

July 7, 2021

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

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

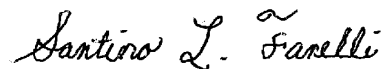
Dear Ms. Troupe:

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

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

Finally, attached is a tariff page that reflects the pricing update of Rider DCR. Please file one copy of the tariffs in each of the above mentioned Case Nos. 20-1469-EL-RDR and 89-6001-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,

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

Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Cleveland Electric Illuminating Company
Delivery Capital Recovery Rider (DCR)
September 2021 – November 2021 Filing
July 7, 2021

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Rider DCR
Rates for Sept 2021 - Nov 2021
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 8/31/2021 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 5/31/2021 Rate Base	7/7/2021 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 155.6	\$ 162.2	\$ 38.6	\$ 356.4
2	Incremental Revenue Requirement Based on Estimated 8/31/2021 Rate Base	Calculation: 7/7/2021 Compliance Filing (Page 27, Column (f) Lines 36-39)	\$ 6.2	\$ 2.0	\$ 0.4	\$ 8.6
3	Annual Revenue Requirement Based on Estimated 8/31/2021 Rate Base	minus Line 1 Calculation: SUM [Line 1 through Line 2]	\$ 161.8	\$ 164.2	\$ 39.0	\$ 365.0

Rider DCR
Actual 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	3,428.5	1,501.4	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,895.3	1,821.3	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,310.5	539.0	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	8,634.3	3,861.7	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,574.1)	(801.1)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,646.4)	(843.4)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(717.2)	(340.4)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(3,937.7)	(1,984.9)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,854.4	700.3	(1) + (5)	
(10)	OE	1,271.0	2,248.9	977.9	(2) + (6)	
(11)	TE	394.7	593.3	198.6	(3) + (7)	
(12)	Total	2,819.7	4,696.5	1,876.8	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(449.2)	(202.9)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(544.1)	(347.0)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(141.6)	(131.3)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,135.0)	(681.2)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,405.1	497.5	(9) + (13)	
(18)	OE	1,073.9	1,704.8	630.9	(10) + (14)	
(19)	TE	384.4	451.6	67.2	(11) + (15)	
(20)	Total	2,366.0	3,561.6	1,195.6	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	110.7	50.7	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	115.4	53.4	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	42.3	17.8	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	268.4	121.9	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	119.7	54.8	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	103.0	45.6	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	34.1	14.0	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	256.8	114.4	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	497.5	42.2	50.7	54.8	147.7
(30)	OE	630.9	53.5	53.4	45.6	152.5
(31)	TE	67.2	5.7	17.8	14.0	37.5
(32)	Total	1,195.6	101.4	121.9	114.4	337.7

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)
	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36)	CEI	25.6	22.6%	7.5	0.4	7.9
(37)	OE	32.5	22.2%	9.3	0.4	9.7
(38)	TE	3.5	22.3%	1.0	0.1	1.1
(39)	Total	61.5		17.7	0.9	18.7

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

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

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
5/31/2021 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 5/31/2021, 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 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	\$ 63,880,929	100%	\$ 63,880,929	\$ (56,320,866)	\$ 7,560,063
2	352	Structures & Improvements	\$ 19,420,832	100%	\$ 19,420,832	\$ (105,640)	\$ 19,315,192
3	353	Station Equipment	\$ 183,267,749	100%	\$ 183,267,749	\$ (287)	\$ 183,267,462
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 45,842,865	100%	\$ 45,842,865	\$ 814	\$ 45,843,680
6	356	Overhead Conductors & Devices	\$ 61,569,397	100%	\$ 61,569,397	\$ 447	\$ 61,569,844
7	357	Underground Conduit	\$ 32,270,805	100%	\$ 32,270,805		\$ 32,270,805
8	358	Underground Conductors & Devices	\$ 101,785,261	100%	\$ 101,785,261	\$ 32,555	\$ 101,817,816
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 508,686,064	100%	\$ 508,686,064	\$ (56,392,976)	\$ 452,293,088

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
5/31/2021 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 5/31/2021, 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 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	\$ 7,647,534	100%	\$ 7,647,534	\$ 11	\$ 7,647,544
12	361	Structures & Improvements	\$ 29,036,336	100%	\$ 29,036,336	\$ (478,108)	\$ 28,558,228
13	362	Station Equipment	\$ 281,385,972	100%	\$ 281,385,972	\$ (4,678,545)	\$ 276,707,427
14	364	Poles, Towers & Fixtures	\$ 436,587,739	100%	\$ 436,587,739	\$ (365,422)	\$ 436,222,317
15	365	Overhead Conductors & Devices	\$ 570,833,072	100%	\$ 570,833,072	\$ (10,701,819)	\$ 560,131,253
16	366	Underground Conduit	\$ 80,417,328	100%	\$ 80,417,328	\$ -	\$ 80,417,328
17	367	Underground Conductors & Devices	\$ 505,147,293	100%	\$ 505,147,293	\$ (390,057)	\$ 504,757,236
18	368	Line Transformers	\$ 399,308,247	100%	\$ 399,308,247	\$ 320,056	\$ 399,628,304
19	369	Services	\$ 76,746,659	100%	\$ 76,746,659	\$ 834	\$ 76,747,493
20	370	Meters	\$ 140,583,353	100%	\$ 140,583,353	\$ (16,767,484)	\$ 123,815,869
21	371	Installation on Customer Premises	\$ 26,209,326	100%	\$ 26,209,326	\$ 5,392	\$ 26,214,717
22	373	Street Lighting & Signal Systems	\$ 83,751,663	100%	\$ 83,751,663	\$ (2,319,249)	\$ 81,432,414
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,637,714,600	100%	\$ 2,637,714,600	\$ (35,374,392)	\$ 2,602,340,208

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
5/31/2021 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 5/31/2021, 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 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	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 78,984,898	100%	\$ 78,984,898	\$ (194,648)	\$ 78,790,250
27	390.3	Leasehold Improvements	\$ 3,112,530	100%	\$ 3,112,530		\$ 3,112,530
28	391.1	Office Furniture & Equipment	\$ 3,341,697	100%	\$ 3,341,697		\$ 3,341,697
29	391.2	Data Processing Equipment	\$ 21,034,387	100%	\$ 21,034,387	\$ (3,974,798)	\$ 17,059,589
30	392	Transportation Equipment	\$ 5,386,479	100%	\$ 5,386,479		\$ 5,386,479
31	393	Stores Equipment	\$ 669,631	100%	\$ 669,631		\$ 669,631
32	394	Tools, Shop & Garage Equipment	\$ 14,286,404	100%	\$ 14,286,404		\$ 14,286,404
33	395	Laboratory Equipment	\$ 4,013,870	100%	\$ 4,013,870		\$ 4,013,870
34	396	Power Operated Equipment	\$ 7,148,459	100%	\$ 7,148,459		\$ 7,148,459
35	397	Communication Equipment	\$ 40,656,609	100%	\$ 40,656,609	\$ (5,417,115)	\$ 35,239,494
36	398	Miscellaneous Equipment	\$ 212,822	100%	\$ 212,822		\$ 212,822
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 180,351,948	100%	\$ 180,351,948	\$ (9,586,561)	\$ 170,765,387

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
5/31/2021 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 5/31/2021, 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 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>							
39	303	Intangible Software	\$ 74,901,682	100%	\$ 74,901,682	\$ (1,595,666)	\$ 73,306,016
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ 316,023	100%	\$ 316,023		\$ 316,023
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 78,395,168		\$ 78,395,168	\$ (1,595,666)	\$ 76,799,502
44		Company Total Plant	\$ 3,405,147,781	100%	\$ 3,405,147,781	\$ (102,949,595)	\$ 3,302,198,185
45		Service Company Plant Allocated*					\$ 126,277,869
46		Grand Total Plant (44 + 45)					<u>\$ 3,428,476,054</u>

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
5/31/2021 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 5/31/2021, 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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2021 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	\$ 7,560,063	\$ 27,653	100%	\$ 27,653		\$ 27,653
2	352	Structures & Improvements	\$ 19,315,192	\$ 17,166,819	100%	\$ 17,166,819	\$ (18,148)	\$ 17,148,671
3	353	Station Equipment	\$ 183,267,462	\$ 81,472,424	100%	\$ 81,472,424	\$ 696	\$ 81,473,119
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 45,843,680	\$ 38,026,233	100%	\$ 38,026,233	\$ 127	\$ 38,026,360
6	356	Overhead Conductors & Devices	\$ 61,569,844	\$ 31,605,027	100%	\$ 31,605,027	\$ 55	\$ 31,605,082
7	357	Underground Conduit	\$ 32,270,805	\$ 32,075,414	100%	\$ 32,075,414		\$ 32,075,414
8	358	Underground Conductors & Devices	\$ 101,817,816	\$ 47,452,656	100%	\$ 47,452,656	\$ (3,402)	\$ 47,449,254
9	359	Roads & Trails	\$ 320,284	\$ 54,709	100%	\$ 54,709		\$ 54,709
10		Total Transmission Plant	\$ 452,293,088	\$ 249,457,956	100%	\$ 249,457,956	\$ (20,672)	\$ 249,437,284

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
5/31/2021 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 5/31/2021, 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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2021 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>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 7,647,544	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 28,558,228	\$ 22,113,837	100%	\$ 22,113,837	\$ (87,846)	\$ 22,025,991
13	362	Station Equipment	\$ 276,707,427	\$ 96,459,379	100%	\$ 96,459,379	\$ (3,336,627)	\$ 93,122,752
14	364	Poles, Towers & Fixtures	\$ 436,222,317	\$ 286,503,520	100%	\$ 286,503,520	\$ (132,506)	\$ 286,371,015
15	365	Overhead Conductors & Devices	\$ 560,131,253	\$ 245,710,147	100%	\$ 245,710,147	\$ (3,019,115)	\$ 242,691,031
16	366	Underground Conduit	\$ 80,417,328	\$ 51,168,543	100%	\$ 51,168,543	\$ (1,905)	\$ 51,166,638
17	367	Underground Conductors & Devices	\$ 504,757,236	\$ 136,762,793	100%	\$ 136,762,793	\$ (36,198)	\$ 136,726,594
18	368	Line Transformers	\$ 399,628,304	\$ 162,951,658	100%	\$ 162,951,658	\$ (20,687)	\$ 162,930,971
19	369	Services	\$ 76,747,493	\$ 17,320,089	100%	\$ 17,320,089	\$ 168	\$ 17,320,257
20	370	Meters	\$ 123,815,869	\$ 44,993,776	100%	\$ 44,993,776	\$ (12,756,355)	\$ 32,237,421
21	371	Installation on Customer Premises	\$ 26,214,717	\$ 11,085,118	100%	\$ 11,085,118	\$ 1,768	\$ 11,086,886
22	373	Street Lighting & Signal Systems	\$ 81,432,414	\$ 42,817,100	100%	\$ 42,817,100	\$ (62,413)	\$ 42,754,688
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 58,929	100%	\$ 58,929		\$ 58,929
24		Total Distribution Plant	\$ 2,602,340,208	\$ 1,117,944,888	100%	\$ 1,117,944,888	\$ (19,451,717)	\$ 1,098,493,171

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
5/31/2021 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 5/31/2021, 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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2021 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>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 78,790,250	\$ 27,708,397	100%	\$ 27,708,397	\$ (6,043)	\$ 27,702,354
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 536,936	100%	\$ 536,936		\$ 536,936
28	391.1	Office Furniture & Equipment	\$ 3,341,697	\$ 3,133,460	100%	\$ 3,133,460		\$ 3,133,460
29	391.2	Data Processing Equipment	\$ 17,059,589	\$ 17,943,761	100%	\$ 17,943,761	\$ (3,051,250)	\$ 14,892,510
30	392	Transportation Equipment	\$ 5,386,479	\$ 4,244,988	100%	\$ 4,244,988		\$ 4,244,988
31	393	Stores Equipment	\$ 669,631	\$ 232,060	100%	\$ 232,060		\$ 232,060
32	394	Tools, Shop & Garage Equipment	\$ 14,286,404	\$ 3,874,956	100%	\$ 3,874,956		\$ 3,874,956
33	395	Laboratory Equipment	\$ 4,013,870	\$ 1,685,843	100%	\$ 1,685,843		\$ 1,685,843
34	396	Power Operated Equipment	\$ 7,148,459	\$ 5,630,324	100%	\$ 5,630,324		\$ 5,630,324
35	397	Communication Equipment	\$ 35,239,494	\$ 35,206,530	100%	\$ 35,206,530	\$ (3,904,376)	\$ 31,302,154
36	398	Miscellaneous Equipment	\$ 212,822	\$ 66,487	100%	\$ 66,487		\$ 66,487
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 135,200	100%	\$ 135,200		\$ 135,200
38		Total General Plant	\$ 170,765,387	\$ 100,398,940	100%	\$ 100,398,940	\$ (6,961,670)	\$ 93,437,270

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
5/31/2021 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 5/31/2021, 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 jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 5/31/2021 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)
OTHER PLANT								
39	303	Intangible Software	\$ 73,306,016	\$ 60,689,269	100%	\$ 60,689,268.87	\$ (260,461)	\$ 60,428,808
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ 316,023	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 76,799,502	\$ 63,866,732		\$ 63,866,732	\$ (260,461)	\$ 63,606,271
44		Removal Work in Progress (RWIP)		\$ (7,391,554)	100%	\$ (7,391,554)		\$ (7,391,554)
45		Company Total Plant (Reserve)	\$ 3,302,198,185	\$ 1,524,276,962	100%	\$ 1,524,276,962	\$ (26,694,520)	\$ 1,497,582,442
46		Service Company Reserve Allocated*						\$ 76,540,564
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,574,123,006

* 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. 5/31/2021*	266,854,806	341,666,499	85,061,290	6,377,675
(2) Service Company Allocated ADIT**	\$ 906,268	\$ 1,098,236	\$ 483,428	
(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>\$ 449,234,435</u>	<u>\$ 544,107,573</u>	<u>\$ 141,634,937</u>	

*Source: Actual 5/31/2021 balances.

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

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

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

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,560,063	\$ 27,653	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,315,192	\$ 17,148,671	2.50%	\$ 482,880
3	353	Station Equipment	\$ 183,267,462	\$ 81,473,119	1.80%	\$ 3,298,814
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 45,843,680	\$ 38,026,360	3.00%	\$ 1,375,310
6	356	Overhead Conductors & Devices	\$ 61,569,844	\$ 31,605,082	2.78%	\$ 1,711,642
7	357	Underground Conduit	\$ 32,270,805	\$ 32,075,414	2.00%	\$ 645,416
8	358	Underground Conductors & Devices	\$ 101,817,816	\$ 47,449,254	2.00%	\$ 2,036,356
9	359	Roads & Trails*	\$ 320,284	\$ 54,709	1.33%	\$ 4,260
10		Total Transmission	\$ 452,293,088	\$ 249,437,284		\$ 9,560,483

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,647,544	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,558,228	\$ 22,025,991	2.50%	\$ 713,956
13	362	Station Equipment	\$ 276,707,427	\$ 93,122,752	1.80%	\$ 4,980,734
14	364	Poles, Towers & Fixtures	\$ 436,222,317	\$ 286,371,015	4.65%	\$ 20,284,338
15	365	Overhead Conductors & Devices	\$ 560,131,253	\$ 242,691,031	3.89%	\$ 21,789,106
16	366	Underground Conduit	\$ 80,417,328	\$ 51,166,638	2.17%	\$ 1,745,056
17	367	Underground Conductors & Devices	\$ 504,757,236	\$ 136,726,594	2.44%	\$ 12,316,077
18	368	Line Transformers	\$ 399,628,304	\$ 162,930,971	2.91%	\$ 11,629,184
19	369	Services	\$ 76,747,493	\$ 17,320,257	4.33%	\$ 3,323,166
20	370	Meters	\$ 123,815,869	\$ 32,237,421	3.16%	\$ 3,912,581
21	371	Installation on Customer Premises	\$ 26,214,717	\$ 11,086,886	3.45%	\$ 904,408
22	373	Street Lighting & Signal Systems	\$ 81,432,414	\$ 42,754,688	3.70%	\$ 3,012,999
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 58,929	0.00%	\$ -
24		Total Distribution	\$ 2,602,340,208	\$ 1,098,493,171		\$ 84,611,605

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 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 (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 78,790,250	\$ 27,702,354	2.20%	\$ 1,733,385
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 536,936	22.34%	\$ 575,388
28	391.1	Office Furniture & Equipment	\$ 3,341,697	\$ 3,133,460	7.60%	\$ 253,969
29	391.2	Data Processing Equipment	\$ 17,059,589	\$ 14,892,510	10.56%	\$ 1,801,493
30	392	Transportation Equipment	\$ 5,386,479	\$ 4,244,988	6.07%	\$ 326,959
31	393	Stores Equipment	\$ 669,631	\$ 232,060	6.67%	\$ 44,664
32	394	Tools, Shop & Garage Equipment	\$ 14,286,404	\$ 3,874,956	4.62%	\$ 660,032
33	395	Laboratory Equipment	\$ 4,013,870	\$ 1,685,843	2.31%	\$ 92,720
34	396	Power Operated Equipment	\$ 7,148,459	\$ 5,630,324	4.47%	\$ 319,536
35	397	Communication Equipment	\$ 35,239,494	\$ 31,302,154	7.50%	\$ 2,642,962
36	398	Miscellaneous Equipment	\$ 212,822	\$ 66,487	6.67%	\$ 14,195
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 135,200	0.00%	\$ -
38		Total General	\$ 170,765,387	\$ 93,437,270		\$ 8,465,303

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of May 31, 2021

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 73,306,016	\$ 60,428,808	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organization	\$ 316,023	\$ -	0.00%	**
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 76,799,502	\$ 63,606,271		\$ 3,670,216
44		Removal Work in Progress (RWIP)		(\$7,391,554)		
45		Company Total Depreciation	<u>\$ 3,302,198,185</u>	<u>\$ 1,497,582,442</u>		<u>\$ 106,307,607</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 126,277,869	\$ 76,540,564		\$ 4,435,060
47		GRAND TOTAL (45 + 46)	<u>\$ 3,428,476,054</u>	<u>\$ 1,574,123,006</u>		<u>\$ 110,742,667</u>

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

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

Annual Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 117,063,964
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,613,874
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 65,710</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 119,743,548</u></u>

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

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

Annual Personal Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 452,293,088	\$ 2,602,340,208	\$ 170,765,387
2	Jurisdictional Real Property (b)	\$ 26,875,255	\$ 36,205,772	\$ 83,203,163
3	Jurisdictional Personal Property (1 - 2)	\$ 425,417,833	\$ 2,566,134,436	\$ 87,562,224
4	Purchase Accounting Adjustment (f)	\$ (253,066,702)	\$ (822,763,676)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 172,351,131	\$ 1,743,370,760	\$ 87,562,224
	<u>Exclusions and Exemptions</u>			
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,083,207	\$ 152,446,920	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,171,894.01	\$ 14,661,748.09	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,255,101	\$ 167,168,747	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 163,096,030	\$ 1,576,202,014	\$ 87,358,447
13	True Value Percentage (c)	64.8951%	63.3059%	40.2906%
14	True Value of Taxable Personal Property (12 x 13)	\$ 105,841,332	\$ 997,828,871	\$ 35,197,242
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 89,965,132	\$ 848,154,540	\$ 8,447,338
17	Personal Property Tax Rate (e)	11.2600240%	11.2600240%	11.2600240%
18	Personal Property Tax (16 x 17)	\$ 10,130,095	\$ 95,502,405	\$ 951,172
19	Purchase Accounting Adjustment (f)	\$ 2,106,278	\$ 7,668,181	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 705,833
21	Total Personal Property Tax (18 + 19 + 20)			\$ 117,063,964

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

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

Annual Real Property Tax Expense on Actual Plant Balances as of May 31, 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)	\$ 26,875,255	\$ 36,205,772	\$ 83,203,163
2	Real Property Tax Rate (b)	<u>1.786846%</u>	<u>1.786846%</u>	<u>1.786846%</u>
3	Real Property Tax (1 x 2)	\$ 480,219	\$ 646,941	\$ 1,486,713
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,613,874</u></u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

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

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

Summary of Exclusions per Case No. 14-1297-EL-SSO
Actual 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	\$ 86,092,891	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.

Source: 5/31/2021 Actual Plant Balances
Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-00400

FERC Account	CEI	
	Gross	Reserve
303-SGMI	\$ 1,023,255	\$ (478,243)
362-SGMI	\$ 5,206,569	\$ 3,402,153
364-SGMI	\$ 163,082	\$ 106,970
365-SGMI	\$ 1,794,172	\$ 1,594,009
367-SGMI	\$ 2,230	\$ (1,902)
368-SGMI	\$ 171,766	\$ 149,522
370-SGMI	\$ 17,036,589	\$ 12,848,949
397-SGMI	\$ 3,343,823	\$ 2,834,923
Grand Total	\$ 28,741,486	\$ 20,456,381

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

FERC Account	CEI	
	Gross	Reserve
303	\$ 572,411	\$ 738,704
352	\$ 105,640	\$ 18,148
353	\$ -	\$ -
355	\$ (814)	\$ (127)
356	\$ (447)	\$ (74)
358	\$ -	\$ -
361	\$ 478,108	\$ 87,846
362	\$ (542,962)	\$ (66,931)
364	\$ 45,783	\$ 36,716
365	\$ 813,104	\$ 199,758
367	\$ 12,551	\$ 317
368	\$ (424,041)	\$ (119,630)
369	\$ 734	\$ 89
370	\$ (269,105)	\$ (93,951)
373	\$ 13,036	\$ 4,140
390	\$ 194,648	\$ 5,818
391	\$ 3,974,798	\$ 3,051,250
397	\$ 2,073,292	\$ 1,069,453
Grand Total	\$ 7,046,737	\$ 4,931,527

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(a) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
353	\$ 287	\$ (696)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 3,402
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,405
364	\$ (41,192)	\$ (13,519)
365	\$ (19,816)	\$ (4,809)
366	\$ -	\$ 1,905
367	\$ 371,482	\$ 37,617
368	\$ (75,553)	\$ (9,271)
369	\$ (1,537)	\$ (256)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,778)
373	\$ (2,721)	\$ (843)
390	\$ (0)	\$ 226
Grand Total	\$ 207,171	\$ 14,761

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 197,749	\$ 2,339	\$ 7,636	\$ 87	\$ 181,906	\$ 4,664
365	\$ 43,826	\$ 544	\$ 2,461	\$ 91	\$ 20,294	\$ (1,386)
367	\$ 3,785	\$ 166	\$ -	\$ -	\$ 14,956	\$ 705
368	\$ 7,771	\$ 66	\$ -	\$ -	\$ 20,948	\$ 214
369	\$ (31)	\$ (1)	\$ -	\$ -	\$ (191)	\$ 3
371	\$ 767	\$ 10	\$ -	\$ -	\$ 490	\$ 2
373	\$ 97,966	\$ 3,508	\$ 57,875	\$ 3,667	\$ 1,011,488	\$ 23,895
373.3-LED	\$ 2,210,969	\$ 55,548	\$ 320,016	\$ 26,394	\$ 2,993,562	\$ 91,747
Grand Total	\$ 2,562,802	\$ 62,239	\$ 387,987	\$ 30,230	\$ 4,243,453	\$ 119,844

Vegetation Management Exclusions related to Vegetation Management pursuant to the June 16, 2021 PUCO Finding and Order in Case No. 17-2009-EL-RDR

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
365	\$ 8,070,533	\$ 1,229,613	\$ 9,989,590	\$ 1,056,399	\$ 2,384,402	\$ 350,209
Grand Total	\$ 8,070,533	\$ 1,229,613	\$ 9,989,590	\$ 1,056,399	\$ 2,384,402	\$ 350,209

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 5,753,676	\$ 107,575

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	\$ 888,654,953	\$ 126,277,869	\$ 153,026,383	\$ 67,360,045	\$ 346,664,297
(3) Reserve	\$ 538,638,731	\$ 76,540,564	\$ 92,753,589	\$ 40,828,816	\$ 210,122,969
(4) ADIT	\$ 6,377,675	\$ 906,268	\$ 1,098,236	\$ 483,428	\$ 2,487,931
(5) Rate Base		\$ 48,831,038	\$ 59,174,558	\$ 26,047,802	\$ 134,053,397
(6) Depreciation Expense (Incremental)		\$ 4,435,060	\$ 5,374,506	\$ 2,365,781	\$ 12,175,347
(7) Property Tax Expense (Incremental)		\$ 65,710	\$ 79,629	\$ 35,052	\$ 180,392
(8) Total Expenses		\$ 4,500,770	\$ 5,454,135	\$ 2,400,833	\$ 12,355,738

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 5/31/2021, 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 5/31/2021, 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 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. Actual 5/31/2021"
- (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 5/31/2021"
- (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 5/31/2021: Revenue Requirement" worksheet.

Depreciation Rate for Service Company Plant (Actual)

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

Line No.	(A) Account	(B) Account Description	(D) 5/31/2007			(F) CEI	(G) Accrual Rates		(I) Average	(J) Depreciation Expense
			(C) Gross	(D) Reserve	(E) Net		(G) OE	(H) TE		
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 5/31/2021

Line No.	(A) Account	(B) Account Description	(C) 5/31/2021 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 *	\$ 48,329,220	\$ 31,923,129	\$ 16,406,091	2.20%	2.50%	2.20%	2.33%	\$ 1,127,244
32	390.3	Struct Imprv, Leasehold Imp **	\$ 21,173,964	\$ 11,197,089	\$ 9,976,875	22.34%	20.78%	0.00%	21.49%	\$ 4,549,290
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	\$ 156,843,495	\$ 46,805,362	\$ 110,038,133	10.56%	17.00%	9.50%	13.20%	\$ 20,698,340
35	392	Transportation Equipment	\$ 5,103,985	\$ 1,587,553	\$ 3,516,432	6.07%	7.31%	6.92%	6.78%	\$ 346,179
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 ***	\$ 149,793,297	\$ 59,978,954	\$ 89,814,343	7.50%	5.00%	5.88%	6.08%	\$ 9,109,913
41	398	Misc. Equipment	\$ 3,611,876	\$ 1,544,007	\$ 2,067,870	6.67%	4.00%	3.33%	4.84%	\$ 174,902
42	399.1	ARC General Plant	\$ 40,721	\$ 29,936	\$ 10,785	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 402,510,505	\$ 164,123,228	\$ 238,387,276					\$ 36,882,242
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	\$ 4,529,046	\$ 7,078,357	\$ (2,549,312)	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	\$ 38,042,361	\$ (58)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,459,249	\$ 79,688,820	\$ (229,570)	14.29%	14.29%	14.29%	14.29%	\$ -
58	303	FECO 101/6-303 2014 Software	\$ 24,441,504	\$ 23,788,694	\$ 652,809	14.29%	14.29%	14.29%	14.29%	\$ 652,809
59	303	FECO 101/6-303 2015 Software	\$ 32,810,704	\$ 27,175,606	\$ 5,635,098	14.29%	14.29%	14.29%	14.29%	\$ 4,688,650
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 18,167,252	\$ 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	\$ 26,159,789	\$ 11,861,066	\$ 14,298,724	14.29%	14.29%	14.29%	14.29%	\$ 3,738,234
63	303	FECO 101/6-303 2019 Software	\$ 48,335,788	\$ 10,227,605	\$ 38,108,183	14.29%	14.29%	14.29%	14.29%	\$ 6,907,184
64	303	FECO 101/6-303 2020 Software	\$ 38,868,421	\$ 3,127,280	\$ 41,387,242	14.29%	14.29%	14.29%	14.29%	\$ 5,554,297
65	303	FECO 101/6-303 2021 Software	\$ 7,091,645	\$ 113,993	\$ 6,977,653	14.29%	14.29%	14.29%	14.29%	\$ 1,013,396
66			\$ 486,144,448	\$ 374,403,195	\$ 117,387,355					\$ 27,916,375
67	Removal Work in Progress (RWIP)		\$ 112,307							
68	TOTAL - GENERAL & INTANGIBLE		\$ 888,654,953	\$ 538,638,731	\$ 355,774,631					7.29%
										\$ 64,798,617

NOTES

- (C) - (E) Service Company plant balances as of May 31, 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) - (H) Source: Schedule B3.2 (Actual).
- (I) Weighted average of columns F through H based on Service Company allocation factors on Line 29.
- Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.
- (J) Estimated depreciation expense associated with Service Company plant as of 5/31/2021. 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

Property Tax Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of 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 (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 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%	\$ 48,329,220	\$ 617,945
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 21,173,964	\$ 270,734
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,876,595	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 156,843,495	\$ -
32	392	Transportation Equipment	Personal		\$ 5,103,985	\$ -
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		\$ 149,793,297	\$ -
38	398	Misc. Equipment	Personal		\$ 3,611,876	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 402,510,505	\$ 891,632
41	TOTAL - INTANGIBLE PLANT				\$ 486,144,448	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 888,654,953	\$ 891,632
43	Average Effective Real Property Tax Rate					0.10%

NOTES

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

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 5/31/2021 Balances							
I. Allocated Service Company Plant and Related Expenses as of May 31, 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	\$ 888,654,953	\$ 126,277,869	\$ 153,026,383	\$ 67,360,045	\$ 346,664,297	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (538,638,731)	\$ (76,540,564)	\$ (92,753,589)	\$ (40,828,816)	\$ (210,122,969)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 350,016,223	\$ 49,737,305	\$ 60,272,794	\$ 26,531,230	\$ 136,541,328	Line 2 + Line 3
5	Depreciation *	7.29%	\$ 9,207,883	\$ 11,158,322	\$ 4,911,735	\$ 25,277,940	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 126,701	\$ 153,539	\$ 67,586	\$ 347,826	Average Rate x Line 2
7	Total Expenses		\$ 9,334,584	\$ 11,311,861	\$ 4,979,321	\$ 25,625,766	
* 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 (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.39%	\$ 4,435,060	\$ 5,374,506	\$ 2,365,781	\$ 12,175,347	Line 5 - Line 12
16	Property Tax	-0.04%	\$ 65,710	\$ 79,629	\$ 35,052	\$ 180,392	Line 6 - Line 13
17	Total Expenses		\$ 4,500,770	\$ 5,454,135	\$ 2,400,833	\$ 12,355,738	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of May 31, 2021. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant May-21 (D)	Reserve May-21 (E)	Net Plant May-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	\$ 2,740,204	\$ 2,740,204	\$ 0	14.29%	\$ 0
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,673,444	\$ 5,673,444	\$ 0	14.29%	\$ 0
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 707,466	\$ 707,464	\$ 2	14.29%	\$ 2
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,034,886	\$ 2,034,879	\$ 7	14.29%	\$ 7
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,291,850	\$ 3,261,313	\$ 30,537	14.29%	\$ 30,537
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,732,248	\$ 3,058,393	\$ 673,855	14.29%	\$ 533,338
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,363,353	\$ 3,871,381	\$ 1,491,973	14.29%	\$ 766,423
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,344,467	\$ 2,083,638	\$ 1,261,318	14.29%	\$ 477,994
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 1,938,313	\$ 1,131,637	\$ 806,676	14.29%	\$ 276,985
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,593,759	\$ 1,119,724	\$ 3,474,035	14.29%	\$ 656,448
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,735,172	\$ 560,753	\$ 5,174,418	14.29%	\$ 819,556
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 762,248	\$ 16,538	\$ 745,711	14.29%	\$ 108,925
CECO The Illuminating Co.	CECO 101/6-301 Organization	Intangible Plant	\$ 316,023	\$ -	\$ 316,023	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	\$ 422,428	\$ 1,370,044	\$ (947,616)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 7,033,912	\$ 64,933	\$ 13,026,938		\$ 3,670,216
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 271,879	\$ 25,287	\$ 246,592	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,186,531	\$ 4,186,531	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,200,811	\$ 3,200,811	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,204,467	\$ 8,204,446	\$ 20	14.29%	\$ 20
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 843,135	\$ 843,132	\$ 2	14.29%	\$ 2
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,928,243	\$ 4,928,228	\$ 15	14.29%	\$ 15
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,666,539	\$ 5,599,589	\$ 66,950	14.29%	\$ 66,950
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,561,376	\$ 5,327,863	\$ 1,233,513	14.29%	\$ 937,621
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,071,198	\$ 5,337,380	\$ 1,733,818	14.29%	\$ 1,010,474
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,435,540	\$ 3,314,408	\$ 2,121,132	14.29%	\$ 776,739
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,344,128	\$ 1,571,877	\$ 1,772,251	14.29%	\$ 477,876
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,792,106	\$ 1,904,838	\$ 4,887,268	14.29%	\$ 970,592
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,180,220	\$ 831,950	\$ 7,348,270	14.29%	\$ 1,168,953
OECO Ohio Edison Co.	OECO 101/6-3021 Software	Intangible Plant	\$ 1,085,315	\$ 25,355	\$ 1,059,960	14.29%	\$ 155,091
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	\$ 1,450,877	\$ 2,031,838	\$ (580,960)	14.29%	\$ -
Total			\$ 109,534,033	\$ 88,279,368	\$ 21,254,665		\$ 5,564,349
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	\$ 1,949,358	\$ 31,693	14.29%	\$ 31,693
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,614,947	\$ 1,330,182	\$ 284,765	14.29%	\$ 230,776
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,925,691	\$ 1,518,877	\$ 406,814	14.29%	\$ 275,181
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 787,206	\$ 549,625	\$ 237,581	14.29%	\$ 112,492
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,023,239	\$ 555,991	\$ 467,249	14.29%	\$ 146,221
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,270,688	\$ 541,158	\$ 1,729,530	14.29%	\$ 324,481
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,653,728	\$ 244,715	\$ 2,409,013	14.29%	\$ 379,218
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 365,447	\$ 9,166	\$ 356,281	14.29%	\$ 52,222
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			\$ 35,330,450	\$ 30,567,711	\$ 4,762,739		\$ 1,552,284

NOTES

(D) - (F) Source: Actual 5/31/2021 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 8/31/2021
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*	8/31/2021	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,444.0	1,517.0	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,913.6	1,839.6	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,316.0	544.5	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,673.6	3,901.1	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,586.9)	(813.9)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,653.8)	(850.8)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(722.6)	(345.8)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(3,963.3)	(2,010.5)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,857.1	703.1	(1) + (5)	
(10)	OE	1,271.0	2,259.8	988.8	(2) + (6)	
(11)	TE	394.7	593.4	198.7	(3) + (7)	
(12)	Total	2,819.7	4,710.3	1,890.6	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(451.2)	(204.9)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(547.5)	(350.4)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(142.6)	(132.3)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,141.3)	(687.5)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,405.9	498.2	(9) + (13)	
(18)	OE	1,073.9	1,712.3	638.4	(10) + (14)	
(19)	TE	384.4	450.8	66.4	(11) + (15)	
(20)	Total	2,366.0	3,569.0	1,203.1	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	111.0	51.0	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	115.9	53.9	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	42.4	17.8	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	269.3	122.8	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	125.6	60.6	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	103.7	46.3	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	34.6	14.5	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	263.8	121.4	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	498.2	42.2	51.0	60.6	153.9
(30)	OE	638.4	54.1	53.9	46.3	154.4
(31)	TE	66.4	5.6	17.8	14.5	37.9
(32)	Total	1,203.1	102.0	122.8	121.4	346.2

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	25.6	22.6%	7.5	0.4	7.9	161.8
(37)	OE	32.8	22.2%	9.4	0.4	9.8	164.2
(38)	TE	3.4	22.3%	1.0	0.1	1.1	39.0
(39)	Total	61.9		17.9	0.9	18.8	365.0

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

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

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

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NOTE: Column A contains estimated plant in service balances as of 8/31/2021 from the forecast as of June 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 8/31/2021 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	\$ 63,887,696	100%	\$ 63,887,696	\$ (56,320,866)	\$ 7,566,830
2	352	Structures & Improvements	\$ 19,420,564	100%	\$ 19,420,564	\$ (105,640)	\$ 19,314,924
3	353	Station Equipment	\$ 183,516,875	100%	\$ 183,516,875	\$ (287)	\$ 183,516,589
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 45,920,270	100%	\$ 45,920,270	\$ 814	\$ 45,921,084
6	356	Overhead Conductors & Devices	\$ 61,690,341	100%	\$ 61,690,341	\$ 447	\$ 61,690,788
7	357	Underground Conduit	\$ 32,107,958	100%	\$ 32,107,958		\$ 32,107,958
8	358	Underground Conductors & Devices	\$ 102,130,867	100%	\$ 102,130,867	\$ 32,555	\$ 102,163,422
9	359	Roads & Trails	\$ 320,284	100%	\$ 320,284		\$ 320,284
10		Total Transmission Plant	\$ 509,322,797	100%	\$ 509,322,797	\$ (56,392,976)	\$ 452,929,821

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NOTE: Column A contains estimated plant in service balances as of 8/31/2021 from the forecast as of June 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 8/31/2021 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	\$ 7,698,529	100%	\$ 7,698,529	\$ 11	\$ 7,698,539
12	361	Structures & Improvements	\$ 29,036,318	100%	\$ 29,036,318	\$ (478,108)	\$ 28,558,210
13	362	Station Equipment	\$ 284,948,717	100%	\$ 284,948,717	\$ (4,678,536)	\$ 280,270,181
14	364	Poles, Towers & Fixtures	\$ 438,904,325	100%	\$ 438,904,325	\$ (365,422)	\$ 438,538,903
15	365	Overhead Conductors & Devices	\$ 573,299,656	100%	\$ 573,299,656	\$ (10,701,818)	\$ 562,597,837
16	366	Underground Conduit	\$ 80,875,748	100%	\$ 80,875,748	\$ -	\$ 80,875,748
17	367	Underground Conductors & Devices	\$ 509,063,245	100%	\$ 509,063,245	\$ (390,057)	\$ 508,673,188
18	368	Line Transformers	\$ 400,875,477	100%	\$ 400,875,477	\$ 320,056	\$ 401,195,534
19	369	Services	\$ 77,538,107	100%	\$ 77,538,107	\$ 834	\$ 77,538,941
20	370	Meters	\$ 138,980,038	100%	\$ 138,980,038	\$ (16,766,553)	\$ 122,213,485
21	371	Installation on Customer Premises	\$ 26,352,627	100%	\$ 26,352,627	\$ 5,392	\$ 26,358,019
22	373	Street Lighting & Signal Systems	\$ 84,480,582	100%	\$ 84,480,582	\$ (2,319,249)	\$ 82,161,332
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,652,113,447	100%	\$ 2,652,113,447	\$ (35,373,451)	\$ 2,616,739,996

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NOTE: Column A contains estimated plant in service balances as of 8/31/2021 from the forecast as of June 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 8/31/2021 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	\$ 1,300,383	100%	\$ 1,300,383		\$ 1,300,383
26	390	Structures & Improvements	\$ 79,339,015	100%	\$ 79,339,015	\$ (194,648)	\$ 79,144,367
27	390.3	Leasehold Improvements	\$ 3,112,530	100%	\$ 3,112,530		\$ 3,112,530
28	391.1	Office Furniture & Equipment	\$ 3,341,696	100%	\$ 3,341,696		\$ 3,341,696
29	391.2	Data Processing Equipment	\$ 21,019,403	100%	\$ 21,019,403	\$ (3,974,798)	\$ 17,044,604
30	392	Transportation Equipment	\$ 5,383,700	100%	\$ 5,383,700		\$ 5,383,700
31	393	Stores Equipment	\$ 668,719	100%	\$ 668,719		\$ 668,719
32	394	Tools, Shop & Garage Equipment	\$ 13,422,702	100%	\$ 13,422,702		\$ 13,422,702
33	395	Laboratory Equipment	\$ 4,013,870	100%	\$ 4,013,870		\$ 4,013,870
34	396	Power Operated Equipment	\$ 7,136,375	100%	\$ 7,136,375		\$ 7,136,375
35	397	Communication Equipment	\$ 41,601,997	100%	\$ 41,601,997	\$ (5,417,091)	\$ 36,184,906
36	398	Miscellaneous Equipment	\$ 212,822	100%	\$ 212,822		\$ 212,822
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 180,756,988	100%	\$ 180,756,988	\$ (9,586,538)	\$ 171,170,450

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Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 8/31/2021 from the forecast as of June 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 8/31/2021 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>							
39	303	Intangible Software	\$ 75,965,517	100%	\$ 75,965,517	\$ (1,595,661)	\$ 74,369,856
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ 316,023	100%	\$ 316,023		\$ 316,023
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 79,459,003		\$ 79,459,003	\$ (1,595,661)	\$ 77,863,341
44		Company Total Plant	\$ 3,421,652,235	100%	\$ 3,421,652,235	\$ (102,948,627)	\$ 3,318,703,608
45		Service Company Plant Allocated*					\$ 125,307,378
46		Grand Total Plant (44 + 45)					<u>\$ 3,444,010,986</u>

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
8/31/2021 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 8/31/2021 from the forecast as of June 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 8/31/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Plant Investment		Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)				
			Sch B2.1 (Estimate) Column E (A)										
TRANSMISSION PLANT													
1	350	Land & Land Rights	\$	-	\$	26,901	100%	\$	26,901	\$	26,901		
2	352	Structures & Improvements	\$	19,314,924	\$	17,411,014	100%	\$	17,411,014	\$	(18,808)	\$	17,392,206
3	353	Station Equipment	\$	183,516,589	\$	82,792,295	100%	\$	82,792,295	\$	694	\$	82,792,989
4	354	Towers & Fixtures	\$	327,942	\$	1,577,023	100%	\$	1,577,023			\$	1,577,023
5	355	Poles & Fixtures	\$	45,921,084	\$	38,561,921	100%	\$	38,561,921	\$	133	\$	38,562,054
6	356	Overhead Conductors & Devices	\$	61,690,788	\$	32,291,638	100%	\$	32,291,638	\$	58	\$	32,291,696
7	357	Underground Conduit	\$	32,107,958	\$	32,379,926	100%	\$	32,379,926			\$	32,379,926
8	358	Underground Conductors & Devices	\$	102,163,422	\$	48,095,415	100%	\$	48,095,415	\$	(3,239)	\$	48,092,176
9	359	Roads & Trails	\$	320,284	\$	56,891	100%	\$	56,891			\$	56,891
10		Total Transmission Plant	\$	445,362,991	\$	253,193,024	100%	\$	253,193,024	\$	(21,162)	\$	253,171,862

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
8/31/2021 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 8/31/2021 from the forecast as of June 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 8/31/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment		Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
			Sch B2.1 (Estimate) Column E (A)						
<u>DISTRIBUTION PLANT</u>									
11	360	Land & Land Rights	\$	7,698,539	\$	(5,666)	100%	\$	(5,666)
12	361	Structures & Improvements	\$	28,558,210	\$	22,296,384	100%	\$	22,296,384
13	362	Station Equipment	\$	280,270,181	\$	96,404,921	100%	\$	96,404,921
14	364	Poles, Towers & Fixtures	\$	438,538,903	\$	290,483,854	100%	\$	290,483,854
15	365	Overhead Conductors & Devices	\$	562,597,837	\$	249,786,891	100%	\$	249,786,891
16	366	Underground Conduit	\$	80,875,748	\$	51,549,293	100%	\$	51,549,293
17	367	Underground Conductors & Devices	\$	508,673,188	\$	137,730,962	100%	\$	137,730,962
18	368	Line Transformers	\$	401,195,534	\$	164,805,964	100%	\$	164,805,964
19	369	Services	\$	77,538,941	\$	18,049,319	100%	\$	18,049,319
20	370	Meters	\$	122,213,485	\$	42,040,502	100%	\$	42,040,502
21	371	Installation on Customer Premises	\$	26,358,019	\$	11,271,221	100%	\$	11,271,221
22	373	Street Lighting & Signal Systems	\$	82,237,331	\$	43,250,764	100%	\$	43,250,764
23	374	Asset Retirement Costs for Distribution Plant	\$	60,078	\$	59,297	100%	\$	59,297
24		Total Distribution Plant	\$	2,616,815,995	\$	1,127,723,707	100%	\$	1,127,723,707

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
8/31/2021 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 8/31/2021 from the forecast as of June 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 8/31/2021 Plant in Service Balances" worksheet.

			Total Company	Reserve Balances				
Line No.	Account No.	Account Title	Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
GENERAL PLANT								
25	389	Land & Land Rights	\$ 1,300,383	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 79,144,367	\$ 27,657,510	100%	\$ 27,657,510	\$ (7,114)	\$ 27,650,396
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 710,771	100%	\$ 710,771		\$ 710,771
28	391.1	Office Furniture & Equipment	\$ 3,341,696	\$ 3,174,611	100%	\$ 3,174,611		\$ 3,174,611
29	391.2	Data Processing Equipment	\$ 17,044,604	\$ 18,498,607	100%	\$ 18,498,607	\$ (3,156,185)	\$ 15,342,422
30	392	Transportation Equipment	\$ 5,383,700	\$ 4,326,678	100%	\$ 4,326,678		\$ 4,326,678
31	393	Stores Equipment	\$ 668,719	\$ 243,209	100%	\$ 243,209		\$ 243,209
32	394	Tools, Shop & Garage Equipment	\$ 13,422,702	\$ 4,028,325	100%	\$ 4,028,325		\$ 4,028,325
33	395	Laboratory Equipment	\$ 4,013,870	\$ 1,709,024	100%	\$ 1,709,024		\$ 1,709,024
34	396	Power Operated Equipment	\$ 7,136,375	\$ 5,710,050	100%	\$ 5,710,050		\$ 5,710,050
35	397	Communication Equipment	\$ 36,184,906	\$ 35,468,443	100%	\$ 35,468,443	\$ (4,005,947)	\$ 31,462,497
36	398	Miscellaneous Equipment	\$ 212,822	\$ 70,035	100%	\$ 70,035		\$ 70,035
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 136,231	100%	\$ 136,231		\$ 136,231
38		Total General Plant	\$ 171,170,450	\$ 101,733,494	100%	\$ 101,733,494	\$ (7,169,245)	\$ 94,564,249

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
8/31/2021 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 8/31/2021 from the forecast as of June 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 8/31/2021 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								
39	303	Intangible Software	\$ 75,965,517	\$ 61,731,175	100%	\$ 61,731,175	\$ (306,491)	\$ 61,424,683
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	301	Organization	\$ 316,023	\$ -	100%	\$ -		\$ -
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
43		Total Other Plant	\$ 79,459,003	\$ 64,908,638		\$ 64,908,638	\$ (306,491)	\$ 64,602,147
44		Removal Work in Progress (RWIP)		\$ (8,874,935)	100%	\$ (8,874,935)		\$ (8,874,935)
45		Company Total Plant (Reserve)	\$ 3,312,808,438	\$ 1,538,683,928	100%	\$ 1,538,683,928	\$ (27,665,599)	\$ 1,511,018,329
46		Service Company Reserve Allocated*						\$ 75,889,633
47		Grand Total Plant (Reserve) (45 + 46)						\$ 1,586,907,962

* 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. 8/31/2021*	269,611,154	345,979,223	86,035,205	12,589,805
(2) Service Company Allocated ADIT**	\$ 1,789,011	\$ 2,167,964	\$ 954,307	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 41,243,238	\$ 50,371,639	\$ 13,036,416	\$ 104,651,293
(5) Grand Total ADIT Balance*****	<u>\$ 451,247,082</u>	<u>\$ 547,494,802</u>	<u>\$ 142,567,278</u>	

*Source: Estimated 8/31/2021 ADIT balances from the forecast as of June 2021.

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

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

****Source: 8/31/2021 balances.

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 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)			(F)	
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,566,830	\$ 26,901	0.00%	\$ -
2	352	Structures & Improvements	\$ 19,314,924	\$ 17,392,206	2.50%	\$ 482,873
3	353	Station Equipment	\$ 183,516,589	\$ 82,792,989	1.80%	\$ 3,303,299
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 45,921,084	\$ 38,562,054	3.00%	\$ 1,377,633
6	356	Overhead Conductors & Devices	\$ 61,690,788	\$ 32,291,696	2.78%	\$ 1,715,004
7	357	Underground Conduit	\$ 32,107,958	\$ 32,379,926	2.00%	\$ 642,159
8	358	Underground Conductors & Devices	\$ 102,163,422	\$ 48,092,176	2.00%	\$ 2,043,268
9	359	Roads & Trails*	\$ 320,284	\$ 56,891	1.33%	\$ 4,260
10		Total Transmission	\$ 452,929,821	\$ 253,171,862		\$ 9,574,301

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

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 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 (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)				
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,698,539	\$ (5,666)	0.00%	\$ -
12	361	Structures & Improvements	\$ 28,558,210	\$ 22,205,550	2.50%	\$ 713,955
13	362	Station Equipment	\$ 280,270,181	\$ 92,940,506	1.80%	\$ 5,044,863
14	364	Poles, Towers & Fixtures	\$ 438,538,903	\$ 290,344,920	4.65%	\$ 20,392,059
15	365	Overhead Conductors & Devices	\$ 562,597,837	\$ 246,636,294	3.89%	\$ 21,885,056
16	366	Underground Conduit	\$ 80,875,748	\$ 51,547,388	2.17%	\$ 1,755,004
17	367	Underground Conductors & Devices	\$ 508,673,188	\$ 137,692,343	2.44%	\$ 12,411,626
18	368	Line Transformers	\$ 401,195,534	\$ 164,784,560	2.91%	\$ 11,674,790
19	369	Services	\$ 77,538,941	\$ 18,049,495	4.33%	\$ 3,357,436
20	370	Meters	\$ 122,213,485	\$ 28,860,385	3.16%	\$ 3,861,946
21	371	Installation on Customer Premises	\$ 26,358,019	\$ 11,273,036	3.45%	\$ 909,352
22	373	Street Lighting & Signal Systems	\$ 82,161,332	\$ 43,166,899	3.70%	\$ 3,039,969
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 59,297	0.00%	\$ -
24		Total Distribution	\$ 2,616,739,996	\$ 1,107,555,006		\$ 85,046,056

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 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 (G=DxF)
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,300,383	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 79,144,367	\$ 27,650,396	2.20%	\$ 1,741,176
27	390.3	Leasehold Improvements	\$ 3,112,530	\$ 710,771	22.34%	\$ 536,553
28	391.1	Office Furniture & Equipment	\$ 3,341,696	\$ 3,174,611	7.60%	\$ 253,969
29	391.2	Data Processing Equipment	\$ 17,044,604	\$ 15,342,422	10.56%	\$ 1,799,910
30	392	Transportation Equipment	\$ 5,383,700	\$ 4,326,678	6.07%	\$ 326,791
31	393	Stores Equipment	\$ 668,719	\$ 243,209	6.67%	\$ 44,604
32	394	Tools, Shop & Garage Equipment	\$ 13,422,702	\$ 4,028,325	4.62%	\$ 620,129
33	395	Laboratory Equipment	\$ 4,013,870	\$ 1,709,024	2.31%	\$ 92,720
34	396	Power Operated Equipment	\$ 7,136,375	\$ 5,710,050	4.47%	\$ 318,996
35	397	Communication Equipment	\$ 36,184,906	\$ 31,462,497	7.50%	\$ 2,713,868
36	398	Miscellaneous Equipment	\$ 212,822	\$ 70,035	6.67%	\$ 14,195
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 136,231	0.00%	\$ -
38		Total General	\$ 171,170,450	\$ 94,564,249		\$ 8,462,911

The Cleveland Electric Illuminating Company: 20-1469-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of August 31, 2021

Schedule B-3.2 (Estimate)
Page 4 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 74,369,856	\$ 61,424,683	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,176,339	2.15%	**
41	301	Organizaton	\$ 316,023	\$ -	0.00%	
42	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
43		Total Other	\$ 77,863,341	\$ 64,602,147		\$ 3,646,349
44		Removal Work in Progress (RWIP)		\$ (8,874,935)		
45		Total Company Depreciation	<u>\$ 3,318,703,608</u>	<u>\$ 1,511,018,329</u>		<u>\$ 106,729,617</u>
46		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 125,307,378	\$ 75,889,633		\$ 4,289,305
47		GRAND TOTAL (45 + 46)	<u>\$ 3,444,010,986</u>	<u>\$ 1,586,907,962</u>		<u>\$ 111,018,922</u>

** Please see the "Intangible Depreciation Expense Calculation: Estimated 8/31/2021 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 Cleveland Electric Illuminating Company: 20-1469-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 122,703,796
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 2,797,832
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 69,561</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 125,571,189</u></u>

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

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 452,929,821	\$ 2,616,739,996	\$ 171,170,450
2	Jurisdictional Real Property (b)	\$ 26,881,755	\$ 36,256,750	\$ 83,557,280
3	Jurisdictional Personal Property (1 - 2)	\$ 426,048,066	\$ 2,580,483,246	\$ 87,613,170
4	Purchase Accounting Adjustment (f)	\$ (252,738,652)	\$ (808,880,515)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 173,309,414	\$ 1,771,602,731	\$ 87,613,170
	<u>Exclusions and Exemptions</u>			
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ 3,390,474	\$ 162,821,243	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 6,214,875.59	\$ 15,536,955.96	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 9,605,350	\$ 178,418,277	\$ 203,777
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 163,704,065	\$ 1,593,184,454	\$ 87,409,393
13	True Value Percentage (c)	62.4234%	62.2869%	42.7078%
14	True Value of Taxable Personal Property (12 x 13)	\$ 102,189,643	\$ 992,345,208	\$ 37,330,629
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 86,861,197	\$ 843,493,427	\$ 8,959,351
17	Personal Property Tax Rate (e)	11.8444000%	11.8444000%	11.8444000%
18	Personal Property Tax (16 x 17)	\$ 10,288,188	\$ 99,906,735	\$ 1,061,181
19	Purchase Accounting Adjustment (f)	\$ 2,239,297	\$ 8,025,263	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,183,132
21	Total Personal Property Tax (18 + 19 + 20)			\$ 122,703,796

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of August 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)	\$ 26,881,755	\$ 36,256,750	\$ 83,557,280
2	Real Property Tax Rate (b)	<u>1.907234%</u>	<u>1.907234%</u>	<u>1.907234%</u>
3	Real Property Tax (1 x 2)	\$ 512,698	\$ 691,501	\$ 1,593,633
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,797,832</u></u>

(a) Schedule C-3.10a1 (Estimate)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 203,933,973	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (1)
(2) Real Property Taxes Paid	<u>\$ 3,889,498</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.907234%</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 8/31/2021 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	\$ 86,092,891	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE. Source: Forecast as of June 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	\$ 1,023,250	\$ (452,662)
362	\$ 5,206,560	\$ 3,532,317
364	\$ 163,082	\$ 111,047
365	\$ 1,794,171	\$ 1,638,863
367	\$ 2,230	\$ (1,846)
368	\$ 171,766	\$ 153,816
370	\$ 17,035,658	\$ 13,274,836
397	\$ 3,343,800	\$ 2,897,619
Grand Total	\$ 28,740,518	\$ 21,153,991

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

FERC Account	CEI	
	Gross	Reserve
303	\$ 572,411	\$ 759,153
352	\$ 105,640	\$ 18,808
353	\$ -	\$ -
355	\$ (814)	\$ (133)
356	\$ (447)	\$ (77)
358	\$ -	\$ -
361	\$ 478,108	\$ 90,834
362	\$ (542,962)	\$ (69,375)
364	\$ 45,783	\$ 37,248
365	\$ 813,104	\$ 207,665
367	\$ 12,551	\$ 393
368	\$ (424,041)	\$ (122,714)
369	\$ 734	\$ 97
370	\$ (269,105)	\$ (96,077)
373	\$ 13,036	\$ 4,261
390	\$ 194,648	\$ 6,888
391	\$ 3,974,798	\$ 3,156,185
397	\$ 2,073,292	\$ 1,108,328
Grand Total	\$ 7,046,737	\$ 5,101,486

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	\$ (694)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 3,239
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,472
364	\$ (41,192)	\$ (13,998)
365	\$ (19,816)	\$ (5,001)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 39,884
368	\$ (75,553)	\$ (9,821)
369	\$ (1,537)	\$ (273)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,831)
373	\$ (2,721)	\$ (868)
390	\$ (0)	\$ 226
Grand Total	\$ 207,171	\$ 15,616

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
364	\$ 197,749	\$ 4,838	\$ 7,636	\$ 143	\$ 181,906	\$ 6,383
365	\$ 43,826	\$ 971	\$ 2,461	\$ 108	\$ 20,294	\$ (1,196)
367	\$ 3,785	\$ 189	\$ -	\$ -	\$ 14,956	\$ 787
368	\$ 7,771	\$ 122	\$ -	\$ -	\$ 20,948	\$ 351
369	\$ (31)	\$ (1)	\$ -	\$ -	\$ (191)	\$ 1
371	\$ 767	\$ 16	\$ -	\$ -	\$ 490	\$ 7
373	\$ 97,966	\$ 4,474	\$ 57,875	\$ 4,275	\$ 1,011,488	\$ 33,833
373.3 LED	\$ 2,210,969	\$ 75,999	\$ 320,386	\$ 32,180	\$ 2,993,562	\$ 121,159
Grand Total	\$ 2,562,802	\$ 86,407	\$ 388,357	\$ 36,706	\$ 4,243,453	\$ 161,326

Vegetation Management Exclusions related to Vegetation Management pursuant to the June 16, 2021 PUCO Finding and Order in Case No. 17-2009-EL-RDR

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
365	\$ 8,070,533	\$ 1,308,099	\$ 9,989,590	\$ 1,123,829	\$ 2,384,402	\$ 372,563
Grand Total	\$ 8,070,533	\$ 1,308,099	\$ 9,989,590	\$ 1,123,829	\$ 2,384,402	\$ 372,563

Service Company Adjustments

FERC Account	SC	
	Gross	Reserve
303	\$ 5,753,676	\$ 313,125

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	\$ 881,825,317	\$ 125,307,378	\$ 151,850,320	\$ 66,842,359	\$ 344,000,056
(3) Reserve	\$ 534,057,938	\$ 75,889,633	\$ 91,964,777	\$ 40,481,592	\$ 208,336,002
(4) ADIT	\$ 12,589,805	\$ 1,789,011	\$ 2,167,964	\$ 954,307	\$ 4,911,283
(5) Rate Base	\$ 47,628,733	\$ 57,717,578	\$ 25,406,460	\$ 130,752,772	
(6) Depreciation Expense (Incremental)	\$ 4,289,305	\$ 5,197,877	\$ 2,288,032	\$ 11,775,213	
(7) Property Tax Expense (Incremental)	\$ 69,561	\$ 84,296	\$ 37,106	\$ 190,964	
(8) Total Expenses	\$ 4,358,866	\$ 5,282,173	\$ 2,325,138	\$ 11,966,177	

- (2) Estimated Gross Plant = 8/31/2021 General and Intangible Plant Balances in the forecast as of June 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 = 8/31/2021 General and Intangible Reserve Balances in the forecast as of June 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 8/31/2021
- (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 8/31/2021 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 8/31/2021 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 8/31/2021: 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 August 31, 2021

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	Account	Account Description	Estimated 8/31/2021 Balances			Accrual Rates			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 *	\$ 48,804,798	\$ 32,565,347	\$ 16,239,451	2.20%	2.50%	2.20%	2.33%	\$ 1,138,337
32	390.3	Struct Imprv, Leasehold Imp **	\$ 21,095,705	\$ 11,301,649	\$ 9,794,056	22.34%	20.78%	0.00%	21.49%	\$ 4,532,476
33	391.1	Office Furn., Mech. Equip.	\$ 15,876,595	\$ 10,910,907	\$ 4,965,688	7.60%	3.80%	3.80%	5.18%	\$ 823,076
34	391.2	Data Processing Equipment	\$ 145,638,760	\$ 34,864,909	\$ 110,773,850	10.56%	17.00%	9.50%	13.20%	\$ 19,219,672
35	392	Transportation Equipment	\$ 5,062,566	\$ 1,689,930	\$ 3,372,636	6.07%	7.31%	6.92%	6.78%	\$ 343,370
36	393	Stores Equipment	\$ 17,106	\$ 9,516	\$ 7,590	6.67%	2.56%	3.13%	4.17%	\$ 713
37	394	Tools, Shop, Garage Equip.	\$ 306,028	\$ 25,656	\$ 280,372	4.62%	3.17%	3.33%	3.73%	\$ 11,413
38	395	Laboratory Equipment	\$ 748,712	\$ 60,504	\$ 688,208	2.31%	3.80%	2.86%	3.07%	\$ 23,020
39	396	Power Operated Equipment	\$ 424,994	\$ 186,545	\$ 238,449	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 146,891,895	\$ 59,701,197	\$ 87,190,698	7.50%	5.00%	5.88%	6.08%	\$ 8,933,460
41	398	Misc. Equipment	\$ 3,532,173	\$ 1,585,626	\$ 1,946,547	6.67%	4.00%	3.33%	4.84%	\$ 171,042
42	399.1	ARC General Plant	\$ 40,721	\$ 30,168	\$ 10,553	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 388,671,001	\$ 152,931,955	\$ 235,739,046					\$ 35,214,386
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	\$ 11,538,926	\$ 6,317,304	\$ 5,221,622	14.29%	14.29%	14.29%	14.29%	\$ 1,648,913
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	\$ 23,982,548	\$ (186)	14.29%	14.29%	14.29%	14.29%	\$ -
59	303	FECO 101/6-303 2015 Software	\$ 32,810,691	\$ 28,476,010	\$ 4,334,681	14.29%	14.29%	14.29%	14.29%	\$ 4,334,681
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 19,163,213	\$ 7,233,419	14.29%	14.29%	14.29%	14.29%	\$ 3,772,079
61	303	FECO 101/6-303 2017 Software	\$ 11,124,744	\$ 6,642,986	\$ 4,481,758	14.29%	14.29%	14.29%	14.29%	\$ 1,589,726
62	303	FECO 101/6-303 2018 Software	\$ 26,159,789	\$ 12,736,498	\$ 13,423,292	14.29%	14.29%	14.29%	14.29%	\$ 3,738,234
63	303	FECO 101/6-303 2019 Software	\$ 48,335,788	\$ 11,954,401	\$ 36,381,387	14.29%	14.29%	14.29%	14.29%	\$ 6,907,184
64	303	FECO 101/6-303 2020 Software	\$ 38,868,421	\$ 4,515,855	\$ 34,352,566	14.29%	14.29%	14.29%	14.29%	\$ 5,554,297
65	303	FECO 101/6-303 2021 Software	\$ 7,091,645	\$ 367,342	\$ 6,724,304	14.29%	14.29%	14.29%	14.29%	\$ 1,013,396
66			\$ 493,154,316	\$ 381,001,531	\$ 112,152,785					\$ 28,558,510
67	Removal Work in Progress (RWIP)		\$ 124,452							
68	TOTAL - GENERAL & INTANGIBLE		\$ 881,825,317	\$ 534,057,938	\$ 347,891,831				7.23%	\$ 63,772,896

NOTES

- (C) - (E) Estimated 8/31/2021 balances. Source: The forecast as of June 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 8/31/2021. 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 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper Weighted Line 1
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5
* 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 August 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	1.91%	0.90%	1.12%	1.31%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors. Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of August 31, 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	1.31%	\$ 230,947	\$ 3,025
28	390	Structures, Improvements	Real	1.31%	\$ 48,804,798	\$ 639,350
29	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 21,095,705	\$ 276,357
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,876,595	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 145,638,760	\$ -
32	392	Transportation Equipment	Personal		\$ 5,062,566	\$ -
33	393	Stores Equipment	Personal		\$ 17,106	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 306,028	\$ -
35	395	Laboratory Equipment	Personal		\$ 748,712	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 146,891,895	\$ -
38	398	Misc. Equipment	Personal		\$ 3,532,173	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 388,671,001	\$ 918,733
41	TOTAL - INTANGIBLE PLANT				\$ 493,154,316	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 881,825,317	\$ 918,733
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 8/31/2021. Source: The forecast as of June 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 8/31/2021 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of August 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	\$ 881,825,317	\$ 125,307,378	\$ 151,850,320	\$ 66,842,359	\$ 344,000,056	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (534,057,938)	\$ (75,889,633)	\$ (91,964,777)	\$ (40,481,592)	\$ (208,336,002)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 347,767,379</u>	<u>\$ 49,417,745</u>	<u>\$ 59,885,543</u>	<u>\$ 26,360,767</u>	<u>\$ 135,664,055</u>	Line 2 + Line 3
5	Depreciation *	7.23%	\$ 9,062,128	\$ 10,981,693	\$ 4,833,986	\$ 24,877,807	Average Rate x Line 2
6	Property Tax *	0.10%	\$ 130,552	\$ 158,206	\$ 69,640	\$ 358,398	Average Rate x Line 2
7	Total Expenses		<u>\$ 9,192,680</u>	<u>\$ 11,139,898</u>	<u>\$ 4,903,625</u>	<u>\$ 25,236,204</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 8/31/2021. 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	-3.45%	\$ 4,289,305	\$ 5,197,877	\$ 2,288,032	\$ 11,775,213	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 69,561	\$ 84,296	\$ 37,106	\$ 190,964	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,358,866</u>	<u>\$ 5,282,173</u>	<u>\$ 2,325,138</u>	<u>\$ 11,966,177</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 August 31, 2021. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 8/31/2021 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 (A)	Utility Account (B)	Function (C)	Gross Plant Aug-21 (D)	Reserve Aug-21 (E)	Net Plant Aug-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	\$ 2,740,204	\$ 2,740,204	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,673,444	\$ 5,673,444	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 707,462	\$ 707,462	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,034,872	\$ 2,034,872	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,291,833	\$ 3,291,833	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,732,228	\$ 3,213,893	\$ 518,335	14.29%	\$ 518,335
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,363,324	\$ 4,050,413	\$ 1,312,911	14.29%	\$ 766,419
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,344,937	\$ 2,185,905	\$ 1,159,032	14.29%	\$ 477,991
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 1,937,800	\$ 1,180,989	\$ 756,811	14.29%	\$ 276,912
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,591,893	\$ 1,290,472	\$ 3,301,420	14.29%	\$ 656,181
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,746,073	\$ 775,102	\$ 4,970,970	14.29%	\$ 821,114
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 762,248	\$ 43,769	\$ 718,480	14.29%	\$ 108,925
CECO The Illuminating Co.	CECO 101/6-301 Organization	Intangible Plant	\$ 316,023	\$ -	\$ 316,023	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	\$ 1,477,848	\$ 1,457,377	\$ 20,471	14.29%	\$ 20,471
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 73,452,451	\$ 65,000,000	\$ 13,074,453		\$ 3,646,349
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 271,879	\$ 25,287	\$ 246,592	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,186,531	\$ 4,186,531	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,200,811	\$ 3,200,811	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,204,426	\$ 8,204,426	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 843,130	\$ 843,130	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,928,214	\$ 4,928,214	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,666,511	\$ 5,666,511	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 5,561,344	\$ 5,612,512	\$ 948,832	14.29%	\$ 937,616
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,071,159	\$ 5,545,433	\$ 1,525,726	14.29%	\$ 1,010,469
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,435,510	\$ 3,486,389	\$ 1,949,121	14.29%	\$ 776,734
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,943,440	\$ 1,680,334	\$ 2,263,106	14.29%	\$ 477,778
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,789,723	\$ 2,145,060	\$ 4,644,663	14.29%	\$ 970,251
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,206,329	\$ 1,136,668	\$ 7,069,661	14.29%	\$ 1,172,684
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 1,085,315	\$ 64,127	\$ 1,021,187	14.29%	\$ 155,091
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	\$ 2,468,649	\$ 2,149,928	\$ 318,721	14.29%	\$ 318,721
Total			\$ 110,574,637	\$ 89,821,194	\$ 20,753,443		\$ 5,819,359
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	\$ 1,981,052	\$ 1,981,052	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 1,614,947	\$ 1,395,897	\$ 219,050	14.29%	\$ 219,050
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,925,691	\$ 1,567,694	\$ 357,997	14.29%	\$ 275,181
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 787,206	\$ 568,888	\$ 218,318	14.29%	\$ 112,492
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,022,994	\$ 584,580	\$ 438,414	14.29%	\$ 146,186
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,269,868	\$ 626,170	\$ 1,643,697	14.29%	\$ 324,364
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,653,728	\$ 339,520	\$ 2,314,209	14.29%	\$ 379,218
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 365,447	\$ 22,221	\$ 343,225	14.29%	\$ 52,222
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	\$ (564,827)	\$ 953,586	\$ (1,518,414)	14.29%	\$ -
Total			\$ 34,532,434	\$ 30,935,935	\$ 4,016,498		\$ 1,508,715

NOTES

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

	(A)	(B)
	Company	Rev Req 8/31/2021
(1)	CEI	\$ 161,768,623
(2)	OE	\$ 164,206,023
(3)	TE	\$ 39,027,238
(4)	TOTAL	\$ 365,001,884

NOTES

(B) Annual Revenue Requirement based on estimated 8/31/2021 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
	June 2021 - Aug 2021 Reconciliation			
(1)	Amount Adjusted for Sept 2021 - Nov 2021	\$ (606,756)	\$ (549,526)	\$ (429,791)
(2)	DCR Audit Expenses	\$ 33,590	\$ 33,590	\$ 33,590
(3)	Total Reconciliation	\$ (573,166)	\$ (515,936)	\$ (396,201)

SOURCES

Line 1: Source: & "Quarterly Revenue Requirement Additions: Calculation of June 2021 - Aug 2021 Reconciliation Amount Adjusted for Sept 2021 - Nov 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	5,077,849,920	33.75%	\$ 54,601,592	\$ (193,460)
(2)		GS, GP, GSU	9,966,341,336	66.25%	\$ 107,167,031	\$ (379,706)
(3)			15,044,191,256	100.00%	\$ 161,768,623	\$ (573,166)
(4)	OE	RS	8,887,210,374	49.43%	\$ 81,174,943	\$ (255,052)
(5)		GS, GP, GSU	9,090,424,225	50.57%	\$ 83,031,080	\$ (260,884)
(6)			17,977,634,599	100.00%	\$ 164,206,023	\$ (515,936)
(7)	TE	RS	2,394,811,191	45.44%	\$ 17,734,579	\$ (180,040)
(8)		GS, GP, GSU	2,875,280,919	54.56%	\$ 21,292,659	\$ (216,161)
(9)			5,270,092,110	100.00%	\$ 39,027,238	\$ (396,201)
(10)	OH	RS	16,359,871,485	42.72%	\$ 153,511,114	\$ (628,552)
(11)	TOTAL	GS, GP, GSU	21,932,046,480	57.28%	\$ 211,490,770	\$ (856,751)
(12)			38,291,917,965	100.00%	\$ 365,001,884	\$ (1,485,304)

NOTES

- (C) Source: Forecast for Sept 2021 - Aug 2022 (All forecasted numbers associated with the forecast as of June 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%	\$ 96,470,046	\$ (341,805)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,429,551	\$ (5,065)
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,267,434	\$ (32,836)
(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%	\$ 107,167,031	\$ (379,706)
(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%	\$ 67,880,368	\$ (213,281)
(13)		GP	5.20%	13.85%	15.69%	\$ 13,027,022	\$ (40,931)
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,123,689	\$ (6,673)
(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%	\$ 83,031,080	\$ (260,884)
(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%	\$ 18,469,200	\$ (187,498)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,762,321	\$ (28,043)
(24)		GSU	0.11%	0.25%	0.29%	\$ 61,138	\$ (621)
(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%	\$ 21,292,659	\$ (216,161)
(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	\$ 54,601,592	5,077,849,920	\$ 0.010753
(2)	OE	RS	\$ 81,174,943	8,887,210,374	\$ 0.009134
(3)	TE	RS	\$ 17,734,579	2,394,811,191	\$ 0.007405
(4)			\$ 153,511,114	16,359,871,485	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for Sept 2021 - Aug 2022 (All forecasted numbers associated with the forecast as of June 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	\$ 96,470,046	18,501,624	\$ 5.2141 per kW
(2)		GP	\$ 1,429,551	1,073,371	\$ 1.3318 per kW
(3)		GSU	\$ 9,267,434	7,913,501	\$ 1.1711 per kW
(4)			\$ 107,167,031		
(5)	OE	GS	\$ 67,880,368	19,446,023	\$ 3.4907 per kW
(6)		GP	\$ 13,027,022	6,366,463	\$ 2.0462 per kW
(7)		GSU	\$ 2,123,689	2,364,612	\$ 0.8981 per kVa
(8)			\$ 83,031,080		
(9)	TE	GS	\$ 18,469,200	5,649,886	\$ 3.2690 per kW
(10)		GP	\$ 2,762,321	3,032,828	\$ 0.9108 per kW
(11)		GSU	\$ 61,138	249,639	\$ 0.2449 per kVa
(12)			\$ 21,292,659		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for Sept 2021 - Aug 2022 (All forecasted numbers associated with the forecast as of June 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	\$ (193,460)	1,160,570,646	\$ (0.000167)
(2)	OE	RS	\$ (255,052)	1,961,392,695	\$ (0.000130)
(3)	TE	RS	\$ (180,040)	541,664,016	\$ (0.000332)
(4)			\$ (628,552)	3,663,627,357	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for Sept 2021 - Nov 2021 (All forecasted numbers associated with the forecast as of June 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	\$ (341,805)	4,690,030	\$ (0.0729) per kW
(2)		GP	\$ (5,065)	270,612	\$ (0.0187) per kW
(3)		GSU	\$ (32,836)	1,953,073	\$ (0.0168) per kW
(4)			\$ (379,706)		
(5)	OE	GS	\$ (213,281)	4,963,262	\$ (0.0430) per kW
(6)		GP	\$ (40,931)	1,671,732	\$ (0.0245) per kW
(7)		GSU	\$ (6,673)	610,354	\$ (0.0109) per kVa
(8)			\$ (260,884)		
(9)	TE	GS	\$ (187,498)	1,423,366	\$ (0.1317) per kW
(10)		GP	\$ (28,043)	788,104	\$ (0.0356) per kW
(11)		GSU	\$ (621)	61,017	\$ (0.0102) per kVa
(12)			\$ (216,161)		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for Sept 2021 - Nov 2021 (All forecasted numbers associated with the forecast as of June 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 Sept 2021 - Nov 2021
(1)	CEI	RS	\$ 0.010753 per kWh	\$ (0.000167) per kWh	\$ 0.010586 per kWh
(2)		GS	\$ 5.2141 per kW	\$ (0.0729) per kW	\$ 5.1413 per kW
(3)		GP	\$ 1.3318 per kW	\$ (0.0187) per kW	\$ 1.3131 per kW
(4)		GSU	\$ 1.1711 per kW	\$ (0.0168) per kW	\$ 1.1543 per kW
(5)					
(6)	OE	RS	\$ 0.009134 per kWh	\$ (0.000130) per kWh	\$ 0.007032 per kWh
(7)		GS	\$ 3.4907 per kW	\$ (0.0430) per kW	\$ 2.6926 per kW
(8)		GP	\$ 2.0462 per kW	\$ (0.0245) per kW	\$ 1.5789 per kW
(9)		GSU	\$ 0.8981 per kVa	\$ (0.0109) per kVa	\$ 0.6929 per kVa
(10)					
(11)	TE	RS	\$ 0.007405 per kWh	\$ (0.000332) per kWh	\$ 0.007073 per kWh
(12)		GS	\$ 3.2690 per kW	\$ (0.1317) per kW	\$ 3.1372 per kW
(13)		GP	\$ 0.9108 per kW	\$ (0.0356) per kW	\$ 0.8752 per kW
(14)		GSU	\$ 0.2449 per kVa	\$ (0.0102) per kVa	\$ 0.2347 per kVa
(15)					

NOTES

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

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

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

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

X. Annual Rider DCR Revenue Through May 31, 2021

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Annual Revenue Thru 5/31/2021	2020 Revenue vs. Revenue Cap	2021 Revenue Cap	Actual 2021 Revenue Cap	Under (Over) 2021 Revenue Cap
	CEI	\$ 64,395,582			\$ 235,295,494	\$ 170,899,912
	OE	\$ 62,714,908			\$ 168,068,210	\$ 105,353,303
	TE	\$ 15,932,578			\$ 100,840,926	\$ 84,908,348
	Total	\$ 143,043,068	\$ (15,530,246)	\$ 351,666,667	\$ 336,136,420	\$ 193,093,352

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

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

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

(F) Calculation: Column E - Column B

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

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Quarterly Revenue Requirement Additions: Calculation of June 2021 - Aug 2021 Reconciliation Amount Adjusted for Sept 2021 - Nov 2021

I. Rider DCR June 2021 - Aug 2021 Rates Based on Estimated May 31, 2021 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements*			(E) Quarterly Reconciliation			(J) June 2021 - Aug 2021 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.04%	\$ 53,745,815	5,085,104,837	\$ 0.010569 per kWh	\$ (125,431)	1,374,306,919	\$ (0.000091) per kWh	\$ 0.010478 per kWh
	GS	59.38%	\$ 93,759,067	18,328,464	\$ 5.1155 per kW	\$ (218,812)	4,705,669	\$ (0.0465) per kW	\$ 5.0690 per kW
	GP	0.88%	\$ 1,389,378	1,056,774	\$ 1.3147 per kW	\$ (3,242)	267,908	\$ (0.0121) per kW	\$ 1.3026 per kW
	GSU	5.70%	\$ 9,007,003	7,793,513	\$ 1.1557 per kW	\$ (21,020)	1,935,005	\$ (0.0109) per kW	\$ 1.1448 per kW
		100.00%	\$ 157,901,263			\$ (368,506)			
OE	RS	49.61%	\$ 81,521,571	8,890,913,482	\$ 0.009169 per kWh	\$ (314,490)	2,278,426,497	\$ (0.000138) per kWh	\$ 0.009031 per kWh
	GS	41.19%	\$ 67,690,912	19,296,254	\$ 3.5080 per kW	\$ (261,135)	5,014,497	\$ (0.0521) per kW	\$ 3.4559 per kW
	GP	7.91%	\$ 12,990,663	6,338,552	\$ 2.0495 per kW	\$ (50,115)	1,633,070	\$ (0.0307) per kW	\$ 2.0188 per kW
	GSU	1.29%	\$ 2,117,762	2,354,273	\$ 0.8995 per kVa	\$ (8,170)	605,016	\$ (0.0135) per kVa	\$ 0.8860 per kVa
		100.00%	\$ 164,320,909			\$ (633,909)			
TE	RS	45.68%	\$ 18,384,590	2,399,099,158	\$ 0.007663 per kWh	\$ (131,091)	639,868,430	\$ (0.000205) per kWh	\$ 0.007458 per kWh
	GS	47.12%	\$ 18,962,153	5,616,342	\$ 3.3762 per kW	\$ (135,210)	1,440,002	\$ (0.0939) per kW	\$ 3.2824 per kW
	GP	7.05%	\$ 2,836,049	2,999,262	\$ 0.9456 per kW	\$ (20,222)	768,769	\$ (0.0263) per kW	\$ 0.9193 per kW
	GSU	0.16%	\$ 62,770	246,949	\$ 0.2542 per kVa	\$ (448)	61,353	\$ (0.0073) per kVa	\$ 0.2469 per kVa
		100.00%	\$ 40,245,562			\$ (286,971)			
TOTAL			\$ 362,467,733			\$ (1,289,386)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing April 6, 2021.

Quarterly Revenue Requirement Additions: Calculation of June 2021 - Aug 2021 Reconciliation Amount Adjusted for Sept 2021 - Nov 2021

II. Rider DCR June 2021 - Aug 2021 Rates Based on Actual May 31, 2021 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(E) Quarterly Reconciliation			(J) June 2021 - Aug 2021 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	34.04%	\$ 52,954,022	5,085,104,837	\$ 0.010414 per kWh	\$ (125,431)	1,374,306,919	\$ (0.000091) per kWh	\$ 0.010322 per kWh
	GS	59.38%	\$ 92,377,791	18,328,464	\$ 5.0401 per kW	\$ (218,812)	4,705,669	\$ (0.0465) per kW	\$ 4.9936 per kW
	GP	0.88%	\$ 1,368,910	1,056,774	\$ 1.2954 per kW	\$ (3,242)	267,908	\$ (0.0121) per kW	\$ 1.2833 per kW
	GSU	5.70%	\$ 8,874,310	7,793,513	\$ 1.1387 per kW	\$ (21,020)	1,935,005	\$ (0.0109) per kW	\$ 1.1278 per kW
		100.00%	\$ 155,575,033			\$ (368,506)			
OE	RS	49.61%	\$ 80,464,337	8,890,913,482	\$ 0.009050 per kWh	\$ (314,490)	2,278,426,497	\$ (0.000138) per kWh	\$ 0.008912 per kWh
	GS	41.19%	\$ 66,813,044	19,296,254	\$ 3.4625 per kW	\$ (261,135)	5,014,497	\$ (0.0521) per kW	\$ 3.4104 per kW
	GP	7.91%	\$ 12,822,190	6,338,552	\$ 2.0229 per kW	\$ (50,115)	1,633,070	\$ (0.0307) per kW	\$ 1.9922 per kW
	GSU	1.29%	\$ 2,090,297	2,354,273	\$ 0.8879 per kVa	\$ (8,170)	605,016	\$ (0.0135) per kVa	\$ 0.8744 per kVa
		100.00%	\$ 162,189,868			\$ (633,909)			
TE	RS	45.68%	\$ 17,632,617	2,399,099,158	\$ 0.007350 per kWh	\$ (131,091)	639,868,430	\$ (0.000205) per kWh	\$ 0.007145 per kWh
	GS	47.12%	\$ 18,186,556	5,616,342	\$ 3.2381 per kW	\$ (135,210)	1,440,002	\$ (0.0939) per kW	\$ 3.1443 per kW
	GP	7.05%	\$ 2,720,048	2,999,262	\$ 0.9069 per kW	\$ (20,222)	768,769	\$ (0.0263) per kW	\$ 0.8806 per kW
	GSU	0.16%	\$ 60,202	246,949	\$ 0.2438 per kVa	\$ (448)	61,353	\$ (0.0073) per kVa	\$ 0.2365 per kVa
		100.00%	\$ 38,599,423			\$ (286,971)			
TOTAL			\$ 356,364,324			\$ (1,289,386)			

- (C) Source: Rider DCR filing April 6, 2021
(D) Calculation: Annual DCR Revenue Requirement based on actual 5/31/2021 Rate Base x Column C
(E) Estimated billing units for June 2021 - May 2022. Source: Rider DCR filing April 6, 2021.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing April 6, 2021
(H) Estimated billing units for June 2021 - Aug 2021. Source: Rider DCR filing April 6, 2021.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of June 2021 - Aug 2021 Reconciliation Amount Adjusted for Sept 2021 - Nov 2021

III. Estimated Rider DCR Reconciliation Amount for Sept 2021 - Nov 2021

(A) Company	(B) Rate Schedule	(C) June 2021 - Aug 2021 Rate Estimated Rate Base	(D) June 2021 - Aug 2021 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.010478 per kWh	\$ 0.010322 per kWh	\$ (0.000156) per kWh	1,374,306,919	\$ (213,991)
	GS	\$ 5.0690 per kW	\$ 4.9936 per kW	\$ (0.0754) per kW	4,705,669	\$ (354,630)
	GP	\$ 1.3026 per kW	\$ 1.2833 per kW	\$ (0.0194) per kW	267,908	\$ (5,189)
	GSU	\$ 1.1448 per kW	\$ 1.1278 per kW	\$ (0.0170) per kW	1,935,005	\$ (32,946)
						\$ (606,756)
OE	RS	\$ 0.009031 per kWh	\$ 0.008912 per kWh	\$ (0.000119) per kWh	2,278,426,497	\$ (270,932)
	GS	\$ 3.455906 per kW	\$ 3.410412 per kW	\$ (0.0455) per kW	5,014,497	\$ (228,131)
	GP	\$ 2.018781 per kW	\$ 1.992202 per kW	\$ (0.0266) per kW	1,633,070	\$ (43,406)
	GSU	\$ 0.886036 per kVa	\$ 0.874370 per kVa	\$ (0.0117) per kVa	605,016	\$ (7,058)
						\$ (549,526)
TE	RS	\$ 0.007458 per kWh	\$ 0.007145 per kWh	\$ (0.000313) per kWh	639,868,430	\$ (200,560)
	GS	\$ 3.2824 per kW	\$ 3.1443 per kW	\$ (0.1381) per kW	1,440,002	\$ (198,859)
	GP	\$ 0.9193 per kW	\$ 0.8806 per kW	\$ (0.0387) per kW	768,769	\$ (29,733)
	GSU	\$ 0.2469 per kVa	\$ 0.2365 per kVa	\$ (0.0104) per kVa	61,353	\$ (638)
						\$ (429,791)
TOTAL						\$ (1,586,072)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for June 2021 - Aug 2021. Source: Rider DCR filing April 6, 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 June 2021.

Annual Energy (Sept 2021 - Aug 2022):

Source: Forecast as of June 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,077,849,920	8,887,210,374	2,394,811,191	16,359,871,485
GS	kWh	5,969,086,028	6,007,584,868	1,704,783,546	13,681,454,443
GP	kWh	476,640,352	2,308,030,817	1,059,486,041	3,844,157,210
GSU	kWh	3,520,614,956	774,808,539	111,011,332	4,406,434,827
Total		15,044,191,256	17,977,634,599	5,270,092,110	38,291,917,965

Annual Demand (Sept 2021 - Aug 2022):

Source: Forecast as of June 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	18,501,624	19,446,023	5,649,886
GP	kW	1,073,371	6,366,463	3,032,828
GSU	kW/kVA	7,913,501	2,364,612	249,639

Sept 2021 - Nov 2021 Energy:

Source: Forecast as of June 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,160,570,646	1,961,392,695	541,664,016	3,663,627,357
GS	kWh	1,415,637,113	1,468,531,981	420,624,083	3,304,793,178
GP	kWh	118,332,218	608,469,046	270,947,864	997,749,127
GSU	kWh	862,457,699	199,946,909	26,429,080	1,088,833,687
Total		3,556,997,675	4,238,340,631	1,259,665,043	9,055,003,349

Sept 2021 - Nov 2021 Demand:

Source: Forecast as of June 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	4,690,030	4,963,262	1,423,366
GP	kW	270,612	1,671,732	788,104
GSU	kW/kVA	1,953,073	610,354	61,017

The Cleveland Electric Illuminating Company
Case No. 20-1469-EL-RDR
Typical Bills - Comparison (Q4 2021 DCR vs. Q3 2021 DCR)

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	\$ 40.99	\$ 41.02	\$ 0.03	0.1%
2	0	500	\$ 74.12	\$ 74.17	\$ 0.05	0.1%
3	0	750	\$ 107.24	\$ 107.32	\$ 0.08	0.1%
4	0	1,000	\$ 140.36	\$ 140.47	\$ 0.11	0.1%
5	0	1,250	\$ 173.48	\$ 173.62	\$ 0.14	0.1%
6	0	1,500	\$ 206.58	\$ 206.74	\$ 0.16	0.1%
7	0	2,000	\$ 272.78	\$ 273.00	\$ 0.22	0.1%
8	0	2,500	\$ 338.81	\$ 339.08	\$ 0.27	0.1%
9	0	3,000	\$ 404.80	\$ 405.12	\$ 0.32	0.1%
10	0	3,500	\$ 470.78	\$ 471.16	\$ 0.38	0.1%
11	0	4,000	\$ 536.79	\$ 537.22	\$ 0.43	0.1%
12	0	4,500	\$ 602.78	\$ 603.27	\$ 0.49	0.1%
13	0	5,000	\$ 668.81	\$ 669.35	\$ 0.54	0.1%
14	0	5,500	\$ 734.78	\$ 735.38	\$ 0.60	0.1%
15	0	6,000	\$ 800.76	\$ 801.41	\$ 0.65	0.1%
16	0	6,500	\$ 866.78	\$ 867.48	\$ 0.70	0.1%
17	0	7,000	\$ 932.76	\$ 933.52	\$ 0.76	0.1%
18	0	7,500	\$ 998.77	\$ 999.58	\$ 0.81	0.1%
19	0	8,000	\$ 1,064.76	\$ 1,065.63	\$ 0.87	0.1%
20	0	8,500	\$ 1,130.76	\$ 1,131.68	\$ 0.92	0.1%
21	0	9,000	\$ 1,196.72	\$ 1,197.69	\$ 0.97	0.1%
22	0	9,500	\$ 1,262.77	\$ 1,263.80	\$ 1.03	0.1%
23	0	10,000	\$ 1,328.73	\$ 1,329.81	\$ 1.08	0.1%
24	0	10,500	\$ 1,394.73	\$ 1,395.87	\$ 1.14	0.1%
25	0	11,000	\$ 1,460.74	\$ 1,461.93	\$ 1.19	0.1%

The Cleveland Electric Illuminating Company
Case No. 20-1469-EL-RDR
Typical Bills - Comparison (Q4 2021 DCR vs. Q3 2021 DCR)

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	\$ 40.99	\$ 41.02	\$ 0.03	0.1%
2	0	500	\$ 74.12	\$ 74.17	\$ 0.05	0.1%
3	0	750	\$ 107.24	\$ 107.32	\$ 0.08	0.1%
4	0	1,000	\$ 140.36	\$ 140.47	\$ 0.11	0.1%
5	0	1,250	\$ 173.48	\$ 173.62	\$ 0.14	0.1%
6	0	1,500	\$ 206.58	\$ 206.74	\$ 0.16	0.1%
7	0	2,000	\$ 272.78	\$ 273.00	\$ 0.22	0.1%
8	0	2,500	\$ 338.81	\$ 339.08	\$ 0.27	0.1%
9	0	3,000	\$ 404.80	\$ 405.12	\$ 0.32	0.1%
10	0	3,500	\$ 470.78	\$ 471.16	\$ 0.38	0.1%
11	0	4,000	\$ 536.79	\$ 537.22	\$ 0.43	0.1%
12	0	4,500	\$ 602.78	\$ 603.27	\$ 0.49	0.1%
13	0	5,000	\$ 668.81	\$ 669.35	\$ 0.54	0.1%
14	0	5,500	\$ 734.78	\$ 735.38	\$ 0.60	0.1%
15	0	6,000	\$ 800.76	\$ 801.41	\$ 0.65	0.1%
16	0	6,500	\$ 866.78	\$ 867.48	\$ 0.70	0.1%
17	0	7,000	\$ 932.76	\$ 933.52	\$ 0.76	0.1%
18	0	7,500	\$ 998.77	\$ 999.58	\$ 0.81	0.1%
19	0	8,000	\$ 1,064.76	\$ 1,065.63	\$ 0.87	0.1%
20	0	8,500	\$ 1,130.76	\$ 1,131.68	\$ 0.92	0.1%
21	0	9,000	\$ 1,196.72	\$ 1,197.69	\$ 0.97	0.1%
22	0	9,500	\$ 1,262.77	\$ 1,263.80	\$ 1.03	0.1%
23	0	10,000	\$ 1,328.73	\$ 1,329.81	\$ 1.08	0.1%
24	0	10,500	\$ 1,394.73	\$ 1,395.87	\$ 1.14	0.1%
25	0	11,000	\$ 1,460.74	\$ 1,461.93	\$ 1.19	0.1%

The Cleveland Electric Illuminating Company
Case No. 20-1469-EL-RDR
Typical Bills - Comparison (Q4 2021 DCR vs. Q3 2021 DCR)

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	\$ 40.99	\$ 41.02	\$ 0.03	0.1%
2	0	500	\$ 74.12	\$ 74.17	\$ 0.05	0.1%
3	0	750	\$ 107.24	\$ 107.32	\$ 0.08	0.1%
4	0	1,000	\$ 140.36	\$ 140.47	\$ 0.11	0.1%
5	0	1,250	\$ 173.48	\$ 173.62	\$ 0.14	0.1%
6	0	1,500	\$ 206.58	\$ 206.74	\$ 0.16	0.1%
7	0	2,000	\$ 272.78	\$ 273.00	\$ 0.22	0.1%
8	0	2,500	\$ 338.81	\$ 339.08	\$ 0.27	0.1%
9	0	3,000	\$ 404.80	\$ 405.12	\$ 0.32	0.1%
10	0	3,500	\$ 470.78	\$ 471.16	\$ 0.38	0.1%
11	0	4,000	\$ 536.79	\$ 537.22	\$ 0.43	0.1%
12	0	4,500	\$ 602.78	\$ 603.27	\$ 0.49	0.1%
13	0	5,000	\$ 668.81	\$ 669.35	\$ 0.54	0.1%
14	0	5,500	\$ 734.78	\$ 735.38	\$ 0.60	0.1%
15	0	6,000	\$ 800.76	\$ 801.41	\$ 0.65	0.1%
16	0	6,500	\$ 866.78	\$ 867.48	\$ 0.70	0.1%
17	0	7,000	\$ 932.76	\$ 933.52	\$ 0.76	0.1%
18	0	7,500	\$ 998.77	\$ 999.58	\$ 0.81	0.1%
19	0	8,000	\$ 1,064.76	\$ 1,065.63	\$ 0.87	0.1%
20	0	8,500	\$ 1,130.76	\$ 1,131.68	\$ 0.92	0.1%
21	0	9,000	\$ 1,196.72	\$ 1,197.69	\$ 0.97	0.1%
22	0	9,500	\$ 1,262.77	\$ 1,263.80	\$ 1.03	0.1%
23	0	10,000	\$ 1,328.73	\$ 1,329.81	\$ 1.08	0.1%
24	0	10,500	\$ 1,394.73	\$ 1,395.87	\$ 1.14	0.1%
25	0	11,000	\$ 1,460.74	\$ 1,461.93	\$ 1.19	0.1%

The Cleveland Electric Illuminating Company
Case No. 20-1469-EL-RDR
Typical Bills - Comparison (Q4 2021 DCR vs. Q3 2021 DCR)

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	\$ 264.89	\$ 265.61	\$ 0.72	0.3%
2	10	2,000	\$ 330.33	\$ 331.05	\$ 0.72	0.2%
3	10	3,000	\$ 395.40	\$ 396.12	\$ 0.72	0.2%
4	10	4,000	\$ 460.42	\$ 461.14	\$ 0.72	0.2%
5	10	5,000	\$ 525.46	\$ 526.18	\$ 0.72	0.1%
6	10	6,000	\$ 590.44	\$ 591.16	\$ 0.72	0.1%
7	1,000	100,000	\$ 25,938.62	\$ 26,010.88	\$ 72.26	0.3%
8	1,000	200,000	\$ 32,384.59	\$ 32,456.85	\$ 72.26	0.2%
9	1,000	300,000	\$ 38,830.55	\$ 38,902.81	\$ 72.26	0.2%
10	1,000	400,000	\$ 45,276.52	\$ 45,348.78	\$ 72.26	0.2%
11	1,000	500,000	\$ 51,722.49	\$ 51,794.75	\$ 72.26	0.1%
12	1,000	600,000	\$ 58,168.45	\$ 58,240.71	\$ 72.26	0.1%

The Cleveland Electric Illuminating Company
Case No. 20-1469-EL-RDR
Typical Bills - Comparison (Q4 2021 DCR vs. Q3 2021 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 9,491.15	\$ 9,496.41	\$ 5.26	0.1%
2	500	100,000	\$ 12,589.48	\$ 12,594.74	\$ 5.26	0.0%
3	500	150,000	\$ 15,687.81	\$ 15,693.07	\$ 5.26	0.0%
4	500	200,000	\$ 18,786.15	\$ 18,791.41	\$ 5.26	0.0%
5	500	250,000	\$ 21,884.48	\$ 21,889.74	\$ 5.26	0.0%
6	500	300,000	\$ 24,982.81	\$ 24,988.07	\$ 5.26	0.0%
7	5,000	500,000	\$ 91,657.40	\$ 91,709.98	\$ 52.58	0.1%
8	5,000	1,000,000	\$ 122,359.47	\$ 122,412.05	\$ 52.58	0.0%
9	5,000	1,500,000	\$ 152,500.70	\$ 152,553.28	\$ 52.58	0.0%
10	5,000	2,000,000	\$ 182,641.93	\$ 182,694.51	\$ 52.58	0.0%
11	5,000	2,500,000	\$ 212,783.16	\$ 212,835.74	\$ 52.58	0.0%
12	5,000	3,000,000	\$ 242,924.39	\$ 242,976.97	\$ 52.58	0.0%

The Cleveland Electric Illuminating Company
Case No. 20-1469-EL-RDR
Typical Bills - Comparison (Q4 2021 DCR vs. Q3 2021 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 15,834.94	\$ 15,844.42	\$ 9.48	0.1%
2	1,000	200,000	\$ 21,575.71	\$ 21,585.19	\$ 9.48	0.0%
3	1,000	300,000	\$ 27,316.47	\$ 27,325.95	\$ 9.48	0.0%
4	1,000	400,000	\$ 33,057.24	\$ 33,066.72	\$ 9.48	0.0%
5	1,000	500,000	\$ 38,798.01	\$ 38,807.49	\$ 9.48	0.0%
6	1,000	600,000	\$ 44,538.77	\$ 44,548.25	\$ 9.48	0.0%
7	10,000	1,000,000	\$ 153,841.98	\$ 153,936.77	\$ 94.79	0.1%
8	10,000	2,000,000	\$ 209,565.44	\$ 209,660.23	\$ 94.79	0.0%
9	10,000	3,000,000	\$ 265,288.90	\$ 265,383.69	\$ 94.79	0.0%
10	10,000	4,000,000	\$ 321,012.36	\$ 321,107.15	\$ 94.79	0.0%
11	10,000	5,000,000	\$ 376,735.83	\$ 376,830.62	\$ 94.79	0.0%
12	10,000	6,000,000	\$ 432,459.29	\$ 432,554.08	\$ 94.79	0.0%

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

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

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

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

RATE:

RS (all kWhs, per kWh)	1.0586¢
GS (per kW of Billing Demand)	\$5.1413
GP (per kW of Billing Demand)	\$1.3131
GSU (per kW of Billing Demand)	\$1.1543

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). 20-1469-EL-RDR, 89-6001-EL-TRF

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