

January 5, 2021

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

SUBJECT: Case Nos. 20-1469-EL-RDR  
89-6001-EL-TRF

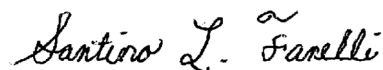
Dear Ms. Troupe:

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

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on March 1, 2021.

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. 20-1469-EL-RDR and 89-6001-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,

A handwritten signature in black ink that reads "Santino L. Fanelli".

Santino L. Fanelli  
Director, Rates & Regulatory Affairs

Enclosures

The Cleveland Electric Illuminating Company  
Delivery Capital Recovery Rider (DCR)  
March 2021 – May 2021 Filing  
January 5, 2021

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**Rider DCR**  
**Rates for March 2021 - May 2021**  
**Revenue Requirement Summary**

(\$ millions)

**Calculation of Annual Revenue Requirement Based on Estimated 2/28/2021 Rate Base**

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 11/30/2020 Rate Base	1/5/2021 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 151.1	\$ 159.6	\$ 38.6	\$ 349.3
2	Incremental Revenue Requirement Based on Estimated 2/28/2021 Rate Base	Calculation: 1/5/2021 Compliance Filing (Page 27, Column (f) Lines 36-39)	\$ 5.4	\$ 4.9	\$ 1.5	\$ 11.7
3	Annual Revenue Requirement Based on Estimated 2/28/2021 Rate Base	minus Line 1 Calculation: SUM [ Line 1 through Line 2 ]	\$ 156.5	\$ 164.5	\$ 40.1	\$ 361.0

**Rider DCR**  
**Actual 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)	
(1) <b>Gross Plant</b>	<b>5/31/2007*</b>	<b>11/30/2020</b>	<b>Incremental</b>	<b>Source of Column (B)</b>	
(1) CEI	1,927.1	3,386.8	1,459.8	Sch B2.1 (Actual) Line 45	
(2) OE	2,074.0	3,843.7	1,769.7	Sch B2.1 (Actual) Line 47	
(3) TE	771.5	1,298.3	526.8	Sch B2.1 (Actual) Line 44	
(4) <b>Total</b>	<b>4,772.5</b>	<b>8,528.8</b>	<b>3,756.3</b>	<b>Sum: [ (1) through (3) ]</b>	
<b>Accumulated Reserve</b>					
(5) CEI	(773.0)	(1,536.1)	(763.0)	-Sch B3 (Actual) Line 46	
(6) OE	(803.0)	(1,596.2)	(793.2)	-Sch B3 (Actual) Line 48	
(7) TE	(376.8)	(696.9)	(320.1)	-Sch B3 (Actual) Line 45	
(8) <b>Total</b>	<b>(1,952.8)</b>	<b>(3,829.1)</b>	<b>(1,876.3)</b>	<b>Sum: [ (5) through (7) ]</b>	
<b>Net Plant In Service</b>					
(9) CEI	1,154.0	1,850.8	696.7	(1) + (5)	
(10) OE	1,271.0	2,247.5	976.5	(2) + (6)	
(11) TE	394.7	601.4	206.7	(3) + (7)	
(12) <b>Total</b>	<b>2,819.7</b>	<b>4,699.7</b>	<b>1,880.0</b>	<b>Sum: [ (9) through (11) ]</b>	
<b>ADIT</b>					
(13) CEI	(246.4)	(447.7)	(201.3)	- ADIT Balances (Actual) Line 3	
(14) OE	(197.1)	(538.2)	(341.1)	- ADIT Balances (Actual) Line 3	
(15) TE	(10.3)	(141.0)	(130.7)	- ADIT Balances (Actual) Line 3	
(16) <b>Total</b>	<b>(453.8)</b>	<b>(1,126.9)</b>	<b>(673.1)</b>	<b>Sum: [ (13) through (15) ]</b>	
<b>Rate Base</b>					
(17) CEI	907.7	1,403.1	495.4	(9) + (13)	
(18) OE	1,073.9	1,709.3	635.4	(10) + (14)	
(19) TE	384.4	460.4	76.1	(11) + (15)	
(20) <b>Total</b>	<b>2,366.0</b>	<b>3,572.8</b>	<b>1,206.9</b>	<b>Sum: [ (17) through (19) ]</b>	
<b>Depreciation Exp</b>					
(21) CEI	60.0	108.5	48.5	Sch B-3.2 (Actual) Line 46	
(22) OE	62.0	113.7	51.7	Sch B-3.2 (Actual) Line 48	
(23) TE	24.5	41.8	17.3	Sch B-3.2 (Actual) Line 45	
(24) <b>Total</b>	<b>146.5</b>	<b>263.9</b>	<b>117.4</b>	<b>Sum: [ (21) through (23) ]</b>	
<b>Property Tax Exp</b>					
(25) CEI	65.0	117.8	52.8	Sch C-3.10a (Actual) Line 4	
(26) OE	57.4	101.7	44.3	Sch C-3.10a (Actual) Line 4	
(27) TE	20.1	33.7	13.6	Sch C-3.10a (Actual) Line 4	
(28) <b>Total</b>	<b>142.4</b>	<b>253.2</b>	<b>110.7</b>	<b>Sum: [ (25) through (27) ]</b>	
<b>Revenue Requirement</b>					
(29) CEI	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) CEI	495.4	42.0	48.5	52.8	143.3
(30) OE	635.4	53.9	51.7	44.3	149.9
(31) TE	76.1	6.4	17.3	13.6	37.4
(32) <b>Total</b>	<b>1,206.9</b>	<b>102.3</b>	<b>117.4</b>	<b>110.7</b>	<b>330.5</b>

<b>Capital Structure &amp; Returns</b>				
	% mix	rate	wtd rate	
(33) Debt	51%	6.54%	3.3%	
(34) Equity	49%	10.50%	5.1%	
(35)			<b>8.48%</b>	

	(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenue Requirement with Tax</b>	<b>Equity Return</b>	<b>Tax Rate</b>	<b>Income Tax</b>	<b>CAT 0.26%</b>	<b>Taxes</b>	<b>Rev. Req. + Tax</b>
(36) CEI	25.5	22.6%	7.4	0.4	7.8	151.1
(37) OE	32.7	22.2%	9.4	0.4	9.8	159.6
(38) TE	3.9	22.3%	1.1	0.1	1.2	38.6
(39) <b>Total</b>	<b>62.1</b>		<b>17.9</b>	<b>0.9</b>	<b>18.8</b>	<b>349.3</b>

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

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

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
11/30/2020 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 11/30/2020, 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 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	\$ 63,880,929	100%	\$ 63,880,929	\$ (56,320,866)	\$ 7,560,063
2	352	Structures & Improvements	\$ 19,259,696	100%	\$ 19,259,696	\$ (105,588)	\$ 19,154,108
3	353	Station Equipment	\$ 182,826,246	100%	\$ 182,826,246	\$ (287)	\$ 182,825,959
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 45,725,865	100%	\$ 45,725,865	\$ 814	\$ 45,726,679
6	356	Overhead Conductors & Devices	\$ 61,256,789	100%	\$ 61,256,789	\$ 447	\$ 61,257,236
7	357	Underground Conduit	\$ 31,980,367	100%	\$ 31,980,367		\$ 31,980,367
8	358	Underground Conductors & Devices	\$ 101,768,997	100%	\$ 101,768,997	\$ 32,555	\$ 101,801,552
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 507,347,114	100%	\$ 507,347,114	\$ (56,392,924)	\$ 450,954,190

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
11/30/2020 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 11/30/2020, 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 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	\$ 7,647,534	100%	\$ 7,647,534	\$ 11	\$ 7,647,544
12	361	Structures & Improvements	\$ 29,328,067	100%	\$ 29,328,067	\$ (478,108)	\$ 28,849,960
13	362	Station Equipment	\$ 281,637,004	100%	\$ 281,637,004	\$ (4,678,545)	\$ 276,958,460
14	364	Poles, Towers & Fixtures	\$ 422,023,346	100%	\$ 422,023,346	\$ (171,919)	\$ 421,851,427
15	365	Overhead Conductors & Devices	\$ 562,912,403	100%	\$ 562,912,403	\$ (2,378,554)	\$ 560,533,849
16	366	Underground Conduit	\$ 80,159,046	100%	\$ 80,159,046	\$ -	\$ 80,159,046
17	367	Underground Conductors & Devices	\$ 493,409,999	100%	\$ 493,409,999	\$ (390,057)	\$ 493,019,942
18	368	Line Transformers	\$ 396,363,552	100%	\$ 396,363,552	\$ 311,542	\$ 396,675,093
19	369	Services	\$ 76,189,311	100%	\$ 76,189,311	\$ 803	\$ 76,190,114
20	370	Meters	\$ 138,257,134	100%	\$ 138,257,134	\$ (16,767,484)	\$ 121,489,650
21	371	Installation on Customer Premises	\$ 26,163,667	100%	\$ 26,163,667	\$ 6,159	\$ 26,169,825
22	373	Street Lighting & Signal Systems	\$ 82,807,796	100%	\$ 82,807,796	\$ (1,254,722)	\$ 81,553,074
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,596,958,936	100%	\$ 2,596,958,936	\$ (25,800,874)	\$ 2,571,158,062

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
11/30/2020 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 11/30/2020, 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 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	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 81,632,702	100%	\$ 81,632,702	\$ (194,648)	\$ 81,438,054
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,197,265	100%	\$ 3,197,265		\$ 3,197,265
29	391.2	Data Processing Equipment	\$ 20,697,457	100%	\$ 20,697,457	\$ (3,974,798)	\$ 16,722,658
30	392	Transportation Equipment	\$ 5,129,212	100%	\$ 5,129,212		\$ 5,129,212
31	393	Stores Equipment	\$ 668,171	100%	\$ 668,171		\$ 668,171
32	394	Tools, Shop & Garage Equipment	\$ 13,152,278	100%	\$ 13,152,278		\$ 13,152,278
33	395	Laboratory Equipment	\$ 4,015,087	100%	\$ 4,015,087		\$ 4,015,087
34	396	Power Operated Equipment	\$ 7,162,948	100%	\$ 7,162,948		\$ 7,162,948
35	397	Communication Equipment	\$ 40,658,198	100%	\$ 40,658,198	\$ (5,417,115)	\$ 35,241,083
36	398	Miscellaneous Equipment	\$ 62,173	100%	\$ 62,173		\$ 62,173
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 178,316,502	100%	\$ 178,316,502	\$ (9,586,561)	\$ 168,729,941

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
11/30/2020 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 11/30/2020, 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 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>							
39	303	Intangible Software	\$ 74,637,418	100%	\$ 74,637,418	\$ (1,595,666)	\$ 73,041,752
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 77,814,881		\$ 77,814,881	\$ (1,595,666)	\$ 76,219,215
43		Company Total Plant	\$ 3,360,437,434	100%	\$ 3,360,437,434	\$ (93,376,026)	\$ 3,267,061,407
44		Service Company Plant Allocated*					\$ 119,761,375
45		Grand Total Plant (43 + 44)					<u>\$ 3,386,822,782</u>

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



The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
11/30/2020 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 11/30/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 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 (Actual) Column E (A)					
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 7,560,063	\$ 27,653	100%	\$ 27,653		\$ 27,653
2	352	Structures & Improvements	\$ 19,154,108	\$ 17,089,216	100%	\$ 17,089,216	\$ (16,828)	\$ 17,072,388
3	353	Station Equipment	\$ 182,825,959	\$ 80,690,818	100%	\$ 80,690,818	\$ 698	\$ 80,691,516
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 45,726,679	\$ 37,746,274	100%	\$ 37,746,274	\$ 115	\$ 37,746,389
6	356	Overhead Conductors & Devices	\$ 61,257,236	\$ 31,230,135	100%	\$ 31,230,135	\$ 49	\$ 31,230,183
7	357	Underground Conduit	\$ 31,980,367	\$ 31,914,028	100%	\$ 31,914,028		\$ 31,914,028
8	358	Underground Conductors & Devices	\$ 101,801,552	\$ 46,945,781	100%	\$ 46,945,781	\$ (3,728)	\$ 46,942,054
9	359	Roads & Trails	\$ 320,284	\$ 53,618	100%	\$ 53,618		\$ 53,618
10		Total Transmission Plant	\$ 450,954,190	\$ 247,274,547	100%	\$ 247,274,547	\$ (19,694)	\$ 247,254,853

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
11/30/2020 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 11/30/2020, 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 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 (Actual) Column E (A)					
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,647,544	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 28,849,960	\$ 21,850,427	100%	\$ 21,850,427	\$ (81,870)	\$ 21,768,557
13	362	Station Equipment	\$ 276,958,460	\$ 95,761,479	100%	\$ 95,761,479	\$ (3,276,756)	\$ 92,484,722
14	364	Poles, Towers & Fixtures	\$ 421,851,427	\$ 278,866,810	100%	\$ 278,866,810	\$ (121,934)	\$ 278,744,876
15	365	Overhead Conductors & Devices	\$ 560,533,849	\$ 239,173,918	100%	\$ 239,173,918	\$ (1,684,633)	\$ 237,489,285
16	366	Underground Conduit	\$ 80,159,046	\$ 51,458,266	100%	\$ 51,458,266	\$ (1,905)	\$ 51,456,361
17	367	Underground Conductors & Devices	\$ 493,019,942	\$ 131,852,143	100%	\$ 131,852,143	\$ (40,028)	\$ 131,812,115
18	368	Line Transformers	\$ 396,675,093	\$ 159,397,278	100%	\$ 159,397,278	\$ (19,028)	\$ 159,378,249
19	369	Services	\$ 76,190,114	\$ 18,247,112	100%	\$ 18,247,112	\$ 149	\$ 18,247,262
20	370	Meters	\$ 121,489,650	\$ 37,937,711	100%	\$ 37,937,711	\$ (11,908,957)	\$ 26,028,754
21	371	Installation on Customer Premises	\$ 26,169,825	\$ 10,823,359	100%	\$ 10,823,359	\$ 1,671	\$ 10,825,030
22	373	Street Lighting & Signal Systems	\$ 81,553,074	\$ 42,754,068	100%	\$ 42,754,068	\$ (40,223)	\$ 42,713,845
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 57,956	100%	\$ 57,956		\$ 57,956
24		Total Distribution Plant	\$ 2,571,158,062	\$ 1,088,180,527	100%	\$ 1,088,180,527	\$ (17,173,514)	\$ 1,071,007,014

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
11/30/2020 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 11/30/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 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 (Actual) Column E (A)					
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 81,438,054	\$ 26,898,399	100%	\$ 26,898,399	\$ (3,902)	\$ 26,894,497
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,197,265	\$ 3,070,380	100%	\$ 3,070,380		\$ 3,070,380
29	391.2	Data Processing Equipment	\$ 16,722,658	\$ 16,951,475	100%	\$ 16,951,475	\$ (2,852,350)	\$ 14,099,125
30	392	Transportation Equipment	\$ 5,129,212	\$ 4,102,171	100%	\$ 4,102,171		\$ 4,102,171
31	393	Stores Equipment	\$ 668,171	\$ 209,763	100%	\$ 209,763		\$ 209,763
32	394	Tools, Shop & Garage Equipment	\$ 13,152,278	\$ 3,564,324	100%	\$ 3,564,324		\$ 3,564,324
33	395	Laboratory Equipment	\$ 4,015,087	\$ 1,639,391	100%	\$ 1,639,391		\$ 1,639,391
34	396	Power Operated Equipment	\$ 7,162,948	\$ 5,470,606	100%	\$ 5,470,606		\$ 5,470,606
35	397	Communication Equipment	\$ 35,241,083	\$ 33,463,307	100%	\$ 33,463,307	\$ (3,701,392)	\$ 29,761,915
36	398	Miscellaneous Equipment	\$ 62,173	\$ 62,173	100%	\$ 62,173		\$ 62,173
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 133,137	100%	\$ 133,137		\$ 133,137
38		Total General Plant	\$ 168,729,941	\$ 96,001,979	100%	\$ 96,001,979	\$ (6,557,645)	\$ 89,444,334

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
11/30/2020 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 11/30/2020, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2020, and to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 11/30/2020 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
			Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
OTHER PLANT								
39	303	Intangible Software	\$ 73,041,752	\$ 58,776,147	100%	\$ 58,776,147.39	\$ (168,462)	\$ 58,607,686
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 76,219,215	\$ 61,953,611		\$ 61,953,611	\$ (168,462)	\$ 61,785,149
43		Removal Work in Progress (RWIP)		\$ (5,792,903)	100%	\$ (5,792,903)		\$ (5,792,903)
44		Company Total Plant (Reserve)	\$ 3,267,061,407	\$ 1,487,617,761	100%	\$ 1,487,617,761	\$ (23,919,314)	\$ 1,463,698,447
45		Service Company Reserve Allocated*						\$ 72,358,769
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,536,057,216

\* 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. 11/30/2020*	263,211,988	333,105,130	84,004,145	(1,598,956)
(2) Service Company Allocated ADIT**	\$ (227,212)	\$ (275,340)	\$ (121,201)	
(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>\$ 447,711,028</u>	<u>\$ 538,163,075</u>	<u>\$ 140,998,071</u>	

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

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

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

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

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of November 30, 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,560,063	\$ 27,653	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,154,108	\$ 17,072,388	2.50%	\$ 478,853
3	353	Station Equipment	\$ 182,825,959	\$ 80,691,516	1.80%	\$ 3,290,867
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 45,726,679	\$ 37,746,389	3.00%	\$ 1,371,800
6	356	Overhead Conductors & Devices	\$ 61,257,236	\$ 31,230,183	2.78%	\$ 1,702,951
7	357	Underground Conduit	\$ 31,980,367	\$ 31,914,028	2.00%	\$ 639,607
8	358	Underground Conductors & Devices	\$ 101,801,552	\$ 46,942,054	2.00%	\$ 2,036,031
9	359	Roads & Trails*	\$ 320,284	\$ 53,618	1.33%	\$ 4,260
10		Total Transmission	\$ 450,954,190	\$ 247,254,853		\$ 9,530,174

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of November 30, 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,647,544	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,849,960	\$ 21,768,557	2.50%	\$ 721,249
13	362	Station Equipment	\$ 276,958,460	\$ 92,484,722	1.80%	\$ 4,985,252
14	364	Poles, Towers & Fixtures	\$ 421,851,427	\$ 278,744,876	4.65%	\$ 19,616,091
15	365	Overhead Conductors & Devices	\$ 560,533,849	\$ 237,489,285	3.89%	\$ 21,804,767
16	366	Underground Conduit	\$ 80,159,046	\$ 51,456,361	2.17%	\$ 1,739,451
17	367	Underground Conductors & Devices	\$ 493,019,942	\$ 131,812,115	2.44%	\$ 12,029,687
18	368	Line Transformers	\$ 396,675,093	\$ 159,378,249	2.91%	\$ 11,543,245
19	369	Services	\$ 76,190,114	\$ 18,247,262	4.33%	\$ 3,299,032
20	370	Meters	\$ 121,489,650	\$ 26,028,754	3.16%	\$ 3,839,073
21	371	Installation on Customer Premises	\$ 26,169,825	\$ 10,825,030	3.45%	\$ 902,859
22	373	Street Lighting & Signal Systems	\$ 81,553,074	\$ 42,713,845	3.70%	\$ 3,017,464
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 57,956	0.00%	\$ -
24		Total Distribution	\$ 2,571,158,062	\$ 1,071,007,014		\$ 83,498,170

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2020

Schedule B-3.2 (Actual)  
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 81,438,054	\$ 26,894,497	2.20%	\$ 1,791,637
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	22.34%	\$ -
28	391.1	Office Furniture & Equipment	\$ 3,197,265	\$ 3,070,380	7.60%	\$ 242,992
29	391.2	Data Processing Equipment	\$ 16,722,658	\$ 14,099,125	10.56%	\$ 1,765,913
30	392	Transportation Equipment	\$ 5,129,212	\$ 4,102,171	6.07%	\$ 311,343
31	393	Stores Equipment	\$ 668,171	\$ 209,763	6.67%	\$ 44,567
32	394	Tools, Shop & Garage Equipment	\$ 13,152,278	\$ 3,564,324	4.62%	\$ 607,635
33	395	Laboratory Equipment	\$ 4,015,087	\$ 1,639,391	2.31%	\$ 92,749
34	396	Power Operated Equipment	\$ 7,162,948	\$ 5,470,606	4.47%	\$ 320,184
35	397	Communication Equipment	\$ 35,241,083	\$ 29,761,915	7.50%	\$ 2,643,081
36	398	Miscellaneous Equipment	\$ 62,173	\$ 62,173	6.67%	\$ 4,147
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 133,137	0.00%	\$ -
38		Total General	\$ 168,729,941	\$ 89,444,334		\$ 7,824,248



The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2020

Schedule B-3.2 (Actual)  
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 73,041,752	\$ 58,607,686	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
42		Total Other	\$ 76,219,215	\$ 61,785,149		\$ 3,821,154
43		Removal Work in Progress (RWIP)		(\$5,792,903)		
44		Company Total Depreciation	\$ 3,267,061,407	\$ 1,463,698,447		\$ 104,673,746
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 119,761,375	\$ 72,358,769		\$ 3,786,311
46		GRAND TOTAL (44 + 45)	\$ 3,386,822,782	\$ 1,536,057,216		\$ 108,460,056

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of November 30, 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)	\$ 115,080,600
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,615,710
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 60,783</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 117,757,093</u></u>

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of November 30, 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)	\$ 450,954,190	\$ 2,571,158,062	\$ 168,729,941
2	Jurisdictional Real Property (b)	\$ 26,714,171	\$ 36,497,504	\$ 83,175,288
3	Jurisdictional Personal Property (1 - 2)	\$ 424,240,019	\$ 2,534,660,558	\$ 85,554,653
4	Purchase Accounting Adjustment (f)	\$ (253,066,702)	\$ (822,763,676)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 171,173,317	\$ 1,711,896,882	\$ 85,554,653
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,083,207	\$ 152,446,920	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,129,716.49	\$ 14,397,052.77	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,212,923	\$ 166,904,051	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 161,960,394	\$ 1,544,992,830	\$ 85,350,876
13	True Value Percentage (c)	64.8951%	63.3059%	40.2906%
14	True Value of Taxable Personal Property (12 x 13)	\$ 105,104,359	\$ 978,071,616	\$ 34,388,380
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 89,338,705	\$ 831,360,874	\$ 8,253,211
17	Personal Property Tax Rate (e)	11.2600240%	11.2600240%	11.2600240%
18	Personal Property Tax (16 x 17)	\$ 10,059,560	\$ 93,611,434	\$ 929,314
19	Purchase Accounting Adjustment (f)	\$ 2,106,278	\$ 7,668,181	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 705,833
21	Total Personal Property Tax (18 + 19 + 20)			\$ 115,080,600

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR

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

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

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 26,714,171	\$ 36,497,504	\$ 83,175,288
2	Real Property Tax Rate (b)	<u>1.786846%</u>	<u>1.786846%</u>	<u>1.786846%</u>
3	Real Property Tax (1 x 2)	\$ 477,341	\$ 652,154	\$ 1,486,215
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,615,710</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	\$ 197,985,917	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 3,537,704</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.786846%</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 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	\$ 86,092,924	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

**ESP IV Adjustments**

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.  
 Source: 11/30/2020 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	\$ 1,022,979	\$ (529,413)
362-SGMI	\$ 5,406,256	\$ 3,336,163
364-SGMI	\$ 163,082	\$ 98,816
365-SGMI	\$ 1,794,147	\$ 1,504,299
367-SGMI	\$ 11,080	\$ 6,579
368-SGMI	\$ 171,766	\$ 140,934
370-SGMI	\$ 17,032,394	\$ 11,996,904
397-SGMI	\$ 3,342,435	\$ 2,709,503
Grand Total	\$ 28,944,139	\$ 19,263,785

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	\$ 572,687	\$ 697,875
352	\$ 105,588	\$ 16,828
353	\$ -	\$ -
355	\$ (814)	\$ (115)
356	\$ (447)	\$ (68)
358	\$ -	\$ -
361	\$ 478,108	\$ 81,870
362	\$ (742,649)	\$ (60,677)
364	\$ 46,578	\$ 35,534
365	\$ 599,247	\$ 184,637
367	\$ 3,701	\$ 245
368	\$ (407,755)	\$ (113,734)
369	\$ 734	\$ 73
370	\$ (264,909)	\$ (89,305)
373	\$ 13,036	\$ 3,899
390	\$ 194,648	\$ 3,677
391	\$ 3,974,798	\$ 2,852,350
397	\$ 2,074,680	\$ 991,889
Grand Total	\$ 6,647,232	\$ 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	\$ (75,553)	\$ (8,172)
369	\$ (1,537)	\$ (223)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,671)
373	\$ (2,721)	\$ (793)
390	\$ (0)	\$ 226
Grand Total	\$ 207,171	\$ 13,049

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 3,451	\$ 145	\$ 103	\$ 3	\$ 72,709	\$ 2,252
365	\$ 4,976	\$ 119	\$ 2,461	\$ 58	\$ (35,292)	\$ (1,121)
367	\$ 3,785	\$ 119	\$ -	\$ -	\$ 14,980	\$ 541
368	\$ -	\$ -	\$ -	\$ -	\$ (410)	\$ 131
369	\$ -	\$ -	\$ -	\$ -	\$ (215)	\$ 6
373	\$ 40,956	\$ 2,233	\$ 57,739	\$ 2,417	\$ 166,969	\$ 8,611
373.3 LED	\$ 1,203,451	\$ 34,884	\$ 345,155	\$ 18,465	\$ 1,693,588	\$ 35,393
Grand Total	\$ 1,256,618	\$ 37,501	\$ 405,458	\$ 20,943	\$ 1,912,328	\$ 45,813

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) Service Company	(B) CEI	(C) OE	(D) TE	(E) TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 842,796,446	\$ 119,761,375	\$ 145,129,548	\$ 63,883,971	\$ 328,774,893
(3) Reserve	\$ 509,210,198	\$ 72,358,769	\$ 87,685,996	\$ 38,598,133	\$ 198,642,898
(4) ADIT	\$ (1,598,956)	\$ (227,212)	\$ (275,340)	\$ (121,201)	\$ (623,753)
(5) <b>Rate Base</b>		<b>\$ 47,629,817</b>	<b>\$ 57,718,892</b>	<b>\$ 25,407,038</b>	<b>\$ 130,755,748</b>
(6) Depreciation Expense (Incremental)		\$ 3,786,311	\$ 4,588,337	\$ 2,019,721	\$ 10,394,369
(7) Property Tax Expense (Incremental)		\$ 60,783	\$ 73,659	\$ 32,423	\$ 166,865
(8) <b>Total Expenses</b>		<b>\$ 3,847,094</b>	<b>\$ 4,661,996</b>	<b>\$ 2,052,144</b>	<b>\$ 10,561,234</b>

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 11/30/2020, 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 11/30/2020, 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 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. Actual 11/30/2020"
- (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 11/30/2020"
- (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 11/30/2020: 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			(H) 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%	
<b>GENERAL PLANT</b>										
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
<b>INTANGIBLE PLANT</b>										
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	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				<b>10.68%</b>	<b>\$ 33,587,782</b>

**NOTES**

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

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

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

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

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

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

\* Includes accounts 390.1 and 390.2.

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

\*\*\* Includes accounts 397 and 397.1

**Depreciation Rate for Service Company Plant (Actual)**

**II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 11/30/2020**

Line No.	(A) Account	(B) Account Description	(C) 11/30/2020 Actual Balances			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 47,148,875	\$ 30,721,728	\$ 16,427,148	2.20%	2.50%	2.20%	2.33%	\$ 1,099,713
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,642,512	\$ 10,882,807	\$ 8,759,706	22.34%	20.78%	0.00%	21.49%	\$ 4,220,253
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	\$ 146,867,206	\$ 38,587,170	\$ 108,280,036	10.56%	17.00%	9.50%	13.20%	\$ 19,381,788
35	392	Transportation Equipment	\$ 3,592,078	\$ 1,429,681	\$ 2,162,397	6.07%	7.31%	6.92%	6.78%	\$ 243,634
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 ***	\$ 147,219,867	\$ 55,552,722	\$ 91,667,145	7.50%	5.00%	5.88%	6.08%	\$ 8,953,406
41	398	Misc. Equipment	\$ 3,528,050	\$ 1,475,150	\$ 2,052,900	6.67%	4.00%	3.33%	4.84%	\$ 170,842
42	399.1	ARC General Plant	\$ 40,721	\$ 29,472	\$ 11,249	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 385,653,257	\$ 149,444,943	\$ 236,208,313					\$ 34,946,010
<b>INTANGIBLE PLANT</b>										
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	\$ 4,475,413	\$ 7,376,139	\$ (2,900,726)	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	\$ 53,751,328	\$ -	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	\$ 23,982,363	\$ 21,822,146	\$ 2,160,217	14.29%	14.29%	14.29%	14.29%	\$ 2,160,217
59	303	FECO 101/6-303 2015 Software	\$ 32,811,705	\$ 24,574,481	\$ 8,237,224	14.29%	14.29%	14.29%	14.29%	\$ 4,688,793
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	\$ 41,468,508	\$ 7,053,440	\$ 34,415,068	14.29%	14.29%	14.29%	14.29%	\$ 5,925,850
64	303	FECO 101/6-303 2019 Software	\$ 22,412,693	\$ 701,997	\$ 21,710,696	14.29%	14.29%	14.29%	14.29%	\$ 3,202,774
65			\$ 457,143,189	\$ 360,026,058	\$ 97,117,131					\$ 25,287,167
66	Removal Work in Progress (RWIP)		\$ (260,803)							
67	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 842,796,446	\$ 509,210,198	\$ 333,325,444					<b>7.15% \$ 60,233,177</b>

**NOTES**

(C) - (E) Service Company plant balances as of November 30, 2020 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2 Rider DCR audit reports, and applicable adjustments from the April 2019 report.

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 11/30/2020. 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)

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

<b>II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007</b>						
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	<b>TOTAL - GENERAL PLANT</b>				<b>\$ 234,896,167</b>	<b>\$ 429,208</b>
21	<b>TOTAL - INTANGIBLE PLANT</b>				<b>\$ 79,567,511</b>	<b>\$ -</b>
22	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				<b>\$ 314,463,678</b>	<b>\$ 429,208</b>
23	<b>Average Effective Real Property Tax Rate</b>					<b>0.14%</b>

#### 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 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 (Actual)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.79%	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 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%	\$ 47,148,875	\$ 602,853
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		\$ 146,867,206	\$ -
32	392	Transportation Equipment	Personal		\$ 3,592,078	\$ -
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		\$ 147,219,867	\$ -
38	398	Misc. Equipment	Personal		\$ 3,528,050	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	<b>TOTAL - GENERAL PLANT</b>				<b>\$ 385,653,257</b>	<b>\$ 856,958</b>
41	<b>TOTAL - INTANGIBLE PLANT</b>				<b>\$ 457,143,189</b>	<b>\$ -</b>
42	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				<b>\$ 842,796,446</b>	<b>\$ 856,958</b>
43	<b>Average Effective Real Property Tax Rate</b>					<b>0.10%</b>

#### NOTES

(C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property

(D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.

Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.

(E) Service Company General gross plant balances as of 11/30/2020 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

<b>Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)</b>							
<b>Case No. 07-551-EL-AIR vs. Actual 11/30/2020 Balances</b>							
<b>I. Allocated Service Company Plant and Related Expenses as of November 30, 2020</b>							
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	\$ 842,796,446	\$ 119,761,375	\$ 145,129,548	\$ 63,883,971	\$ 328,774,893	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (509,210,198)	\$ (72,358,769)	\$ (87,685,996)	\$ (38,598,133)	\$ (198,642,898)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 333,586,247	\$ 47,402,606	\$ 57,443,552	\$ 25,285,838	\$ 130,131,995	Line 2 + Line 3
5	Depreciation *	7.15%	\$ 8,559,134	\$ 10,372,153	\$ 4,565,675	\$ 23,496,962	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 121,774	\$ 147,568	\$ 64,957	\$ 334,300	Average Rate x Line 2
7	Total Expenses		\$ 8,680,908	\$ 10,519,721	\$ 4,630,632	\$ 23,831,262	
* 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 (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>II. Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
<b>III. Incremental Expenses Associated with Allocated Service Company Plant *</b>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.53%	\$ 3,786,311	\$ 4,588,337	\$ 2,019,721	\$ 10,394,369	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 60,783	\$ 73,659	\$ 32,423	\$ 166,865	Line 6 - Line 13
17	Total Expenses		\$ 3,847,094	\$ 4,661,996	\$ 2,052,144	\$ 10,561,234	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of November 30, 2020. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

**Intangible Depreciation Expense Calculation**  
**Actual 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 software related sub-accounts that are not fully amortized yet. All other accounts are calculated by applying the approved accrual rate to the Gross Plant balances.

Company (A)	Utility Account (B)	Function (C)	Gross Plant Nov-20 (D)	Reserve Nov-20 (E)	Net Plant Nov-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	\$ 3,246,364	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,740,202	\$ 2,740,200	\$ 2	14.29%	\$ 2
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,674,648	\$ 5,674,648	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 714,468	\$ 723,011	\$ (8,543)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,052,096	\$ 2,124,295	\$ (72,199)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,301,231	\$ 3,075,878	\$ 225,353	14.29%	\$ 225,353
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,861,397	\$ 2,717,533	\$ 1,143,864	14.29%	\$ 551,794
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,904,304	\$ 3,443,826	\$ 2,460,478	14.29%	\$ 843,725
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,865,328	\$ 1,832,706	\$ 2,032,621	14.29%	\$ 552,355
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,322,815	\$ 1,008,406	\$ 1,314,409	14.29%	\$ 331,930
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,601,468	\$ 778,541	\$ 3,822,927	14.29%	\$ 657,550
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 4,607,731	\$ 276,483	\$ 4,331,248	14.29%	\$ 658,445
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	\$ 430,652	\$ 1,371,933	\$ (941,281)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 76,791,902</b>	<b>\$ 62,483,023</b>	<b>\$ 14,308,879</b>		<b>\$ 3,821,154</b>
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 15,109	\$ 74,638	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	\$ 3,200,811	\$ 3,200,810	\$ 1	14.29%	\$ 1
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,203,983	\$ 8,203,787	\$ 196	14.29%	\$ 196
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 874,376	\$ 895,995	\$ (21,619)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,983,030	\$ 5,090,157	\$ (107,127)	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,873,437	\$ 5,195,565	\$ 477,872	14.29%	\$ 477,872
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 5,569,839	\$ 4,756,276	\$ 1,813,563	14.29%	\$ 938,830
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 8,002,749	\$ 4,802,124	\$ 3,200,625	14.29%	\$ 1,145,593
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,226,184	\$ 2,900,122	\$ 3,326,062	14.29%	\$ 889,722
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,870,367	\$ 1,318,997	\$ 2,551,369	14.29%	\$ 553,075
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,814,340	\$ 1,423,938	\$ 5,390,402	14.29%	\$ 973,769
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 6,684,934	\$ 396,569	\$ 6,288,364	14.29%	\$ 955,277
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	\$ 1,450,881	\$ 2,032,376	\$ (581,495)	14.29%	\$ -
<b>Total</b>			<b>\$ 109,142,875</b>	<b>\$ 85,364,192</b>	<b>\$ 23,778,683</b>		<b>\$ 5,932,350</b>
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	\$ 2,225,292	\$ 2,225,292	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 501,060	\$ 510,598	\$ (9,539)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,242,119	\$ 1,281,625	\$ (39,505)	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,908,172	\$ 1,781,472	\$ 126,700	14.29%	\$ 126,700
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,686,166	\$ 1,182,579	\$ 503,587	14.29%	\$ 240,953
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,299,199	\$ 1,373,565	\$ 925,634	14.29%	\$ 328,555
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,034,766	\$ 489,120	\$ 545,646	14.29%	\$ 147,868
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,242,937	\$ 483,820	\$ 759,117	14.29%	\$ 177,616
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,258,768	\$ 371,448	\$ 1,887,320	14.29%	\$ 322,778
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,170,353	\$ 132,260	\$ 2,038,093	14.29%	\$ 310,144
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	\$ (186,653)	\$ 972,311	\$ (1,158,964)	14.29%	\$ -
<b>Total</b>			<b>\$ 35,522,630</b>	<b>\$ 29,744,242</b>	<b>\$ 5,778,388</b>		<b>\$ 1,654,614</b>

**NOTES**

(D) - (F) Source: Actual 11/30/2020 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 2/28/2021**  
**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)	
<b>Gross Plant</b>		<b>5/31/2007*</b>	<b>2/28/2021</b>	<b>Incremental</b>	<b>Source of Column (B)</b>	
(1)	CEI	1,927.1	3,422.9	1,495.9	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,881.5	1,807.5	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,311.4	539.9	Sch B2.1 (Estimate) Line 44	
(4)	<b>Total</b>	<b>4,772.5</b>	<b>8,615.8</b>	<b>3,843.2</b>	<b>Sum: [ (1) through (3) ]</b>	
<b>Accumulated Reserve</b>						
(5)	CEI	(773.0)	(1,553.2)	(780.2)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,612.2)	(809.2)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(705.3)	(328.6)	-Sch B3 (Estimate) Line 45	
(8)	<b>Total</b>	<b>(1,952.8)</b>	<b>(3,870.7)</b>	<b>(1,917.9)</b>	<b>Sum: [ (5) through (7) ]</b>	
<b>Net Plant In Service</b>						
(9)	CEI	1,154.0	1,869.7	715.7	(1) + (5)	
(10)	OE	1,271.0	2,269.3	998.3	(2) + (6)	
(11)	TE	394.7	606.0	211.3	(3) + (7)	
(12)	<b>Total</b>	<b>2,819.7</b>	<b>4,745.1</b>	<b>1,925.3</b>	<b>Sum: [ (9) through (11) ]</b>	
<b>ADIT</b>						
(13)	CEI	(246.4)	(447.3)	(201.0)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(539.0)	(341.9)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(141.4)	(131.1)	- ADIT Balances (Estimate) Line 3	
(16)	<b>Total</b>	<b>(453.8)</b>	<b>(1,127.8)</b>	<b>(674.0)</b>	<b>Sum: [ (13) through (15) ]</b>	
<b>Rate Base</b>						
(17)	CEI	907.7	1,422.4	514.7	(9) + (13)	
(18)	OE	1,073.9	1,730.3	656.4	(10) + (14)	
(19)	TE	384.4	464.6	80.2	(11) + (15)	
(20)	<b>Total</b>	<b>2,366.0</b>	<b>3,617.3</b>	<b>1,251.3</b>	<b>Sum: [ (17) through (19) ]</b>	
<b>Depreciation Exp</b>						
(21)	CEI	60.0	110.3	50.3	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	115.5	53.5	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	42.4	17.9	Sch B-3.2 (Estimate) Line 45	
(24)	<b>Total</b>	<b>146.5</b>	<b>268.3</b>	<b>121.8</b>	<b>Sum: [ (21) through (23) ]</b>	
<b>Property Tax Exp</b>						
(25)	CEI	65.0	119.3	54.3	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	102.6	45.2	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	34.2	14.1	Sch C-3.10a (Estimate) Line 4	
(28)	<b>Total</b>	<b>142.4</b>	<b>256.1</b>	<b>113.6</b>	<b>Sum: [ (25) through (27) ]</b>	
<b>Revenue Requirement</b>		<b>Rate Base</b>	<b>Return 8.48%</b>	<b>Deprec</b>	<b>Prop Tax</b>	<b>Rev. Req.</b>
(29)	CEI	514.7	43.7	50.3	54.3	148.3
(30)	OE	656.4	55.7	53.5	45.2	154.4
(31)	TE	80.2	6.8	17.9	14.1	38.8
(32)	<b>Total</b>	<b>1,251.3</b>	<b>106.1</b>	<b>121.8</b>	<b>113.6</b>	<b>341.5</b>

<b>Capital Structure &amp; Returns</b>			
	<b>% mix</b>	<b>rate</b>	<b>wtd rate</b>
(33)	Debt	51%	6.54%
(34)	Equity	49%	10.50%
(35)			<b>8.48%</b>

	(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	26.5	22.6%	7.7	0.4	8.1	156.5
(37)	OE	33.8	22.2%	9.7	0.4	10.1	164.5
(38)	TE	4.1	22.3%	1.2	0.1	1.3	40.1
(39)	Total	64.4		18.6	0.9	19.5	361.0

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

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

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
2/28/2021 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 2/28/2021 from the forecast as of December 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 2/28/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 63,887,696	100%	\$ 63,887,696	\$ (56,320,866)	\$ 7,566,830
2	352	Structures & Improvements	\$ 19,259,696	100%	\$ 19,259,696	\$ (105,588)	\$ 19,154,108
3	353	Station Equipment	\$ 183,395,086	100%	\$ 183,395,086	\$ (287)	\$ 183,394,800
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 45,725,865	100%	\$ 45,725,865	\$ 814	\$ 45,726,679
6	356	Overhead Conductors & Devices	\$ 61,256,789	100%	\$ 61,256,789	\$ 447	\$ 61,257,236
7	357	Underground Conduit	\$ 32,080,162	100%	\$ 32,080,162		\$ 32,080,162
8	358	Underground Conductors & Devices	\$ 102,540,622	100%	\$ 102,540,622	\$ 32,555	\$ 102,573,177
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 508,794,142	100%	\$ 508,794,142	\$ (56,392,924)	\$ 452,401,218

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
2/28/2021 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 2/28/2021 from the forecast as of December 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 2/28/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,727,804	100%	\$ 7,727,804	\$ 11	\$ 7,727,815
12	361	Structures & Improvements	\$ 29,328,067	100%	\$ 29,328,067	\$ (478,108)	\$ 28,849,960
13	362	Station Equipment	\$ 287,409,953	100%	\$ 287,409,953	\$ (4,678,545)	\$ 282,731,408
14	364	Poles, Towers & Fixtures	\$ 426,248,559	100%	\$ 426,248,559	\$ (171,919)	\$ 426,076,640
15	365	Overhead Conductors & Devices	\$ 569,301,636	100%	\$ 569,301,636	\$ (2,378,554)	\$ 566,923,082
16	366	Underground Conduit	\$ 80,593,680	100%	\$ 80,593,680	\$ -	\$ 80,593,680
17	367	Underground Conductors & Devices	\$ 501,523,535	100%	\$ 501,523,535	\$ (390,057)	\$ 501,133,478
18	368	Line Transformers	\$ 400,707,990	100%	\$ 400,707,990	\$ 311,542	\$ 401,019,532
19	369	Services	\$ 76,814,730	100%	\$ 76,814,730	\$ 803	\$ 76,815,533
20	370	Meters	\$ 130,091,433	100%	\$ 130,091,433	\$ (16,767,484)	\$ 113,323,949
21	371	Installation on Customer Premises	\$ 26,318,200	100%	\$ 26,318,200	\$ 6,159	\$ 26,324,359
22	373	Street Lighting & Signal Systems	\$ 84,445,209	100%	\$ 84,445,209	\$ (1,254,722)	\$ 83,190,487
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,620,570,874	100%	\$ 2,620,570,874	\$ (25,800,874)	\$ 2,594,769,999

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
2/28/2021 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 2/28/2021 from the forecast as of December 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 2/28/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 83,676,662	100%	\$ 83,676,662	\$ (194,648)	\$ 83,482,014
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,197,265	100%	\$ 3,197,265		\$ 3,197,265
29	391.2	Data Processing Equipment	\$ 20,697,457	100%	\$ 20,697,457	\$ (3,974,798)	\$ 16,722,658
30	392	Transportation Equipment	\$ 5,129,212	100%	\$ 5,129,212		\$ 5,129,212
31	393	Stores Equipment	\$ 668,171	100%	\$ 668,171		\$ 668,171
32	394	Tools, Shop & Garage Equipment	\$ 13,152,278	100%	\$ 13,152,278		\$ 13,152,278
33	395	Laboratory Equipment	\$ 4,015,087	100%	\$ 4,015,087		\$ 4,015,087
34	396	Power Operated Equipment	\$ 7,162,948	100%	\$ 7,162,948		\$ 7,162,948
35	397	Communication Equipment	\$ 42,595,088	100%	\$ 42,595,088	\$ (5,417,115)	\$ 37,177,973
36	398	Miscellaneous Equipment	\$ 62,173	100%	\$ 62,173		\$ 62,173
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 182,297,352	100%	\$ 182,297,352	\$ (9,586,561)	\$ 172,710,791



The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
2/28/2021 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 2/28/2021 from the forecast as of December 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 2/28/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$ 77,220,963	100%	\$ 77,220,963	\$ (1,595,666)	\$ 75,625,297
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 80,398,426		\$ 80,398,426	\$ (1,595,666)	\$ 78,802,760
43		Company Total Plant	\$ 3,392,060,794	100%	\$ 3,392,060,794	\$ (93,376,026)	\$ 3,298,684,768
44		Service Company Plant Allocated*					\$ 124,245,659
45		Grand Total Plant (43 + 44)					<u>\$ 3,422,930,427</u>

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
2/28/2021 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/28/2021 from the forecast as of December 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 2/28/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E (A)					
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ -	\$ 26,901	100%	\$ 26,901		\$ 26,901
2	352	Structures & Improvements	\$ 19,154,108	\$ 17,210,309	100%	\$ 17,210,309	\$ (17,488)	\$ 17,192,821
3	353	Station Equipment	\$ 183,394,800	\$ 81,270,331	100%	\$ 81,270,331	\$ 697	\$ 81,271,028
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 45,726,679	\$ 38,091,320	100%	\$ 38,091,320	\$ 121	\$ 38,091,441
6	356	Overhead Conductors & Devices	\$ 61,257,236	\$ 31,660,819	100%	\$ 31,660,819	\$ 52	\$ 31,660,871
7	357	Underground Conduit	\$ 32,080,162	\$ 32,063,981	100%	\$ 32,063,981		\$ 32,063,981
8	358	Underground Conductors & Devices	\$ 102,573,177	\$ 47,186,581	100%	\$ 47,186,581	\$ (3,565)	\$ 47,183,016
9	359	Roads & Trails	\$ 320,284	\$ 54,709	100%	\$ 54,709		\$ 54,709
10		Total Transmission Plant	\$ 444,834,387	\$ 249,141,974	100%	\$ 249,141,974	\$ (20,183)	\$ 249,121,791

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
2/28/2021 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/28/2021 from the forecast as of December 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 2/28/2021 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>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,727,815	\$ (8,919)	100%	\$ (8,919)		\$ (8,919)
12	361	Structures & Improvements	\$ 28,849,960	\$ 22,034,798	100%	\$ 22,034,798	\$ (84,858)	\$ 21,949,940
13	362	Station Equipment	\$ 282,731,408	\$ 95,702,129	100%	\$ 95,702,129	\$ (3,408,626)	\$ 92,293,503
14	364	Poles, Towers & Fixtures	\$ 426,076,640	\$ 282,354,500	100%	\$ 282,354,500	\$ (126,226)	\$ 282,228,274
15	365	Overhead Conductors & Devices	\$ 566,923,082	\$ 242,808,732	100%	\$ 242,808,732	\$ (1,735,790)	\$ 241,072,942
16	366	Underground Conduit	\$ 80,593,680	\$ 51,844,533	100%	\$ 51,844,533	\$ (1,905)	\$ 51,842,627
17	367	Underground Conductors & Devices	\$ 501,133,478	\$ 132,943,939	100%	\$ 132,943,939	\$ (42,617)	\$ 132,901,322
18	368	Line Transformers	\$ 401,019,532	\$ 161,122,556	100%	\$ 161,122,556	\$ (19,908)	\$ 161,102,648
19	369	Services	\$ 76,815,533	\$ 18,933,482	100%	\$ 18,933,482	\$ 158	\$ 18,933,640
20	370	Meters	\$ 113,323,949	\$ 37,740,499	100%	\$ 37,740,499	\$ (12,332,401)	\$ 25,408,098
21	371	Installation on Customer Premises	\$ 26,324,359	\$ 10,998,425	100%	\$ 10,998,425	\$ 1,724	\$ 11,000,150
22	373	Street Lighting & Signal Systems	\$ 83,245,429	\$ 43,151,153	100%	\$ 43,151,153	\$ (60,755)	\$ 43,090,398
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 58,353	100%	\$ 58,353		\$ 58,353
24		Total Distribution Plant	\$ 2,594,824,941	\$ 1,099,684,181	100%	\$ 1,099,684,181	\$ (17,811,204)	\$ 1,081,872,977

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
2/28/2021 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
Page 3 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/28/2021 from the forecast as of December 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 2/28/2021 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate)	Column E	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction
			(A)		(B)	(C)	(D) = (B) * (C)	(F) = (D) + (E)
		<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383		\$ -	100%	\$ -	\$ -
26	390	Structures & Improvements	\$ 83,482,014		\$ 26,844,177	100%	\$ 26,844,177	\$ 26,839,204
27	390.3	Leasehold Improvements	\$ 436,850		\$ 436,850	100%	\$ 436,850	\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 3,197,265		\$ 3,070,380	100%	\$ 3,070,380	\$ 3,070,380
29	391.2	Data Processing Equipment	\$ 16,722,658		\$ 17,497,888	100%	\$ 17,497,888	\$ 14,551,573
30	392	Transportation Equipment	\$ 5,129,212		\$ 4,180,006	100%	\$ 4,180,006	\$ 4,180,006
31	393	Stores Equipment	\$ 668,171		\$ 220,905	100%	\$ 220,905	\$ 220,905
32	394	Tools, Shop & Garage Equipment	\$ 13,152,278		\$ 3,716,233	100%	\$ 3,716,233	\$ 3,716,233
33	395	Laboratory Equipment	\$ 4,015,087		\$ 1,662,578	100%	\$ 1,662,578	\$ 1,662,578
34	396	Power Operated Equipment	\$ 7,162,948		\$ 5,550,652	100%	\$ 5,550,652	\$ 5,550,652
35	397	Communication Equipment	\$ 37,177,973		\$ 33,779,151	100%	\$ 33,779,151	\$ 29,976,331
36	398	Miscellaneous Equipment	\$ 62,173		\$ 62,173	100%	\$ 62,173	\$ 62,173
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777		\$ 134,169	100%	\$ 134,169	\$ 134,169
38		Total General Plant	\$ 172,710,791		\$ 97,155,164	100%	\$ 97,155,164	\$ 90,401,055

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
2/28/2021 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)  
Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/28/2021 from the forecast as of December 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 2/28/2021 Plant in Service Balances" workpaper.

				Reserve Balances				
Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
39	303	Intangible Software	\$ 77,220,963	\$ 59,991,796	100%	\$ 59,991,796	\$ (214,442)	\$ 59,777,355
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 80,398,426	\$ 63,169,260		\$ 63,169,260	\$ (214,442)	\$ 62,954,818
43		Removal Work in Progress (RWIP)		\$ (5,311,630)	100%	\$ (5,311,630)		\$ (5,311,630)
44		Company Total Plant (Reserve)	<u>\$ 3,292,768,545</u>	<u>\$ 1,503,838,949</u>	100%	<u>\$ 1,503,838,949</u>	<u>\$ (24,799,937)</u>	<u>\$ 1,479,039,012</u>
45		Service Company Reserve Allocated*						\$ 74,148,905
46		Grand Total Plant (Reserve) (44 + 45)						<u>\$ 1,553,187,917</u>

\* 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. 2/28/2021*	263,902,234	335,213,739	84,661,603	2,423,238
(2) Service Company Allocated ADIT**	\$ 344,342	\$ 417,282	\$ 183,681	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 44,496,128	\$ 54,362,087	\$ 14,061,324	\$ 112,919,539
(5) Grand Total ADIT Balance*****	<u>\$ 447,346,383</u>	<u>\$ 538,969,082</u>	<u>\$ 141,447,958</u>	

\*Source: Estimated 2/28/2021 ADIT balances from the forecast as of December 2020.

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

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

\*\*\*\*Source: 2/28/2021 balances.

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2021

Schedule B-3.2 (Estimate)  
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NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)				
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,566,830	\$ 26,901	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,154,108	\$ 17,192,821	2.50%	\$ 478,853
3	353	Station Equipment	\$ 183,394,800	\$ 81,271,028	1.80%	\$ 3,301,106
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 45,726,679	\$ 38,091,441	3.00%	\$ 1,371,800
6	356	Overhead Conductors & Devices	\$ 61,257,236	\$ 31,660,871	2.78%	\$ 1,702,951
7	357	Underground Conduit	\$ 32,080,162	\$ 32,063,981	2.00%	\$ 641,603
8	358	Underground Conductors & Devices	\$ 102,573,177	\$ 47,183,016	2.00%	\$ 2,051,464
9	359	Roads & Trails*	\$ 320,284	\$ 54,709	1.33%	\$ 4,260
10		Total Transmission	\$ 452,401,218	\$ 249,121,791		\$ 9,557,842

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2021

Schedule B-3.2 (Estimate)  
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,727,815	\$ (8,919)	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,849,960	\$ 21,949,940	2.50%	\$ 721,249
13	362	Station Equipment	\$ 282,731,408	\$ 92,293,503	1.80%	\$ 5,089,165
14	364	Poles, Towers & Fixtures	\$ 426,076,640	\$ 282,228,274	4.65%	\$ 19,812,564
15	365	Overhead Conductors & Devices	\$ 566,923,082	\$ 241,072,942	3.89%	\$ 22,053,308
16	366	Underground Conduit	\$ 80,593,680	\$ 51,842,627	2.17%	\$ 1,748,883
17	367	Underground Conductors & Devices	\$ 501,133,478	\$ 132,901,322	2.44%	\$ 12,227,657
18	368	Line Transformers	\$ 401,019,532	\$ 161,102,648	2.91%	\$ 11,669,668
19	369	Services	\$ 76,815,533	\$ 18,933,640	4.33%	\$ 3,326,113
20	370	Meters	\$ 113,323,949	\$ 25,408,098	3.16%	\$ 3,581,037
21	371	Installation on Customer Premises	\$ 26,324,359	\$ 11,000,150	3.45%	\$ 908,190
22	373	Street Lighting & Signal Systems	\$ 83,190,487	\$ 43,090,398	3.70%	\$ 3,078,048
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 58,353	0.00%	\$ -
24		Total Distribution	\$ 2,594,769,999	\$ 1,081,872,977		\$ 84,215,882



The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2021

Schedule B-3.2 (Estimate)  
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 83,482,014	\$ 26,839,204	2.20%	\$ 1,836,604
27	390.3	Leasehold Improvements	\$ 436,850	\$ 436,850	22.34%	\$ -
28	391.1	Office Furniture & Equipment	\$ 3,197,265	\$ 3,070,380	7.60%	\$ 242,992
29	391.2	Data Processing Equipment	\$ 16,722,658	\$ 14,551,573	10.56%	\$ 1,765,913
30	392	Transportation Equipment	\$ 5,129,212	\$ 4,180,006	6.07%	\$ 311,343
31	393	Stores Equipment	\$ 668,171	\$ 220,905	6.67%	\$ 44,567
32	394	Tools, Shop & Garage Equipment	\$ 13,152,278	\$ 3,716,233	4.62%	\$ 607,635
33	395	Laboratory Equipment	\$ 4,015,087	\$ 1,662,578	2.31%	\$ 92,749
34	396	Power Operated Equipment	\$ 7,162,948	\$ 5,550,652	4.47%	\$ 320,184
35	397	Communication Equipment	\$ 37,177,973	\$ 29,976,331	7.50%	\$ 2,788,348
36	398	Miscellaneous Equipment	\$ 62,173	\$ 62,173	6.67%	\$ 4,147
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 134,169	0.00%	\$ -
38		Total General	\$ 172,710,791	\$ 90,401,055		\$ 8,014,482

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR  
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2021

Schedule B-3.2 (Estimate)  
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NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 75,625,297	\$ 59,777,355	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
42		Total Other	\$ 78,802,760	\$ 62,954,818		\$ 4,155,301
43		Removal Work in Progress (RWIP)		\$ (5,311,630)		
44		Total Company Depreciation	\$ 3,298,684,768	\$ 1,479,039,012		\$ 105,943,507
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 124,245,659	\$ 74,148,905		\$ 4,387,374
46		GRAND TOTAL (44 + 45)	\$ 3,422,930,427	\$ 1,553,187,917		\$ 110,330,880

\*\* Please see the "Intangible Depreciation Expense Calculation: Estimated 2/28/2021 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of February 28, 2021

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 116,601,740
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 2,653,788
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 59,255</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 119,314,782</u></u>

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR

Annual Personal Property Tax Expense on Estimated Plant Balances as of February 28, 2021

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)	\$ 452,401,218	\$ 2,594,769,999	\$ 172,710,791
2	Jurisdictional Real Property (b)	\$ 26,720,938	\$ 36,577,774	\$ 85,219,248
3	Jurisdictional Personal Property (1 - 2)	\$ 425,680,280	\$ 2,558,192,225	\$ 87,491,543
4	Purchase Accounting Adjustment (f)	\$ (253,066,702)	\$ (822,763,676)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 172,613,578	\$ 1,735,428,549	\$ 87,491,543
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,083,207	\$ 152,446,920	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,181,292.22	\$ 14,594,954.10	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,264,499	\$ 167,101,953	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 163,349,078	\$ 1,568,326,596	\$ 87,287,766
13	True Value Percentage (c)	64.8951%	63.3059%	40.2906%
14	True Value of Taxable Personal Property (12 x 13)	\$ 106,005,548	\$ 992,843,267	\$ 35,168,765
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 90,104,716	\$ 843,916,777	\$ 8,440,504
17	Personal Property Tax Rate (e)	11.2600240%	11.2600240%	11.2600240%
18	Personal Property Tax (16 x 17)	\$ 10,145,813	\$ 95,025,232	\$ 950,403
19	Purchase Accounting Adjustment (f)	\$ 2,106,278	\$ 7,668,181	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 705,833
21	Total Personal Property Tax (18 + 19 + 20)			\$ 116,601,740

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of February 28, 2021

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 26,720,938	\$ 36,577,774	\$ 85,219,248
2	Real Property Tax Rate (b)	<u>1.786846%</u>	<u>1.786846%</u>	<u>1.786846%</u>
3	Real Property Tax (1 x 2)	\$ 477,462	\$ 653,589	\$ 1,522,737
4	Total Real Property Tax (Sum of 3)			<u>\$ 2,653,788</u>

(a) Schedule C-3.10a1 (Estimate)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 197,985,917	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 3,537,704</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.786846%</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  
 Estimated 2/28/2021 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	\$ 86,092,924	\$ 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 December 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	\$ 1,022,979	\$ (503,838)
362	\$ 5,406,256	\$ 3,471,319
364	\$ 163,082	\$ 102,893
365	\$ 1,794,147	\$ 1,549,153
367	\$ 11,080	\$ 6,856
368	\$ 171,766	\$ 145,228
370	\$ 17,032,394	\$ 12,422,714
397	\$ 3,342,435	\$ 2,772,174
Grand Total	\$ 28,944,139	\$ 19,966,499

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	\$ 572,687	\$ 718,280
352	\$ 105,588	\$ 17,488
353	\$ -	\$ -
355	\$ (814)	\$ (121)
356	\$ (447)	\$ (71)
358	\$ -	\$ -
361	\$ 478,108	\$ 84,858
362	\$ (742,649)	\$ (64,032)
364	\$ 46,578	\$ 36,188
365	\$ 599,247	\$ 191,085
367	\$ 3,701	\$ 267
368	\$ (407,755)	\$ (116,599)
369	\$ 734	\$ 81
370	\$ (264,909)	\$ (91,670)
373	\$ 13,036	\$ 4,020
390	\$ 194,648	\$ 4,747
391	\$ 3,974,798	\$ 2,946,315
397	\$ 2,074,680	\$ 1,030,647
Grand Total	\$ 6,647,232	\$ 4,761,484

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	\$ (697)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 3,565
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,338
364	\$ (41,192)	\$ (13,040)
365	\$ (19,816)	\$ (4,616)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 35,351
368	\$ (75,553)	\$ (8,722)
369	\$ (1,537)	\$ (240)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,724)
373	\$ (2,721)	\$ (818)
390	\$ (0)	\$ 226
Grand Total	\$ 207,171	\$ 13,905

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 3,451	\$ 185	\$ 103	\$ 4	\$ 72,709	\$ 2,939
365	\$ 4,976	\$ 168	\$ 2,461	\$ 75	\$ (35,292)	\$ (1,451)
367	\$ 3,785	\$ 143	\$ -	\$ -	\$ 14,980	\$ 623
368	\$ -	\$ -	\$ -	\$ -	\$ (410)	\$ 128
369	\$ -	\$ -	\$ -	\$ -	\$ (215)	\$ 4
373	\$ 40,956	\$ 2,612	\$ 57,739	\$ 3,023	\$ 166,969	\$ 10,251
373.3 LED	\$ 1,203,451	\$ 54,942	\$ 345,155	\$ 24,218	\$ 1,693,588	\$ 63,620
Grand Total	\$ 1,256,618	\$ 58,049	\$ 405,458	\$ 27,319	\$ 1,912,328	\$ 76,114

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	\$ 874,353,690	\$ 124,245,659	\$ 150,563,705	\$ 66,276,010	\$ 341,085,375
(3) Reserve	\$ 521,807,917	\$ 74,148,905	\$ 89,855,323	\$ 39,553,040	\$ 203,557,268
(4) ADIT	\$ 2,423,238	\$ 344,342	\$ 417,282	\$ 183,681	\$ 945,305
(5) <b>Rate Base</b>	<b>\$ 49,752,412</b>	<b>\$ 60,291,101</b>	<b>\$ 26,539,288</b>	<b>\$ 136,582,801</b>	
(6) Depreciation Expense (Incremental)	\$ 4,387,374	\$ 5,316,719	\$ 2,340,344	\$ 12,044,436	
(7) Property Tax Expense (Incremental)	\$ 59,255	\$ 71,806	\$ 31,608	\$ 162,669	
(8) <b>Total Expenses</b>	<b>\$ 4,446,628</b>	<b>\$ 5,388,525</b>	<b>\$ 2,371,952</b>	<b>\$ 12,207,105</b>	

- (2) Estimated Gross Plant = 2/28/2021 General and Intangible Plant Balances in the forecast as of December 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 = 2/28/2021 General and Intangible Reserve Balances in the forecast as of December 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 2/28/2021
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 2/28/2021 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 2/28/2021 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 2/28/2021: Revenue Requirement" workpaper.

**Depreciation Rate for Service Company Plant (Estimate)**

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

Line No.	(A) Account	(B) Account Description	(C) 5/31/2007			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
<b>GENERAL PLANT</b>										
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
<b>INTANGIBLE PLANT</b>										
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	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				<b>10.68%</b>	\$ <b>33,587,782</b>

**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 February 28, 2021**

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 2/28/2021 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%	
<b>GENERAL PLANT</b>										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 46,385,821	\$ 31,517,042	\$ 14,868,779	2.20%	2.50%	2.20%	2.33%	\$ 1,081,916
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,564,254	\$ 10,961,133	\$ 8,603,120	22.34%	20.78%	0.00%	21.49%	\$ 4,203,439
33	391.1	Office Furn., Mech. Equip.	\$ 15,876,595	\$ 10,649,218	\$ 5,227,377	7.60%	3.80%	3.80%	5.18%	\$ 823,076
34	391.2	Data Processing Equipment	\$ 154,768,238	\$ 41,651,798	\$ 113,116,440	10.56%	17.00%	9.50%	13.20%	\$ 20,424,472
35	392	Transportation Equipment	\$ 3,592,078	\$ 1,502,421	\$ 2,089,657	6.07%	7.31%	6.92%	6.78%	\$ 243,634
36	393	Stores Equipment	\$ 17,143	\$ 9,251	\$ 7,891	6.67%	2.56%	3.13%	4.17%	\$ 714
37	394	Tools, Shop, Garage Equip.	\$ 313,601	\$ 27,804	\$ 285,797	4.62%	3.17%	3.33%	3.73%	\$ 11,695
38	395	Laboratory Equipment	\$ 750,667	\$ 50,448	\$ 700,218	2.31%	3.80%	2.86%	3.07%	\$ 23,080
39	396	Power Operated Equipment	\$ 424,994	\$ 174,985	\$ 250,009	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 147,219,867	\$ 57,729,509	\$ 89,490,358	7.50%	5.00%	5.88%	6.08%	\$ 8,953,406
41	398	Misc. Equipment	\$ 3,449,352	\$ 1,517,221	\$ 1,932,132	6.67%	4.00%	3.33%	4.84%	\$ 167,032
42	399.1	ARC General Plant	\$ 40,721	\$ 29,704	\$ 11,017	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 392,634,278	\$ 155,820,535	\$ 236,813,744					\$ 35,950,272
<b>INTANGIBLE PLANT</b>										
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	\$ 29,051,636	\$ 6,693,674	\$ 22,357,961	14.29%	14.29%	14.29%	14.29%	\$ 4,151,479
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	\$ 38,042,373	\$ (69)	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	\$ 23,982,363	\$ 22,748,028	\$ 1,234,335	14.29%	14.29%	14.29%	14.29%	\$ 1,234,335
59	303	FECO 101/6-303 2015 Software	\$ 32,811,705	\$ 25,875,095	\$ 6,936,610	14.29%	14.29%	14.29%	14.29%	\$ 4,688,793
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 17,178,304	\$ 9,218,327	14.29%	14.29%	14.29%	14.29%	\$ 3,772,079
61	303	FECO 101/6-303 2017 Software	\$ 11,124,744	\$ 5,852,088	\$ 5,272,656	14.29%	14.29%	14.29%	14.29%	\$ 1,589,726
62	303	FECO 101/6-303 2018 Software	\$ 27,625,815	\$ 10,967,663	\$ 16,658,152	14.29%	14.29%	14.29%	14.29%	\$ 3,947,729
63	303	FECO 101/6-303 2019 Software	\$ 41,468,508	\$ 8,594,414	\$ 32,874,094	14.29%	14.29%	14.29%	14.29%	\$ 5,925,850
64	303	FECO 101/6-303 2020 Software	\$ 22,412,693	\$ 1,526,454	\$ 20,886,239	14.29%	14.29%	14.29%	14.29%	\$ 3,202,774
65			\$ 481,719,412	\$ 366,281,106	\$ 115,438,306					\$ 28,512,763
66	Removal Work in Progress (RWIP)		\$ (293,723)							
67	<b>TOTAL - GENERAL &amp; INTANGIBLE</b>		\$ 874,353,690	\$ 521,807,917	\$ 352,252,050					<b>7.37% \$ 64,463,035</b>

**NOTES**

(C) - (E) Estimated 2/28/2021 balances. Source: The forecast as of December 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 2/28/2021. 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)

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

<b>II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007</b>						
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	<b>TOTAL - GENERAL PLANT</b>				\$ 234,896,167	\$ 429,208
21	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 79,567,511	\$ -
22	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 314,463,678	\$ 429,208
23	<b>Average Effective Real Property Tax Rate</b>					<b>0.14%</b>

#### 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 February 28, 2021 *						
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 February 28, 2021						
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%	\$ 46,385,821	\$ 593,097
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		\$ 154,768,238	\$ -
32	392	Transportation Equipment	Personal		\$ 3,592,078	\$ -
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		\$ 147,219,867	\$ -
38	398	Misc. Equipment	Personal		\$ 3,449,352	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	<b>TOTAL - GENERAL PLANT</b>				\$ 392,634,278	\$ 846,201
41	<b>TOTAL - INTANGIBLE PLANT</b>				\$ 481,719,412	\$ -
42	<b>TOTAL - GENERAL &amp; INTANGIBLE PLANT</b>				\$ 874,353,690	\$ 846,201
43	<b>Average Effective Real Property Tax Rate</b>					<b>0.10%</b>

#### NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.  
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 2/28/2021. Source: The forecast as of December 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 2/28/2021 Balances**

<b>I. Estimated Allocated Service Company Plant and Related Expenses as of February 28, 2021</b>							
<b>Line</b>	<b>Category</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 874,353,690	\$ 124,245,659	\$ 150,563,705	\$ 66,276,010	\$ 341,085,375	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (521,807,917)	\$ (74,148,905)	\$ (89,855,323)	\$ (39,553,040)	\$ (203,557,268)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 352,545,773</u>	<u>\$ 50,096,754</u>	<u>\$ 60,708,382</u>	<u>\$ 26,722,970</u>	<u>\$ 137,528,106</u>	Line 2 + Line 3
5	Depreciation *	7.37%	\$ 9,160,197	\$ 11,100,535	\$ 4,886,298	\$ 25,147,030	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 120,245	\$ 145,716	\$ 64,142	\$ 330,103	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,280,443</u>	<u>\$ 11,246,251</u>	<u>\$ 4,950,440</u>	<u>\$ 25,477,133</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/28/2021.  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>							

<b>II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007</b>							
<b>Line</b>	<b>Rate Base</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
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		<u>\$ 4,833,814</u>	<u>\$ 5,857,726</u>	<u>\$ 2,578,488</u>	<u>\$ 13,270,028</u>	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>							

<b>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</b>							
<b>Line</b>	<b>Rate Base</b>	<b>Service Co.</b>	<b>CEI</b>	<b>OE</b>	<b>TE</b>	<b>TOTAL</b>	<b>Source / Notes</b>
15	Depreciation	-3.31%	\$ 4,387,374	\$ 5,316,719	\$ 2,340,344	\$ 12,044,436	Line 5 - Line 12
16	Property Tax	-0.04%	\$ 59,255	\$ 71,806	\$ 31,608	\$ 162,669	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,446,628</u>	<u>\$ 5,388,525</u>	<u>\$ 2,371,952</u>	<u>\$ 12,207,105</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 February 28, 2021. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

**Intangible Depreciation Expense Calculation**  
**Estimated 2/28/2021 Balances**

**NOTE**

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Feb-21 (D)	Reserve Feb-21 (E)	Net Plant Feb-21 (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	\$ 3,246,364	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,740,202	\$ 2,740,202	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,674,648	\$ 5,674,648	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 714,468	\$ 714,468	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,052,096	\$ 2,052,096	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,301,231	\$ 3,172,458	\$ 128,773	14.29%	\$ 128,773
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,861,397	\$ 2,898,143	\$ 963,254	14.29%	\$ 551,794
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,904,304	\$ 3,681,937	\$ 2,222,367	14.29%	\$ 843,725
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,865,328	\$ 1,974,517	\$ 1,890,811	14.29%	\$ 552,355
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,322,815	\$ 1,080,101	\$ 1,242,714	14.29%	\$ 331,930
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,601,468	\$ 949,717	\$ 3,651,751	14.29%	\$ 657,550
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 5,607,614	\$ 536,650	\$ 5,070,964	14.29%	\$ 801,328
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	\$ 2,014,313	\$ 1,482,598	\$ 531,715	14.29%	\$ 287,845
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
<b>Total</b>			<b>\$ 79,375,446</b>	<b>\$ 63,673,088</b>	<b>\$ 15,702,349</b>		<b>\$ 4,155,301</b>
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	\$ 3,200,811	\$ 3,200,811	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,203,983	\$ 8,203,983	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 874,376	\$ 874,376	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,983,030	\$ 4,983,030	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,673,437	\$ 5,400,368	\$ 273,070	14.29%	\$ 273,070
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,569,839	\$ 5,042,628	\$ 1,527,211	14.29%	\$ 938,830
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 8,002,749	\$ 5,111,862	\$ 2,890,887	14.29%	\$ 1,143,593
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,226,184	\$ 3,132,173	\$ 3,094,011	14.29%	\$ 889,722
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,870,367	\$ 1,458,163	\$ 2,412,204	14.29%	\$ 553,075
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,814,340	\$ 1,665,299	\$ 5,149,041	14.29%	\$ 973,769
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 7,584,944	\$ 759,360	\$ 6,825,584	14.29%	\$ 1,083,888
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Pht	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 3,115,436	\$ 2,182,038	\$ 933,398	14.29%	\$ 445,196
<b>Total</b>			<b>\$ 111,617,694</b>	<b>\$ 87,146,456</b>	<b>\$ 24,471,238</b>		<b>\$ 6,301,158</b>
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	\$ 2,225,292	\$ 2,225,292	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 501,060	\$ 501,060	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,242,119	\$ 1,242,119	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,908,172	\$ 1,835,772	\$ 72,400	14.29%	\$ 72,400
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,636,166	\$ 1,262,093	\$ 424,073	14.29%	\$ 240,953
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,299,199	\$ 1,463,142	\$ 836,056	14.29%	\$ 328,555
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,034,766	\$ 527,188	\$ 507,578	14.29%	\$ 147,868
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,242,937	\$ 525,226	\$ 717,710	14.29%	\$ 177,616
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,258,768	\$ 455,955	\$ 1,802,813	14.29%	\$ 322,778
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,584,491	\$ 249,662	\$ 2,334,829	14.29%	\$ 369,324
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	\$ 441,883	\$ 993,043	\$ (551,159)	14.29%	\$ -
<b>Total</b>			<b>\$ 36,365,004</b>	<b>\$ 30,220,702</b>	<b>\$ 6,144,302</b>		<b>\$ 1,659,496</b>

**NOTES**

- (D) - (F) Source: The forecast as of December 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 March 2021 - May 2021 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 2/28/2021
(1)	CEI	\$ 156,461,204
(2)	OE	\$ 164,514,272
(3)	TE	\$ 40,062,907
(4)	TOTAL	\$ 361,038,383

NOTES

(B) Annual Revenue Requirement based on estimated 2/28/2021 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	December 202 - February 2021 Reconciliation Amount Adjusted for March 2021 - May 2021	\$ (125,001)	\$ (321,994)	\$ (113,386)
(2)	Audit Recommendation	\$ (132,921)	\$ (104,827)	\$ (1,450)
(3)	Total Reconciliation	\$ (257,922)	\$ (426,821)	\$ (114,835)

SOURCES

- Line 1: Source:& "Quarterly Revenue Requirement Additions: Calculation of December 202 - February 2021 Reconciliation Amount Adjusted for March 2021 - May 2021" workpaper Section III Col.G  
Line 2: Source: Cumulative revenue requirement impact of recommendation #5 from the June 2020 Rider DCR audit report.  
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	5,115,790,584	34.45%	\$ 53,904,378	\$ (88,860)
(2)		GS, GP, GSU	9,733,147,128	65.55%	\$ 102,556,826	\$ (169,062)
(3)			14,848,937,711	100.00%	\$ 156,461,204	\$ (257,922)
(4)	OE	RS	8,931,922,476	49.87%	\$ 82,040,541	\$ (212,848)
(5)		GS, GP, GSU	8,979,084,691	50.13%	\$ 82,473,731	\$ (213,972)
(6)			17,911,007,167	100.00%	\$ 164,514,272	\$ (426,821)
(7)	TE	RS	2,416,879,810	46.07%	\$ 18,456,391	\$ (52,903)
(8)		GS, GP, GSU	2,829,391,281	53.93%	\$ 21,606,516	\$ (61,932)
(9)			5,246,271,091	100.00%	\$ 40,062,907	\$ (114,835)
(10)	OH	RS	16,464,592,869	43.32%	\$ 154,401,311	\$ (354,612)
(11)	TOTAL	GS, GP, GSU	21,541,623,100	56.68%	\$ 206,637,073	\$ (444,967)
(12)			38,006,215,970	100.00%	\$ 361,038,383	\$ (799,579)

**NOTES**

- (C) Source: Forecast for March 2021 - Feb 2022 (All forecasted numbers associated with the forecast as of December 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) Company	(B) Rate Schedule	(C) Stipulation Allocation			(F) Annual Rev Req Allocations	(G) 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%	\$ 92,320,013	\$ (152,187)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,368,053	\$ (2,255)
(4)		GSU	4.06%	7.74%	8.65%	\$ 8,868,760	\$ (14,620)
(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%	\$ 102,556,826	\$ (169,062)
(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%	\$ 67,424,719	\$ (174,929)
(13)		GP	5.20%	13.85%	15.69%	\$ 12,939,578	\$ (33,571)
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,109,434	\$ (5,473)
(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%	\$ 82,473,731	\$ (213,972)
(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%	\$ 18,741,439	\$ (53,720)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,803,038	\$ (8,035)
(24)		GSU	0.11%	0.25%	0.29%	\$ 62,039	\$ (178)
(25)		GT	1.38%	3.29%	0.00%	\$ -	\$ -
(26)		STL	2.91%	6.92%	0.00%	\$ -	\$ -
(27)		POL	0.69%	1.64%	0.00%	\$ -	\$ -
(28)		TRF	0.05%	0.12%	0.00%	\$ -	\$ -
(29)			100.00%	100.00%	100.00%	\$ 21,606,516	\$ (61,932)
(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	\$ 53,904,378	5,115,790,584	\$ 0.010537
(2)	OE	RS	\$ 82,040,541	8,931,922,476	\$ 0.009185
(3)	TE	RS	\$ 18,456,391	2,416,879,810	\$ 0.007636
(4)			\$ 154,401,311	16,464,592,869	

**NOTES**

- (C) Source: Section III, Column E.  
(D) Source: Forecast for March 2021 - Feb 2022 (All forecasted numbers associated with the forecast as of December 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	\$ 92,320,013	18,155,263	\$ 5.0850 per kW
(2)		GP	\$ 1,368,053	1,039,292	\$ 1.3163 per kW
(3)		GSU	\$ 8,868,760	7,664,895	\$ 1.1571 per kW
(4)			\$ 102,556,826		
(5)	OE	GS	\$ 67,424,719	19,172,305	\$ 3.5168 per kW
(6)		GP	\$ 12,939,578	6,315,072	\$ 2.0490 per kW
(7)		GSU	\$ 2,109,434	2,345,306	\$ 0.8994 per kVa
(8)			\$ 82,473,731		
(9)	TE	GS	\$ 18,741,439	5,582,109	\$ 3.3574 per kW
(10)		GP	\$ 2,803,038	2,965,324	\$ 0.9453 per kW
(11)		GSU	\$ 62,039	243,944	\$ 0.2543 per kVa
(12)			\$ 21,606,516		

**NOTES**

- (C) Source: Section IV, Column F.  
(D) Source: Forecast for March 2021 - Feb 2022 (All forecasted numbers associated with the forecast as of December 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	\$ (88,860)	1,177,633,439	\$ (0.000075)
(2)	OE	RS	\$ (212,848)	2,131,000,295	\$ (0.000100)
(3)	TE	RS	\$ (52,903)	561,541,615	\$ (0.000094)
(4)			\$ (354,612)	3,870,175,349	

**NOTES**

- (C) Source: Section III, Column F.  
(D) Source: Forecast for March 2021 - May 2021 (All forecasted numbers associated with the forecast as of December 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	\$ (152,187)	4,343,906	\$ (0.0350) per kW
(2)		GP	\$ (2,255)	251,388	\$ (0.0090) per kW
(3)		GSU	\$ (14,620)	1,849,454	\$ (0.0079) per kW
(4)			\$ (169,062)		
(5)	OE	GS	\$ (174,929)	4,559,152	\$ (0.0384) per kW
(6)		GP	\$ (33,571)	1,484,199	\$ (0.0226) per kW
(7)		GSU	\$ (5,473)	567,232	\$ (0.0096) per kVa
(8)			\$ (213,972)		
(9)	TE	GS	\$ (53,720)	1,341,280	\$ (0.0401) per kW
(10)		GP	\$ (8,035)	688,411	\$ (0.0117) per kW
(11)		GSU	\$ (178)	60,824	\$ (0.0029) per kVa
(12)			\$ (61,932)		

**NOTES**

- (C) Source: Section IV, Column G.  
(D) Source: Forecast for March 2021 - May 2021 (All forecasted numbers associated with the forecast as of December 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 March 2021 - May 2021
(1)	CEI	RS	\$ 0.010537 per kWh	\$ (0.000075) per kWh	\$ 0.010461 per kWh
(2)		GS	\$ 5.0850 per kW	\$ (0.0350) per kW	\$ 5.0500 per kW
(3)		GP	\$ 1.3163 per kW	\$ (0.0090) per kW	\$ 1.3074 per kW
(4)		GSU	\$ 1.1571 per kW	\$ (0.0079) per kW	\$ 1.1492 per kW
(5)					
(6)	OE	RS	\$ 0.009185 per kWh	\$ (0.000100) per kWh	\$ 0.007880 per kWh
(7)		GS	\$ 3.5168 per kW	\$ (0.0384) per kW	\$ 3.0171 per kW
(8)		GP	\$ 2.0490 per kW	\$ (0.0226) per kW	\$ 1.7576 per kW
(9)		GSU	\$ 0.8994 per kVa	\$ (0.0096) per kVa	\$ 0.7718 per kVa
(10)					
(11)	TE	RS	\$ 0.007636 per kWh	\$ (0.000094) per kWh	\$ 0.007542 per kWh
(12)		GS	\$ 3.3574 per kW	\$ (0.0401) per kW	\$ 3.3174 per kW
(13)		GP	\$ 0.9453 per kW	\$ (0.0117) per kW	\$ 0.9336 per kW
(14)		GSU	\$ 0.2543 per kVa	\$ (0.0029) per kVa	\$ 0.2514 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 2021 Rider DCR revenues equal the effective revenue cap.

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

X. Annual Rider DCR Revenue Through November 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Annual Revenue Thru 11/30/2020	2019 Revenue vs. Revenue Cap	2020 Revenue Cap	Actual 2020 Revenue Cap	Under (Over) 2020 Revenue Cap
	CEI	\$ 139,314,953			\$ 231,075,550	\$ 91,760,597
	OE	\$ 137,484,483			\$ 165,053,964	\$ 27,569,481
	TE	\$ 37,461,177			\$ 99,032,378	\$ 61,571,201
	Total	\$ 314,260,613	\$ (1,558,739)	\$ 331,666,667	\$ 330,107,928	\$ 15,847,315

**NOTES**

- (C) The actual annual 2019 Rider DCR revenue cap was equal to \$308,071,757. Actual annual 2019 Rider DCR revenue billed was equal to \$309,630,496. Pursuant to the Stipulation in Case No. 12-1230-EL-SSO (page 23): "For any year that the Companies' spending would produce revenue in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenue collected under the Companies' Rider DCR is less than the annual cap allowance, as established above, then the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap." This provision was continued pursuant to Case No. 14-1297-EL-SSO.  
(D) Source: Case No. 12-1230-EL-SSO and Case No. 14-1297-EL-SSO. Note that the 2020 revenue cap is calculated as the equivalent of 5 months of the June 2019 - May 2020 cap of \$320M plus the equivalent of 7 months of the June 2020 - May 2021 cap of \$340M.  
(E) Calculation: Column C + Column D. The sum of the individual company caps does not equal the total company cap. Each individual company has a cap of 50%, 70% and 30% for OE, CEI, and TE, respectively, of the total aggregate cap. Source: Case No. 12-1230-EL-SSO Stipulation (page 20). This provision was continued pursuant to Case No. 14-1297-EL-SSO.  
(F) Calculation: Column E - Column B

**Quarterly Revenue Requirement Additions: Calculation of December 2020 - February 2021 Reconciliation Amount Adjusted for March 2021 - May 2021**

**I. Rider DCR December 2020 - February 2021 Rates Based on Estimated November 30, 2020 Rate Base**

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements*			(G) (H) (I) Quarterly Reconciliation			(J) December 2020 - February 2021 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.94%	\$ 52,964,016	5,163,365,245	\$ 0.010258 per kWh	\$ (56,754)	1,450,854,241	\$ (0.000039) per kWh	\$ 0.010219 per kWh
	GS	58.57%	\$ 88,776,852	16,021,332	\$ 5.5412 per kW	\$ (95,130)	3,780,591	\$ (0.0252) per kW	\$ 5.5160 per kW
	GP	0.87%	\$ 1,315,549	929,311	\$ 1.4156 per kW	\$ (1,410)	211,211	\$ (0.0067) per kW	\$ 1.4089 per kW
	GSU	5.63%	\$ 8,528,384	6,848,396	\$ 1.2453 per kW	\$ (9,139)	1,632,456	\$ (0.0056) per kW	\$ 1.2397 per kW
		100.00%	\$ 151,584,801			\$ (162,432)			
OE	RS	50.19%	\$ 80,726,508	9,004,188,436	\$ 0.008965 per kWh	\$ 331,121	2,633,368,949	\$ 0.000126 per kWh	\$ 0.009091 per kWh
	GS	40.72%	\$ 65,503,930	16,995,078	\$ 3.8543 per kW	\$ 268,682	4,044,010	\$ 0.0664 per kW	\$ 3.9207 per kW
	GP	7.82%	\$ 12,570,956	5,714,804	\$ 2.1997 per kW	\$ 51,563	1,361,165	\$ 0.0379 per kW	\$ 2.2376 per kW
	GSU	1.27%	\$ 2,049,341	2,122,510	\$ 0.9655 per kVa	\$ 8,406	501,961	\$ 0.0167 per kVa	\$ 0.9823 per kVa
		100.00%	\$ 160,850,736			\$ 659,772			
TE	RS	46.52%	\$ 18,146,030	2,444,038,494	\$ 0.007425 per kWh	\$ (190,425)	700,964,434	\$ (0.000272) per kWh	\$ 0.007153 per kWh
	GS	46.39%	\$ 18,095,508	5,054,766	\$ 3.5799 per kW	\$ (189,895)	1,232,357	\$ (0.1541) per kW	\$ 3.4258 per kW
	GP	6.94%	\$ 2,706,430	2,664,888	\$ 1.0156 per kW	\$ (28,401)	623,718	\$ (0.0455) per kW	\$ 0.9701 per kW
	GSU	0.15%	\$ 59,901	219,161	\$ 0.2733 per kVa	\$ (629)	52,620	\$ (0.0119) per kVa	\$ 0.2614 per kVa
		100.00%	\$ 39,007,869			\$ (409,349)			
<b>TOTAL</b>			<b>\$ 351,443,405</b>			<b>\$ 87,991</b>			

**Notes:**

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing October 1, 2020.

**Quarterly Revenue Requirement Additions: Calculation of December 2020 - February 2021 Reconciliation Amount Adjusted for March 2021 - May 2021**

**II. Rider DCR December 2020 - February 2021 Rates Based on Actual November 30, 2020 Rate Base**

(A)	(B)	(C)	(D)			(E)			(F)			(G)			(H)			(I)			(J)		
Company	Rate Schedule	Allocation	Annual Revenue Requirements						Quarterly Reconciliation						December 2020 - February 2021								
			Rev. Req		Billing Units		Rate		Rev. Req		Billing Units		Rate		Rate Actual Rate Base								
CEI	RS	34.94%	\$	52,790,535	5,163,365,245	\$	0.010224	per kWh	\$	(56,754)	1,450,854,241	\$	(0.000039)	per kWh	\$	0.010185	per kWh						
	GS	58.57%	\$	88,486,068	16,021,332	\$	5.5230	per kW	\$	(95,130)	3,780,591	\$	(0.0252)	per kW	\$	5.4979	per kW						
	GP	0.87%	\$	1,311,240	929,311	\$	1.4110	per kW	\$	(1,410)	211,211	\$	(0.0067)	per kW	\$	1.4043	per kW						
	GSU	5.63%	\$	8,500,450	6,848,396	\$	1.2412	per kW	\$	(9,139)	1,632,456	\$	(0.0056)	per kW	\$	1.2356	per kW						
		100.00%	\$	151,088,293					\$	(162,432)													
OE	RS	50.19%	\$	80,117,405	9,004,188,436	\$	0.008898	per kWh	\$	331,121	2,633,368,949	\$	0.000126	per kWh	\$	0.009024	per kWh						
	GS	40.72%	\$	65,009,686	16,995,078	\$	3.8252	per kW	\$	268,682	4,044,010	\$	0.0664	per kW	\$	3.8916	per kW						
	GP	7.82%	\$	12,476,105	5,714,804	\$	2.1831	per kW	\$	51,563	1,361,165	\$	0.0379	per kW	\$	2.2210	per kW						
	GSU	1.27%	\$	2,033,878	2,122,510	\$	0.9582	per kVa	\$	8,406	501,961	\$	0.0167	per kVa	\$	0.9750	per kVa						
		100.00%	\$	159,637,074					\$	659,772													
TE	RS	46.52%	\$	17,945,570	2,444,038,494	\$	0.007343	per kWh	\$	(190,425)	700,964,434	\$	(0.000272)	per kWh	\$	0.007071	per kWh						
	GS	46.39%	\$	17,895,606	5,054,766	\$	3.5403	per kW	\$	(189,895)	1,232,357	\$	(0.1541)	per kW	\$	3.3863	per kW						
	GP	6.94%	\$	2,676,532	2,664,888	\$	1.0044	per kW	\$	(28,401)	623,718	\$	(0.0455)	per kW	\$	0.9588	per kW						
	GSU	0.15%	\$	59,239	219,161	\$	0.2703	per kVa	\$	(629)	52,620	\$	(0.0119)	per kVa	\$	0.2584	per kVa						
		100.00%	\$	38,576,948					\$	(409,349)													
TOTAL			\$ 349,302,315						\$ 87,991														

- (C) Source: Rider DCR filing October 1, 2020  
(D) Calculation: Annual DCR Revenue Requirement based on actual 11/30/2020 Rate Base x Column C  
(E) Estimated billing units for December 2020 - November 2021. Source: Rider DCR filing October 1, 2020.  
(F) Calculation: Column D / Column E  
(G) Source: Rider DCR filing October 1, 2020  
(H) Estimated billing units for December 2020 - February 2021. Source: Rider DCR filing October 1, 2020.  
(I) Calculation: Column G / Column H  
(J) Calculation: Column F + Column I

**Quarterly Revenue Requirement Additions: Calculation of December 2020 - February 2021 Reconciliation Amount Adjusted for March 2021 - May 2021**

**III. Estimated Rider DCR Reconciliation Amount for March 2021 - May 2021**

(A)		(B)		(C)		(D)		(E)		(F)		(G)	
Company	Rate Schedule			December 2020 - February 2021 Rate Estimated Rate Base		December 2020 - February 2021 Rate Actual Rate Base		Difference		Billing Units		Reconciliation Amount	
CEI	RS	\$	0.010219	per kWh		\$	0.010185	per kWh	\$	(0.000034)	per kWh	1,450,854,241	\$ (48,746)
	GS	\$	5.5160	per kW		\$	5.4979	per kW	\$	(0.0181)	per kW	3,780,591	\$ (68,617)
	GP	\$	1.4089	per kW		\$	1.4043	per kW	\$	(0.0046)	per kW	211,211	\$ (979)
	GSU	\$	1.2397	per kW		\$	1.2356	per kW	\$	(0.0041)	per kW	1,632,456	\$ (6,659)
												\$	(125,001)
OE	RS	\$	0.009091	per kWh		\$	0.009024	per kWh	\$	(0.000068)	per kWh	2,633,368,949	\$ (178,139)
	GS	\$	3.920728	per kW		\$	3.891646	per kW	\$	(0.0291)	per kW	4,044,010	\$ (117,606)
	GP	\$	2.237599	per kW		\$	2.221002	per kW	\$	(0.0166)	per kW	1,361,165	\$ (22,592)
	GSU	\$	0.982273	per kVa		\$	0.974988	per kVa	\$	(0.0073)	per kVa	501,961	\$ (3,657)
												\$	(321,994)
TE	RS	\$	0.007153	per kWh		\$	0.007071	per kWh	\$	(0.000082)	per kWh	700,964,434	\$ (57,493)
	GS	\$	3.4258	per kW		\$	3.3863	per kW	\$	(0.0395)	per kW	1,232,357	\$ (48,736)
	GP	\$	0.9701	per kW		\$	0.9588	per kW	\$	(0.0112)	per kW	623,718	\$ (6,998)
	GSU	\$	0.2614	per kVa		\$	0.2584	per kVa	\$	(0.0030)	per kVa	52,620	\$ (159)
												\$	(113,386)
<b>TOTAL</b>												\$	(560,381)

- (C) Source: Section I, Column J.  
(D) Source: Section II, Column J.  
(E) Calculation: Column D - Column C  
(F) Estimated billing units for December 2020 - February 2021. Source: Rider DCR filing October 1, 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 December 2020.

### **Annual Energy (March 2021 - Feb 2022):**

Source: Forecast as of December 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,115,790,584	8,931,922,476	2,416,879,810	16,464,592,869
GS	kWh	5,858,526,081	5,921,711,449	1,684,332,055	13,464,569,585
GP	kWh	462,012,310	2,289,017,037	1,036,475,685	3,787,505,033
GSU	kWh	3,412,608,736	768,356,206	108,583,541	4,289,548,483
Total		14,848,937,711	17,911,007,167	5,246,271,091	38,006,215,970

### **Annual Demand (March 2021 - Feb 2022):**

Source: Forecast as of December 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	18,155,263	19,172,305	5,582,109
GP	kW	1,039,292	6,315,072	2,965,324
GSU	kW/kVA	7,664,895	2,345,306	243,944

### **March 2021 - May 2021 Energy:**

Source: Forecast as of December 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,177,633,439	2,131,000,295	561,541,615	3,870,175,349
GS	kWh	1,420,911,032	1,393,847,802	390,635,355	3,205,394,189
GP	kWh	113,666,395	533,707,536	242,605,874	889,979,805
GSU	kWh	828,115,001	182,610,394	27,339,383	1,038,064,779
Total		3,540,325,868	4,241,166,028	1,222,122,226	9,003,614,121

### **March 2021 - May 2021 Demand:**

Source: Forecast as of December 2020.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	4,343,906	4,559,152	1,341,280
GP	kW	251,388	1,484,199	688,411
GSU	kW/kVA	1,849,454	567,232	60,824

The Cleveland Electric Illuminating Company  
Case No. 20-1469-EL-RDR  
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q2 2021)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 36.21	\$ 36.49	\$ 0.28	0.8%
2	0	500	\$ 65.54	\$ 66.09	\$ 0.55	0.8%
3	0	750	\$ 94.85	\$ 95.68	\$ 0.83	0.9%
4	0	1,000	\$ 124.22	\$ 125.33	\$ 1.11	0.9%
5	0	1,250	\$ 153.54	\$ 154.93	\$ 1.39	0.9%
6	0	1,500	\$ 182.87	\$ 184.53	\$ 1.66	0.9%
7	0	2,000	\$ 241.51	\$ 243.73	\$ 2.22	0.9%
8	0	2,500	\$ 299.97	\$ 302.74	\$ 2.77	0.9%
9	0	3,000	\$ 358.39	\$ 361.72	\$ 3.33	0.9%
10	0	3,500	\$ 416.80	\$ 420.68	\$ 3.88	0.9%
11	0	4,000	\$ 475.24	\$ 479.68	\$ 4.44	0.9%
12	0	4,500	\$ 533.67	\$ 538.66	\$ 4.99	0.9%
13	0	5,000	\$ 592.14	\$ 597.69	\$ 5.55	0.9%
14	0	5,500	\$ 650.55	\$ 656.65	\$ 6.10	0.9%
15	0	6,000	\$ 708.97	\$ 715.63	\$ 6.66	0.9%
16	0	6,500	\$ 767.42	\$ 774.63	\$ 7.21	0.9%
17	0	7,000	\$ 825.85	\$ 833.62	\$ 7.77	0.9%
18	0	7,500	\$ 884.29	\$ 892.61	\$ 8.32	0.9%
19	0	8,000	\$ 942.69	\$ 951.57	\$ 8.88	0.9%
20	0	8,500	\$ 1,001.13	\$ 1,010.56	\$ 9.43	0.9%
21	0	9,000	\$ 1,059.54	\$ 1,069.52	\$ 9.98	0.9%
22	0	9,500	\$ 1,118.01	\$ 1,128.55	\$ 10.54	0.9%
23	0	10,000	\$ 1,176.41	\$ 1,187.50	\$ 11.09	0.9%
24	0	10,500	\$ 1,234.85	\$ 1,246.50	\$ 11.65	0.9%
25	0	11,000	\$ 1,293.30	\$ 1,305.50	\$ 12.20	0.9%



The Cleveland Electric Illuminating Company  
Case No. 20-1469-EL-RDR  
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q2 2021)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 36.21	\$ 36.49	\$ 0.28	0.8%
2	0	500	\$ 65.54	\$ 66.09	\$ 0.55	0.8%
3	0	750	\$ 85.85	\$ 86.68	\$ 0.83	1.0%
4	0	1,000	\$ 106.22	\$ 107.33	\$ 1.11	1.0%
5	0	1,250	\$ 126.54	\$ 127.93	\$ 1.39	1.1%
6	0	1,500	\$ 146.87	\$ 148.53	\$ 1.66	1.1%
7	0	2,000	\$ 187.51	\$ 189.73	\$ 2.22	1.2%
8	0	2,500	\$ 227.97	\$ 230.74	\$ 2.77	1.2%
9	0	3,000	\$ 268.39	\$ 271.72	\$ 3.33	1.2%
10	0	3,500	\$ 308.80	\$ 312.68	\$ 3.88	1.3%
11	0	4,000	\$ 349.24	\$ 353.68	\$ 4.44	1.3%
12	0	4,500	\$ 389.67	\$ 394.66	\$ 4.99	1.3%
13	0	5,000	\$ 430.14	\$ 435.69	\$ 5.55	1.3%
14	0	5,500	\$ 470.55	\$ 476.65	\$ 6.10	1.3%
15	0	6,000	\$ 510.97	\$ 517.63	\$ 6.66	1.3%
16	0	6,500	\$ 551.42	\$ 558.63	\$ 7.21	1.3%
17	0	7,000	\$ 591.85	\$ 599.62	\$ 7.77	1.3%
18	0	7,500	\$ 632.29	\$ 640.61	\$ 8.32	1.3%
19	0	8,000	\$ 672.69	\$ 681.57	\$ 8.88	1.3%
20	0	8,500	\$ 713.13	\$ 722.56	\$ 9.43	1.3%
21	0	9,000	\$ 753.54	\$ 763.52	\$ 9.98	1.3%
22	0	9,500	\$ 794.01	\$ 804.55	\$ 10.54	1.3%
23	0	10,000	\$ 834.41	\$ 845.50	\$ 11.09	1.3%
24	0	10,500	\$ 874.85	\$ 886.50	\$ 11.65	1.3%
25	0	11,000	\$ 915.30	\$ 927.50	\$ 12.20	1.3%

The Cleveland Electric Illuminating Company  
Case No. 20-1469-EL-RDR  
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q2 2021)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 36.21	\$ 36.49	\$ 0.28	0.8%
2	0	500	\$ 65.54	\$ 66.09	\$ 0.55	0.8%
3	0	750	\$ 89.35	\$ 90.18	\$ 0.83	0.9%
4	0	1,000	\$ 113.22	\$ 114.33	\$ 1.11	1.0%
5	0	1,250	\$ 137.04	\$ 138.43	\$ 1.39	1.0%
6	0	1,500	\$ 160.87	\$ 162.53	\$ 1.66	1.0%
7	0	2,000	\$ 208.51	\$ 210.73	\$ 2.22	1.1%
8	0	2,500	\$ 255.97	\$ 258.74	\$ 2.77	1.1%
9	0	3,000	\$ 303.39	\$ 306.72	\$ 3.33	1.1%
10	0	3,500	\$ 350.80	\$ 354.68	\$ 3.88	1.1%
11	0	4,000	\$ 398.24	\$ 402.68	\$ 4.44	1.1%
12	0	4,500	\$ 445.67	\$ 450.66	\$ 4.99	1.1%
13	0	5,000	\$ 493.14	\$ 498.69	\$ 5.55	1.1%
14	0	5,500	\$ 540.55	\$ 546.65	\$ 6.10	1.1%
15	0	6,000	\$ 587.97	\$ 594.63	\$ 6.66	1.1%
16	0	6,500	\$ 635.42	\$ 642.63	\$ 7.21	1.1%
17	0	7,000	\$ 682.85	\$ 690.62	\$ 7.77	1.1%
18	0	7,500	\$ 730.29	\$ 738.61	\$ 8.32	1.1%
19	0	8,000	\$ 777.69	\$ 786.57	\$ 8.88	1.1%
20	0	8,500	\$ 825.13	\$ 834.56	\$ 9.43	1.1%
21	0	9,000	\$ 872.54	\$ 882.52	\$ 9.98	1.1%
22	0	9,500	\$ 920.01	\$ 930.55	\$ 10.54	1.1%
23	0	10,000	\$ 967.41	\$ 978.50	\$ 11.09	1.1%
24	0	10,500	\$ 1,014.85	\$ 1,026.50	\$ 11.65	1.1%
25	0	11,000	\$ 1,062.30	\$ 1,074.50	\$ 12.20	1.1%

The Cleveland Electric Illuminating Company  
Case No. 20-1469-EL-RDR  
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q2 2021)

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	\$ 241.50	\$ 241.51	\$ 0.01	0.0%
2	10	2,000	\$ 303.10	\$ 303.11	\$ 0.01	0.0%
3	10	3,000	\$ 364.30	\$ 364.31	\$ 0.01	0.0%
4	10	4,000	\$ 425.46	\$ 425.47	\$ 0.01	0.0%
5	10	5,000	\$ 486.63	\$ 486.64	\$ 0.01	0.0%
6	10	6,000	\$ 547.77	\$ 547.78	\$ 0.01	0.0%
7	1,000	100,000	\$ 24,929.88	\$ 24,931.37	\$ 1.49	0.0%
8	1,000	200,000	\$ 30,990.15	\$ 30,991.64	\$ 1.49	0.0%
9	1,000	300,000	\$ 37,050.41	\$ 37,051.90	\$ 1.49	0.0%
10	1,000	400,000	\$ 43,110.68	\$ 43,112.17	\$ 1.49	0.0%
11	1,000	500,000	\$ 49,170.95	\$ 49,172.44	\$ 1.49	0.0%
12	1,000	600,000	\$ 55,231.21	\$ 55,232.70	\$ 1.49	0.0%

The Cleveland Electric Illuminating Company  
Case No. 20-1469-EL-RDR  
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q2 2021)

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	\$ 8,973.94	\$ 8,982.87	\$ 8.93	0.1%
2	500	100,000	\$ 11,952.77	\$ 11,961.70	\$ 8.93	0.1%
3	500	150,000	\$ 14,931.60	\$ 14,940.53	\$ 8.93	0.1%
4	500	200,000	\$ 17,910.44	\$ 17,919.37	\$ 8.93	0.0%
5	500	250,000	\$ 20,889.27	\$ 20,898.20	\$ 8.93	0.0%
6	500	300,000	\$ 23,868.10	\$ 23,877.03	\$ 8.93	0.0%
7	5,000	500,000	\$ 87,271.99	\$ 87,361.30	\$ 89.31	0.1%
8	5,000	1,000,000	\$ 116,715.60	\$ 116,804.91	\$ 89.31	0.1%
9	5,000	1,500,000	\$ 145,471.83	\$ 145,561.14	\$ 89.31	0.1%
10	5,000	2,000,000	\$ 174,228.06	\$ 174,317.37	\$ 89.31	0.1%
11	5,000	2,500,000	\$ 202,984.29	\$ 203,073.60	\$ 89.31	0.0%
12	5,000	3,000,000	\$ 231,740.52	\$ 231,829.83	\$ 89.31	0.0%

The Cleveland Electric Illuminating Company  
Case No. 20-1469-EL-RDR  
Typical Bills - Comparison (DCR Q1 2021 vs. DCR Q2 2021)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 13,853.30	\$ 13,867.86	\$ 14.56	0.1%
2	1,000	200,000	\$ 19,156.57	\$ 19,171.13	\$ 14.56	0.1%
3	1,000	300,000	\$ 24,459.83	\$ 24,474.39	\$ 14.56	0.1%
4	1,000	400,000	\$ 29,763.10	\$ 29,777.66	\$ 14.56	0.0%
5	1,000	500,000	\$ 35,066.37	\$ 35,080.93	\$ 14.56	0.0%
6	1,000	600,000	\$ 40,369.63	\$ 40,384.19	\$ 14.56	0.0%
7	10,000	1,000,000	\$ 135,219.78	\$ 135,365.35	\$ 145.57	0.1%
8	10,000	2,000,000	\$ 186,188.24	\$ 186,333.81	\$ 145.57	0.1%
9	10,000	3,000,000	\$ 237,156.70	\$ 237,302.27	\$ 145.57	0.1%
10	10,000	4,000,000	\$ 288,125.16	\$ 288,270.73	\$ 145.57	0.1%
11	10,000	5,000,000	\$ 339,093.63	\$ 339,239.20	\$ 145.57	0.0%
12	10,000	6,000,000	\$ 390,062.09	\$ 390,207.66	\$ 145.57	0.0%

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

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Filed pursuant to Orders dated May 27, 2009, July 18, 2012 and July 17, 2019 in Case Nos.

08-935-EL-SSO et al., 12-1230-EL-SSO and 18-1656-EL-ATA et al., and March 31, 2016 and August 22, 2019 in  
Case No. 14-1297-EL-SSO, respectively before

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Filed pursuant to Orders dated May 27, 2009, July 18, 2012 and July 17, 2019 in Case Nos.

08-935-EL-SSO et al., 12-1230-EL-SSO and 18-1656-EL-ATA et al., and March 31, 2016 and August 22, 2019 in  
Case No. 14-1297-EL-SSO, respectively before

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**RIDER DCR**  
**Delivery Capital Recovery Rider**

**APPLICABILITY:**

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning March 1, 2021. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

**RATE:**

RS (all kWhs, per kWh)	1.0461¢
GS (per kW of Billing Demand)	\$5.0500
GP (per kW of Billing Demand)	\$1.3074
GSU (per kW of Billing Demand)	\$1.1492

**PROVISIONS:**

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

**RIDER UPDATES:**

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

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

**Commission of Ohio Docketing Information System on**

**1/5/2021 4:04:12 PM**

**in**

**Case No(s). 89-6001-EL-TRF, 20-1469-EL-RDR**

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