

April 6, 2021

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

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

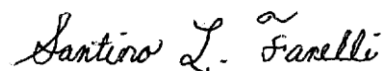
Dear Ms. Troupe:

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

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

Sincerely,



Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company
Delivery Capital Recovery Rider (DCR)
June 2021 – August 2021 Filing
April 6, 2021

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Rider DCR
Rates for June 2021 - Aug 2021
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 5/31/2021 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 2/28/2021 Rate Base	4/6/2021 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 154.9	\$ 161.8	\$ 38.8	\$ 355.6
2	Incremental Revenue Requirement Based on Estimated 5/31/2021 Rate Base	Calculation: 4/6/2021 Compliance Filing (Page 27, Column (f) Lines 36-39)	\$ 3.0	\$ 2.5	\$ 1.4	\$ 6.9
3	Annual Revenue Requirement Based on Estimated 5/31/2021 Rate Base	minus Line 1 Calculation: SUM [Line 1 through Line 2]	\$ 157.9	\$ 164.3	\$ 40.2	\$ 362.5

Rider DCR
Actual 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)		
(1)	Gross Plant		5/31/2007*	2/28/2021	Incremental	Source of Column (B)
(2)	CEI	1,927.1	3,414.9	1,487.8	Sch B2.1 (Actual) Line 45	
(3)	OE	2,074.0	3,875.5	1,801.5	Sch B2.1 (Actual) Line 47	
(4)	TE	771.5	1,305.5	534.1	Sch B2.1 (Actual) Line 44	
	Total	4,772.5	8,596.0	3,823.4	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,556.2)	(783.2)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,622.1)	(819.0)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(707.1)	(330.3)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(3,885.4)	(1,932.6)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,858.7	704.6	(1) + (5)	
(10)	OE	1,271.0	2,253.5	982.5	(2) + (6)	
(11)	TE	394.7	598.4	203.7	(3) + (7)	
(12)	Total	2,819.7	4,710.6	1,890.8	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(448.6)	(202.2)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(542.3)	(345.2)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(141.3)	(131.0)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,132.2)	(678.5)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,410.0	502.4	(9) + (13)	
(18)	OE	1,073.9	1,711.2	637.3	(10) + (14)	
(19)	TE	384.4	457.1	72.7	(11) + (15)	
(20)	Total	2,366.0	3,578.3	1,212.4	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	110.2	50.2	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	114.9	52.9	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	42.2	17.7	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	267.3	120.7	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	119.1	54.1	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	102.5	45.1	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	33.9	13.8	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	255.5	113.1	Sum: [(25) through (27)]	
	Revenue Requirement					
(29)	CEI	502.4	42.6	50.2	54.1	147.0
(30)	OE	637.3	54.0	52.9	45.1	152.0
(31)	TE	72.7	6.2	17.7	13.8	37.7
(32)	Total	1,212.4	102.8	120.7	113.1	336.7

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	25.8	22.6%	7.5	0.4	7.9	154.9
(37) OE	32.8	22.2%	9.4	0.4	9.8	161.8
(38) TE	3.7	22.3%	1.1	0.1	1.2	38.8
(39) Total	62.4		18.0	0.9	18.9	355.6

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

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

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

The Toledo Edison Company: 20-1470-EL-RDR
2/28/2021 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 2/28/2021, 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 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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 211,929	100%	\$ 211,929		\$ 211,929
3	353	Station Equipment	\$ 13,033,703	100%	\$ 13,033,703		\$ 13,033,703
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,557,616	100%	\$ 3,557,616		\$ 3,557,616
6	356	Overhead Conductors & Devices	\$ 5,542,309	100%	\$ 5,542,309		\$ 5,542,309
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 40,485,942	100%	\$ 40,485,942	\$ (15,628,438)	\$ 24,857,504

The Toledo Edison Company: 20-1470-EL-RDR
2/28/2021 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 2/28/2021, 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 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	\$ 4,960,478	100%	\$ 4,960,478		\$ 4,960,478
12	361	Structures & Improvements	\$ 6,227,983	100%	\$ 6,227,983		\$ 6,227,983
13	362	Station Equipment	\$ 105,145,020	100%	\$ 105,145,020		\$ 105,145,020
14	364	Poles, Towers & Fixtures	\$ 199,012,920	100%	\$ 199,012,920	\$ (127,920)	\$ 198,885,000
15	365	Overhead Conductors & Devices	\$ 244,493,081	100%	\$ 244,493,081	\$ 20,846	\$ 244,513,926
16	366	Underground Conduit	\$ 14,434,361	100%	\$ 14,434,361		\$ 14,434,361
17	367	Underground Conductors & Devices	\$ 168,865,196	100%	\$ 168,865,196	\$ (14,956)	\$ 168,850,239
18	368	Line Transformers	\$ 169,794,482	100%	\$ 169,794,482	\$ (2,410)	\$ 169,792,072
19	369	Services	\$ 68,847,752	100%	\$ 68,847,752	\$ 215	\$ 68,847,967
20	370	Meters	\$ 52,479,453	100%	\$ 52,479,453		\$ 52,479,453
21	371	Installation on Customer Premises	\$ 6,729,641	100%	\$ 6,729,641	\$ -	\$ 6,729,641
22	373	Street Lighting & Signal Systems	\$ 63,087,702	100%	\$ 63,087,702	\$ (3,323,137)	\$ 59,764,565
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,104,085,969	100%	\$ 1,104,085,969	\$ (3,447,362)	\$ 1,100,638,607

The Toledo Edison Company: 20-1470-EL-RDR
2/28/2021 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 2/28/2021, 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 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	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 34,308,750	100%	\$ 34,308,750		\$ 34,308,750
27	391.1	Office Furniture & Equipment	\$ 1,778,795	100%	\$ 1,778,795		\$ 1,778,795
28	391.2	Data Processing Equipment	\$ 11,573,495	100%	\$ 11,573,495		\$ 11,573,495
29	392	Transportation Equipment	\$ 2,201,200	100%	\$ 2,201,200		\$ 2,201,200
30	393	Stores Equipment	\$ 487,898	100%	\$ 487,898		\$ 487,898
31	394	Tools, Shop & Garage Equipment	\$ 6,741,772	100%	\$ 6,741,772		\$ 6,741,772
32	395	Laboratory Equipment	\$ 1,367,109	100%	\$ 1,367,109		\$ 1,367,109
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,885,055	100%	\$ 17,885,055		\$ 17,885,055
35	398	Miscellaneous Equipment	\$ 369,626	100%	\$ 369,626		\$ 369,626
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 78,321,137	100%	\$ 78,321,137	\$0	\$ 78,321,137

The Toledo Edison Company: 20-1470-EL-RDR
2/28/2021 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 2/28/2021, 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 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>							
38	303	Intangible Software	\$ 35,828,352	100%	\$ 35,828,352		\$ 35,828,352
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 36,122,648		\$ 36,122,648	\$ -	\$ 36,122,648
42		Company Total Plant	<u>\$ 1,259,015,696</u>	100%	<u>\$ 1,259,015,696</u>	<u>\$ (19,075,800)</u>	<u>\$ 1,239,939,896</u>
43		Service Company Plant Allocated*					\$ 65,599,443
44		Grand Total Plant (42 + 43)					<u>\$ 1,305,539,339</u>

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

The Toledo Edison Company: 20-1470-EL-RDR
2/28/2021 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 2/28/2021, 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 2/28/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 225,720	100%	\$ 225,720		\$ 225,720
3	353	Station Equipment	\$ 13,033,703	\$ 5,068,179	100%	\$ 5,068,179		\$ 5,068,179
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,557,616	\$ 3,460,489	100%	\$ 3,460,489		\$ 3,460,489
6	356	Overhead Conductors & Devices	\$ 5,542,309	\$ 3,942,099	100%	\$ 3,942,099		\$ 3,942,099
7	357	Underground Conduit	\$ 372,576	\$ 217,210	100%	\$ 217,210		\$ 217,210
8	358	Underground Conductors & Devices	\$ 385,693	\$ 237,536	100%	\$ 237,536		\$ 237,536
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>
10		Total Transmission Plant	\$ 24,857,504	\$ 13,191,776	100%	\$ 13,191,776	\$0	\$ 13,191,776

The Toledo Edison Company: 20-1470-EL-RDR
2/28/2021 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 2/28/2021, 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 2/28/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances				
			Sch B2.1 (Actual) Column E	Total Company	Allocation	Allocated	Adjustments	Adjusted
			(A)	(B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,960,478	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,227,983	\$ 2,941,298	100%	\$ 2,941,298		\$ 2,941,298
13	362	Station Equipment	\$ 105,145,020	\$ 44,733,524	100%	\$ 44,733,524		\$ 44,733,524
14	364	Poles, Towers & Fixtures	\$ 198,885,000	\$ 138,575,880	100%	\$ 138,575,880	\$ (3,200)	\$ 138,572,680
15	365	Overhead Conductors & Devices	\$ 244,513,926	\$ 108,016,964	100%	\$ 108,016,964	\$ 1,384	\$ 108,018,348
16	366	Underground Conduit	\$ 14,434,361	\$ 9,091,579	100%	\$ 9,091,579		\$ 9,091,579
17	367	Underground Conductors & Devices	\$ 168,850,239	\$ 59,296,096	100%	\$ 59,296,096	\$ (623)	\$ 59,295,473
18	368	Line Transformers	\$ 169,792,072	\$ 75,692,483	100%	\$ 75,692,483	\$ (137)	\$ 75,692,345
19	369	Services	\$ 68,847,967	\$ 73,841,368	100%	\$ 73,841,368	\$ (4)	\$ 73,841,364
20	370	Meters	\$ 52,479,453	\$ 31,046,341	100%	\$ 31,046,341		\$ 31,046,341
21	371	Installation on Customer Premises	\$ 6,729,641	\$ 5,076,682	100%	\$ 5,076,682	\$ -	\$ 5,076,682
22	373	Street Lighting & Signal Systems	\$ 59,764,565	\$ 41,646,017	100%	\$ 41,646,017	\$ (76,732)	\$ 41,569,285
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,169	100%	\$ 6,169		\$ 6,169
24		Total Distribution Plant	\$ 1,100,638,607	\$ 589,964,402	100%	\$ 589,964,402	\$ (79,313)	\$ 589,885,089

The Toledo Edison Company: 20-1470-EL-RDR
2/28/2021 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 2/28/2021, 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 2/28/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E (A)	Company (B)	% (C)	Total (D) = (B) * (C)	(E)	Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,308,750	\$ 11,418,085	100%	\$ 11,418,085		\$ 11,418,085
27	391.1	Office Furniture & Equipment	\$ 1,778,795	\$ 1,598,485	100%	\$ 1,598,485		\$ 1,598,485
28	391.2	Data Processing Equipment	\$ 11,573,495	\$ 9,919,807	100%	\$ 9,919,807		\$ 9,919,807
29	392	Transportation Equipment	\$ 2,201,200	\$ 1,690,551	100%	\$ 1,690,551		\$ 1,690,551
30	393	Stores Equipment	\$ 487,898	\$ 357,735	100%	\$ 357,735		\$ 357,735
31	394	Tools, Shop & Garage Equipment	\$ 6,741,772	\$ 2,487,702	100%	\$ 2,487,702		\$ 2,487,702
32	395	Laboratory Equipment	\$ 1,367,109	\$ 990,372	100%	\$ 990,372		\$ 990,372
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,885,055	\$ 13,795,152	100%	\$ 13,795,152		\$ 13,795,152
35	398	Miscellaneous Equipment	\$ 369,626	\$ 177,583	100%	\$ 177,583		\$ 177,583
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 106,440	100%	\$ 106,440		\$ 106,440
37		Total General Plant Plant	\$ 78,321,137	\$ 43,422,997	100%	\$ 43,422,997	\$ -	\$ 43,422,997

The Toledo Edison Company: 20-1470-EL-RDR
2/28/2021 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 2/28/2021, 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 2/28/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
38	303	Intangible Software	\$ 35,828,352	\$ 29,893,578	100%	\$ 29,893,578		\$ 29,893,578
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 36,122,648	\$ 30,187,874		\$ 30,187,874	\$ -	\$ 30,187,874
42		Removal Work in Progress (RWIP)		\$ (9,269,201)	100%	\$ (9,269,201)		\$ (9,269,201)
43		Company Total Plant (Reserve)	<u>\$ 1,239,939,896</u>	<u>\$ 667,497,848</u>	100%	<u>\$ 667,497,848</u>	<u>\$ (79,313)</u>	<u>\$ 667,418,535</u>
44		Service Company Reserve Allocated*						\$ 39,687,971
45		Grand Total Plant (Reserve) (43 + 44)						<u>\$ 707,106,505</u>

* 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. 2/28/2021*	265,465,506	338,880,710	84,713,320	369,334
(2) Service Company Allocated ADIT**	\$ 52,482	\$ 63,599	\$ 27,996	
(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>\$ 448,617,795</u>	<u>\$ 542,282,371</u>	<u>\$ 141,343,989</u>	

*Source: Actual 2/28/2021 balances.

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

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

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

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

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2021

Schedule B-3.2 (Actual)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 225,720	2.50%	\$ 5,298
3	353	Station Equipment	\$ 13,033,703	\$ 5,068,179	1.80%	\$ 234,607
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,557,616	\$ 3,460,489	3.75%	\$ 133,411
6	356	Overhead Conductors & Devices	\$ 5,542,309	\$ 3,942,099	2.67%	\$ 147,980
7	357	Underground Conduit	\$ 372,576	\$ 217,210	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 237,536	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 24,857,504	\$ 13,191,776		\$ 540,413

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2021

Schedule B-3.2 (Actual)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,960,478	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,227,983	\$ 2,941,298	2.50%	\$ 155,700
13	362	Station Equipment	\$ 105,145,020	\$ 44,733,524	2.25%	\$ 2,365,763
14	364	Poles, Towers & Fixtures	\$ 198,885,000	\$ 138,572,680	3.78%	\$ 7,517,853
15	365	Overhead Conductors & Devices	\$ 244,513,926	\$ 108,018,348	3.75%	\$ 9,169,272
16	366	Underground Conduit	\$ 14,434,361	\$ 9,091,579	2.08%	\$ 300,235
17	367	Underground Conductors & Devices	\$ 168,850,239	\$ 59,295,473	2.20%	\$ 3,714,705
18	368	Line Transformers	\$ 169,792,072	\$ 75,692,345	2.62%	\$ 4,448,552
19	369	Services	\$ 68,847,967	\$ 73,841,364	3.17%	\$ 2,182,481
20	370	Meters	\$ 52,479,453	\$ 31,046,341	3.43%	\$ 1,800,045
21	371	Installation on Customer Premises	\$ 6,729,641	\$ 5,076,682	4.00%	\$ 269,186
22	373	Street Lighting & Signal Systems	\$ 59,764,565	\$ 41,569,285	3.93%	\$ 2,348,747
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,169	0.00%	\$ -
24		Total Distribution	\$ 1,100,638,607	\$ 589,885,089		\$ 34,272,539

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2021

Schedule B-3.2 (Actual)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 34,308,750	\$ 11,418,085	2.20%	\$ 754,793
27	391.1	Office Furniture & Equipment	\$ 1,778,795	\$ 1,598,485	3.80%	\$ 67,594
28	391.2	Data Processing Equipment	\$ 11,573,495	\$ 9,919,807	9.50%	\$ 1,099,482
29	392	Transportation Equipment	\$ 2,201,200	\$ 1,690,551	6.92%	\$ 152,323
30	393	Stores Equipment	\$ 487,898	\$ 357,735	3.13%	\$ 15,271
31	394	Tools, Shop & Garage Equipment	\$ 6,741,772	\$ 2,487,702	3.33%	\$ 224,501
32	395	Laboratory Equipment	\$ 1,367,109	\$ 990,372	2.86%	\$ 39,099
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,885,055	\$ 13,795,152	5.88%	\$ 1,051,641
35	398	Miscellaneous Equipment	\$ 369,626	\$ 177,583	3.33%	\$ 12,309
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 106,440	0.00%	\$ -
37		Total General	\$ 78,321,137	\$ 43,422,997		\$ 3,464,791

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of February 28, 2021

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 35,828,352	\$ 29,893,578	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,086	3.10%	*
41		Total Other	<u>\$ 36,122,648</u>	<u>\$ 30,187,874</u>		<u>\$ 1,760,570</u>
42		Removal Work in Progress (RWIP)		(\$9,269,201)		
43		Company Total Depreciation	\$ 1,239,939,896	\$ 667,418,535		\$ 40,038,313
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 65,599,443	\$ 39,687,971		\$ 2,149,351
45		GRAND TOTAL (43 + 44)	<u>\$ 1,305,539,339</u>	<u>\$ 707,106,505</u>		<u>\$ 42,187,663</u>

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

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

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

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

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 33,370,386
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 528,893
3	Incremental Property Tax Associated with Allocated Service Company Plant *	\$ 33,535
4	Total Property Taxes (1 + 2 + 3)	<u>\$ 33,932,813</u>

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

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

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

Schedule C-3.10a1 (Actual)
Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 24,857,504	\$ 1,100,638,607	\$ 78,321,137
2	Jurisdictional Real Property (b)	\$ 1,931,343	\$ 11,188,461	\$ 34,852,783
3	Jurisdictional Personal Property (1 - 2)	\$ 22,926,161	\$ 1,089,450,146	\$ 43,468,354
4	Purchase Accounting Adjustment (f)	\$ (12,240,494)	\$ (435,144,106)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 10,685,667	\$ 654,306,040	\$ 43,468,354
Exclusions and Exemptions				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 61,415	\$ 59,941,710	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 749,065.28	\$ 6,143,933.71	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 810,480	\$ 66,093,545	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 9,875,187	\$ 588,212,495	\$ 43,309,841
13	True Value Percentage (c)	68.3890%	62.0600%	38.7520%
14	True Value of Taxable Personal Property (12 x 13)	\$ 6,753,542	\$ 365,044,674	\$ 16,783,430
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,740,511	\$ 310,287,973	\$ 4,028,023
17	Personal Property Tax Rate (e)	9.5352000%	9.5352000%	9.5352000%
18	Personal Property Tax (16 x 17)	\$ 547,369	\$ 29,586,579	\$ 384,080
19	Purchase Accounting Adjustment (f)	\$ 77,285	\$ 2,489,894	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 285,179
21	Total Personal Property Tax (18 + 19 + 20)			\$ 33,370,386

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

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

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

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 1,931,343	\$ 11,188,461	\$ 34,852,783
2	Real Property Tax Rate (b)	<u>1.1025%</u>	<u>1.1025%</u>	<u>1.1025%</u>
3	Real Property Tax (1 x 2)	\$ 21,293	\$ 123,352	\$ 384,248
4	Total Real Property Tax (Sum of 3)			<u>\$ 528,893</u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 64,281,997	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$708,702</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.1025%</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 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	\$ 86,093,574	\$ 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: 2/28/2021 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	\$ 1,023,829	\$ (503,827)
362-SGMI	\$ 5,407,806	\$ 3,471,340
364-SGMI	\$ 163,082	\$ 102,893
365-SGMI	\$ 1,794,223	\$ 1,549,154
367-SGMI	\$ 11,080	\$ 6,856
368-SGMI	\$ 171,766	\$ 145,228
370-SGMI	\$ 17,054,109	\$ 12,422,992
397-SGMI	\$ 3,346,720	\$ 2,772,217
Grand Total	\$ 28,972,615	\$ 19,966,854

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	\$ 571,837	\$ 718,265
352	\$ 105,588	\$ 17,488
353	\$ -	\$ -
355	\$ (814)	\$ (121)
356	\$ (447)	\$ (71)
358	\$ -	\$ -
361	\$ 478,106	\$ 84,858
362	\$ (744,199)	\$ (64,035)
364	\$ 45,783	\$ 36,184
365	\$ 784,888	\$ 191,988
367	\$ 3,701	\$ 267
368	\$ (408,471)	\$ (116,601)
369	\$ 734	\$ 81
370	\$ (286,624)	\$ (91,756)
373	\$ 13,036	\$ 4,020
390	\$ 194,648	\$ 4,747
391	\$ 3,974,798	\$ 2,946,315
397	\$ 2,070,395	\$ 1,030,806
Grand Total	\$ 6,802,963	\$ 4,762,235

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	\$ 88,076	\$ 677	\$ 7,636	\$ 31	\$ 127,920	\$ 3,200
365	\$ 19,306	\$ 237	\$ 2,461	\$ 75	\$ (20,846)	\$ (1,384)
367	\$ 3,785	\$ 143	\$ -	\$ -	\$ 14,956	\$ 623
368	\$ 5,142	\$ 19	\$ -	\$ -	\$ 2,410	\$ 137
369	\$ (51)	\$ (0)	\$ -	\$ -	\$ (215)	\$ 4
371	\$ 718	\$ 3	\$ -	\$ -	\$ -	\$ -
373	\$ 74,909	\$ 2,769	\$ 61,279	\$ 3,042	\$ 966,394	\$ 14,178
373.3 LED	\$ 1,682,526	\$ 43,348	\$ 362,687	\$ 22,209	\$ 2,356,742	\$ 62,554
Grand Total	\$ 1,874,411	\$ 47,196	\$ 434,063	\$ 25,357	\$ 3,447,362	\$ 79,313

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	CEI	
	Gross	Reserve
303	\$ 134,346	\$ 2,400

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	\$ 865,428,003	\$ 122,977,319	\$ 149,026,702	\$ 65,599,443	\$ 337,603,464
(3) Reserve	\$ 523,588,004	\$ 74,401,855	\$ 90,161,854	\$ 39,687,971	\$ 204,251,681
(4) ADIT	\$ 369,334	\$ 52,482	\$ 63,599	\$ 27,996	\$ 144,077
(5) Rate Base		\$ 48,522,981	\$ 58,801,248	\$ 25,883,476	\$ 133,207,706
(6) Depreciation Expense (Incremental)		\$ 4,029,324	\$ 4,882,826	\$ 2,149,351	\$ 11,061,501
(7) Property Tax Expense (Incremental)		\$ 62,866	\$ 76,183	\$ 33,535	\$ 172,584
(8) Total Expenses		\$ 4,092,190	\$ 4,959,009	\$ 2,182,886	\$ 11,234,085

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 2/28/2021, 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 2/28/2021, 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 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. Actual 2/28/2021"
- (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 2/28/2021"
- (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 2/28/2021: Revenue Requirement" worksheet.

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

Depreciation Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 2/28/2021

Line No.	(A) Account	(B) Account Description	(C) 2/28/2021 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%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 48,295,387	\$ 31,316,433	\$ 16,978,954	2.20%	2.50%	2.20%	2.33%	\$ 1,126,455
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,642,512	\$ 11,033,165	\$ 8,609,347	22.34%	20.78%	0.00%	21.49%	\$ 4,220,253
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	\$ 151,723,137	\$ 42,633,930	\$ 109,089,207	10.56%	17.00%	9.50%	13.20%	\$ 20,022,616
35	392	Transportation Equipment	\$ 4,819,717	\$ 1,509,378	\$ 3,310,338	6.07%	7.31%	6.92%	6.78%	\$ 326,899
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 ***	\$ 150,969,059	\$ 57,760,555	\$ 93,208,503	7.50%	5.00%	5.88%	6.08%	\$ 9,181,419
41	398	Misc. Equipment	\$ 3,611,876	\$ 1,509,242	\$ 2,102,634	6.67%	4.00%	3.33%	4.84%	\$ 174,902
42	399.1	ARC General Plant	\$ 40,721	\$ 29,704	\$ 11,017	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 396,716,356	\$ 156,704,115	\$ 240,012,240					\$ 35,928,917
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 4,475,413	\$ 7,228,865	\$ (2,753,452)	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	\$ 38,042,373	\$ (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	\$ 10,967,662	\$ 16,658,152	14.29%	14.29%	14.29%	14.29%	\$ 3,947,729
63	303	FECO 101/6-303 2019 Software	\$ 41,538,115	\$ 8,596,056	\$ 32,942,059	14.29%	14.29%	14.29%	14.29%	\$ 5,935,797
64	303	FECO 101/6-303 2020 Software	\$ 33,879,278	\$ 1,819,378	\$ 32,191,846	14.29%	14.29%	14.29%	14.29%	\$ 4,841,349
65	303	FECO 101/6-303 2021 Software	\$ 32,267	\$ 540	\$ 31,727	14.29%	14.29%	14.29%	14.29%	\$ 4,611
66			\$ 468,711,648	\$ 367,111,402	\$ 101,732,192					\$ 26,014,417
67	Removal Work in Progress (RWIP)		\$ (227,513)							
68	TOTAL - GENERAL & INTANGIBLE		\$ 865,428,003	\$ 523,588,004	\$ 341,744,432					7.16%
										\$ 61,943,334

NOTES

(C) - (E) Service Company plant balances as of February 28, 2021 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 20 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 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 (Actual)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper. 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. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

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

NOTES

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

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

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of February 28, 2021 *						
(A)		(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper Weighted Line 24
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	
<u>Real Property Tax</u>						
26	Average Rate	1.79%	0.94%	1.10%	1.28%	Schedule C3.10a2 (Actual)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of 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%	\$ 48,295,387	\$ 617,513
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		\$ 151,723,137	\$ -
32	392	Transportation Equipment	Personal		\$ 4,819,717	\$ -
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		\$ 150,969,059	\$ -
38	398	Misc. Equipment	Personal		\$ 3,611,876	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 396,716,356	\$ 871,618
41	TOTAL - INTANGIBLE PLANT				\$ 468,711,648	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 865,428,003	\$ 871,618
43	Average Effective Real Property Tax Rate					0.10%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 2/28/2021 adjusted to incorporate recommendations from the March 2013, April 2014, April 2015, April 2016, May 2017, and May 2018 Rider DCR audit reports, and applicable adjustments from the April 2019 report.
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 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 (Actual)							
Case No. 07-551-EL-AIR vs. Actual 2/28/2021 Balances							
I. Allocated Service Company Plant and Related Expenses as of February 28, 2021							
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	\$ 865,428,003	\$ 122,977,319	\$ 149,026,702	\$ 65,599,443	\$ 337,603,464	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (523,588,004)	\$ (74,401,855)	\$ (90,161,854)	\$ (39,687,971)	\$ (204,251,681)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 341,839,999</u>	<u>\$ 48,575,464</u>	<u>\$ 58,864,848</u>	<u>\$ 25,911,472</u>	<u>\$ 133,351,784</u>	Line 2 + Line 3
5	Depreciation *	7.16%	\$ 8,802,148	\$ 10,666,642	\$ 4,695,305	\$ 24,164,095	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 123,857	\$ 150,093	\$ 66,069	\$ 340,018	Average Rate x Line 2
7	Total Expenses		<u>\$ 8,926,005</u>	<u>\$ 10,816,735</u>	<u>\$ 4,761,373</u>	<u>\$ 24,504,113</u>	
* 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 (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	<u>\$ 172,551,247</u>	<u>\$ 24,519,532</u>	<u>\$ 29,713,325</u>	<u>\$ 13,079,385</u>	<u>\$ 67,312,242</u>	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		<u>\$ 4,833,814</u>	<u>\$ 5,857,726</u>	<u>\$ 2,578,488</u>	<u>\$ 13,270,028</u>	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.52%	\$ 4,029,324	\$ 4,882,826	\$ 2,149,351	\$ 11,061,501	Line 5 - Line 12
16	Property Tax	-0.04%	\$ 62,866	\$ 76,183	\$ 33,535	\$ 172,584	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,092,190</u>	<u>\$ 4,959,009</u>	<u>\$ 2,182,886</u>	<u>\$ 11,234,085</u>	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 February 28, 2021. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 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 workpaper looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those software related sub-accounts that are not fully amortized yet. All other accounts are calculated by applying the approved accrual rate to the Gross Plant balances.

Company (A)	Utility Account (B)	Function (C)	Gross Plant 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	\$ 2,740,209	\$ 2,740,209	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,673,451	\$ 5,673,451	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 707,895	\$ 707,895	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,036,533	\$ 2,036,533	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,293,911	\$ 3,169,398	\$ 124,513	14.29%	\$ 124,513
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,864,930	\$ 2,898,470	\$ 966,460	14.29%	\$ 552,299
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,909,647	\$ 3,682,231	\$ 2,227,416	14.29%	\$ 844,489
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,868,745	\$ 1,974,654	\$ 1,894,168	14.29%	\$ 552,855
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,294,956	\$ 1,078,781	\$ 1,216,175	14.29%	\$ 327,949
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,579,957	\$ 949,206	\$ 3,630,752	14.29%	\$ 654,476
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 6,067,808	\$ 488,121	\$ 5,579,687	14.29%	\$ 867,090
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 168,709	\$ 988	\$ 167,722	14.29%	\$ 24,109
CECO The Illuminating Co.	CECO 101/6-301 Organization	Intangible Plant	\$ 310,001	\$ -	\$ 310,001	0.00%	\$ -
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	\$ 430,786	\$ 1,370,989	\$ (940,203)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 75,035,192	\$ 63,845,192	\$ 15,176,691		\$ 3,947,779
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 25,076	\$ 64,670	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	\$ 3,200,813	\$ 3,200,813	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,207,745	\$ 8,207,745	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 843,529	\$ 843,529	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,930,644	\$ 4,930,644	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,668,813	\$ 5,398,426	\$ 270,388	14.29%	\$ 270,388
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,572,299	\$ 5,042,849	\$ 1,529,450	14.29%	\$ 939,182
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 8,005,746	\$ 5,112,020	\$ 2,893,726	14.29%	\$ 1,144,021
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,228,517	\$ 3,132,260	\$ 3,096,257	14.29%	\$ 890,055
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,872,718	\$ 1,458,229	\$ 2,414,489	14.29%	\$ 553,411
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,786,626	\$ 1,664,642	\$ 5,121,984	14.29%	\$ 969,809
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,701,311	\$ 700,370	\$ 8,000,941	14.29%	\$ 1,243,417
OECO Ohio Edison Co.	OECO 101/6-3021 Software	Intangible Plant	\$ 218,163	\$ 1,287	\$ 216,876	14.29%	\$ 31,175
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	\$ 1,450,963	\$ 2,032,197	\$ (581,234)	14.29%	\$ -
Total			\$ 111,275,834	\$ 86,882,454	\$ 24,393,379		\$ 6,041,473
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	\$ 2,222,247	\$ 2,222,247	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 495,645	\$ 495,645	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,238,284	\$ 1,238,284	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,981,052	\$ 1,854,279	\$ 126,773	14.29%	\$ 126,773
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,686,166	\$ 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	\$ 1,243,400	\$ 525,239	\$ 718,161	14.29%	\$ 177,682
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,268,159	\$ 456,160	\$ 1,811,999	14.29%	\$ 324,120
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,826,328	\$ 230,712	\$ 2,595,616	14.29%	\$ 403,882
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 75,128	\$ 422	\$ 74,706	14.29%	\$ 10,736
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	\$ (187,877)	\$ 972,311	\$ (1,160,188)	14.29%	\$ -
Total			\$ 36,122,648	\$ 30,187,874	\$ 5,934,774		\$ 1,760,570

NOTES

(D) - (F) Source: Actual 2/28/2021 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 5/31/2021
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)	
Gross Plant		5/31/2007*	5/31/2021	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,441.2	1,514.1	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,901.0	1,827.0	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,318.1	546.6	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,660.3	3,887.7	Sum: [(1) through (3)]	
Accumulated Reserve						
(5)	CEI	(773.0)	(1,572.2)	(799.2)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,638.1)	(835.0)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(714.0)	(337.2)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(3,924.2)	(1,971.4)	Sum: [(5) through (7)]	
Net Plant In Service						
(9)	CEI	1,154.0	1,869.0	715.0	(1) + (5)	
(10)	OE	1,271.0	2,262.9	992.0	(2) + (6)	
(11)	TE	394.7	604.1	209.4	(3) + (7)	
(12)	Total	2,819.7	4,736.0	1,916.3	Sum: [(9) through (11)]	
ADIT						
(13)	CEI	(246.4)	(450.6)	(204.2)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(545.7)	(348.6)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(142.3)	(132.0)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,138.6)	(684.8)	Sum: [(13) through (15)]	
Rate Base						
(17)	CEI	907.7	1,418.4	510.7	(9) + (13)	
(18)	OE	1,073.9	1,717.3	643.3	(10) + (14)	
(19)	TE	384.4	461.8	77.4	(11) + (15)	
(20)	Total	2,366.0	3,597.5	1,231.5	Sum: [(17) through (19)]	
Depreciation Exp						
(21)	CEI	60.0	111.2	51.2	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	116.2	54.2	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	42.7	18.1	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	270.0	123.5	Sum: [(21) through (23)]	
Property Tax Exp						
(25)	CEI	65.0	120.3	55.3	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	103.1	45.7	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	34.4	14.3	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	257.7	115.3	Sum: [(25) through (27)]	
Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	510.7	43.3	51.2	55.3	149.8
(30)	OE	643.3	54.6	54.2	45.7	154.4
(31)	TE	77.4	6.6	18.1	14.3	39.0
(32)	Total	1,231.5	104.4	123.5	115.3	343.2

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

		(a)	(b)	(c)	(d)	(e)	(f)
	Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36)	CEI	26.3	22.6%	7.7	0.4	8.1	157.9
(37)	OE	33.1	22.2%	9.5	0.4	9.9	164.3
(38)	TE	4.0	22.3%	1.1	0.1	1.2	40.2
(39)	Total	63.4		18.3	0.9	19.2	362.5

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

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

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

The Toledo Edison Company: 20-1470-EL-RDR
5/31/2021 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 5/31/2021 from the forecast as of March 2021, 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 5/31/2021 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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 218,299	100%	\$ 218,299		\$ 218,299
3	353	Station Equipment	\$ 15,301,194	100%	\$ 15,301,194		\$ 15,301,194
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,594,280	100%	\$ 3,594,280		\$ 3,594,280
6	356	Overhead Conductors & Devices	\$ 5,581,570	100%	\$ 5,581,570		\$ 5,581,570
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 42,835,727	100%	\$ 42,835,727	\$ (15,628,438)	\$ 27,207,289

The Toledo Edison Company: 20-1470-EL-RDR
5/31/2021 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 5/31/2021 from the forecast as of March 2021, 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 5/31/2021 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	\$ 5,019,520	100%	\$ 5,019,520		\$ 5,019,520
12	361	Structures & Improvements	\$ 6,275,259	100%	\$ 6,275,259		\$ 6,275,259
13	362	Station Equipment	\$ 106,827,172	100%	\$ 106,827,172		\$ 106,827,172
14	364	Poles, Towers & Fixtures	\$ 199,479,509	100%	\$ 199,479,509	\$ (127,920)	\$ 199,351,589
15	365	Overhead Conductors & Devices	\$ 245,524,916	100%	\$ 245,524,916	\$ 20,846	\$ 245,545,762
16	366	Underground Conduit	\$ 14,754,525	100%	\$ 14,754,525		\$ 14,754,525
17	367	Underground Conductors & Devices	\$ 171,367,220	100%	\$ 171,367,220	\$ (14,956)	\$ 171,352,264
18	368	Line Transformers	\$ 170,956,749	100%	\$ 170,956,749	\$ (2,410)	\$ 170,954,339
19	369	Services	\$ 68,968,797	100%	\$ 68,968,797	\$ 215	\$ 68,969,012
20	370	Meters	\$ 50,046,960	100%	\$ 50,046,960		\$ 50,046,960
21	371	Installation on Customer Premises	\$ 6,752,832	100%	\$ 6,752,832	\$ -	\$ 6,752,832
22	373	Street Lighting & Signal Systems	\$ 65,139,623	100%	\$ 65,139,623	\$ (3,402,195)	\$ 61,737,428
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,111,120,984	100%	\$ 1,111,120,984	\$ (3,526,421)	\$ 1,107,594,563

The Toledo Edison Company: 20-1470-EL-RDR
5/31/2021 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 5/31/2021 from the forecast as of March 2021, 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 5/31/2021 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	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 34,526,678	100%	\$ 34,526,678		\$ 34,526,678
27	391.1	Office Furniture & Equipment	\$ 1,771,133	100%	\$ 1,771,133		\$ 1,771,133
28	391.2	Data Processing Equipment	\$ 12,313,217	100%	\$ 12,313,217		\$ 12,313,217
29	392	Transportation Equipment	\$ 2,201,200	100%	\$ 2,201,200		\$ 2,201,200
30	393	Stores Equipment	\$ 487,898	100%	\$ 487,898		\$ 487,898
31	394	Tools, Shop & Garage Equipment	\$ 6,638,358	100%	\$ 6,638,358		\$ 6,638,358
32	395	Laboratory Equipment	\$ 1,367,109	100%	\$ 1,367,109		\$ 1,367,109
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,461,241	100%	\$ 17,461,241		\$ 17,461,241
35	398	Miscellaneous Equipment	\$ 369,626	100%	\$ 369,626		\$ 369,626
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 78,743,895	100%	\$ 78,743,895	\$ -	\$ 78,743,895

The Toledo Edison Company: 20-1470-EL-RDR
5/31/2021 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 5/31/2021 from the forecast as of March 2021, 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 5/31/2021 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>							
38	303	Intangible Software	\$ 36,096,666	100%	\$ 36,096,666		\$ 36,096,666
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 36,390,962		\$ 36,390,962	\$ -	\$ 36,390,962
42		Company Total Plant Balance	<u>\$ 1,269,091,568</u>	100%	<u>\$ 1,269,091,568</u>	<u>\$ (19,154,859)</u>	<u>\$ 1,249,936,709</u>
43		Service Company Plant Allocated*					\$ 68,163,459
44		Grand Total Plant (42 + 43)					<u>\$ 1,318,100,168</u>

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

The Toledo Edison Company: 20-1470-EL-RDR
5/31/2021 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 5/31/2021 from the forecast as of March 2021, 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 5/31/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 233,467	100%	\$ 233,467		\$ 233,467
3	353	Station Equipment	\$ 15,301,194	\$ 4,826,225	100%	\$ 4,826,225		\$ 4,826,225
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,594,280	\$ 3,482,686	100%	\$ 3,482,686		\$ 3,482,686
6	356	Overhead Conductors & Devices	\$ 5,581,570	\$ 3,964,128	100%	\$ 3,964,128		\$ 3,964,128
7	357	Underground Conduit	\$ 372,576	\$ 219,098	100%	\$ 219,098		\$ 219,098
8	358	Underground Conductors & Devices	\$ 385,693	\$ 240,337	100%	\$ 240,337		\$ 240,337
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>
10		Total Transmission Plant	\$ 27,207,289	\$ 13,006,485	100%	\$ 13,006,485	\$0	\$ 13,006,485

The Toledo Edison Company: 20-1470-EL-RDR
5/31/2021 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 5/31/2021 from the forecast as of March 2021, 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 5/31/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 5,019,520	\$ (6,560)	100%	\$ (6,560)		\$ (6,560)
12	361	Structures & Improvements	\$ 6,275,259	\$ 2,970,908	100%	\$ 2,970,908		\$ 2,970,908
13	362	Station Equipment	\$ 106,827,172	\$ 44,636,400	100%	\$ 44,636,400		\$ 44,636,400
14	364	Poles, Towers & Fixtures	\$ 199,351,589	\$ 139,806,874	100%	\$ 139,806,874	\$ (4,409)	\$ 139,802,465
15	365	Overhead Conductors & Devices	\$ 245,545,762	\$ 110,092,718	100%	\$ 110,092,718	\$ 1,579	\$ 110,094,297
16	366	Underground Conduit	\$ 14,754,525	\$ 9,103,196	100%	\$ 9,103,196		\$ 9,103,196
17	367	Underground Conductors & Devices	\$ 171,352,264	\$ 58,278,560	100%	\$ 58,278,560	\$ (705)	\$ 58,277,855
18	368	Line Transformers	\$ 170,954,339	\$ 76,417,571	100%	\$ 76,417,571	\$ (153)	\$ 76,417,418
19	369	Services	\$ 68,969,012	\$ 74,439,516	100%	\$ 74,439,516	\$ (3)	\$ 74,439,513
20	370	Meters	\$ 50,046,960	\$ 28,451,825	100%	\$ 28,451,825		\$ 28,451,825
21	371	Installation on Customer Premises	\$ 6,752,832	\$ 5,154,280	100%	\$ 5,154,280	\$ -	\$ 5,154,280
22	373	Street Lighting & Signal Systems	\$ 61,737,428	\$ 43,568,234	100%	\$ 43,568,234	\$ (136,623)	\$ 43,431,611
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,218	100%	\$ 6,218		\$ 6,218
24		Total Distribution Plant	\$ 1,107,594,563	\$ 592,919,740	100%	\$ 592,919,740	\$ (140,314)	\$ 592,779,426

The Toledo Edison Company: 20-1470-EL-RDR
5/31/2021 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 5/31/2021 from the forecast as of March 2021, 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 5/31/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,526,678	\$ 11,584,129	100%	\$ 11,584,129		\$ 11,584,129
27	391.1	Office Furniture & Equipment	\$ 1,771,133	\$ 1,615,299	100%	\$ 1,615,299		\$ 1,615,299
28	391.2	Data Processing Equipment	\$ 12,313,217	\$ 10,055,458	100%	\$ 10,055,458		\$ 10,055,458
29	392	Transportation Equipment	\$ 2,201,200	\$ 1,728,632	100%	\$ 1,728,632		\$ 1,728,632
30	393	Stores Equipment	\$ 487,898	\$ 361,553	100%	\$ 361,553		\$ 361,553
31	394	Tools, Shop & Garage Equipment	\$ 6,638,358	\$ 2,542,690	100%	\$ 2,542,690		\$ 2,542,690
32	395	Laboratory Equipment	\$ 1,367,109	\$ 1,000,146	100%	\$ 1,000,146		\$ 1,000,146
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,461,241	\$ 14,048,932	100%	\$ 14,048,932		\$ 14,048,932
35	398	Miscellaneous Equipment	\$ 369,626	\$ 180,661	100%	\$ 180,661		\$ 180,661
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 107,260	100%	\$ 107,260		\$ 107,260
37		Total General Plant	\$ 78,743,895	\$ 44,105,843	100%	\$ 44,105,843	\$0	\$ 44,105,843

The Toledo Edison Company: 20-1470-EL-RDR
5/31/2021 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 5/31/2021 from the forecast as of March 2021, 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 5/31/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
38	303	Intangible Software	\$ 36,096,666	\$ 30,360,672	100%	\$ 30,360,672		\$ 30,360,672
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,084	100%	\$ 240,084		\$ 240,084
41		Total Other Plant	\$ 36,390,962	\$ 30,654,966		\$ 30,654,966	\$0	\$ 30,654,966
42		Removal Work in Progress (RWIP)		\$ (7,198,354)	100%	\$ (7,198,354)		\$ (7,198,354)
43		Company Total Plant (Reserve)	\$ 1,249,936,709	\$ 673,488,680	100%	\$ 673,488,680	\$ (140,314)	\$ 673,348,366
44		Service Company Reserve Allocated*						\$ 40,654,283
45		Grand Total Plant (Reserve) (43 + 44)						\$ 714,002,649

* 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. 5/31/2021*	268,221,854	343,193,434	85,687,235	6,581,464
(2) Service Company Allocated ADIT**	\$ 935,226	\$ 1,133,328	\$ 498,875	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 42,869,683	\$ 52,366,863	\$ 13,548,870	\$ 108,785,416
(5) Grand Total ADIT Balance*****	<u>\$ 450,630,442</u>	<u>\$ 545,669,600</u>	<u>\$ 142,276,330</u>	

*Source: Estimated 5/31/2021 ADIT balances from the forecast as of March 2021.

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

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

****Source: 5/31/2021 balances.

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

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 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)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 218,299	\$ 233,467	2.50%	\$ 5,457
3	353	Station Equipment	\$ 15,301,194	\$ 4,826,225	1.80%	\$ 275,421
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,594,280	\$ 3,482,686	3.75%	\$ 134,785
6	356	Overhead Conductors & Devices	\$ 5,581,570	\$ 3,964,128	2.67%	\$ 149,028
7	357	Underground Conduit	\$ 372,576	\$ 219,098	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 240,337	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 27,207,289	\$ 13,006,485		\$ 583,808

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 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 (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 5,019,520	\$ (6,560)	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,275,259	\$ 2,970,908	2.50%	\$ 156,881
13	362	Station Equipment	\$ 106,827,172	\$ 44,636,400	2.25%	\$ 2,403,611
14	364	Poles, Towers & Fixtures	\$ 199,351,589	\$ 139,802,465	3.78%	\$ 7,535,490
15	365	Overhead Conductors & Devices	\$ 245,545,762	\$ 110,094,297	3.75%	\$ 9,207,966
16	366	Underground Conduit	\$ 14,754,525	\$ 9,103,196	2.08%	\$ 306,894
17	367	Underground Conductors & Devices	\$ 171,352,264	\$ 58,277,855	2.20%	\$ 3,769,750
18	368	Line Transformers	\$ 170,954,339	\$ 76,417,418	2.62%	\$ 4,479,004
19	369	Services	\$ 68,969,012	\$ 74,439,513	3.17%	\$ 2,186,318
20	370	Meters	\$ 50,046,960	\$ 28,451,825	3.43%	\$ 1,716,611
21	371	Installation on Customer Premises	\$ 6,752,832	\$ 5,154,280	4.00%	\$ 270,113
22	373	Street Lighting & Signal Systems	\$ 61,737,428	\$ 43,431,611	3.93%	\$ 2,426,281
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,218	0.00%	\$ -
24		Total Distribution	\$ 1,107,594,563	\$ 592,779,426		\$ 34,458,919

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 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
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
GENERAL PLANT						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 34,526,678	\$ 11,584,129	2.20%	\$ 759,587
27	391.1	Office Furniture & Equipment	\$ 1,771,133	\$ 1,615,299	3.80%	\$ 67,303
28	391.2	Data Processing Equipment	\$ 12,313,217	\$ 10,055,458	9.50%	\$ 1,169,756
29	392	Transportation Equipment	\$ 2,201,200	\$ 1,728,632	6.92%	\$ 152,323
30	393	Stores Equipment	\$ 487,898	\$ 361,553	3.13%	\$ 15,271
31	394	Tools, Shop & Garage Equipment	\$ 6,638,358	\$ 2,542,690	3.33%	\$ 221,057
32	395	Laboratory Equipment	\$ 1,367,109	\$ 1,000,146	2.86%	\$ 39,099
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,461,241	\$ 14,048,932	5.88%	\$ 1,026,721
35	398	Miscellaneous Equipment	\$ 369,626	\$ 180,661	3.33%	\$ 12,309
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 107,260	0.00%	\$ -
37		Total General	\$ 78,743,895	\$ 44,105,843		\$ 3,511,204

The Toledo Edison Company: 20-1470-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of May 31, 2021

Schedule B-3.2 (Estimate)
Page 4 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=Dx F)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 36,096,666	\$ 30,360,672	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,084	3.10%	*
41		Total Other	\$ 36,390,962	\$ 30,654,966		\$ 1,616,018
42		Removal Work in Progress (RWIP)		(\$7,198,354)		
43		Total Company Depreciation	\$ 1,249,936,709	\$ 673,348,366		\$ 40,169,949
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 68,163,459	\$ 40,654,283		\$ 2,480,375
45		GRAND TOTAL (43 + 44)	\$ 1,318,100,168	\$ 714,002,649		\$ 42,650,324

* Please see the "Intangible Depreciation Expense Calculation: Estimated 5/31/2021 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 Toledo Edison Company: 20-1470-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of May 31, 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)	\$ 33,834,286
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 532,538
3	Incremental Property Tax Associated with Allocated Service Company Plant *	\$ 37,334
4	Total Property Taxes (1 + 2 + 3)	<u>\$ 34,404,158</u>

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

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of May 31, 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)	\$ 27,207,289	\$ 1,107,594,563	\$ 78,743,895
2	Jurisdictional Real Property (b)	\$ 1,937,713	\$ 11,294,779	\$ 35,070,710
3	Jurisdictional Personal Property (1 - 2)	\$ 25,269,576	\$ 1,096,299,785	\$ 43,673,185
4	Purchase Accounting Adjustment (f)	\$ (12,240,494)	\$ (435,144,106)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 13,029,082	\$ 661,155,679	\$ 43,673,185
	Exclusions and Exemptions			
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 61,415	\$ 59,941,710	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 913,338.68	\$ 6,208,251.82	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 974,754	\$ 66,157,863	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 12,054,329	\$ 594,997,816	\$ 43,514,672
13	True Value Percentage (c)	68.3890%	62.0600%	38.7520%
14	True Value of Taxable Personal Property (12 x 13)	\$ 8,243,835	\$ 369,255,645	\$ 16,862,806
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 7,007,260	\$ 313,867,298	\$ 4,047,073
17	Personal Property Tax Rate (e)	9.5352000%	9.5352000%	9.5352000%
18	Personal Property Tax (16 x 17)	\$ 668,156	\$ 29,927,875	\$ 385,897
19	Purchase Accounting Adjustment (f)	\$ 77,285	\$ 2,489,894	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 285,179
21	Total Personal Property Tax (18 + 19 + 20)			\$ 33,834,286

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of May 31, 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)	\$ 1,937,713	\$ 11,294,779	\$ 35,070,710
2	Real Property Tax Rate (b)	<u>1.102489%</u>	<u>1.102489%</u>	<u>1.102489%</u>
3	Real Property Tax (1 x 2)	\$ 21,363	\$ 124,524	\$ 386,651
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 532,538</u></u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 64,281,997	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$708,702</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.102489%</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 5/31/2021 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	\$ 86,093,574	\$ 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 March 2021, 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	\$ 1,022,322	\$ (472,286)
362	\$ 5,406,151	\$ 3,606,471
364	\$ 163,082	\$ 106,970
365	\$ 1,794,142	\$ 1,594,006
367	\$ 11,080	\$ 7,133
368	\$ 171,766	\$ 149,522
370	\$ 17,031,987	\$ 12,848,505
397	\$ 3,342,144	\$ 2,834,834
Grand Total	\$ 28,943,273	\$ 20,669,175

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	\$ 571,837	\$ 738,694
352	\$ 105,588	\$ 18,148
353	\$ -	\$ -
355	\$ (814)	\$ (127)
356	\$ (447)	\$ (74)
358	\$ -	\$ -
361	\$ 478,108	\$ 87,846
362	\$ (744,199)	\$ (67,384)
364	\$ 45,783	\$ 36,716
365	\$ 784,888	\$ 199,621
367	\$ 3,701	\$ 290
368	\$ (408,471)	\$ (119,573)
369	\$ 734	\$ 89
370	\$ (286,624)	\$ (94,020)
373	\$ 13,036	\$ 4,140
390	\$ 194,648	\$ 5,818
391	\$ 3,974,798	\$ 3,051,250
397	\$ 2,070,395	\$ 1,069,426
Grand Total	\$ 6,802,963	\$ 4,930,860

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 fee 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(q) 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	\$ 88,076	\$ 1,701	\$ 7,636	\$ 87	\$ 127,920	\$ 4,409
365	\$ 19,306	\$ 425	\$ 2,461	\$ 91	\$ (20,846)	\$ (1,579)
367	\$ 3,785	\$ 166	\$ -	\$ -	\$ 14,956	\$ 705
368	\$ 5,142	\$ 56	\$ -	\$ -	\$ 2,410	\$ 153
369	\$ (51)	\$ (1)	\$ -	\$ -	\$ (215)	\$ 3
371	\$ 718	\$ 9	\$ -	\$ -	\$ -	\$ -
373	\$ 74,909	\$ 3,461	\$ 61,279	\$ 3,685	\$ 966,394	\$ 23,673
373.3 LED	\$ 1,682,526	\$ 58,912	\$ 356,197	\$ 28,125	\$ 2,435,801	\$ 112,950
Grand Total	\$ 1,874,411	\$ 64,730	\$ 427,573	\$ 31,989	\$ 3,526,421	\$ 140,314

Service Company Adjustments

FERC Account	CEI	
	Gross	Reserve
303	\$ 134,346	\$ 7,199

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	\$ 899,254,079	\$ 127,784,005	\$ 154,851,552	\$ 68,163,459	\$ 350,799,016
(3) Reserve	\$ 536,336,184	\$ 76,213,372	\$ 92,357,091	\$ 40,654,283	\$ 209,224,745
(4) ADIT	\$ 6,581,464	\$ 935,226	\$ 1,133,328	\$ 498,875	\$ 2,567,429
(5) Rate Base	\$ 50,635,407	\$ 61,361,133	\$ 27,010,301	\$ 139,006,842	
(6) Depreciation Expense (Incremental)	\$ 4,649,885	\$ 5,634,836	\$ 2,480,375	\$ 12,765,097	
(7) Property Tax Expense (Incremental)	\$ 69,990	\$ 84,815	\$ 37,334	\$ 192,139	
(8) Total Expenses	\$ 4,719,875	\$ 5,719,651	\$ 2,517,709	\$ 12,957,236	

- (2) Estimated Gross Plant = 5/31/2021 General and Intangible Plant Balances in the forecast as of March 2021 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 = 5/31/2021 General and Intangible Reserve Balances in the forecast as of March 2021 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 5/31/2021
- (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 5/31/2021 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 5/31/2021 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 5/31/2021: Revenue Requirement" 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

Depreciation Rate for Service Company Plant (Estimate)

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

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

NOTES

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

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

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 May 31, 2021

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 5/31/2021 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%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 52,294,144	\$ 31,509,404	\$ 20,784,740	2.20%	2.50%	2.20%	2.33%	\$ 1,219,723
32	390.3	Struct Imprv, Leasehold Imp **	\$ 19,564,254	\$ 11,111,188	\$ 8,453,066	22.34%	20.78%	0.00%	21.49%	\$ 4,203,439
33	391.1	Office Furn., Mech. Equip.	\$ 15,876,595	\$ 10,780,062	\$ 5,096,533	7.60%	3.80%	3.80%	5.18%	\$ 823,076
34	391.2	Data Processing Equipment	\$ 163,645,879	\$ 45,485,564	\$ 118,160,316	10.56%	17.00%	9.50%	13.20%	\$ 21,596,038
35	392	Transportation Equipment	\$ 3,800,580	\$ 1,582,901	\$ 2,217,679	6.07%	7.31%	6.92%	6.78%	\$ 257,775
36	393	Stores Equipment	\$ 17,143	\$ 9,402	\$ 7,741	6.67%	2.56%	3.13%	4.17%	\$ 714
37	394	Tools, Shop, Garage Equip.	\$ 313,601	\$ 30,516	\$ 283,084	4.62%	3.17%	3.33%	3.73%	\$ 11,695
38	395	Laboratory Equipment	\$ 750,667	\$ 56,454	\$ 694,213	2.31%	3.80%	2.86%	3.07%	\$ 23,080
39	396	Power Operated Equipment	\$ 424,994	\$ 180,765	\$ 244,229	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 148,181,233	\$ 59,932,032	\$ 88,249,201	7.50%	5.00%	5.88%	6.08%	\$ 9,011,873
41	398	Misc. Equipment	\$ 3,449,352	\$ 1,550,673	\$ 1,898,679	6.67%	4.00%	3.33%	4.84%	\$ 167,032
42	399.1	ARC General Plant	\$ 40,721	\$ 29,936	\$ 10,785	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 408,590,109	\$ 162,258,897	\$ 246,331,213					\$ 37,332,253
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 32,208,453	\$ 7,362,896	\$ 24,845,557	14.29%	14.29%	14.29%	14.29%	\$ 4,602,588
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	\$ 38,042,361	\$ (58)	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	\$ 23,673,909	\$ 308,454	14.29%	14.29%	14.29%	14.29%	\$ 308,454
59	303	FECO 101/6-303 2015 Software	\$ 32,811,705	\$ 27,175,709	\$ 5,635,996	14.29%	14.29%	14.29%	14.29%	\$ 4,688,793
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 18,167,253	\$ 8,229,379	14.29%	14.29%	14.29%	14.29%	\$ 3,772,079
61	303	FECO 101/6-303 2017 Software	\$ 11,124,744	\$ 6,247,537	\$ 4,877,207	14.29%	14.29%	14.29%	14.29%	\$ 1,589,726
62	303	FECO 101/6-303 2018 Software	\$ 27,625,815	\$ 11,928,710	\$ 15,697,105	14.29%	14.29%	14.29%	14.29%	\$ 3,947,729
63	303	FECO 101/6-303 2019 Software	\$ 41,479,090	\$ 10,136,261	\$ 31,342,828	14.29%	14.29%	14.29%	14.29%	\$ 5,927,362
64	303	FECO 101/6-303 2020 Software	\$ 28,981,283	\$ 2,813,091	\$ 26,168,192	14.29%	14.29%	14.29%	14.29%	\$ 4,141,425
65	303	FECO 101/6-303 2021 Software	\$ (791,431)	\$ (13,021)	\$ (778,411)	14.29%	14.29%	14.29%	14.29%	\$ -
66			\$ 490,663,970	\$ 374,337,720	\$ 116,326,250					\$ 28,978,155
67	Removal Work in Progress (RWIP)		\$ (260,433)							
68	TOTAL - GENERAL & INTANGIBLE		\$ 899,254,079	\$ 536,336,184	\$ 362,657,462				7.37%	\$ 66,310,408

NOTES

(C) - (E) Estimated 5/31/2021 balances. Source: The forecast as of March 2021 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 5/31/2021. 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)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *						
	(A)	(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (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
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

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

NOTES

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

The Cleveland Electric Illuminating Company: 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 May 31, 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 May 31, 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%	\$ 52,294,144	\$ 668,641
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		\$ 163,645,879	\$ -
32	392	Transportation Equipment	Personal		\$ 3,800,580	\$ -
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		\$ 148,181,233	\$ -
38	398	Misc. Equipment	Personal		\$ 3,449,352	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 408,590,109	\$ 921,746
41	TOTAL - INTANGIBLE PLANT				\$ 490,663,970	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 899,254,079	\$ 921,746
43	Average Effective Real Property Tax Rate					0.10%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 5/31/2021. Source: The forecast as of March 2021 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 5/31/2021 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2021</u>							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 899,254,079	\$ 127,784,005	\$ 154,851,552	\$ 68,163,459	\$ 350,799,016	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (536,336,184)	\$ (76,213,372)	\$ (92,357,091)	\$ (40,654,283)	\$ (209,224,745)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 362,917,895</u>	<u>\$ 51,570,633</u>	<u>\$ 62,494,462</u>	<u>\$ 27,509,176</u>	<u>\$ 141,574,271</u>	Line 2 + Line 3
5	Depreciation *	7.37%	\$ 9,422,709	\$ 11,418,652	\$ 5,026,329	\$ 25,867,690	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 130,980	\$ 158,725	\$ 69,868	\$ 359,573	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,553,689</u>	<u>\$ 11,577,377</u>	<u>\$ 5,096,197</u>	<u>\$ 26,227,263</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 5/31/2021. 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>							

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

<u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.31%	\$ 4,649,885	\$ 5,634,836	\$ 2,480,375	\$ 12,765,097	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 69,990	\$ 84,815	\$ 37,334	\$ 192,139	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,719,875</u>	<u>\$ 5,719,651</u>	<u>\$ 2,517,709</u>	<u>\$ 12,957,236</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 May 31, 2021. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 5/31/2021 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	Utility Account	Function	Gross Plant May-21	Reserve May-21	Net Plant May-21	Accrual Rates	Depreciation Exp
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,246,364	\$ 3,246,364	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,740,201	\$ 2,740,201	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,673,440	\$ 5,673,440	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 707,216	\$ 707,216	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,033,931	\$ 2,033,931	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,290,655	\$ 3,260,098	\$ 30,556	14.29%	\$ 30,556
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,861,157	\$ 3,078,682	\$ 782,475	14.29%	\$ 551,759
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,903,941	\$ 3,919,982	\$ 1,983,959	14.29%	\$ 843,673
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,865,090	\$ 2,116,297	\$ 1,748,793	14.29%	\$ 552,321
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,292,489	\$ 1,148,738	\$ 1,143,751	14.29%	\$ 327,597
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,802,682	\$ 1,120,993	\$ 3,481,689	14.29%	\$ 657,723
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,516,134	\$ 674,925	\$ 4,841,208	14.29%	\$ 788,255
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 168,709	\$ 7,015	\$ 161,695	14.29%	\$ 24,109
CECO The Illuminating Co.	CECO 101/6-301 Organization	Intangible Plant	\$ 310,001	\$ -	\$ 310,001	0.00%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forcast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,299,339	\$ 1,461,934	\$ (162,595)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 73,892,274	\$ 64,699,011	\$ 14,321,630		\$ 3,775,694
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ 25,076	\$ 64,670	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	\$ 3,200,810	\$ 3,200,810	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,203,109	\$ 8,203,109	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 842,971	\$ 842,971	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,927,249	\$ 4,927,249	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,665,597	\$ 5,598,543	\$ 67,054	14.29%	\$ 67,054
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 5,658,648	\$ 5,328,627	\$ 1,240,021	14.29%	\$ 938,660
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 8,001,298	\$ 5,421,338	\$ 2,579,960	14.29%	\$ 1,143,385
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 6,225,053	\$ 3,364,077	\$ 2,860,976	14.29%	\$ 889,560
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,870,275	\$ 1,597,319	\$ 2,272,956	14.29%	\$ 553,062
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,815,160	\$ 1,906,728	\$ 4,908,432	14.29%	\$ 973,886
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 7,956,019	\$ 971,128	\$ 6,984,890	14.29%	\$ 1,136,915
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 218,163	\$ 9,081	\$ 209,082	14.29%	\$ 31,175
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 Pkt	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	\$ 2,768,514	\$ 2,163,996	\$ 604,518	14.29%	\$ 395,621
Total			\$ 111,850,812	\$ 88,692,420	\$ 23,158,392		\$ 6,129,334
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	\$ 3,182,773	\$ 3,182,773	\$ -	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	\$ 2,222,247	\$ 2,222,247	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 495,645	\$ 495,645	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,238,284	\$ 1,238,284	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,900,051	\$ 1,883,208	\$ 16,843	14.29%	\$ 16,843
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,686,166	\$ 1,341,606	\$ 344,560	14.29%	\$ 240,953
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 2,299,199	\$ 1,552,720	\$ 746,479	14.29%	\$ 328,555
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 1,034,766	\$ 565,256	\$ 469,510	14.29%	\$ 147,868
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,243,094	\$ 566,649	\$ 676,445	14.29%	\$ 177,638
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,259,311	\$ 540,507	\$ 1,718,805	14.29%	\$ 322,856
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,593,188	\$ 334,701	\$ 2,258,487	14.29%	\$ 370,567
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 75,128	\$ 3,106	\$ 72,022	14.29%	\$ 10,736
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	\$ 403,731	\$ 970,887	\$ (567,156)	14.29%	\$ -
Total			\$ 38,330,582	\$ 30,654,366	\$ 7,676,216		\$ 1,616,018

NOTES

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

	(A)	(B)
	Company	Rev Req 5/31/2021
(1)	CEI	\$ 157,901,263
(2)	OE	\$ 164,320,909
(3)	TE	\$ 40,245,562
(4)	TOTAL	\$ 362,467,733

NOTES

(B) Annual Revenue Requirement based on estimated 5/31/2021 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	March 2021 - May 2021 Reconciliation Amount Adjusted for June 2021 - Aug 2021	\$ (370,979)	\$ (636,383)	\$ (289,444)
(2)	DCR Audit Expenses	\$ 2,473	\$ 2,473	\$ 2,473
(3)	Total Reconciliation	\$ (368,506)	\$ (633,909)	\$ (286,971)

SOURCES

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

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,085,104,837	34.04%	\$ 53,745,815	\$ (125,431)
(2)		GS, GP, GSU	9,854,560,299	65.96%	\$ 104,155,448	\$ (243,075)
(3)			14,939,665,136	100.00%	\$ 157,901,263	\$ (368,506)
(4)	OE	RS	8,890,913,482	49.61%	\$ 81,521,571	\$ (314,490)
(5)		GS, GP, GSU	9,030,269,325	50.39%	\$ 82,799,337	\$ (319,419)
(6)			17,921,182,806	100.00%	\$ 164,320,909	\$ (633,909)
(7)	TE	RS	2,399,099,158	45.68%	\$ 18,384,590	\$ (131,091)
(8)		GS, GP, GSU	2,852,749,997	54.32%	\$ 21,860,972	\$ (155,880)
(9)			5,251,849,155	100.00%	\$ 40,245,562	\$ (286,971)
(10)	OH	RS	16,375,117,476	42.96%	\$ 153,651,976	\$ (571,012)
(11)	TOTAL	GS, GP, GSU	21,737,579,621	57.04%	\$ 208,815,757	\$ (718,374)
(12)			38,112,697,097	100.00%	\$ 362,467,733	\$ (1,289,386)

NOTES

- (C) Source: Forecast for June 2021 - May 2022 (All forecasted numbers associated with the forecast as of March 2021)
(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%	\$ 93,759,067	\$ (218,812)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,389,378	\$ (3,242)
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,007,003	\$ (21,020)
(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%	\$ 104,155,448	\$ (243,075)
(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%	\$ 67,690,912	\$ (261,135)
(13)		GP	5.20%	13.85%	15.69%	\$ 12,990,663	\$ (50,115)
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,117,762	\$ (8,170)
(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%	\$ 82,799,337	\$ (319,419)
(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%	\$ 18,962,153	\$ (135,210)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,836,049	\$ (20,222)
(24)		GSU	0.11%	0.25%	0.29%	\$ 62,770	\$ (448)
(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%	\$ 21,860,972	\$ (155,880)
(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	\$ 53,745,815	5,085,104,837	\$ 0.010569
(2)	OE	RS	\$ 81,521,571	8,890,913,482	\$ 0.009169
(3)	TE	RS	\$ 18,384,590	2,399,099,158	\$ 0.007663
(4)			\$ 153,651,976	16,375,117,476	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for June 2021 - May 2022 (All forecasted numbers associated with the forecast as of March 2021)
(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	\$ 93,759,067	18,328,464	\$ 5.1155 per kW
(2)		GP	\$ 1,389,378	1,056,774	\$ 1.3147 per kW
(3)		GSU	\$ 9,007,003	7,793,513	\$ 1.1557 per kW
(4)			\$ 104,155,448		
(5)	OE	GS	\$ 67,690,912	19,296,254	\$ 3.5080 per kW
(6)		GP	\$ 12,990,663	6,338,552	\$ 2.0495 per kW
(7)		GSU	\$ 2,117,762	2,354,273	\$ 0.8995 per kVa
(8)			\$ 82,799,337		
(9)	TE	GS	\$ 18,962,153	5,616,342	\$ 3.3762 per kW
(10)		GP	\$ 2,836,049	2,999,262	\$ 0.9456 per kW
(11)		GSU	\$ 62,770	246,949	\$ 0.2542 per kVa
(12)			\$ 21,860,972		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for June 2021 - May 2022 (All forecasted numbers associated with the forecast as of March 2021)
(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	\$ (125,431)	1,374,306,919	\$ (0.000091)
(2)	OE	RS	\$ (314,490)	2,278,426,497	\$ (0.000138)
(3)	TE	RS	\$ (131,091)	639,868,430	\$ (0.000205)
(4)			\$ (571,012)	4,292,601,846	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for June 2021 - Aug 2021 (All forecasted numbers associated with the forecast as of March 2021)
(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	\$ (218,812)	4,705,669	\$ (0.0465) per kW
(2)		GP	\$ (3,242)	267,908	\$ (0.0121) per kW
(3)		GSU	\$ (21,020)	1,935,005	\$ (0.0109) per kW
(4)			\$ (243,075)		
(5)	OE	GS	\$ (261,135)	5,014,497	\$ (0.0521) per kW
(6)		GP	\$ (50,115)	1,633,070	\$ (0.0307) per kW
(7)		GSU	\$ (8,170)	605,016	\$ (0.0135) per kVa
(8)			\$ (319,419)		
(9)	TE	GS	\$ (135,210)	1,440,002	\$ (0.0939) per kW
(10)		GP	\$ (20,222)	768,769	\$ (0.0263) per kW
(11)		GSU	\$ (448)	61,353	\$ (0.0073) per kVa
(12)			\$ (155,880)		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for June 2021 - Aug 2021 (All forecasted numbers associated with the forecast as of March 2021)
(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 June 2021 - Aug 2021
(1)	CEI	RS	\$ 0.010569 per kWh	\$ (0.000091) per kWh	\$ 0.010478 per kWh
(2)		GS	\$ 5.1155 per kW	\$ (0.0465) per kW	\$ 5.0690 per kW
(3)		GP	\$ 1.3147 per kW	\$ (0.0121) per kW	\$ 1.3026 per kW
(4)		GSU	\$ 1.1557 per kW	\$ (0.0109) per kW	\$ 1.1448 per kW
(5)					
(6)	OE	RS	\$ 0.009169 per kWh	\$ (0.000138) per kWh	\$ 0.007682 per kWh
(7)		GS	\$ 3.5080 per kW	\$ (0.0521) per kW	\$ 2.9397 per kW
(8)		GP	\$ 2.0495 per kW	\$ (0.0307) per kW	\$ 1.7173 per kW
(9)		GSU	\$ 0.8995 per kVa	\$ (0.0135) per kVa	\$ 0.7537 per kVa
(10)					
(11)	TE	RS	\$ 0.007663 per kWh	\$ (0.000205) per kWh	\$ 0.007458 per kWh
(12)		GS	\$ 3.3762 per kW	\$ (0.0939) per kW	\$ 3.2824 per kW
(13)		GP	\$ 0.9456 per kW	\$ (0.0263) per kW	\$ 0.9193 per kW
(14)		GSU	\$ 0.2542 per kVa	\$ (0.0073) per kVa	\$ 0.2469 per kVa
(15)					

NOTES

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

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

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

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

X. Annual Rider DCR Revenue Through February 28, 2021

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 2/28/2021	2020 Revenue vs. Revenue Cap	2021 Revenue Cap	Actual 2021 Revenue Cap	Under (Over) 2021 Revenue Cap	
CEI	\$ 26,401,566			\$ 235,295,494	\$ 208,893,928	
OE	\$ 28,159,858			\$ 168,068,210	\$ 139,908,353	
TE	\$ 6,244,520			\$ 100,840,926	\$ 94,596,406	
Total	\$ 60,805,943	\$ (15,530,246)	\$ 351,666,667	\$ 336,136,420	\$ 275,330,477	

NOTES

(C) The actual annual 2020 Rider DCR revenue cap was equal to \$330,107,928. Actual annual 2020 Rider DCR revenue billed was equal to \$345,638,174. 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. This filing does not include any adjustments to the Rider DCR over/under balance related to the expanded scope of the 2020 Rider DCR audit directed by the PUCO in Case No. 20-1629-EL-RDR. Applicable adjustments to Rider DCR, if any, would be made based upon the outcome of that audit

Source: Case No. 12-1230-EL-SSO and Case No. 14-1297-EL-SSO. Note that the 2021 revenue cap is calculated as the equivalent of 5 months of the June 2020 - May 2021

(D) cap of \$340M plus the equivalent of 7 months of the June 2021 - May 2022 cap of \$360M.

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

(E) 30% for OE, CEI, and TE, respectively, of the total aggregate cap. Source: Case No. 12-1230-EL-SSO Stipulation (page 20). This provision was continued pursuant to Case No. 14-1297-EL-SSO.

(F) Calculation: Column E - Column B

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

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Quarterly Revenue Requirement Additions: Calculation of March 2021 - May 2021 Reconciliation Amount Adjusted for June 2021 - Aug 2021

I. Rider DCR March 2021 - May 2021 Rates Based on Estimated February 28, 2021 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements*			(G) (H) (I) Quarterly Reconciliation			(J) March 2021 - May 2021 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.45%	\$ 53,904,378	5,115,790,584	\$ 0.010537 per kWh	\$ (88,860)	1,177,633,439	\$ (0.000075) per kWh	\$ 0.010461 per kWh
	GS	59.01%	\$ 92,320,013	18,155,263	\$ 5.0850 per kW	\$ (152,187)	4,343,906	\$ (0.0350) per kW	\$ 5.0500 per kW
	GP	0.87%	\$ 1,368,053	1,039,292	\$ 1.3163 per kW	\$ (2,255)	251,388	\$ (0.0090) per kW	\$ 1.3074 per kW
	GSU	5.67%	\$ 8,868,760	7,664,895	\$ 1.1571 per kW	\$ (14,620)	1,849,454	\$ (0.0079) per kW	\$ 1.1492 per kW
		100.00%	\$ 156,461,204			\$ (257,922)			
OE	RS	49.87%	\$ 82,040,541	8,931,922,476	\$ 0.009185 per kWh	\$ (212,848)	2,131,000,295	\$ (0.000100) per kWh	\$ 0.009085 per kWh
	GS	40.98%	\$ 67,424,719	19,172,305	\$ 3.5168 per kW	\$ (174,929)	4,559,152	\$ (0.0384) per kW	\$ 3.4784 per kW
	GP	7.87%	\$ 12,939,578	6,315,072	\$ 2.0490 per kW	\$ (33,571)	1,484,199	\$ (0.0226) per kW	\$ 2.0264 per kW
	GSU	1.28%	\$ 2,109,434	2,345,306	\$ 0.8994 per kVa	\$ (5,473)	567,232	\$ (0.0096) per kVa	\$ 0.8898 per kVa
		100.00%	\$ 164,514,272			\$ (426,821)			
TE	RS	46.07%	\$ 18,456,391	2,416,879,810	\$ 0.007636 per kWh	\$ (52,903)	561,541,615	\$ (0.000094) per kWh	\$ 0.007542 per kWh
	GS	46.78%	\$ 18,741,439	5,582,109	\$ 3.3574 per kW	\$ (53,720)	1,341,280	\$ (0.0401) per kW	\$ 3.3174 per kW
	GP	7.00%	\$ 2,803,038	2,965,324	\$ 0.9453 per kW	\$ (8,035)	688,411	\$ (0.0117) per kW	\$ 0.9336 per kW
	GSU	0.15%	\$ 62,039	243,944	\$ 0.2543 per kVa	\$ (178)	60,824	\$ (0.0029) per kVa	\$ 0.2514 per kVa
		100.00%	\$ 40,062,907			\$ (114,835)			
TOTAL			\$ 361,038,383			\$ (799,579)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing January 4, 2021.

Quarterly Revenue Requirement Additions: Calculation of March 2021 - May 2021 Reconciliation Amount Adjusted for June 2021 - Aug 2021

II. Rider DCR March 2021 - May 2021 Rates Based on Actual February 28, 2021 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) March 2021 - May 2021 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.45%	\$ 53,363,444	5,115,790,584	\$ 0.010431 per kWh	\$ (88,860)	1,177,633,439	\$ (0.000075) per kWh	\$ 0.010356 per kWh
	GS	59.01%	\$ 91,393,576	18,155,263	\$ 5.0340 per kW	\$ (152,187)	4,343,906	\$ (0.0350) per kW	\$ 4.9990 per kW
	GP	0.87%	\$ 1,354,325	1,039,292	\$ 1.3031 per kW	\$ (2,255)	251,388	\$ (0.0090) per kW	\$ 1.2942 per kW
	GSU	5.67%	\$ 8,779,761	7,664,895	\$ 1.1455 per kW	\$ (14,620)	1,849,454	\$ (0.0079) per kW	\$ 1.1375 per kW
		100.00%	\$ 154,891,106			\$ (257,922)			
OE	RS	49.87%	\$ 80,707,255	8,931,922,476	\$ 0.009036 per kWh	\$ (212,848)	2,131,000,295	\$ (0.000100) per kWh	\$ 0.008936 per kWh
	GS	40.98%	\$ 66,328,962	19,172,305	\$ 3.4596 per kW	\$ (174,929)	4,559,152	\$ (0.0384) per kW	\$ 3.4213 per kW
	GP	7.87%	\$ 12,729,290	6,315,072	\$ 2.0157 per kW	\$ (33,571)	1,484,199	\$ (0.0226) per kW	\$ 1.9931 per kW
	GSU	1.28%	\$ 2,075,153	2,345,306	\$ 0.8848 per kVa	\$ (5,473)	567,232	\$ (0.0096) per kVa	\$ 0.8752 per kVa
		100.00%	\$ 161,840,660			\$ (426,821)			
TE	RS	46.07%	\$ 17,891,546	2,416,879,810	\$ 0.007403 per kWh	\$ (52,903)	561,541,615	\$ (0.000094) per kWh	\$ 0.007309 per kWh
	GS	46.78%	\$ 18,167,870	5,582,109	\$ 3.2547 per kW	\$ (53,720)	1,341,280	\$ (0.0401) per kW	\$ 3.2146 per kW
	GP	7.00%	\$ 2,717,253	2,965,324	\$ 0.9163 per kW	\$ (8,035)	688,411	\$ (0.0117) per kW	\$ 0.9047 per kW
	GSU	0.15%	\$ 60,140	243,944	\$ 0.2465 per kVa	\$ (178)	60,824	\$ (0.0029) per kVa	\$ 0.2436 per kVa
		100.00%	\$ 38,836,809			\$ (114,835)			
TOTAL			\$ 355,568,575			\$ (799,579)			

- (C) Source: Rider DCR filing January 4, 2021
(D) Calculation: Annual DCR Revenue Requirement based on actual 2/28/2021 Rate Base x Column C
(E) Estimated billing units for March 2021 - Feb 2022. Source: Rider DCR filing January 4, 2021.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing January 4, 2021
(H) Estimated billing units for March 2021 - May 2021. Source: Rider DCR filing January 4, 2021.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of March 2021 - May 2021 Reconciliation Amount Adjusted for June 2021 - Aug 2021

III. Estimated Rider DCR Reconciliation Amount for June 2021 - Aug 2021

(A) Company	(B) Rate Schedule	(C) March 2021 - May 2021 Rate Estimated Rate Base	(D) March 2021 - May 2021 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.010461 per kWh	\$ 0.010356 per kWh	\$ (0.000106) per kWh	1,177,633,439	\$ (124,521)
	GS	\$ 5.0500 per kW	\$ 4.9990 per kW	\$ (0.0510) per kW	4,343,906	\$ (221,663)
	GP	\$ 1.3074 per kW	\$ 1.2942 per kW	\$ (0.0132) per kW	251,388	\$ (3,321)
	GSU	\$ 1.1492 per kW	\$ 1.1375 per kW	\$ (0.0116) per kW	1,849,454	\$ (21,474)
						\$ (370,979)
OE	RS	\$ 0.009085 per kWh	\$ 0.008936 per kWh	\$ (0.000149) per kWh	2,131,000,295	\$ (318,099)
	GS	\$ 3.478408 per kW	\$ 3.421255 per kW	\$ (0.0572) per kW	4,559,152	\$ (260,570)
	GP	\$ 2.026380 per kW	\$ 1.993081 per kW	\$ (0.0333) per kW	1,484,199	\$ (49,423)
	GSU	\$ 0.889780 per kVa	\$ 0.875163 per kVa	\$ (0.0146) per kVa	567,232	\$ (8,291)
						\$ (636,383)
TE	RS	\$ 0.007542 per kWh	\$ 0.007309 per kWh	\$ (0.000234) per kWh	561,541,615	\$ (131,237)
	GS	\$ 3.3174 per kW	\$ 3.2146 per kW	\$ (0.1028) per kW	1,341,280	\$ (137,818)
	GP	\$ 0.9336 per kW	\$ 0.9047 per kW	\$ (0.0289) per kW	688,411	\$ (19,915)
	GSU	\$ 0.2514 per kVa	\$ 0.2436 per kVa	\$ (0.0078) per kVa	60,824	\$ (473)
						\$ (289,444)
TOTAL						\$ (1,296,806)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for March 2021 - May 2021. Source: Rider DCR filing January 4, 2021.
(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 March 2021.

Annual Energy (June 2021 - May 2022):

Source: Forecast as of March 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,085,104,837	8,890,913,482	2,399,099,158	16,375,117,476
GS	kWh	5,915,058,545	5,961,010,028	1,694,560,725	13,570,629,299
GP	kWh	469,844,084	2,297,872,267	1,048,273,617	3,815,989,967
GSU	kWh	3,469,657,670	771,387,030	109,915,655	4,350,960,355
Total		14,939,665,136	17,921,182,806	5,251,849,155	38,112,697,097

Annual Demand (June 2021 - May 2022):

Source: Forecast as of March 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	18,328,464	19,296,254	5,616,342
GP	kW	1,056,774	6,338,552	2,999,262
GSU	kW/kVA	7,793,513	2,354,273	246,949

June 2021 - Aug 2021 Energy:

Source: Forecast as of March 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,374,306,919	2,278,426,497	639,868,430	4,292,601,846
GS	kWh	1,518,437,922	1,550,728,847	448,994,125	3,518,160,894
GP	kWh	115,059,927	604,622,635	268,856,148	988,538,711
GSU	kWh	862,676,597	203,604,173	26,217,980	1,092,498,750
Total		3,870,481,366	4,637,382,152	1,383,936,682	9,891,800,201

June 2021 - Aug 2021 Demand:

Source: Forecast as of March 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	4,705,669	5,014,497	1,440,002
GP	kW	267,908	1,633,070	768,769
GSU	kW/kVA	1,935,005	605,016	61,353

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q2 2021 vs. DCR Q3 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	\$ 39.94	\$ 39.92	\$ (0.02)	-0.1%
2	0	500	\$ 71.11	\$ 71.07	\$ (0.04)	-0.1%
3	0	750	\$ 102.31	\$ 102.25	\$ (0.06)	-0.1%
4	0	1,000	\$ 133.46	\$ 133.38	\$ (0.08)	-0.1%
5	0	1,250	\$ 164.63	\$ 164.53	\$ (0.11)	-0.1%
6	0	1,500	\$ 195.78	\$ 195.65	\$ (0.13)	-0.1%
7	0	2,000	\$ 258.11	\$ 257.94	\$ (0.17)	-0.1%
8	0	2,500	\$ 320.26	\$ 320.05	\$ (0.21)	-0.1%
9	0	3,000	\$ 382.36	\$ 382.11	\$ (0.25)	-0.1%
10	0	3,500	\$ 444.46	\$ 444.17	\$ (0.29)	-0.1%
11	0	4,000	\$ 506.58	\$ 506.24	\$ (0.34)	-0.1%
12	0	4,500	\$ 568.68	\$ 568.30	\$ (0.38)	-0.1%
13	0	5,000	\$ 630.82	\$ 630.40	\$ (0.42)	-0.1%
14	0	5,500	\$ 692.87	\$ 692.41	\$ (0.46)	-0.1%
15	0	6,000	\$ 754.98	\$ 754.48	\$ (0.50)	-0.1%
16	0	6,500	\$ 817.09	\$ 816.54	\$ (0.55)	-0.1%
17	0	7,000	\$ 879.21	\$ 878.62	\$ (0.59)	-0.1%
18	0	7,500	\$ 941.35	\$ 940.72	\$ (0.63)	-0.1%
19	0	8,000	\$ 1,003.45	\$ 1,002.78	\$ (0.67)	-0.1%
20	0	8,500	\$ 1,065.56	\$ 1,064.85	\$ (0.71)	-0.1%
21	0	9,000	\$ 1,127.65	\$ 1,126.89	\$ (0.76)	-0.1%
22	0	9,500	\$ 1,189.77	\$ 1,188.97	\$ (0.80)	-0.1%
23	0	10,000	\$ 1,251.87	\$ 1,251.03	\$ (0.84)	-0.1%
24	0	10,500	\$ 1,313.98	\$ 1,313.10	\$ (0.88)	-0.1%
25	0	11,000	\$ 1,376.10	\$ 1,375.18	\$ (0.92)	-0.1%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q2 2021 vs. DCR Q3 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	\$ 39.94	\$ 39.92	\$ (0.02)	-0.1%
2	0	500	\$ 71.11	\$ 71.07	\$ (0.04)	-0.1%
3	0	750	\$ 93.16	\$ 93.10	\$ (0.06)	-0.1%
4	0	1,000	\$ 115.16	\$ 115.08	\$ (0.08)	-0.1%
5	0	1,250	\$ 137.18	\$ 137.08	\$ (0.11)	-0.1%
6	0	1,500	\$ 159.18	\$ 159.05	\$ (0.13)	-0.1%
7	0	2,000	\$ 203.21	\$ 203.04	\$ (0.17)	-0.1%
8	0	2,500	\$ 247.06	\$ 246.85	\$ (0.21)	-0.1%
9	0	3,000	\$ 290.86	\$ 290.61	\$ (0.25)	-0.1%
10	0	3,500	\$ 334.66	\$ 334.37	\$ (0.29)	-0.1%
11	0	4,000	\$ 378.48	\$ 378.14	\$ (0.34)	-0.1%
12	0	4,500	\$ 422.28	\$ 421.90	\$ (0.38)	-0.1%
13	0	5,000	\$ 466.12	\$ 465.70	\$ (0.42)	-0.1%
14	0	5,500	\$ 509.87	\$ 509.41	\$ (0.46)	-0.1%
15	0	6,000	\$ 553.68	\$ 553.18	\$ (0.50)	-0.1%
16	0	6,500	\$ 597.49	\$ 596.94	\$ (0.55)	-0.1%
17	0	7,000	\$ 641.31	\$ 640.72	\$ (0.59)	-0.1%
18	0	7,500	\$ 685.15	\$ 684.52	\$ (0.63)	-0.1%
19	0	8,000	\$ 728.95	\$ 728.28	\$ (0.67)	-0.1%
20	0	8,500	\$ 772.76	\$ 772.05	\$ (0.71)	-0.1%
21	0	9,000	\$ 816.55	\$ 815.79	\$ (0.76)	-0.1%
22	0	9,500	\$ 860.37	\$ 859.57	\$ (0.80)	-0.1%
23	0	10,000	\$ 904.17	\$ 903.33	\$ (0.84)	-0.1%
24	0	10,500	\$ 947.98	\$ 947.10	\$ (0.88)	-0.1%
25	0	11,000	\$ 991.80	\$ 990.88	\$ (0.92)	-0.1%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q2 2021 vs. DCR Q3 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 Apt. (Rate RS)						
1	0	250	\$ 39.94	\$ 39.92	\$ (0.02)	-0.1%
2	0	500	\$ 71.11	\$ 71.07	\$ (0.04)	-0.1%
3	0	750	\$ 93.16	\$ 93.10	\$ (0.06)	-0.1%
4	0	1,000	\$ 115.16	\$ 115.08	\$ (0.08)	-0.1%
5	0	1,250	\$ 137.18	\$ 137.08	\$ (0.11)	-0.1%
6	0	1,500	\$ 159.18	\$ 159.05	\$ (0.13)	-0.1%
7	0	2,000	\$ 203.21	\$ 203.04	\$ (0.17)	-0.1%
8	0	2,500	\$ 247.06	\$ 246.85	\$ (0.21)	-0.1%
9	0	3,000	\$ 290.86	\$ 290.61	\$ (0.25)	-0.1%
10	0	3,500	\$ 334.66	\$ 334.37	\$ (0.29)	-0.1%
11	0	4,000	\$ 378.48	\$ 378.14	\$ (0.34)	-0.1%
12	0	4,500	\$ 422.28	\$ 421.90	\$ (0.38)	-0.1%
13	0	5,000	\$ 466.12	\$ 465.70	\$ (0.42)	-0.1%
14	0	5,500	\$ 509.87	\$ 509.41	\$ (0.46)	-0.1%
15	0	6,000	\$ 553.68	\$ 553.18	\$ (0.50)	-0.1%
16	0	6,500	\$ 597.49	\$ 596.94	\$ (0.55)	-0.1%
17	0	7,000	\$ 641.31	\$ 640.72	\$ (0.59)	-0.1%
18	0	7,500	\$ 685.15	\$ 684.52	\$ (0.63)	-0.1%
19	0	8,000	\$ 728.95	\$ 728.28	\$ (0.67)	-0.1%
20	0	8,500	\$ 772.76	\$ 772.05	\$ (0.71)	-0.1%
21	0	9,000	\$ 816.55	\$ 815.79	\$ (0.76)	-0.1%
22	0	9,500	\$ 860.37	\$ 859.57	\$ (0.80)	-0.1%
23	0	10,000	\$ 904.17	\$ 903.33	\$ (0.84)	-0.1%
24	0	10,500	\$ 947.98	\$ 947.10	\$ (0.88)	-0.1%
25	0	11,000	\$ 991.80	\$ 990.88	\$ (0.92)	-0.1%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q2 2021 vs. DCR Q3 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	\$ 39.94	\$ 39.92	\$ (0.02)	-0.1%
2	0	500	\$ 71.11	\$ 71.07	\$ (0.04)	-0.1%
3	0	750	\$ 96.66	\$ 96.60	\$ (0.06)	-0.1%
4	0	1,000	\$ 122.16	\$ 122.08	\$ (0.08)	-0.1%
5	0	1,250	\$ 147.68	\$ 147.58	\$ (0.11)	-0.1%
6	0	1,500	\$ 173.18	\$ 173.05	\$ (0.13)	-0.1%
7	0	2,000	\$ 224.21	\$ 224.04	\$ (0.17)	-0.1%
8	0	2,500	\$ 275.06	\$ 274.85	\$ (0.21)	-0.1%
9	0	3,000	\$ 325.86	\$ 325.61	\$ (0.25)	-0.1%
10	0	3,500	\$ 376.66	\$ 376.37	\$ (0.29)	-0.1%
11	0	4,000	\$ 427.48	\$ 427.14	\$ (0.34)	-0.1%
12	0	4,500	\$ 478.28	\$ 477.90	\$ (0.38)	-0.1%
13	0	5,000	\$ 529.12	\$ 528.70	\$ (0.42)	-0.1%
14	0	5,500	\$ 579.87	\$ 579.41	\$ (0.46)	-0.1%
15	0	6,000	\$ 630.68	\$ 630.18	\$ (0.50)	-0.1%
16	0	6,500	\$ 681.49	\$ 680.94	\$ (0.55)	-0.1%
17	0	7,000	\$ 732.31	\$ 731.72	\$ (0.59)	-0.1%
18	0	7,500	\$ 783.15	\$ 782.52	\$ (0.63)	-0.1%
19	0	8,000	\$ 833.95	\$ 833.28	\$ (0.67)	-0.1%
20	0	8,500	\$ 884.76	\$ 884.05	\$ (0.71)	-0.1%
21	0	9,000	\$ 935.55	\$ 934.79	\$ (0.76)	-0.1%
22	0	9,500	\$ 986.37	\$ 985.57	\$ (0.80)	-0.1%
23	0	10,000	\$ 1,037.17	\$ 1,036.33	\$ (0.84)	-0.1%
24	0	10,500	\$ 1,087.98	\$ 1,087.10	\$ (0.88)	-0.1%
25	0	11,000	\$ 1,138.80	\$ 1,137.88	\$ (0.92)	-0.1%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q2 2021 vs. DCR Q3 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	\$ 233.10	\$ 232.75	\$ (0.35)	-0.2%
2	10	2,000	\$ 292.31	\$ 291.96	\$ (0.35)	-0.1%
3	10	3,000	\$ 351.07	\$ 350.72	\$ (0.35)	-0.1%
4	10	4,000	\$ 409.85	\$ 409.50	\$ (0.35)	-0.1%
5	10	5,000	\$ 468.62	\$ 468.27	\$ (0.35)	-0.1%
6	10	6,000	\$ 527.34	\$ 526.99	\$ (0.35)	-0.1%
7	1,000	100,000	\$ 23,879.87	\$ 23,844.87	\$ (35.00)	-0.1%
8	1,000	200,000	\$ 29,699.59	\$ 29,664.59	\$ (35.00)	-0.1%
9	1,000	300,000	\$ 35,519.30	\$ 35,484.30	\$ (35.00)	-0.1%
10	1,000	400,000	\$ 41,339.02	\$ 41,304.02	\$ (35.00)	-0.1%
11	1,000	500,000	\$ 47,158.74	\$ 47,123.74	\$ (35.00)	-0.1%
12	1,000	600,000	\$ 52,978.45	\$ 52,943.45	\$ (35.00)	-0.1%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q2 2021 vs. DCR Q3 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	\$ 7,735.48	\$ 7,728.33	\$ (7.15)	-0.1%
2	500	100,000	\$ 10,697.23	\$ 10,690.08	\$ (7.15)	-0.1%
3	500	150,000	\$ 13,658.99	\$ 13,651.84	\$ (7.15)	-0.1%
4	500	200,000	\$ 16,620.75	\$ 16,613.60	\$ (7.15)	0.0%
5	500	250,000	\$ 19,582.51	\$ 19,575.36	\$ (7.15)	0.0%
6	500	300,000	\$ 22,544.26	\$ 22,537.11	\$ (7.15)	0.0%
7	5,000	500,000	\$ 74,570.00	\$ 74,498.50	\$ (71.50)	-0.1%
8	5,000	1,000,000	\$ 103,836.76	\$ 103,765.26	\$ (71.50)	-0.1%
9	5,000	1,500,000	\$ 132,403.99	\$ 132,332.49	\$ (71.50)	-0.1%
10	5,000	2,000,000	\$ 160,971.22	\$ 160,899.72	\$ (71.50)	0.0%
11	5,000	2,500,000	\$ 189,538.45	\$ 189,466.95	\$ (71.50)	0.0%
12	5,000	3,000,000	\$ 218,105.68	\$ 218,034.18	\$ (71.50)	0.0%

The Toledo Edison Company
Case No. 20-1470-EL-RDR
Typical Bills - Comparison (DCR Q2 2021 vs. DCR Q3 2021)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 12,419.70	\$ 12,415.20	\$ (4.50)	0.0%
2	1,000	200,000	\$ 17,625.42	\$ 17,620.92	\$ (4.50)	0.0%
3	1,000	300,000	\$ 22,831.13	\$ 22,826.63	\$ (4.50)	0.0%
4	1,000	400,000	\$ 28,036.85	\$ 28,032.35	\$ (4.50)	0.0%
5	1,000	500,000	\$ 33,242.57	\$ 33,238.07	\$ (4.50)	0.0%
6	1,000	600,000	\$ 38,448.28	\$ 38,443.78	\$ (4.50)	0.0%
7	10,000	1,000,000	\$ 119,871.03	\$ 119,826.03	\$ (45.00)	0.0%
8	10,000	2,000,000	\$ 169,827.49	\$ 169,782.49	\$ (45.00)	0.0%
9	10,000	3,000,000	\$ 219,783.95	\$ 219,738.95	\$ (45.00)	0.0%
10	10,000	4,000,000	\$ 269,740.41	\$ 269,695.41	\$ (45.00)	0.0%
11	10,000	5,000,000	\$ 319,696.88	\$ 319,651.88	\$ (45.00)	0.0%
12	10,000	6,000,000	\$ 369,653.34	\$ 369,608.34	\$ (45.00)	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, 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

The Public Utilities Commission of Ohio

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 June 1, 2021. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.7458¢
GS (per kW of Billing Demand)	\$3.2824
GP (per kW of Billing Demand)	\$0.9193
GSU (per kVa of Billing Demand)	\$0.2469

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.

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in

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

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