072,326	\$ (134)	\$ 74,072,192
19	369	Services	\$ 68,661,460	\$ 72,896,992	100%	\$ 72,896,992	\$ (8)	\$ 72,896,985
20	370	Meters	\$ 51,608,712	\$ 22,670,788	100%	\$ 22,670,788		\$ 22,670,788
21	371	Installation on Customer Premises	\$ 6,707,850	\$ 4,969,197	100%	\$ 4,969,197		\$ 4,969,197
22	373	Street Lighting & Signal Systems	\$ 62,343,560	\$ 44,029,493	100%	\$ 44,029,493	\$ (32,244)	\$ 43,997,249
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,071	100%	\$ 6,071		\$ 6,071
24		Total Distribution Plant	\$ 1,087,313,511	\$ 571,795,082	100%	\$ 571,795,082	\$ (33,621)	\$ 571,761,461

The Toledo Edison Company: 20-1470-EL-RDR
8/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction: allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E (A)					
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,309,261	\$ 11,040,689	100%	\$ 11,040,689		\$ 11,040,689
27	391.1	Office Furniture & Equipment	\$ 1,647,198	\$ 1,564,838	100%	\$ 1,564,838		\$ 1,564,838
28	391.2	Data Processing Equipment	\$ 11,263,672	\$ 9,278,970	100%	\$ 9,278,970		\$ 9,278,970
29	392	Transportation Equipment	\$ 1,973,172	\$ 1,615,633	100%	\$ 1,615,633		\$ 1,615,633
30	393	Stores Equipment	\$ 487,898	\$ 350,099	100%	\$ 350,099		\$ 350,099
31	394	Tools, Shop & Garage Equipment	\$ 6,493,043	\$ 2,377,613	100%	\$ 2,377,613		\$ 2,377,613
32	395	Laboratory Equipment	\$ 1,367,109	\$ 970,822	100%	\$ 970,822		\$ 970,822
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,695,499	\$ 13,278,519	100%	\$ 13,278,519		\$ 13,278,519
35	398	Miscellaneous Equipment	\$ 369,626	\$ 171,429	100%	\$ 171,429		\$ 171,429
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 104,800	100%	\$ 104,800		\$ 104,800
37		Total General Plant Plant	\$ 77,213,913	\$ 41,634,496	100%	\$ 41,634,496	\$ -	\$ 41,634,496

The Toledo Edison Company: 20-1470-EL-RDR
8/31/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdiction allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2020 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	\$ 34,207,806	\$ 29,276,289	100%	\$ 29,276,289		\$ 29,276,289
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	\$ 34,502,102	\$ 29,570,586		\$ 29,570,586	\$ -	\$ 29,570,586
42		Removal Work in Progress (RWIP)		\$ (6,414,270)	100%	\$ (6,414,270)		\$ (6,414,270)
43		Company Total Plant (Reserve)	\$ 1,223,707,201	\$ 649,749,309	100%	\$ 649,749,309	\$ (33,621)	\$ 649,715,687
44		Service Company Reserve Allocated*						\$ 37,561,133
45		Grand Total Plant (Reserve) (43 + 44)						\$ 687,276,821

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
 Ohio Edison Company: 20-1468-EL-RDR
 The Toledo Edison Company: 20-1470-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 8/31/2020*	261,076,030	327,031,541	83,778,243	(10,586,047)
(2) Service Company Allocated ADIT**	\$ (1,504,277)	\$ (1,822,917)	\$ (802,422)	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> \$ 330,121,003
(4) NonNormalized Property EDIT****	\$ 47,749,018	\$ 58,352,535	\$ 15,086,231	\$ 121,187,784
(5) Grand Total ADIT Balance*****	<u>\$ 445,924,450</u>	<u>\$ 532,537,133</u>	<u>\$ 140,603,401</u>	

*Source: Actual 8/31/2020 balances.

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

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

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

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

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2020

Schedule B-3.2 (Actual)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 229,355	2.50%	\$ 5,457
3	353	Station Equipment	\$ 12,831,248	\$ 5,186,770	1.80%	\$ 230,962
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,566,991	\$ 3,386,197	3.75%	\$ 133,762
6	356	Overhead Conductors & Devices	\$ 5,549,190	\$ 3,875,184	2.67%	\$ 148,163
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	\$ 24,677,675	\$ 13,163,415		\$ 537,461

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2020

Schedule B-3.2 (Actual)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,960,478	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,513,771	\$ 2,861,833	2.50%	\$ 162,844
13	362	Station Equipment	\$ 102,973,945	\$ 43,563,893	2.25%	\$ 2,316,914
14	364	Poles, Towers & Fixtures	\$ 194,676,826	\$ 135,564,924	3.78%	\$ 7,358,784
15	365	Overhead Conductors & Devices	\$ 242,469,299	\$ 104,655,471	3.75%	\$ 9,092,599
16	366	Underground Conduit	\$ 14,231,483	\$ 8,939,083	2.08%	\$ 296,015
17	367	Underground Conductors & Devices	\$ 164,183,943	\$ 57,563,775	2.20%	\$ 3,612,047
18	368	Line Transformers	\$ 167,974,283	\$ 74,072,192	2.62%	\$ 4,400,926
19	369	Services	\$ 68,661,460	\$ 72,896,985	3.17%	\$ 2,176,568
20	370	Meters	\$ 51,608,712	\$ 22,670,788	3.43%	\$ 1,770,179
21	371	Installation on Customer Premises	\$ 6,707,850	\$ 4,969,197	4.00%	\$ 268,314
22	373	Street Lighting & Signal Systems	\$ 62,343,560	\$ 43,997,249	3.93%	\$ 2,450,102
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,071	0.00%	\$ -
24		Total Distribution	\$ 1,087,313,511	\$ 571,761,461		\$ 33,905,292

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2020

Schedule B-3.2 (Actual)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 34,309,261	\$ 11,040,689	2.20%	\$ 754,804
27	391.1	Office Furniture & Equipment	\$ 1,647,198	\$ 1,564,838	3.80%	\$ 62,594
28	391.2	Data Processing Equipment	\$ 11,263,672	\$ 9,278,970	9.50%	\$ 1,070,049
29	392	Transportation Equipment	\$ 1,973,172	\$ 1,615,633	6.92%	\$ 136,544
30	393	Stores Equipment	\$ 487,898	\$ 350,099	3.13%	\$ 15,271
31	394	Tools, Shop & Garage Equipment	\$ 6,493,043	\$ 2,377,613	3.33%	\$ 216,218
32	395	Laboratory Equipment	\$ 1,367,109	\$ 970,822	2.86%	\$ 39,099
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,695,499	\$ 13,278,519	5.88%	\$ 1,040,495
35	398	Miscellaneous Equipment	\$ 369,626	\$ 171,429	3.33%	\$ 12,309
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 104,800	0.00%	\$ -
37		Total General	\$ 77,213,913	\$ 41,634,496		\$ 3,395,161

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2020

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=Dx F)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 34,207,806	\$ 29,276,289	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	<u>\$ 34,502,102</u>	<u>\$ 29,570,586</u>		<u>\$ 1,614,362</u>
42		Removal Work in Progress (RWIP)		(\$6,414,270)		
43		Company Total Depreciation	\$ 1,223,707,201	\$ 649,715,687		\$ 39,452,276
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 62,444,211	\$ 37,561,133		\$ 1,912,132
45		GRAND TOTAL (43 + 44)	\$ 1,286,151,412	\$ 687,276,821		\$ 41,364,408

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

The Toledo Edison Company: 20-1470-EL-RDR

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

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 32,672,778
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 532,119
3	Incremental Property Tax Associated with Allocated Service Company Plant *	\$ 32,425
4	Total Property Taxes (1 + 2 + 3)	<u>\$ 33,237,322</u>

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

Annual Personal Property Tax Expense on Actual Plant Balances as of August 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)	\$ 24,677,675	\$ 1,087,313,511	\$ 77,213,913
2	Jurisdictional Real Property (b)	\$ 1,937,713	\$ 11,474,249	\$ 34,853,293
3	Jurisdictional Personal Property (1 - 2)	\$ 22,739,962	\$ 1,075,839,262	\$ 42,360,620
4	Purchase Accounting Adjustment (f)	\$ (12,240,494)	\$ (435,144,106)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 10,499,468	\$ 640,695,156	\$ 42,360,620
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)	\$ 736,012.74	\$ 6,016,127.51	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 797,428	\$ 65,965,738	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 9,702,041	\$ 574,729,417	\$ 42,202,107
13	True Value Percentage (c)	68.3890%	62.0600%	38.7520%
14	True Value of Taxable Personal Property (12 x 13)	\$ 6,635,129	\$ 356,677,076	\$ 16,354,160
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,639,860	\$ 303,175,515	\$ 3,924,998
17	Personal Property Tax Rate (e)	9.5352000%	9.5352000%	9.5352000%
18	Personal Property Tax (16 x 17)	\$ 537,772	\$ 28,908,392	\$ 374,256
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)			\$ 32,672,778

(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

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

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 1,937,713	\$ 11,474,249	\$ 34,853,293
2	Real Property Tax Rate (b)	<u>1.1025%</u>	<u>1.1025%</u>	<u>1.1025%</u>
3	Real Property Tax (1 x 2)	\$ 21,363	\$ 126,502	\$ 384,254
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 532,119</u></u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 64,281,997	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$708,702</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.1025%</u></u>	

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
 Ohio Edison Company: 20-1468-EL-RDR
 The Toledo Edison Company: 20-1470-EL-RDR

Summary of Exclusions per Case No. 14-1297-EL-SSO
Actual 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	\$ 56,320,866	\$ 86,087,931	\$ 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: 8/31/2020 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)	\$ (510,594)
362-SGMI	\$ 5,400,742	\$ 3,201,065
364-SGMI	\$ 163,082	\$ 94,739
365-SGMI	\$ 1,793,875	\$ 1,459,449
367-SGMI	\$ 11,080	\$ 6,302
368-SGMI	\$ 171,766	\$ 136,640
370-SGMI	\$ 16,963,424	\$ 11,571,926
397-SGMI	\$ 4,645,914	\$ 2,626,349
Grand Total	\$ 28,019,586	\$ 18,585,875

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	\$ -	\$ -
355	\$ (814)	\$ (109)
356	\$ (447)	\$ (65)
358	\$ -	\$ -
361	\$ 478,108	\$ 78,882
362	\$ (737,135)	\$ (57,360)
364	\$ 27,119	\$ 35,218
365	\$ 471,739	\$ 180,050
367	\$ 3,701	\$ 222
368	\$ (435,649)	\$ (110,564)
369	\$ 734	\$ 66
370	\$ (195,940)	\$ (87,757)
373	\$ 13,036	\$ 3,779
390	\$ 194,648	\$ 2,606
391	\$ 4,805,824	\$ 2,725,476
397	\$ 2,089,924	\$ 952,703
Grand Total	\$ 7,396,145	\$ 4,416,622

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	\$ (699)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 3,890
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,204
364	\$ (41,192)	\$ (12,082)
365	\$ (19,816)	\$ (4,230)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 30,819
368	\$ (74,603)	\$ (7,626)
369	\$ (1,537)	\$ (206)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,618)
373	\$ (2,721)	\$ (768)
390	\$ (0)	\$ 226
Grand Total	\$ 208,120	\$ 12,190

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 4,224	\$ 101	\$ 103	\$ 2	\$ 72,149	\$ 1,568
365	\$ 4,976	\$ 71	\$ 2,461	\$ 42	\$ (35,323)	\$ (790)
367	\$ 3,785	\$ 96	\$ -	\$ -	\$ 14,980	\$ 458
368	\$ -	\$ -	\$ -	\$ -	\$ (410)	\$ 134
369	\$ -	\$ -	\$ -	\$ -	\$ (215)	\$ 8
373	\$ 40,956	\$ 1,854	\$ 57,739	\$ 1,810	\$ 172,412	\$ 6,944
373.3 LED	\$ 603,678	\$ 33,254	\$ 282,360	\$ 13,949	\$ 1,179,404	\$ 25,300
Grand Total	\$ 657,618	\$ 35,376	\$ 342,663	\$ 15,803	\$ 1,402,996	\$ 33,621

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
 Ohio Edison Company: 20-1468-EL-RDR
 The Toledo Edison Company: 20-1470-EL-RDR

Service Company Allocations to the Ohio Operating Companies (Actual)

	(A)	(B)	(C)	(D)	(E)
	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 823,802,252	\$ 117,062,300	\$ 141,858,748	\$ 62,444,211	\$ 321,365,259
(3) Reserve	\$ 495,529,465	\$ 70,414,737	\$ 85,330,174	\$ 37,561,133	\$ 193,306,044
(4) ADIT	\$ (10,586,047)	\$ (1,504,277)	\$ (1,822,917)	\$ (802,422)	\$ (4,129,617)
(5) Rate Base		\$ 48,151,840	\$ 58,351,491	\$ 25,685,500	\$ 132,188,831
(6) Depreciation Expense (Incremental)		\$ 3,584,616	\$ 4,343,919	\$ 1,912,132	\$ 9,840,667
(7) Property Tax Expense (Incremental)		\$ 60,785	\$ 73,661	\$ 32,425	\$ 166,871
(8) Total Expenses		\$ 3,645,402	\$ 4,417,580	\$ 1,944,556	\$ 10,007,538

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 8/31/2020, 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 8/31/2020, 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 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. Actual 8/31/2020"
- (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 8/31/2020"
- (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 8/31/2020: Revenue Requirement" worksheet.

Depreciation Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 8/31/2020

Line No.	(A) Account	(B) Account Description	(C) (D) (E) 8/31/2020 Actual Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 47,150,047	\$ 30,129,542	\$ 17,020,506	2.20%	2.50%	2.20%	2.33%	\$ 1,099,741
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,642,512	\$ 10,732,339	\$ 8,910,173	22.34%	20.78%	0.00%	21.49%	\$ 4,220,253
33	391.1	Office Furn., Mech. Equip.	\$ 15,876,595	\$ 10,387,529	\$ 5,489,066	7.60%	3.80%	3.80%	5.18%	\$ 823,076
34	391.2	Data Processing Equipment	\$ 144,252,047	\$ 34,666,931	\$ 109,585,116	10.56%	17.00%	9.50%	13.20%	\$ 19,036,670
35	392	Transportation Equipment	\$ 3,363,422	\$ 1,358,050	\$ 2,005,372	6.07%	7.31%	6.92%	6.78%	\$ 228,125
36	393	Stores Equipment	\$ 17,143	\$ 8,950	\$ 8,192	6.67%	2.56%	3.13%	4.17%	\$ 714
37	394	Tools, Shop, Garage Equip.	\$ 313,601	\$ 22,378	\$ 291,222	4.62%	3.17%	3.33%	3.73%	\$ 11,695
38	395	Laboratory Equipment	\$ 750,667	\$ 38,438	\$ 712,229	2.31%	3.80%	2.86%	3.07%	\$ 23,080
39	396	Power Operated Equipment	\$ 424,994	\$ 163,426	\$ 261,569	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 143,758,029	\$ 53,407,066	\$ 90,350,963	7.50%	5.00%	5.88%	6.08%	\$ 8,742,869
41	398	Misc. Equipment	\$ 3,528,050	\$ 1,441,193	\$ 2,086,857	6.67%	4.00%	3.33%	4.84%	\$ 170,842
42	399.1	ARC General Plant	\$ 40,721	\$ 29,240	\$ 11,481	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 379,348,775	\$ 142,385,081	\$ 236,963,694					\$ 34,374,874
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	\$ 4,469,044	\$ 7,528,330	\$ (3,059,287)	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	\$ 53,751,328	\$ 53,746,807	\$ 4,522	14.29%	14.29%	14.29%	14.29%	\$ 4,522
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	\$ 79,918,391	\$ 79,887,498	\$ 30,892	14.29%	14.29%	14.29%	14.29%	\$ 30,892
58	303	FECO 101/6-303 2014 Software	\$ 23,985,547	\$ 20,896,087	\$ 3,089,460	14.29%	14.29%	14.29%	14.29%	\$ 3,089,460
59	303	FECO 101/6-303 2015 Software	\$ 32,810,704	\$ 23,273,890	\$ 9,536,814	14.29%	14.29%	14.29%	14.29%	\$ 4,688,650
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 15,200,179	\$ 11,196,453	14.29%	14.29%	14.29%	14.29%	\$ 3,772,079
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	\$ 27,625,815	\$ 9,045,568	\$ 18,580,247	14.29%	14.29%	14.29%	14.29%	\$ 3,947,729
63	303	FECO 101/6-303 2019 Software	\$ 41,411,246	\$ 5,513,575	\$ 35,897,671	14.29%	14.29%	14.29%	14.29%	\$ 5,917,667
64	303	FECO 101/6-303 2019 Software	\$ 9,784,429	\$ 111,465	\$ 9,672,963	14.29%	14.29%	14.29%	14.29%	\$ 1,398,195
65			\$ 444,453,477	\$ 353,440,279	\$ 91,013,198					\$ 24,438,919
66	Removal Work in Progress (RWIP)		\$ (295,895)							
67	TOTAL - GENERAL & INTANGIBLE		\$ 823,802,252	\$ 495,529,465	\$ 327,976,893					7.14% \$ 58,813,793

NOTES

(C) - (E) Service Company plant balances as of August 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 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 (Actual)

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

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

NOTES

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
 Ohio Edison Company: 20-1468-EL-RDR
 The Toledo Edison Company: 20-1470-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual 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 (Actual)" workpaper Weighted Line 24
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	
<u>Real Property Tax</u>						
26	Average Rate	1.79%	0.94%	1.10%	1.28%	Schedule C3.10a2 (Actual)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of August 31, 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%	\$ 47,150,047	\$ 602,868
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 19,642,512	\$ 251,152
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,876,595	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 144,252,047	\$ -
32	392	Transportation Equipment	Personal		\$ 3,363,422	\$ -
33	393	Stores Equipment	Personal		\$ 17,143	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 313,601	\$ -
35	395	Laboratory Equipment	Personal		\$ 750,667	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 143,758,029	\$ -
38	398	Misc. Equipment	Personal		\$ 3,528,050	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 379,348,775	\$ 856,973
41	TOTAL - INTANGIBLE PLANT				\$ 444,453,477	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 823,802,252	\$ 856,973
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 8/31/2020 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 8/31/2020 Balances							
I. 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
	<u>Total Plant</u>						
2	Gross Plant	\$ 823,802,252	\$ 117,062,300	\$ 141,858,748	\$ 62,444,211	\$ 321,365,259	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (495,529,465)	\$ (70,414,737)	\$ (85,330,174)	\$ (37,561,133)	\$ (193,306,044)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 328,272,788</u>	<u>\$ 46,647,563</u>	<u>\$ 56,528,574</u>	<u>\$ 24,883,077</u>	<u>\$ 128,059,214</u>	Line 2 + Line 3
5	Depreciation *	7.14%	\$ 8,357,440	\$ 10,127,735	\$ 4,458,086	\$ 22,943,261	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 121,776	\$ 147,571	\$ 64,959	\$ 334,305	Average Rate x Line 2
7	Total Expenses		\$ 8,479,216	\$ 10,275,306	\$ 4,523,044	\$ 23,277,566	
* 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 (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	<u>\$ 172,551,247</u>	<u>\$ 24,519,532</u>	<u>\$ 29,713,325</u>	<u>\$ 13,079,385</u>	<u>\$ 67,312,242</u>	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* 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	-3.54%	\$ 3,584,616	\$ 4,343,919	\$ 1,912,132	\$ 9,840,667	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 60,785	\$ 73,661	\$ 32,425	\$ 166,871	Line 6 - Line 13
17	Total Expenses		\$ 3,645,402	\$ 4,417,580	\$ 1,944,556	\$ 10,007,538	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of August 31, 2020. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 8/31/2020 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Aug-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	\$ 3,246,364	\$ 3,244,207	\$ 2,157	14.29%	\$ 2,157
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,734,665	\$ 2,769,367	\$ (34,701)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,669,217	\$ 5,741,150	\$ (71,933)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 729,451	\$ 755,401	\$ (25,949)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,504,164	\$ 2,630,251	\$ (126,088)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,363,033	\$ 2,883,406	\$ 479,627	14.29%	\$ 479,627
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,849,569	\$ 2,537,701	\$ 1,311,868	14.29%	\$ 550,103
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,886,595	\$ 3,206,450	\$ 2,680,145	14.29%	\$ 841,194
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,854,543	\$ 1,691,236	\$ 2,163,307	14.29%	\$ 550,814
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,316,071	\$ 936,887	\$ 1,379,184	14.29%	\$ 330,967
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,545,078	\$ 609,393	\$ 3,935,685	14.29%	\$ 649,492
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 2,202,424	\$ 113,910	\$ 2,088,513	14.29%	\$ 314,726
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	\$ 430,208	\$ 1,372,877	\$ (942,669)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 74,500,581	\$ 61,961,436	\$ 12,839,145		\$ 3,719,080
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 14,474	\$ 75,273	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	\$ 4,186,531	\$ 4,183,917	\$ 2,614	14.29%	\$ 2,614
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,200,795	\$ 3,247,186	\$ (46,391)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,166,949	\$ 8,242,515	\$ (75,567)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 914,633	\$ 956,378	\$ (41,745)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 5,655,807	\$ 5,870,303	\$ (214,496)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,770,314	\$ 4,971,542	\$ 798,772	14.29%	\$ 798,772
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,551,185	\$ 4,470,979	\$ 2,080,206	14.29%	\$ 936,164
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,982,275	\$ 4,493,157	\$ 3,489,118	14.29%	\$ 1,140,667
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,211,820	\$ 2,668,491	\$ 3,543,329	14.29%	\$ 887,669
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,862,188	\$ 1,180,040	\$ 2,682,148	14.29%	\$ 551,907
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,726,055	\$ 1,185,553	\$ 5,540,503	14.29%	\$ 961,153
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 3,108,010	\$ 159,419	\$ 2,948,590	14.29%	\$ 444,135
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	\$ 1,450,254	\$ 2,032,646	\$ (582,392)	14.29%	\$ -
Total			\$ 106,188,230	\$ 84,622,436	\$ 21,565,794		\$ 5,723,095
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	\$ 1,880,789	\$ 1,879,638	\$ 1,151	14.29%	\$ 1,151
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,420,438	\$ 1,438,535	\$ (18,097)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,223,467	\$ 2,241,670	\$ (18,204)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 522,215	\$ 538,231	\$ (16,015)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,466,583	\$ 1,520,263	\$ (53,680)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,960,310	\$ 1,715,795	\$ 244,515	14.29%	\$ 244,515
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,686,705	\$ 1,103,052	\$ 583,652	14.29%	\$ 241,030
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,300,194	\$ 1,283,972	\$ 1,016,222	14.29%	\$ 328,698
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,035,455	\$ 451,044	\$ 584,411	14.29%	\$ 147,966
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,242,824	\$ 442,430	\$ 800,393	14.29%	\$ 177,600
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,225,424	\$ 288,149	\$ 1,937,275	14.29%	\$ 318,013
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 1,087,401	\$ 56,576	\$ 1,030,825	14.29%	\$ 155,390
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	\$ (188,627)	\$ 972,305	\$ (1,160,932)	14.29%	\$ -
Total			\$ 34,502,102	\$ 29,570,556	\$ 4,931,546		\$ 1,614,362

NOTES

(D) - (F) Source: Actual 8/31/2020 balances, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.

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

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

Rider DCR
Estimated Distribution Rate Base Additions as of 11/30/2020
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*	11/30/2020	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,386.8	1,459.8	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,850.5	1,776.5	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,298.5	527.0	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,535.9	3,763.3	Sum: [(1) through (3)]	
Accumulated Reserve						
(5)	CEI	(773.0)	(1,529.9)	(756.9)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,594.6)	(791.6)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(691.1)	(314.3)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(3,815.6)	(1,862.8)	Sum: [(5) through (7)]	
Net Plant In Service						
(9)	CEI	1,154.0	1,856.9	702.8	(1) + (5)	
(10)	OE	1,271.0	2,255.9	984.9	(2) + (6)	
(11)	TE	394.7	607.5	212.8	(3) + (7)	
(12)	Total	2,819.7	4,720.3	1,900.5	Sum: [(9) through (11)]	
ADIT						
(13)	CEI	(246.4)	(448.7)	(202.3)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(539.6)	(342.5)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(141.8)	(131.5)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,130.1)	(676.3)	Sum: [(13) through (15)]	
Rate Base						
(17)	CEI	907.7	1,408.2	500.6	(9) + (13)	
(18)	OE	1,073.9	1,716.3	642.4	(10) + (14)	
(19)	TE	384.4	465.6	81.2	(11) + (15)	
(20)	Total	2,366.0	3,590.2	1,224.2	Sum: [(17) through (19)]	
Depreciation Exp						
(21)	CEI	60.0	108.5	48.5	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	113.9	51.9	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	41.7	17.2	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	264.1	117.6	Sum: [(21) through (23)]	
Property Tax Exp						
(25)	CEI	65.0	117.7	52.7	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	102.0	44.6	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	33.7	13.6	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	253.4	111.0	Sum: [(25) through (27)]	
Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	500.6	42.4	48.5	52.7	143.7
(30)	OE	642.4	54.5	51.9	44.6	151.0
(31)	TE	81.2	6.9	17.2	13.6	37.7
(32)	Total	1,224.2	103.8	117.6	111.0	332.4

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

		(a)	(b)	(c)	(d)	(e)	(f)
	Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36)	CEI	25.8	22.6%	7.5	0.4	7.9	151.6
(37)	OE	33.1	22.2%	9.5	0.4	9.9	160.9
(38)	TE	4.2	22.4%	1.2	0.1	1.3	39.0
(39)	Total	63.0		18.2	0.9	19.1	351.4

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

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

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

The Toledo Edison Company: 20-1470-EL-RDR
11/30/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2020 from the forecast as of September 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 11/30/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 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	\$ 14,303,642	100%	\$ 14,303,642		\$ 14,303,642
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,575,649	100%	\$ 3,575,649		\$ 3,575,649
6	356	Overhead Conductors & Devices	\$ 5,514,653	100%	\$ 5,514,653		\$ 5,514,653
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	\$ 41,752,628	100%	\$ 41,752,628	\$ (15,628,438)	\$ 26,124,190

The Toledo Edison Company: 20-1470-EL-RDR
11/30/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2020 from the forecast as of September 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 11/30/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 4,976,794	100%	\$ 4,976,794		\$ 4,976,794
12	361	Structures & Improvements	\$ 6,514,918	100%	\$ 6,514,918		\$ 6,514,918
13	362	Station Equipment	\$ 105,843,557	100%	\$ 105,843,557		\$ 105,843,557
14	364	Poles, Towers & Fixtures	\$ 195,234,337	100%	\$ 195,234,337	\$ (72,149)	\$ 195,162,188
15	365	Overhead Conductors & Devices	\$ 243,275,013	100%	\$ 243,275,013	\$ 35,323	\$ 243,310,336
16	366	Underground Conduit	\$ 14,316,815	100%	\$ 14,316,815		\$ 14,316,815
17	367	Underground Conductors & Devices	\$ 168,083,638	100%	\$ 168,083,638	\$ (14,980)	\$ 168,068,658
18	368	Line Transformers	\$ 168,726,117	100%	\$ 168,726,117	\$ 410	\$ 168,726,527
19	369	Services	\$ 68,710,277	100%	\$ 68,710,277	\$ 215	\$ 68,710,492
20	370	Meters	\$ 48,461,964	100%	\$ 48,461,964		\$ 48,461,964
21	371	Installation on Customer Premises	\$ 6,712,153	100%	\$ 6,712,153		\$ 6,712,153
22	373	Street Lighting & Signal Systems	\$ 66,242,869	100%	\$ 66,242,869	\$ (1,351,816)	\$ 64,891,054
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,097,106,354	100%	\$ 1,097,106,354	\$ (1,402,996)	\$ 1,095,703,358

The Toledo Edison Company: 20-1470-EL-RDR
11/30/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2020 from the forecast as of September 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 11/30/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 34,348,521	100%	\$ 34,348,521		\$ 34,348,521
27	391.1	Office Furniture & Equipment	\$ 1,647,198	100%	\$ 1,647,198		\$ 1,647,198
28	391.2	Data Processing Equipment	\$ 11,687,119	100%	\$ 11,687,119		\$ 11,687,119
29	392	Transportation Equipment	\$ 1,973,172	100%	\$ 1,973,172		\$ 1,973,172
30	393	Stores Equipment	\$ 487,898	100%	\$ 487,898		\$ 487,898
31	394	Tools, Shop & Garage Equipment	\$ 6,493,043	100%	\$ 6,493,043		\$ 6,493,043
32	395	Laboratory Equipment	\$ 1,367,109	100%	\$ 1,367,109		\$ 1,367,109
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,695,499	100%	\$ 17,695,499		\$ 17,695,499
35	398	Miscellaneous Equipment	\$ 369,626	100%	\$ 369,626		\$ 369,626
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 77,676,620	100%	\$ 77,676,620	\$ -	\$ 77,676,620

The Toledo Edison Company: 20-1470-EL-RDR
11/30/2020 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2020 from the forecast as of September 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 11/30/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
38	303	Intangible Software	\$ 35,084,101	100%	\$ 35,084,101		\$ 35,084,101
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	\$ 35,378,397		\$ 35,378,397	\$ -	\$ 35,378,397
42		Company Total Plant Balance	<u>\$ 1,251,913,999</u>	100%	<u>\$ 1,251,913,999</u>	<u>\$ (17,031,434)</u>	<u>\$ 1,234,882,565</u>
43		Service Company Plant Allocated*					\$ 63,641,827
44		Grand Total Plant (42 + 43)					<u>\$ 1,298,524,392</u>

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

The Toledo Edison Company: 20-1470-EL-RDR
11/30/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2020 from the forecast as of September 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 11/30/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Estimate) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 230,726	100%	\$ 230,726		\$ 230,726
3	353	Station Equipment	\$ 14,303,642	\$ 5,035,946	100%	\$ 5,035,946		\$ 5,035,946
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,575,649	\$ 3,413,993	100%	\$ 3,413,993		\$ 3,413,993
6	356	Overhead Conductors & Devices	\$ 5,514,653	\$ 3,908,433	100%	\$ 3,908,433		\$ 3,908,433
7	357	Underground Conduit	\$ 372,576	\$ 215,322	100%	\$ 215,322		\$ 215,322
8	358	Underground Conductors & Devices	\$ 385,693	\$ 234,734	100%	\$ 234,734		\$ 234,734
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>
10		Total Transmission Plant	\$ 26,124,190	\$ 13,079,696	100%	\$ 13,079,696	\$0	\$ 13,079,696

The Toledo Edison Company: 20-1470-EL-RDR
11/30/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2020 from the forecast as of September 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 11/30/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	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)	
				Total Company Plant Investment					
<u>DISTRIBUTION PLANT</u>									
11	360	Land & Land Rights	\$ 4,976,794	\$ (1,873)	100%	\$ (1,873)		\$ (1,873)	
12	361	Structures & Improvements	\$ 6,514,918	\$ 2,896,437	100%	\$ 2,896,437		\$ 2,896,437	
13	362	Station Equipment	\$ 105,843,557	\$ 43,705,881	100%	\$ 43,705,881		\$ 43,705,881	
14	364	Poles, Towers & Fixtures	\$ 195,162,188	\$ 137,135,933	100%	\$ 137,135,933	\$ (2,250)	\$ 137,133,683	
15	365	Overhead Conductors & Devices	\$ 243,310,336	\$ 106,591,949	100%	\$ 106,591,949	\$ 1,121	\$ 106,593,070	
16	366	Underground Conduit	\$ 14,316,815	\$ 8,973,686	100%	\$ 8,973,686		\$ 8,973,686	
17	367	Underground Conductors & Devices	\$ 168,068,658	\$ 57,670,825	100%	\$ 57,670,825	\$ (541)	\$ 57,670,285	
18	368	Line Transformers	\$ 168,726,527	\$ 74,852,851	100%	\$ 74,852,851	\$ (131)	\$ 74,852,720	
19	369	Services	\$ 68,710,492	\$ 73,423,641	100%	\$ 73,423,641	\$ (6)	\$ 73,423,635	
20	370	Meters	\$ 48,461,964	\$ 22,198,212	100%	\$ 22,198,212		\$ 22,198,212	
21	371	Installation on Customer Premises	\$ 6,712,153	\$ 5,034,706	100%	\$ 5,034,706		\$ 5,034,706	
22	373	Street Lighting & Signal Systems	\$ 64,891,054	\$ 44,238,122	100%	\$ 44,238,122	\$ (53,595)	\$ 44,184,527	
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,120	100%	\$ 6,120		\$ 6,120	
24		Total Distribution Plant	\$ 1,095,703,358	\$ 576,726,490	100%	\$ 576,726,490	\$ (55,401)	\$ 576,671,089	

The Toledo Edison Company: 20-1470-EL-RDR
11/30/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2020 from the forecast as of September 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 11/30/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E (A)					
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,348,521	\$ 11,223,677	100%	\$ 11,223,677		\$ 11,223,677
27	391.1	Office Furniture & Equipment	\$ 1,647,198	\$ 1,564,838	100%	\$ 1,564,838		\$ 1,564,838
28	391.2	Data Processing Equipment	\$ 11,687,119	\$ 9,405,370	100%	\$ 9,405,370		\$ 9,405,370
29	392	Transportation Equipment	\$ 1,973,172	\$ 1,649,769	100%	\$ 1,649,769		\$ 1,649,769
30	393	Stores Equipment	\$ 487,898	\$ 353,917	100%	\$ 353,917		\$ 353,917
31	394	Tools, Shop & Garage Equipment	\$ 6,493,043	\$ 2,431,668	100%	\$ 2,431,668		\$ 2,431,668
32	395	Laboratory Equipment	\$ 1,367,109	\$ 980,597	100%	\$ 980,597		\$ 980,597
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,695,499	\$ 13,538,643	100%	\$ 13,538,643		\$ 13,538,643
35	398	Miscellaneous Equipment	\$ 369,626	\$ 174,506	100%	\$ 174,506		\$ 174,506
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 105,620	100%	\$ 105,620		\$ 105,620
37		Total General Plant	\$ 77,676,620	\$ 42,309,688	100%	\$ 42,309,688	\$0	\$ 42,309,688

The Toledo Edison Company: 20-1470-EL-RDR
11/30/2020 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2020 from the forecast as of September 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 11/30/2020 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	\$ 35,084,101	\$ 29,638,116	100%	\$ 29,638,116		\$ 29,638,116
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	\$ 35,378,397	\$ 29,932,410		\$ 29,932,410	\$0	\$ 29,932,410
42		Removal Work in Progress (RWIP)		\$ (9,361,873)	100%	\$ (9,361,873)		\$ (9,361,873)
43		Company Total Plant (Reserve)	\$ 1,234,882,565	\$ 652,686,410	100%	\$ 652,686,410	\$ (55,401)	\$ 652,631,010
44		Service Company Reserve Allocated*						\$ 38,436,873
45		Grand Total Plant (Reserve) (43 + 44)						\$ 691,067,883

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
 Ohio Edison Company: 20-1468-EL-RDR
 The Toledo Edison Company: 20-1470-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 11/30/2020*	264,119,831	334,471,806	84,808,943	(1,283,021)
(2) Service Company Allocated ADIT**	\$ (182,317)	\$ (220,936)	\$ (97,253)	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 46,122,573	\$ 56,357,311	\$ 14,573,778	\$ 117,053,661
(5) Grand Total ADIT Balance*****	<u>\$ 448,663,766</u>	<u>\$ 539,584,155</u>	<u>\$ 141,826,817</u>	

*Source: Estimated 11/30/2020 ADIT balances from the forecast as of September 2020.

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

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

****Source: 11/30/2020 balances.

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

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2020

Schedule B-3.2 (Estimate)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
TRANSMISSION PLANT						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 230,726	2.50%	\$ 5,457
3	353	Station Equipment	\$ 14,303,642	\$ 5,035,946	1.80%	\$ 257,466
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,575,649	\$ 3,413,993	3.75%	\$ 134,087
6	356	Overhead Conductors & Devices	\$ 5,514,653	\$ 3,908,433	2.67%	\$ 147,241
7	357	Underground Conduit	\$ 372,576	\$ 215,322	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 234,734	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 26,124,190	\$ 13,079,696		\$ 563,368

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2020

Schedule B-3.2 (Estimate)
Page 2 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate) (D)	Sch. B-3 (Estimate) (E)		
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,976,794	\$ (1,873)	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,514,918	\$ 2,896,437	2.50%	\$ 162,873
13	362	Station Equipment	\$ 105,843,557	\$ 43,705,881	2.25%	\$ 2,381,480
14	364	Poles, Towers & Fixtures	\$ 195,162,188	\$ 137,133,683	3.78%	\$ 7,377,131
15	365	Overhead Conductors & Devices	\$ 243,310,336	\$ 106,593,070	3.75%	\$ 9,124,138
16	366	Underground Conduit	\$ 14,316,815	\$ 8,973,686	2.08%	\$ 297,790
17	367	Underground Conductors & Devices	\$ 168,068,658	\$ 57,670,285	2.20%	\$ 3,697,510
18	368	Line Transformers	\$ 168,726,527	\$ 74,852,720	2.62%	\$ 4,420,635
19	369	Services	\$ 68,710,492	\$ 73,423,635	3.17%	\$ 2,178,123
20	370	Meters	\$ 48,461,964	\$ 22,198,212	3.43%	\$ 1,662,245
21	371	Installation on Customer Premises	\$ 6,712,153	\$ 5,034,706	4.00%	\$ 268,486
22	373	Street Lighting & Signal Systems	\$ 64,891,054	\$ 44,184,527	3.93%	\$ 2,550,218
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,120	0.00%	\$ -
24		Total Distribution	\$ 1,095,703,358	\$ 576,671,089		\$ 34,120,629

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2020

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
GENERAL PLANT						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 34,348,521	\$ 11,223,677	2.20%	\$ 755,667
27	391.1	Office Furniture & Equipment	\$ 1,647,198	\$ 1,564,838	3.80%	\$ 62,594
28	391.2	Data Processing Equipment	\$ 11,687,119	\$ 9,405,370	9.50%	\$ 1,110,276
29	392	Transportation Equipment	\$ 1,973,172	\$ 1,649,769	6.92%	\$ 136,544
30	393	Stores Equipment	\$ 487,898	\$ 353,917	3.13%	\$ 15,271
31	394	Tools, Shop & Garage Equipment	\$ 6,493,043	\$ 2,431,668	3.33%	\$ 216,218
32	395	Laboratory Equipment	\$ 1,367,109	\$ 980,597	2.86%	\$ 39,099
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,695,499	\$ 13,538,643	5.88%	\$ 1,040,495
35	398	Miscellaneous Equipment	\$ 369,626	\$ 174,506	3.33%	\$ 12,309
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 105,620	0.00%	\$ -
37		Total General	\$ 77,676,620	\$ 42,309,688		\$ 3,436,251

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2020

Schedule B-3.2 (Estimate)
Page 4 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate) (D)	Sch. B-3 (Estimate) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 35,084,101	\$ 29,638,116	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	<u>\$ 35,378,397</u>	<u>\$ 29,932,410</u>		<u>\$ 1,539,859</u>
42		Removal Work in Progress (RWIP)		(\$9,361,873)		
43		Total Company Depreciation	\$ 1,234,882,565	\$ 652,631,010		\$ 39,660,107
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 63,641,827	\$ 38,436,873		\$ 2,040,237
45		GRAND TOTAL (43 + 44)	<u>\$ 1,298,524,392</u>	<u>\$ 691,067,883</u>		<u>\$ 41,700,344</u>

* Please see the "Intangible Depreciation Expense Calculation: Estimated 11/30/2020 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

Annual Property Tax Expense on Estimated Plant Balances as of November 30, 2020

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 33,168,261
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 532,745
3	Incremental Property Tax Associated with Allocated Service Company Plant *	\$ 33,405
4	Total Property Taxes (1 + 2 + 3)	<u>\$ 33,734,410</u>

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of November 30, 2020

Schedule C-3.10a1 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 26,124,190	\$ 1,095,703,358	\$ 77,676,620
2	Jurisdictional Real Property (b)	\$ 1,937,713	\$ 11,491,713	\$ 34,892,553
3	Jurisdictional Personal Property (1 - 2)	\$ 24,186,477	\$ 1,084,211,645	\$ 42,784,067
4	Purchase Accounting Adjustment (f)	\$ (12,240,494)	\$ (435,144,106)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 11,945,983	\$ 649,067,539	\$ 42,784,067
	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)	\$ 837,413.43	\$ 6,094,744.19	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 898,828	\$ 66,044,355	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 11,047,155	\$ 583,023,184	\$ 42,625,554
13	True Value Percentage (c)	68.3890%	62.0600%	38.7520%
14	True Value of Taxable Personal Property (12 x 13)	\$ 7,555,039	\$ 361,824,188	\$ 16,518,255
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 6,421,783	\$ 307,550,560	\$ 3,964,381
17	Personal Property Tax Rate (e)	9.5352000%	9.5352000%	9.5352000%
18	Personal Property Tax (16 x 17)	\$ 612,330	\$ 29,325,561	\$ 378,012
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)			\$ 33,168,261

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of November 30, 2020

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 1,937,713	\$ 11,491,713	\$ 34,892,553
2	Real Property Tax Rate (b)	<u>1.102489%</u>	<u>1.102489%</u>	<u>1.102489%</u>
3	Real Property Tax (1 x 2)	\$ 21,363	\$ 126,695	\$ 384,687
4	Total Real Property Tax (Sum of 3)			<u>\$ 532,745</u>
(a)	Schedule C-3.10a1 (Actual)			
(b)	Estimated tax rate for Real Estate based on the most recent Ohio Annual Property Tax Return Filing			
	Calculated as follows:			
	(1) Real Property Capitalized Cost	\$ 64,281,997	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)	
	(2) Real Property Taxes Paid	<u>\$708,702</u>		
	(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.102489%</u>		

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
 Ohio Edison Company: 20-1468-EL-RDR
 The Toledo Edison Company: 20-1470-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO
 Estimated 11/30/2020 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	\$ 56,320,866	\$ 86,087,931	\$ 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 September 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)	\$ (538,852)
362	\$ 5,400,742	\$ 3,336,084
364	\$ 163,082	\$ 98,816
365	\$ 1,793,875	\$ 1,504,295
367	\$ 11,080	\$ 6,579
368	\$ 171,768	\$ 140,934
370	\$ 16,963,424	\$ 11,996,011
397	\$ 4,645,914	\$ 2,713,460
Grand Total	\$ 28,019,586	\$ 19,257,327

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	\$ 697,875
352	\$ 105,588	\$ 16,828
353	\$ -	\$ -
355	\$ (814)	\$ (115)
356	\$ (447)	\$ (68)
358	\$ -	\$ -
361	\$ 478,108	\$ 81,870
362	\$ (737,135)	\$ (60,677)
364	\$ 27,119	\$ 35,534
365	\$ 471,739	\$ 184,637
367	\$ 3,701	\$ 245
368	\$ (435,649)	\$ (113,734)
369	\$ 734	\$ 73
370	\$ (195,940)	\$ (89,305)
373	\$ 13,036	\$ 3,899
390	\$ 194,648	\$ 3,677
391	\$ 4,805,824	\$ 2,852,350
397	\$ 2,089,924	\$ 981,889
Grand Total	\$ 7,396,145	\$ 4,604,978

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	\$ (698)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 3,728
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,271
364	\$ (41,192)	\$ (12,561)
365	\$ (19,816)	\$ (4,423)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 33,085
368	\$ (74,603)	\$ (8,169)
369	\$ (1,537)	\$ (223)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,671)
373	\$ (2,721)	\$ (793)
390	\$ (0)	\$ 226
Grand Total	\$ 208,120	\$ 13,053

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 4,224	\$ 150	\$ 103	\$ 3	\$ 72,149	\$ 2,250
365	\$ 4,976	\$ 119	\$ 2,461	\$ 58	\$ (35,323)	\$ (1,121)
367	\$ 3,785	\$ 119	\$ -	\$ -	\$ 14,980	\$ 541
368	\$ -	\$ -	\$ -	\$ -	\$ (410)	\$ 131
369	\$ -	\$ -	\$ -	\$ -	\$ (215)	\$ 6
373	\$ 40,956	\$ 2,233	\$ 57,739	\$ 2,417	\$ 172,412	\$ 8,638
373.3 LED	\$ 603,678	\$ 43,315	\$ 282,360	\$ 18,655	\$ 1,179,404	\$ 44,957
Grand Total	\$ 657,618	\$ 45,937	\$ 342,663	\$ 21,133	\$ 1,402,996	\$ 55,401

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
 Ohio Edison Company: 20-1468-EL-RDR
 The Toledo Edison Company: 20-1470-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	\$ 839,601,939	\$ 119,307,436	\$ 144,579,454	\$ 63,641,827	\$ 327,528,717
(3) Reserve	\$ 507,082,758	\$ 72,056,460	\$ 87,319,651	\$ 38,436,873	\$ 197,812,984
(4) ADIT	\$ (1,283,021)	\$ (182,317)	\$ (220,936)	\$ (97,253)	\$ (500,506)
(5) Rate Base	\$ 47,433,293	\$ 57,480,739	\$ 25,302,207	\$ 130,216,239	
(6) Depreciation Expense (Incremental)	\$ 3,824,771	\$ 4,634,944	\$ 2,040,237	\$ 10,499,952	
(7) Property Tax Expense (Incremental)	\$ 62,622	\$ 75,887	\$ 33,405	\$ 171,914	
(8) Total Expenses	\$ 3,887,393	\$ 4,710,831	\$ 2,073,641	\$ 10,671,866	

- (2) Estimated Gross Plant = 11/30/2020 General and Intangible Plant Balances in the forecast as of September 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 = 11/30/2020 General and Intangible Reserve Balances in the forecast as of September 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 11/30/2020
- (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 11/30/2020 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 11/30/2020 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 11/30/2020: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Estimate)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of November 30, 2020

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 11/30/2020 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 48,239,367	\$ 30,691,338	\$ 17,548,030	2.20%	2.50%	2.20%	2.33%	\$ 1,125,148
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,564,254	\$ 10,811,079	\$ 8,753,175	22.34%	20.78%	0.00%	21.49%	\$ 4,203,439
33	391.1	Office Furn., Mech. Equip.	\$ 15,876,595	\$ 10,518,373	\$ 5,358,222	7.60%	3.80%	3.80%	5.18%	\$ 823,076
34	391.2	Data Processing Equipment	\$ 154,827,084	\$ 38,044,194	\$ 116,782,890	10.56%	17.00%	9.50%	13.20%	\$ 20,432,238
35	392	Transportation Equipment	\$ 3,363,422	\$ 1,426,160	\$ 1,937,263	6.07%	7.31%	6.92%	6.78%	\$ 228,125
36	393	Stores Equipment	\$ 17,143	\$ 9,101	\$ 8,042	6.67%	2.56%	3.13%	4.17%	\$ 714
37	394	Tools, Shop, Garage Equip.	\$ 313,601	\$ 25,091	\$ 288,510	4.62%	3.17%	3.33%	3.73%	\$ 11,695
38	395	Laboratory Equipment	\$ 750,667	\$ 44,443	\$ 706,224	2.31%	3.80%	2.86%	3.07%	\$ 23,080
39	396	Power Operated Equipment	\$ 424,994	\$ 169,206	\$ 255,789	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 143,758,029	\$ 55,532,334	\$ 88,225,695	7.50%	5.00%	5.88%	6.08%	\$ 8,742,869
41	398	Misc. Equipment	\$ 3,449,352	\$ 1,483,263	\$ 1,966,089	6.67%	4.00%	3.33%	4.84%	\$ 167,032
42	399.1	ARC General Plant	\$ 40,721	\$ 29,472	\$ 11,249	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 390,856,177	\$ 148,784,054	\$ 242,072,123					\$ 35,775,224
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	\$ 8,761,330	\$ 6,201,506	\$ 2,559,824	14.29%	14.29%	14.29%	14.29%	\$ 1,251,994
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	\$ 53,751,328	\$ 53,751,328	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
56	303	FECO 101/6-303 2012 Software	\$ 38,042,303	\$ 38,042,384	\$ (80)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,918,391	\$ 79,918,391	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
58	303	FECO 101/6-303 2014 Software	\$ 23,985,547	\$ 21,822,977	\$ 2,162,570	14.29%	14.29%	14.29%	14.29%	\$ 2,162,570
59	303	FECO 101/6-303 2015 Software	\$ 32,810,704	\$ 24,574,365	\$ 8,236,339	14.29%	14.29%	14.29%	14.29%	\$ 4,688,650
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 16,189,203	\$ 10,207,428	14.29%	14.29%	14.29%	14.29%	\$ 3,772,079
61	303	FECO 101/6-303 2017 Software	\$ 11,124,744	\$ 5,456,639	\$ 5,668,105	14.29%	14.29%	14.29%	14.29%	\$ 1,589,726
62	303	FECO 101/6-303 2018 Software	\$ 27,625,815	\$ 10,006,615	\$ 17,619,200	14.29%	14.29%	14.29%	14.29%	\$ 3,947,729
63	303	FECO 101/6-303 2019 Software	\$ 41,411,246	\$ 7,052,046	\$ 34,359,199	14.29%	14.29%	14.29%	14.29%	\$ 5,917,667
64	303	FECO 101/6-303 2020 Software	\$ 9,784,429	\$ 465,354	\$ 9,319,075	14.29%	14.29%	14.29%	14.29%	\$ 1,398,195
65			\$ 448,745,763	\$ 358,614,103	\$ 90,131,660					\$ 24,728,609
66	Removal Work in Progress (RWIP)		\$ (315,399)							
67	TOTAL - GENERAL & INTANGIBLE		\$ 839,601,939	\$ 507,082,758	\$ 332,203,782					7.21% \$ 60,503,834

NOTES

(C) - (E) Estimated 11/30/2020 balances. Source: The forecast as of September 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 11/30/2020. 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: 20-1469-EL-RDR
Ohio Edison Company: 20-1468-EL-RDR
The Toledo Edison Company: 20-1470-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

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

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

NOTES

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
 Ohio Edison Company: 20-1468-EL-RDR
 The Toledo Edison Company: 20-1470-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of November 30, 2020 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.79%	0.94%	1.10%	1.28%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of November 30, 2020						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
27	389	Fee Land & Easements	Real	1.28%	\$ 230,947	\$ 2,953
28	390	Structures, Improvements	Real	1.28%	\$ 48,239,367	\$ 616,796
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 19,564,254	\$ 250,152
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,876,595	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 154,827,084	\$ -
32	392	Transportation Equipment	Personal		\$ 3,363,422	\$ -
33	393	Stores Equipment	Personal		\$ 17,143	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 313,601	\$ -
35	395	Laboratory Equipment	Personal		\$ 750,667	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 143,758,029	\$ -
38	398	Misc. Equipment	Personal		\$ 3,449,352	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 390,856,177	\$ 869,901
41	TOTAL - INTANGIBLE PLANT				\$ 448,745,763	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 839,601,939	\$ 869,901
43	Average Effective Real Property Tax Rate					0.10%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 11/30/2020. Source: The forecast as of September 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: 20-1469-EL-RDR
Ohio Edison Company: 20-1468-EL-RDR
The Toledo Edison Company: 20-1470-EL-RDR

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 11/30/2020 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of November 30, 2020</u>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 839,601,939	\$ 119,307,436	\$ 144,579,454	\$ 63,641,827	\$ 327,528,717	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (507,082,758)	\$ (72,056,460)	\$ (87,319,651)	\$ (38,436,873)	\$ (197,812,984)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 332,519,181</u>	<u>\$ 47,250,976</u>	<u>\$ 57,259,803</u>	<u>\$ 25,204,954</u>	<u>\$ 129,715,733</u>	Line 2 + Line 3
5	Depreciation *	7.21%	\$ 8,597,595	\$ 10,418,760	\$ 4,586,191	\$ 23,602,545	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 123,613	\$ 149,797	\$ 65,939	\$ 339,348	Average Rate x Line 2
7	Total Expenses		\$ 8,721,208	\$ 10,568,557	\$ 4,652,129	\$ 23,941,894	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 11/30/2020. See line 64 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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

<u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.47%	\$ 3,824,771	\$ 4,634,944	\$ 2,040,237	\$ 10,499,952	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 62,622	\$ 75,887	\$ 33,405	\$ 171,914	Line 6 - Line 13
17	Total Expenses		<u>\$ 3,887,393</u>	<u>\$ 4,710,831</u>	<u>\$ 2,073,641</u>	<u>\$ 10,671,866</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of November 30, 2020. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 11/30/2020 Balances

NOTE

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

Company	Utility Account	Function	Gross Plant Nov-20	Reserve Nov-20	Net Plant Nov-20	Accrual Rates	Depreciation Exp
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(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	\$ 3,246,364	\$ 3,246,364	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,734,665	\$ 2,734,665	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,669,217	\$ 5,669,217	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 729,451	\$ 729,451	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,504,164	\$ 2,504,164	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,363,033	\$ 3,027,294	\$ 335,739	14.29%	\$ 335,739
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,849,569	\$ 2,716,982	\$ 1,132,587	14.29%	\$ 550,103
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,886,595	\$ 3,442,933	\$ 2,443,662	14.29%	\$ 841,194
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,854,543	\$ 1,832,322	\$ 2,022,221	14.29%	\$ 550,814
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,316,071	\$ 1,008,224	\$ 1,307,847	14.29%	\$ 330,967
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,545,078	\$ 778,065	\$ 3,767,013	14.29%	\$ 649,492
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 2,202,424	\$ 189,314	\$ 2,013,110	14.29%	\$ 314,726
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 2,337,335	\$ 1,479,079	\$ 858,256	14.29%	\$ 334,005
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 76,707,706	\$ 62,826,884	\$ 13,880,824		\$ 3,907,040
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	\$ 4,186,531	\$ 4,186,531	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,200,795	\$ 3,200,795	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,169,949	\$ 8,169,949	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 914,633	\$ 914,633	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 5,655,807	\$ 5,655,807	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,770,314	\$ 5,211,174	\$ 559,140	14.29%	\$ 559,140
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,551,185	\$ 4,754,643	\$ 1,796,542	14.29%	\$ 936,164
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,982,275	\$ 4,801,021	\$ 3,181,255	14.29%	\$ 1,140,667
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,211,820	\$ 2,899,578	\$ 3,312,242	14.29%	\$ 887,669
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,862,188	\$ 1,318,772	\$ 2,543,416	14.29%	\$ 551,907
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,726,055	\$ 1,423,003	\$ 5,303,053	14.29%	\$ 961,153
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 3,108,010	\$ 265,910	\$ 2,842,100	14.29%	\$ 444,135
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	\$ 1,495,647	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Pht	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 4,377,903	\$ 2,193,130	\$ 2,184,772	14.29%	\$ 625,602
Total			\$ 109,026,132	\$ 85,937,780	\$ 23,088,352		\$ 6,106,453
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	\$ 1,880,789	\$ 1,880,789	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,420,438	\$ 1,420,438	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,223,467	\$ 2,223,467	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 522,215	\$ 522,215	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,466,583	\$ 1,466,583	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,960,310	\$ 1,789,149	\$ 171,161	14.29%	\$ 171,161
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,686,705	\$ 1,182,641	\$ 504,063	14.29%	\$ 241,030
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,300,194	\$ 1,373,639	\$ 926,555	14.29%	\$ 328,698
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,035,455	\$ 489,157	\$ 546,297	14.29%	\$ 147,966
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,242,824	\$ 483,830	\$ 758,994	14.29%	\$ 177,600
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,225,424	\$ 371,175	\$ 1,854,249	14.29%	\$ 318,013
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 1,087,401	\$ 93,868	\$ 993,533	14.29%	\$ 155,390
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	\$ 687,668	\$ 996,535	\$ (308,867)	14.29%	\$ -
Total			\$ 35,376,397	\$ 29,962,410	\$ 5,445,987		\$ 1,539,859

NOTES

(D) - (F) Source: The forecast as of September 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 December 2020 - February 2021 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 11/30/2020
(1)	CEI	\$ 151,584,801
(2)	OE	\$ 160,850,736
(3)	TE	\$ 39,007,869
(4)	TOTAL	\$ 351,443,405

NOTES

(B) Annual Revenue Requirement based on estimated 11/30/2020 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	September 2020 - November 2020 Reconciliation Amount Adjusted for December 2020 - February 2021	\$ (163,491)	\$ 658,713	\$ (410,408)
(2)	Rider DCR Audit Expenses	\$ 1,059	\$ 1,059	\$ 1,059
(3)	Total Reconciliation	\$ (162,432)	\$ 659,772	\$ (409,349)

SOURCES

Line 1: Source: & "Quarterly Revenue Requirement Additions: Calculation of September 2020 - November 2020 Reconciliation Amount Adjusted for December 2020 - February 2021" workpaper Section III Col.G
Line 2: Rider DCR Audit Expenses
Line 3: Calculation: Line 1 + Line 2

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,163,365,245	34.94%	\$ 52,964,016	\$ (56,754)
(2)		GS, GP, GSU	9,614,360,378	65.06%	\$ 98,620,785	\$ (105,678)
(3)			14,777,725,623	100.00%	\$ 151,584,801	\$ (162,432)
(4)	OE	RS	9,004,188,436	50.19%	\$ 80,726,508	\$ 331,121
(5)		GS, GP, GSU	8,937,010,400	49.81%	\$ 80,124,228	\$ 328,651
(6)			17,941,198,836	100.00%	\$ 160,850,736	\$ 659,772
(7)	TE	RS	2,444,038,494	46.52%	\$ 18,146,030	\$ (190,425)
(8)		GS, GP, GSU	2,809,823,190	53.48%	\$ 20,861,839	\$ (218,924)
(9)			5,253,861,685	100.00%	\$ 39,007,869	\$ (409,349)
(10)	OH	RS	16,611,592,175	43.75%	\$ 151,836,554	\$ 83,942
(11)	TOTAL	GS, GP, GSU	21,361,193,968	56.25%	\$ 199,606,851	\$ 4,048
(12)			37,972,786,143	100.00%	\$ 351,443,405	\$ 87,991

NOTES

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

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Company	Rate Schedule	Stipulation Allocation			Annual Rev Req Allocations	Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 88,776,852	\$ (95,130)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,315,549	\$ (1,410)
(4)		GSU	4.06%	7.74%	8.65%	\$ 8,528,384	\$ (9,139)
(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%	\$ 98,620,785	\$ (105,678)
(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%	\$ 65,503,930	\$ 268,682
(13)		GP	5.20%	13.85%	15.69%	\$ 12,570,956	\$ 51,563
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,049,341	\$ 8,406
(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%	\$ 80,124,228	\$ 328,651
(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%	\$ 18,095,508	\$ (189,895)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,706,430	\$ (28,401)
(24)		GSU	0.11%	0.25%	0.29%	\$ 59,901	\$ (629)
(25)		GT	1.38%	3.29%	0.00%	\$ -	\$ -
(26)		STL	2.91%	6.92%	0.00%	\$ -	\$ -
(27)		POL	0.69%	1.64%	0.00%	\$ -	\$ -
(28)		TRF	0.05%	0.12%	0.00%	\$ -	\$ -
(29)			100.00%	100.00%	100.00%	\$ 20,861,839	\$ (218,924)
(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	\$ 52,964,016	5,163,365,245	\$ 0.010258
(2)	OE	RS	\$ 80,726,508	9,004,188,436	\$ 0.008965
(3)	TE	RS	\$ 18,146,030	2,444,038,494	\$ 0.007425
(4)			\$ 151,836,554	16,611,592,175	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for December 2020 - November 2021 (All forecasted numbers associated with the forecast as of September 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	\$ 88,776,852	16,021,332	\$ 5.5412 per kW
(2)		GP	\$ 1,315,549	929,311	\$ 1.4156 per kW
(3)		GSU	\$ 8,528,384	6,848,396	\$ 1.2453 per kW
(4)			\$ 98,620,785		
(5)	OE	GS	\$ 65,503,930	16,995,078	\$ 3.8543 per kW
(6)		GP	\$ 12,570,956	5,714,804	\$ 2.1997 per kW
(7)		GSU	\$ 2,049,341	2,122,510	\$ 0.9655 per kVa
(8)			\$ 80,124,228		
(9)	TE	GS	\$ 18,095,508	5,054,766	\$ 3.5799 per kW
(10)		GP	\$ 2,706,430	2,664,888	\$ 1.0156 per kW
(11)		GSU	\$ 59,901	219,161	\$ 0.2733 per kVa
(12)			\$ 20,861,839		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for December 2020 - November 2021 (All forecasted numbers associated with the forecast as of September 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	\$ (56,754)	1,450,854,241	\$ (0.000039)
(2)	OE	RS	\$ 331,121	2,633,368,949	\$ 0.000126
(3)	TE	RS	\$ (190,425)	700,964,434	\$ (0.000272)
(4)			\$ 83,942	4,785,187,623	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for December 2020 - February 2021 (All forecasted numbers associated with the forecast as of September 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	\$ (95,130)	3,780,591	\$ (0.0252) per kW
(2)		GP	\$ (1,410)	211,211	\$ (0.0067) per kW
(3)		GSU	\$ (9,139)	1,632,456	\$ (0.0056) per kW
(4)			\$ (105,678)		
(5)	OE	GS	\$ 268,682	4,044,010	\$ 0.0664 per kW
(6)		GP	\$ 51,563	1,361,165	\$ 0.0379 per kW
(7)		GSU	\$ 8,406	501,961	\$ 0.0167 per kVa
(8)			\$ 328,651		
(9)	TE	GS	\$ (189,895)	1,232,357	\$ (0.1541) per kW
(10)		GP	\$ (28,401)	623,718	\$ (0.0455) per kW
(11)		GSU	\$ (629)	52,620	\$ (0.0119) per kVa
(12)			\$ (218,924)		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for December 2020 - February 2021 (All forecasted numbers associated with the forecast as of September 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 December 2020 - February 2021
(1)	CEI	RS	\$ 0.010258 per kWh	\$ (0.000039) per kWh	\$ 0.009352 per kWh
(2)		GS	\$ 5.5412 per kW	\$ (0.0252) per kW	\$ 5.0485 per kW
(3)		GP	\$ 1.4156 per kW	\$ (0.0067) per kW	\$ 1.2895 per kW
(4)		GSU	\$ 1.2453 per kW	\$ (0.0056) per kW	\$ 1.1346 per kW
(5)					
(6)	OE	RS	\$ 0.008965 per kWh	\$ 0.000126 per kWh	\$ 0.008321 per kWh
(7)		GS	\$ 3.8543 per kW	\$ 0.0664 per kW	\$ 3.5884 per kW
(8)		GP	\$ 2.1997 per kW	\$ 0.0379 per kW	\$ 2.0479 per kW
(9)		GSU	\$ 0.9655 per kVa	\$ 0.0167 per kVa	\$ 0.8990 per kVa
(10)					
(11)	TE	RS	\$ 0.007425 per kWh	\$ (0.000272) per kWh	\$ 0.005782 per kWh
(12)		GS	\$ 3.5799 per kW	\$ (0.1541) per kW	\$ 2.7690 per kW
(13)		GP	\$ 1.0156 per kW	\$ (0.0455) per kW	\$ 0.7841 per kW
(14)		GSU	\$ 0.2733 per kVa	\$ (0.0119) per kVa	\$ 0.2113 per kVa
(15)					

NOTES

- (C) Source: Sections V and VI, Column E
(D) Source: Sections VII and VIII, Column E
(E) The Rider DCR rates are adjusted so that the Companies' expected 2019 Rider DCR revenues equal the effective revenue cap.

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

X. Annual Rider DCR Revenue Through August 31, 2020

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Annual Revenue Thru 8/31/2020	2019 Revenue vs. Revenue Cap	2020 Revenue Cap	Actual 2020 Revenue Cap	Under (Over) 2020 Revenue Cap
	CEI	\$ 99,176,740			\$ 231,075,550	\$ 131,898,809
	OE	\$ 98,309,596			\$ 165,053,964	\$ 66,744,368
	TE	\$ 27,246,324			\$ 99,032,378	\$ 71,786,055
	Total	\$ 224,732,660	\$ (1,558,739)	\$ 331,666,667	\$ 330,107,928	\$ 105,375,268

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: 20-1469-EL-RDR
Ohio Edison Company: 20-1468-EL-RDR
The Toledo Edison Company: 20-1470-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of September 2020 - November 2020 Reconciliation Amount Adjusted for December 2020 - February 2021

I. Rider DCR September 2020 - November 2020 Rates Based on Estimated August 31, 2020 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements*			(G) (H) (I) Quarterly Reconciliation			(J) September 2020 - November 2020 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.24%	\$ 50,838,600	5,287,166,107	\$ 0.009615 per kWh	\$ 11,526	1,198,191,001	\$ 0.000010 per kWh	\$ 0.009625 per kWh
	GS	59.19%	\$ 87,877,683	19,415,088	\$ 4.5263 per kW	\$ 19,924	4,546,716	\$ 0.0044 per kW	\$ 4.5306 per kW
	GP	0.88%	\$ 1,302,224	883,008	\$ 1.4748 per kW	\$ 295	212,337	\$ 0.0014 per kW	\$ 1.4761 per kW
	GSU	5.69%	\$ 8,442,005	7,545,657	\$ 1.1188 per kW	\$ 1,914	1,709,639	\$ 0.0011 per kW	\$ 1.1199 per kW
		100.00%	\$ 148,460,512			\$ 33,659			
OE	RS	48.99%	\$ 75,136,580	9,103,965,335	\$ 0.008253 per kWh	\$ (792,222)	2,016,152,959	\$ (0.000393) per kWh	\$ 0.007860 per kWh
	GS	41.70%	\$ 63,948,824	22,391,814	\$ 2.8559 per kW	\$ (674,261)	5,363,539	\$ (0.1257) per kW	\$ 2.7302 per kW
	GP	8.00%	\$ 12,272,514	5,930,341	\$ 2.0694 per kW	\$ (129,398)	1,412,567	\$ (0.0916) per kW	\$ 1.9778 per kW
	GSU	1.30%	\$ 2,000,688	2,253,954	\$ 0.8876 per kVa	\$ (21,095)	529,417	\$ (0.0398) per kVa	\$ 0.8478 per kVa
		100.00%	\$ 153,358,606			\$ (1,616,976)			
TE	RS	45.71%	\$ 17,922,775	2,457,863,224	\$ 0.007292 per kWh	\$ 134,566	553,992,524	\$ 0.000243 per kWh	\$ 0.007535 per kWh
	GS	47.09%	\$ 18,461,750	6,315,333	\$ 2.9233 per kW	\$ 138,613	1,496,543	\$ 0.0926 per kW	\$ 3.0159 per kW
	GP	7.04%	\$ 2,761,207	2,524,358	\$ 1.0938 per kW	\$ 20,731	609,634	\$ 0.0340 per kW	\$ 1.1278 per kW
	GSU	0.16%	\$ 61,113	205,176	\$ 0.2979 per kVa	\$ 459	46,363	\$ 0.0099 per kVa	\$ 0.3078 per kVa
		100.00%	\$ 39,206,844			\$ 294,369			
TOTAL			\$ 341,025,962			\$ (1,288,947)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing August 14, 2020.

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
Ohio Edison Company: 20-1468-EL-RDR
The Toledo Edison Company: 20-1470-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of September 2020 - November 2020 Reconciliation Amount Adjusted for December 2020 - February 2021

II. Rider DCR September 2020 - November 2020 Rates Based on Actual August 31, 2020 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) September 2020 - November 2020 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.24%	\$ 50,596,466	5,287,166,107	\$ 0.009570 per kWh	\$ 11,526	1,198,191,001	\$ 0.000010 per kWh	\$ 0.009579 per kWh
	GS	59.19%	\$ 87,459,139	19,415,088	\$ 4.5047 per kW	\$ 19,924	4,546,716	\$ 0.0044 per kW	\$ 4.5091 per kW
	GP	0.88%	\$ 1,296,022	883,008	\$ 1.4677 per kW	\$ 295	212,337	\$ 0.0014 per kW	\$ 1.4691 per kW
	GSU	5.69%	\$ 8,401,798	7,545,657	\$ 1.1135 per kW	\$ 1,914	1,709,639	\$ 0.0011 per kW	\$ 1.1146 per kW
		100.00%	\$ 147,753,425			\$ 33,659			
OE	RS	48.99%	\$ 76,536,656	9,103,965,335	\$ 0.008407 per kWh	\$ (792,222)	2,016,152,959	\$ (0.000393) per kWh	\$ 0.008014 per kWh
	GS	41.70%	\$ 65,140,430	22,391,814	\$ 2.9091 per kW	\$ (674,261)	5,363,539	\$ (0.1257) per kW	\$ 2.7834 per kW
	GP	8.00%	\$ 12,501,197	5,930,341	\$ 2.1080 per kW	\$ (129,398)	1,412,567	\$ (0.0916) per kW	\$ 2.0164 per kW
	GSU	1.30%	\$ 2,037,968	2,253,954	\$ 0.9042 per kVa	\$ (21,095)	529,417	\$ (0.0398) per kVa	\$ 0.8643 per kVa
		100.00%	\$ 156,216,251			\$ (1,616,976)			
TE	RS	45.71%	\$ 17,114,039	2,457,863,224	\$ 0.006963 per kWh	\$ 134,566	553,992,524	\$ 0.000243 per kWh	\$ 0.007206 per kWh
	GS	47.09%	\$ 17,628,693	6,315,333	\$ 2.7914 per kW	\$ 138,613	1,496,543	\$ 0.0926 per kW	\$ 2.8840 per kW
	GP	7.04%	\$ 2,636,612	2,524,358	\$ 1.0445 per kW	\$ 20,731	609,634	\$ 0.0340 per kW	\$ 1.0785 per kW
	GSU	0.16%	\$ 58,356	205,176	\$ 0.2844 per kVa	\$ 459	46,363	\$ 0.0099 per kVa	\$ 0.2943 per kVa
		100.00%	\$ 37,437,699			\$ 294,369			
TOTAL			\$ 341,407,375			\$ (1,288,947)			

- (C) Source: Rider DCR filing August 14, 2020
(D) Calculation: Annual DCR Revenue Requirement based on actual 8/31/2020 Rate Base x Column C
(E) Estimated billing units for September 2020 - August 2021. Source: Rider DCR filing August 14, 2020.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing August 14, 2020
(H) Estimated billing units for September 2020 - November 2020. Source: Rider DCR filing August 14, 2020.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of September 2020 - November 2020 Reconciliation Amount Adjusted for December 2020 - February 2021

III. Estimated Rider DCR Reconciliation Amount for December 2020 - February 2021

(A)	(B)	(C)		(D)		(E)	(F)	(G)
Company	Rate Schedule	September 2020 - November 2020 Rate Estimated Rate Base		September 2020 - November 2020 Rate Actual Rate Base		Difference	Billing Units	Reconciliation Amount
CEI	RS	\$	0.009625 per kWh	\$	0.009579 per kWh	\$ (0.000046) per kWh	1,198,191,001	\$ (54,873)
	GS	\$	4.5306 per kW	\$	4.5091 per kW	\$ (0.0216) per kW	4,546,716	\$ (98,016)
	GP	\$	1.4761 per kW	\$	1.4691 per kW	\$ (0.0070) per kW	212,337	\$ (1,491)
	GSU	\$	1.1199 per kW	\$	1.1146 per kW	\$ (0.0053) per kW	1,709,639	\$ (9,110)
								\$ (163,491)
OE	RS	\$	0.007860 per kWh	\$	0.008014 per kWh	\$ 0.000154 per kWh	2,016,152,959	\$ 310,059
	GS	\$	2.730190 per kW	\$	2.783406 per kW	\$ 0.0532 per kW	5,363,539	\$ 285,427
	GP	\$	1.977840 per kW	\$	2.016401 per kW	\$ 0.0386 per kW	1,412,567	\$ 54,471
	GSU	\$	0.847790 per kVa	\$	0.864330 per kVa	\$ 0.0165 per kVa	529,417	\$ 8,757
								\$ 658,713
TE	RS	\$	0.007535 per kWh	\$	0.007206 per kWh	\$ (0.000329) per kWh	553,992,524	\$ (182,286)
	GS	\$	3.0159 per kW	\$	2.8840 per kW	\$ (0.1319) per kW	1,496,543	\$ (197,409)
	GP	\$	1.1278 per kW	\$	1.0785 per kW	\$ (0.0494) per kW	609,634	\$ (30,090)
	GSU	\$	0.3078 per kVa	\$	0.2943 per kVa	\$ (0.0134) per kVa	46,363	\$ (623)
								\$ (410,408)
TOTAL								\$ 84,815

(C) Source: Section I, Column J.

(D) Source: Section II, Column J.

(E) Calculation: Column D - Column C

(F) Estimated billing units for September 2020 - November 2020. Source: Rider DCR filing August 14, 2020.

(G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
 Ohio Edison Company: 20-1468-EL-RDR
 The Toledo Edison Company: 20-1470-EL-RDR

Energy and Demand Forecast

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

Annual Energy (December 2020 - November 2021):

Source: Forecast as of September 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,163,365,245	9,004,188,436	2,444,038,494	16,611,592,175
GS	kWh	5,803,131,165	5,890,436,451	1,677,793,611	13,371,361,227
GP	kWh	454,535,859	2,280,923,990	1,024,767,500	3,760,227,349
GSU	kWh	3,356,693,354	765,649,960	107,262,079	4,229,605,393
Total		14,777,725,623	17,941,198,836	5,253,861,685	37,972,786,143

Annual Demand (December 2020 - November 2021):

Source: Forecast as of September 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	16,021,332	16,995,078	5,054,766
GP	kW	929,311	5,714,804	2,664,888
GSU	kW/kVA	6,848,396	2,122,510	219,161

December 2020 - February 2021 Energy:

Source: Forecast as of September 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,450,854,241	2,633,368,949	700,964,434	4,785,187,623
GS	kWh	1,448,145,097	1,477,327,820	417,540,048	3,343,012,966
GP	kWh	107,477,319	534,124,773	242,357,615	883,959,706
GSU	kWh	803,444,057	179,488,483	27,275,637	1,010,208,177
Total		3,809,920,713	4,824,310,025	1,388,137,734	10,022,368,472

December 2020 - February 2021 Demand:

Source: Forecast as of September 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	3,780,591	4,044,010	1,232,357
GP	kW	211,211	1,361,165	623,718
GSU	kW/kVA	1,632,456	501,961	52,620

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q4 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 39.16	\$ 38.54	\$ (0.62)	-1.6%
2	0	500	\$ 69.73	\$ 68.48	\$ (1.25)	-1.8%
3	0	750	\$ 100.27	\$ 98.40	\$ (1.87)	-1.9%
4	0	1,000	\$ 130.82	\$ 128.33	\$ (2.49)	-1.9%
5	0	1,250	\$ 161.37	\$ 158.26	\$ (3.11)	-1.9%
6	0	1,500	\$ 191.92	\$ 188.18	\$ (3.74)	-1.9%
7	0	2,000	\$ 253.01	\$ 248.03	\$ (4.98)	-2.0%
8	0	2,500	\$ 313.90	\$ 307.67	\$ (6.23)	-2.0%
9	0	3,000	\$ 374.75	\$ 367.28	\$ (7.47)	-2.0%
10	0	3,500	\$ 435.62	\$ 426.90	\$ (8.72)	-2.0%
11	0	4,000	\$ 496.48	\$ 486.52	\$ (9.96)	-2.0%
12	0	4,500	\$ 557.36	\$ 546.15	\$ (11.21)	-2.0%
13	0	5,000	\$ 618.29	\$ 605.84	\$ (12.46)	-2.0%
14	0	5,500	\$ 679.13	\$ 665.43	\$ (13.70)	-2.0%
15	0	6,000	\$ 740.01	\$ 725.06	\$ (14.95)	-2.0%
16	0	6,500	\$ 800.87	\$ 784.68	\$ (16.19)	-2.0%
17	0	7,000	\$ 861.75	\$ 844.31	\$ (17.44)	-2.0%
18	0	7,500	\$ 922.63	\$ 903.95	\$ (18.68)	-2.0%
19	0	8,000	\$ 983.47	\$ 963.54	\$ (19.93)	-2.0%
20	0	8,500	\$ 1,044.36	\$ 1,023.19	\$ (21.17)	-2.0%
21	0	9,000	\$ 1,105.21	\$ 1,082.79	\$ (22.42)	-2.0%
22	0	9,500	\$ 1,166.09	\$ 1,142.43	\$ (23.66)	-2.0%
23	0	10,000	\$ 1,226.96	\$ 1,202.05	\$ (24.91)	-2.0%
24	0	10,500	\$ 1,287.86	\$ 1,261.70	\$ (26.16)	-2.0%
25	0	11,000	\$ 1,348.72	\$ 1,321.32	\$ (27.40)	-2.0%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q4 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 39.16	\$ 38.54	\$ (0.62)	-1.6%
2	0	500	\$ 69.73	\$ 68.48	\$ (1.25)	-1.8%
3	0	750	\$ 91.12	\$ 89.25	\$ (1.87)	-2.1%
4	0	1,000	\$ 112.52	\$ 110.03	\$ (2.49)	-2.2%
5	0	1,250	\$ 133.92	\$ 130.81	\$ (3.11)	-2.3%
6	0	1,500	\$ 155.32	\$ 151.58	\$ (3.74)	-2.4%
7	0	2,000	\$ 198.11	\$ 193.13	\$ (4.98)	-2.5%
8	0	2,500	\$ 240.70	\$ 234.47	\$ (6.23)	-2.6%
9	0	3,000	\$ 283.25	\$ 275.78	\$ (7.47)	-2.6%
10	0	3,500	\$ 325.82	\$ 317.10	\$ (8.72)	-2.7%
11	0	4,000	\$ 368.38	\$ 358.42	\$ (9.96)	-2.7%
12	0	4,500	\$ 410.96	\$ 399.75	\$ (11.21)	-2.7%
13	0	5,000	\$ 453.59	\$ 441.14	\$ (12.46)	-2.7%
14	0	5,500	\$ 496.13	\$ 482.43	\$ (13.70)	-2.8%
15	0	6,000	\$ 538.71	\$ 523.76	\$ (14.95)	-2.8%
16	0	6,500	\$ 581.27	\$ 565.08	\$ (16.19)	-2.8%
17	0	7,000	\$ 623.85	\$ 606.41	\$ (17.44)	-2.8%
18	0	7,500	\$ 666.43	\$ 647.75	\$ (18.68)	-2.8%
19	0	8,000	\$ 708.97	\$ 689.04	\$ (19.93)	-2.8%
20	0	8,500	\$ 751.56	\$ 730.39	\$ (21.17)	-2.8%
21	0	9,000	\$ 794.11	\$ 771.69	\$ (22.42)	-2.8%
22	0	9,500	\$ 836.69	\$ 813.03	\$ (23.66)	-2.8%
23	0	10,000	\$ 879.26	\$ 854.35	\$ (24.91)	-2.8%
24	0	10,500	\$ 921.86	\$ 895.70	\$ (26.16)	-2.8%
25	0	11,000	\$ 964.42	\$ 937.02	\$ (27.40)	-2.8%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q4 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric Apt. (Rate RS)						
1	0	250	\$ 39.16	\$ 38.54	\$ (0.62)	-1.6%
2	0	500	\$ 69.73	\$ 68.48	\$ (1.25)	-1.8%
3	0	750	\$ 91.12	\$ 89.25	\$ (1.87)	-2.1%
4	0	1,000	\$ 112.52	\$ 110.03	\$ (2.49)	-2.2%
5	0	1,250	\$ 133.92	\$ 130.81	\$ (3.11)	-2.3%
6	0	1,500	\$ 155.32	\$ 151.58	\$ (3.74)	-2.4%
7	0	2,000	\$ 198.11	\$ 193.13	\$ (4.98)	-2.5%
8	0	2,500	\$ 240.70	\$ 234.47	\$ (6.23)	-2.6%
9	0	3,000	\$ 283.25	\$ 275.78	\$ (7.47)	-2.6%
10	0	3,500	\$ 325.82	\$ 317.10	\$ (8.72)	-2.7%
11	0	4,000	\$ 368.38	\$ 358.42	\$ (9.96)	-2.7%
12	0	4,500	\$ 410.96	\$ 399.75	\$ (11.21)	-2.7%
13	0	5,000	\$ 453.59	\$ 441.14	\$ (12.46)	-2.7%
14	0	5,500	\$ 496.13	\$ 482.43	\$ (13.70)	-2.8%
15	0	6,000	\$ 538.71	\$ 523.76	\$ (14.95)	-2.8%
16	0	6,500	\$ 581.27	\$ 565.08	\$ (16.19)	-2.8%
17	0	7,000	\$ 623.85	\$ 606.41	\$ (17.44)	-2.8%
18	0	7,500	\$ 666.43	\$ 647.75	\$ (18.68)	-2.8%
19	0	8,000	\$ 708.97	\$ 689.04	\$ (19.93)	-2.8%
20	0	8,500	\$ 751.56	\$ 730.39	\$ (21.17)	-2.8%
21	0	9,000	\$ 794.11	\$ 771.69	\$ (22.42)	-2.8%
22	0	9,500	\$ 836.69	\$ 813.03	\$ (23.66)	-2.8%
23	0	10,000	\$ 879.26	\$ 854.35	\$ (24.91)	-2.8%
24	0	10,500	\$ 921.86	\$ 895.70	\$ (26.16)	-2.8%
25	0	11,000	\$ 964.42	\$ 937.02	\$ (27.40)	-2.8%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q4 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 39.16	\$ 38.54	\$ (0.62)	-1.6%
2	0	500	\$ 69.73	\$ 68.48	\$ (1.25)	-1.8%
3	0	750	\$ 94.62	\$ 92.75	\$ (1.87)	-2.0%
4	0	1,000	\$ 119.52	\$ 117.03	\$ (2.49)	-2.1%
5	0	1,250	\$ 144.42	\$ 141.31	\$ (3.11)	-2.2%
6	0	1,500	\$ 169.32	\$ 165.58	\$ (3.74)	-2.2%
7	0	2,000	\$ 219.11	\$ 214.13	\$ (4.98)	-2.3%
8	0	2,500	\$ 268.70	\$ 262.47	\$ (6.23)	-2.3%
9	0	3,000	\$ 318.25	\$ 310.78	\$ (7.47)	-2.3%
10	0	3,500	\$ 367.82	\$ 359.10	\$ (8.72)	-2.4%
11	0	4,000	\$ 417.38	\$ 407.42	\$ (9.96)	-2.4%
12	0	4,500	\$ 466.96	\$ 455.75	\$ (11.21)	-2.4%
13	0	5,000	\$ 516.59	\$ 504.14	\$ (12.46)	-2.4%
14	0	5,500	\$ 566.13	\$ 552.43	\$ (13.70)	-2.4%
15	0	6,000	\$ 615.71	\$ 600.76	\$ (14.95)	-2.4%
16	0	6,500	\$ 665.27	\$ 649.08	\$ (16.19)	-2.4%
17	0	7,000	\$ 714.85	\$ 697.41	\$ (17.44)	-2.4%
18	0	7,500	\$ 764.43	\$ 745.75	\$ (18.68)	-2.4%
19	0	8,000	\$ 813.97	\$ 794.04	\$ (19.93)	-2.4%
20	0	8,500	\$ 863.56	\$ 842.39	\$ (21.17)	-2.5%
21	0	9,000	\$ 913.11	\$ 890.69	\$ (22.42)	-2.5%
22	0	9,500	\$ 962.69	\$ 939.03	\$ (23.66)	-2.5%
23	0	10,000	\$ 1,012.26	\$ 987.35	\$ (24.91)	-2.5%
24	0	10,500	\$ 1,061.86	\$ 1,035.70	\$ (26.16)	-2.5%
25	0	11,000	\$ 1,111.42	\$ 1,084.02	\$ (27.40)	-2.5%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q4 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 223.69	\$ 218.27	\$ (5.42)	-2.4%
2	10	2,000	\$ 283.40	\$ 277.98	\$ (5.42)	-1.9%
3	10	3,000	\$ 342.61	\$ 337.19	\$ (5.42)	-1.6%
4	10	4,000	\$ 401.86	\$ 396.44	\$ (5.42)	-1.3%
5	10	5,000	\$ 461.12	\$ 455.70	\$ (5.42)	-1.2%
6	10	6,000	\$ 520.31	\$ 514.89	\$ (5.42)	-1.0%
7	1,000	100,000	\$ 22,886.56	\$ 22,344.36	\$ (542.20)	-2.4%
8	1,000	200,000	\$ 28,753.43	\$ 28,211.23	\$ (542.20)	-1.9%
9	1,000	300,000	\$ 34,620.29	\$ 34,078.09	\$ (542.20)	-1.6%
10	1,000	400,000	\$ 40,487.16	\$ 39,944.96	\$ (542.20)	-1.3%
11	1,000	500,000	\$ 46,354.03	\$ 45,811.83	\$ (542.20)	-1.2%
12	1,000	600,000	\$ 52,220.89	\$ 51,678.69	\$ (542.20)	-1.0%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q4 2020)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 8,091.00	\$ 7,863.95	\$ (227.05)	-2.8%
2	500	100,000	\$ 11,167.48	\$ 10,940.43	\$ (227.05)	-2.0%
3	500	150,000	\$ 14,243.96	\$ 14,016.91	\$ (227.05)	-1.6%
4	500	200,000	\$ 17,320.45	\$ 17,093.40	\$ (227.05)	-1.3%
5	500	250,000	\$ 20,396.93	\$ 20,169.88	\$ (227.05)	-1.1%
6	500	300,000	\$ 23,473.41	\$ 23,246.36	\$ (227.05)	-1.0%
7	5,000	500,000	\$ 77,882.70	\$ 75,612.20	\$ (2,270.50)	-2.9%
8	5,000	1,000,000	\$ 108,065.51	\$ 105,795.01	\$ (2,270.50)	-2.1%
9	5,000	1,500,000	\$ 137,087.74	\$ 134,817.24	\$ (2,270.50)	-1.7%
10	5,000	2,000,000	\$ 166,109.97	\$ 163,839.47	\$ (2,270.50)	-1.4%
11	5,000	2,500,000	\$ 195,132.20	\$ 192,861.70	\$ (2,270.50)	-1.2%
12	5,000	3,000,000	\$ 224,154.43	\$ 221,883.93	\$ (2,270.50)	-1.0%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q4 2020)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 12,650.79	\$ 12,524.19	\$ (126.60)	-1.0%
2	1,000	200,000	\$ 18,269.96	\$ 18,143.36	\$ (126.60)	-0.7%
3	1,000	300,000	\$ 23,889.12	\$ 23,762.52	\$ (126.60)	-0.5%
4	1,000	400,000	\$ 29,508.29	\$ 29,381.69	\$ (126.60)	-0.4%
5	1,000	500,000	\$ 35,127.46	\$ 35,000.86	\$ (126.60)	-0.4%
6	1,000	600,000	\$ 40,746.62	\$ 40,620.02	\$ (126.60)	-0.3%
7	10,000	1,000,000	\$ 121,253.77	\$ 119,987.77	\$ (1,266.00)	-1.0%
8	10,000	2,000,000	\$ 173,960.23	\$ 172,694.23	\$ (1,266.00)	-0.7%
9	10,000	3,000,000	\$ 226,666.69	\$ 225,400.69	\$ (1,266.00)	-0.6%
10	10,000	4,000,000	\$ 279,373.15	\$ 278,107.15	\$ (1,266.00)	-0.5%
11	10,000	5,000,000	\$ 332,079.62	\$ 330,813.62	\$ (1,266.00)	-0.4%
12	10,000	6,000,000	\$ 384,786.08	\$ 383,520.08	\$ (1,266.00)	-0.3%

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

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

The Public Utilities Commission of Ohio

Issued by: Samuel L. Belcher, President

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

The Public Utilities Commission of Ohio

Issued by: Samuel L. Belcher, President

Effective: July 1, 2020

RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

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

RATE:

RS (all kWhs, per kWh)	0.5782¢
GS (per kW of Billing Demand)	\$2.7690
GP (per kW of Billing Demand)	\$0.7841
GSU (per kVa of Billing Demand)	\$0.2113

PROVISIONS:

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

RIDER UPDATES:

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

Filed pursuant to Orders dated March 31, 2016 and February 28, 2018 in Case No. 14-1297-EL-SSO
and Case No. 17-1921-EL-RDR respectively, and in
Case No. 20-1470-EL-RDR before
The Public Utilities Commission of Ohio

Issued by: Samuel L. Belcher, President

Effective: December 1, 2020

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in

Case No(s). 20-1470-EL-RDR, 89-6008-EL-TRF

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