

October 7, 2021

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

SUBJECT: Case Nos. 21-1022-EL-RDR
89-6006-EL-TRF

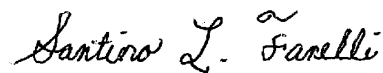
Dear Ms. Troupe:

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

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on December 1, 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. 21-1022-EL-RDR and 89-6006-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,

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

Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

Ohio Edison Company
Delivery Capital Recovery Rider (DCR)
December 2021 – February 2022 Filing
October 7, 2021

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Rider DCR
Rates for Dec 2021 - Feb 2022
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 11/30/2021 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 8/31/2021 Rate Base	10/7/2021 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 159.5	\$ 161.0	\$ 38.6	\$ 359.1
2	Incremental Revenue Requirement Based on Estimated 11/30/2021 Rate Base	Calculation: 10/7/2021 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 3.5	\$ 5.4	\$ 1.2	\$ 10.1
3	Annual Revenue Requirement Based on Estimated 11/30/2021 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 163.0	\$ 166.4	\$ 39.8	\$ 369.2

Rider DCR
Actual 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	3,435.3	1,508.2	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,898.6	1,824.6	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,313.5	542.0	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	8,647.4	3,874.9	Sum: [(1) through (3)]	
Accumulated Reserve						
(5)	CEI	(773.0)	(1,590.7)	(817.7)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,661.9)	(858.9)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(723.1)	(346.4)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(3,975.8)	(2,023.0)	Sum: [(5) through (7)]	
Net Plant In Service						
(9)	CEI	1,154.0	1,844.6	690.5	(1) + (5)	
(10)	OE	1,271.0	2,236.7	965.7	(2) + (6)	
(11)	TE	394.7	590.4	195.7	(3) + (7)	
(12)	Total	2,819.7	4,671.6	1,851.9	Sum: [(9) through (11)]	
ADIT						
(13)	CEI	(246.4)	(449.8)	(203.4)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(545.9)	(348.9)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(142.0)	(131.7)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,137.7)	(683.9)	Sum: [(13) through (15)]	
Rate Base						
(17)	CEI	907.7	1,394.8	487.1	(9) + (13)	
(18)	OE	1,073.9	1,690.8	616.9	(10) + (14)	
(19)	TE	384.4	448.4	64.0	(11) + (15)	
(20)	Total	2,366.0	3,533.9	1,168.0	Sum: [(17) through (19)]	
Depreciation Exp						
(21)	CEI	60.0	110.4	50.4	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	115.3	53.3	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	42.2	17.7	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	268.0	121.5	Sum: [(21) through (23)]	
Property Tax Exp						
(25)	CEI	65.0	125.0	60.1	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	103.2	45.9	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	34.5	14.4	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	262.8	120.3	Sum: [(25) through (27)]	
Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	487.1	41.3	50.4	60.1	151.8
(30)	OE	616.9	52.3	53.3	45.9	151.5
(31)	TE	64.0	5.4	17.7	14.4	37.6
(32)	Total	1,168.0	99.0	121.5	120.3	340.8

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax						
	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	25.1	22.6%	7.3	0.4	7.7	159.5
(37) OE	31.7	22.2%	9.1	0.4	9.5	161.0
(38) TE	3.3	22.3%	0.9	0.1	1.0	38.6
(39) Total	60.1		17.3	0.9	18.3	359.1

(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

Ohio Edison Company: 21-1022-EL-RDR
8/31/2021 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 8/31/2021, 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 2013-2021, 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 jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2021 Plant in Service Balances" worksheet.

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	\$ 94,649,974	100%	\$ 94,649,974	\$ (86,383,454)	\$ 8,266,521
2	352	Structures & Improvements	\$ 12,286,962	100%	\$ 12,286,962		\$ 12,286,962
3	353	Station Equipment	\$ 108,911,045	100%	\$ 108,911,045		\$ 108,911,045
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 27,540,426	100%	\$ 27,540,426		\$ 27,540,426
6	356	Overhead Conductors & Devices	\$ 38,773,163	100%	\$ 38,773,163	\$ (233,017)	\$ 38,540,146
7	357	Underground Conduit	\$ 1,540,142	100%	\$ 1,540,142		\$ 1,540,142
8	358	Underground Conductors & Devices	\$ 17,114,131	100%	\$ 17,114,131		\$ 17,114,131
9	359	Roads & Trails	\$ 35,036	100%	\$ 35,036		\$ 35,036
10		Total Transmission Plant	\$ 301,127,798	100%	\$ 301,127,798	\$ (86,616,471)	\$ 214,511,327

Ohio Edison Company: 21-1022-EL-RDR
8/31/2021 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 2 of 4

NOTE: Column A contains actual plant in service balances as of 8/31/2021, 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 2013-2021, 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 jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2021 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	\$ 12,759,013	100%	\$ 12,759,013		\$ 12,759,013
12	361	Structures & Improvements	\$ 19,073,070	100%	\$ 19,073,070		\$ 19,073,070
13	362	Station Equipment	\$ 318,739,658	100%	\$ 318,739,658		\$ 318,739,658
14	364	Poles, Towers & Fixtures	\$ 574,141,537	100%	\$ 574,141,537	\$ (7,636)	\$ 574,133,902
15	365	Overhead Conductors & Devices	\$ 852,637,434	100%	\$ 852,637,434	\$ (30,699,391)	\$ 821,938,043
16	366	Underground Conduit	\$ 70,139,735	100%	\$ 70,139,735		\$ 70,139,735
17	367	Underground Conductors & Devices	\$ 404,039,676	100%	\$ 404,039,676	\$ -	\$ 404,039,676
18	368	Line Transformers	\$ 557,307,182	100%	\$ 557,307,182	\$ -	\$ 557,307,182
19	369	Services	\$ 143,604,756	100%	\$ 143,604,756	\$ -	\$ 143,604,756
20	370	Meters	\$ 177,809,362	100%	\$ 177,809,362		\$ 177,809,362
21	371	Installation on Customer Premises	\$ 26,285,799	100%	\$ 26,285,799	\$ -	\$ 26,285,799
22	373	Street Lighting & Signal Systems	\$ 84,437,220	100%	\$ 84,437,220	\$ (372,316)	\$ 84,064,904
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 3,240,996,713	100%	\$ 3,240,996,713	\$ (31,079,343)	\$ 3,209,917,371

Ohio Edison Company: 21-1022-EL-RDR
8/31/2021 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 8/31/2021, 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 2013-2021, 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 jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2021 Plant in Service Balances" worksheet.

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	\$ 3,307,790	100%	\$ 3,307,790		\$ 3,307,790
26	390	Structures & Improvements	\$ 103,360,782	100%	\$ 103,360,782		\$ 103,360,782
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,188,557	100%	\$ 6,188,557		\$ 6,188,557
29	391.2	Data Processing Equipment	\$ 6,609,111	100%	\$ 6,609,111		\$ 6,609,111
30	392	Transportation Equipment	\$ 6,771,614	100%	\$ 6,771,614		\$ 6,771,614
31	393	Stores Equipment	\$ 1,073,364	100%	\$ 1,073,364		\$ 1,073,364
32	394	Tools, Shop & Garage Equipment	\$ 24,166,850	100%	\$ 24,166,850		\$ 24,166,850
33	395	Laboratory Equipment	\$ 4,128,792	100%	\$ 4,128,792		\$ 4,128,792
34	396	Power Operated Equipment	\$ 3,954,619	100%	\$ 3,954,619		\$ 3,954,619
35	397	Communication Equipment	\$ 51,279,881	100%	\$ 51,279,881		\$ 51,279,881
36	398	Miscellaneous Equipment	\$ 220,258	100%	\$ 220,258		\$ 220,258
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 211,473,987	100%	\$ 211,473,987	\$ -	\$ 211,473,987

Ohio Edison Company: 21-1022-EL-RDR
8/31/2021 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 8/31/2021, 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 2013-2021, 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 jurisdiction allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 8/31/2021 Plant in Service Balances" worksheet.

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	301	Organization	\$ 271,653	100%	\$ 271,653		\$ 271,653
40	303	Intangible Software	\$ 105,725,334	100%	\$ 105,725,334		\$ 105,725,334
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	100%	\$ 1,531,123		\$ 1,531,123
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	<u>\$ 109,750,479</u>		<u>\$ 109,750,479</u>	<u>\$ -</u>	<u>\$ 109,750,479</u>
45		Company Total Plant	<u>\$ 3,863,348,978</u>	100%	<u>\$ 3,863,348,978</u>	<u>\$ (117,695,813)</u>	<u>\$ 3,745,653,164</u>
46		Service Company Plant Allocated*					\$ 152,943,204
47		Grand Total Plant (45 + 46)					<u>\$ 3,898,596,368</u>

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

Ohio Edison Company: 21-1022-EL-RDR
8/31/2021 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 8/31/2021, 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 2013-2021, 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 8/31/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E (A)					
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 8,266,521	\$ 37,020	100%	\$ 37,020		\$ 37,020
2	352	Structures & Improvements	\$ 12,286,962	\$ 8,986,115	100%	\$ 8,986,115		\$ 8,986,115
3	353	Station Equipment	\$ 108,911,045	\$ 63,854,456	100%	\$ 63,854,456		\$ 63,854,456
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	100%	\$ 302,866		\$ 302,866
5	355	Poles & Fixtures	\$ 27,540,426	\$ 25,931,520	100%	\$ 25,931,520		\$ 25,931,520
6	356	Overhead Conductors & Devices	\$ 38,540,146	\$ 23,827,743	100%	\$ 23,827,743	(12,342)	\$ 23,815,401
7	357	Underground Conduit	\$ 1,540,142	\$ 1,041,191	100%	\$ 1,041,191		\$ 1,041,191
8	358	Underground Conductors & Devices	\$ 17,114,131	\$ 6,827,319	100%	\$ 6,827,319		\$ 6,827,319
9	359	Roads & Trails	\$ 35,036	\$ 2,777	100%	\$ 2,777		\$ 2,777
10		Total Transmission Plant	\$ 214,511,327	\$ 130,811,007	100%	\$ 130,811,007	(\$12,342)	\$ 130,798,665

Ohio Edison Company: 21-1022-EL-RDR
8/31/2021 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 8/31/2021, 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 2013-2021, 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 8/31/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment		Reserve Balances								
			Sch B2.1 (Actual) Column E	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction					
									(A)	(B)	(C)	(D) = (B) * (C)	(E)
DISTRIBUTION PLANT													
11	360	Land & Land Rights	\$	12,759,013	\$	9,193	100%	\$	9,193	\$	9,193		
12	361	Structures & Improvements	\$	19,073,070	\$	7,460,191	100%	\$	7,460,191	\$	7,460,191		
13	362	Station Equipment	\$	318,739,658	\$	131,239,572	100%	\$	131,239,572	\$	131,239,572		
14	364	Poles, Towers & Fixtures	\$	574,133,902	\$	287,651,072	100%	\$	287,651,072	\$	(143)	\$	287,650,928
15	365	Overhead Conductors & Devices	\$	821,938,043	\$	239,813,806	100%	\$	239,813,806	\$	(2,285,121)	\$	237,528,685
16	366	Underground Conduit	\$	70,139,735	\$	29,748,656	100%	\$	29,748,656	\$		\$	29,748,656
17	367	Underground Conductors & Devices	\$	404,039,676	\$	99,873,347	100%	\$	99,873,347	\$	-	\$	99,873,347
18	368	Line Transformers	\$	557,307,182	\$	266,826,508	100%	\$	266,826,508	\$	-	\$	266,826,508
19	369	Services	\$	143,604,756	\$	94,657,262	100%	\$	94,657,262	\$	-	\$	94,657,262
20	370	Meters	\$	177,809,362	\$	59,234,740	100%	\$	59,234,740	\$		\$	59,234,740
21	371	Installation on Customer Premises	\$	26,285,799	\$	18,322,333	100%	\$	18,322,333	\$	-	\$	18,322,333
22	373	Street Lighting & Signal Systems	\$	84,064,904	\$	30,601,908	100%	\$	30,601,908	\$	(35,932)	\$	30,565,977
23	374	Asset Retirement Costs for Distribution Plant	\$	22,272	\$	16,159	100%	\$	16,159			\$	16,159
24		Total Distribution Plant	\$	3,209,917,371	\$	1,265,454,746	100%	\$	1,265,454,746	\$	(2,321,196)	\$	1,263,133,550

Ohio Edison Company: 21-1022-EL-RDR
8/31/2021 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
Page 3 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2021, 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 2013-2021, 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 8/31/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E (A)					
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,307,790	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 103,360,782	\$ 46,117,043	100%	\$ 46,117,043		\$ 46,117,043
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,188,557	\$ 5,593,500	100%	\$ 5,593,500		\$ 5,593,500
29	391.2	Data Processing Equipment	\$ 6,609,111	\$ 4,323,592	100%	\$ 4,323,592		\$ 4,323,592
30	392	Transportation Equipment	\$ 6,771,614	\$ 1,784,954	100%	\$ 1,784,954		\$ 1,784,954
31	393	Stores Equipment	\$ 1,073,364	\$ 747,579	100%	\$ 747,579		\$ 747,579
32	394	Tools, Shop & Garage Equipment	\$ 24,166,850	\$ 3,341,819	100%	\$ 3,341,819		\$ 3,341,819
33	395	Laboratory Equipment	\$ 4,128,792	\$ 2,473,309	100%	\$ 2,473,309		\$ 2,473,309
34	396	Power Operated Equipment	\$ 3,954,619	\$ 4,030,086	100%	\$ 4,030,086		\$ 4,030,086
35	397	Communication Equipment	\$ 51,279,881	\$ 28,486,239	100%	\$ 28,486,239		\$ 28,486,239
36	398	Miscellaneous Equipment	\$ 220,258	\$ 95,999	100%	\$ 95,999		\$ 95,999
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 224,781	100%	\$ 224,781		\$ 224,781
38		Total General Plant	\$ 211,473,987	\$ 97,327,861	100%	\$ 97,327,861	\$ -	\$ 97,327,861

Ohio Edison Company: 21-1022-EL-RDR
8/31/2021 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 8/31/2021, 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 2013-2021, 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 8/31/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual) Column E (A)					
<u>OTHER PLANT</u>								
39	301	Organization	\$ 271,653	\$ 25,725	100%	\$ 25,725		\$ 25,725
40	303	Intangible Software	\$ 105,725,334	\$ 87,314,357	100%	\$ 87,314,357		\$ 87,314,357
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	100%	\$ 1,499,312		\$ 1,499,312
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	100%	\$ 191,298		\$ 191,298
44		Total Other Plant	\$ 109,750,479	\$ 89,727,742		\$ 89,727,742	\$ -	\$ 89,727,742
45		Removal Work in Progress (RWIP)		\$ (11,148,738)	100%	\$ (11,148,738)		\$ (11,148,738)
46		Company Total Plant (Reserve)	\$ 3,745,653,164	\$ 1,572,172,618	100%	\$ 1,572,172,618	\$ (2,333,538)	\$ 1,569,839,080
47		Service Company Reserve Allocated*						\$ 92,063,167
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,661,902,248

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR
 Ohio Edison Company: 21-1022-EL-RDR
 The Toledo Edison Company: 21-1024-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 8/31/2021*	268,167,006	344,477,626	85,508,867	12,273,866
(2) Service Company Allocated ADIT**	\$ 1,744,116	\$ 2,113,560	\$ 930,359	
(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>\$ 449,758,039</u>	<u>\$ 545,938,799</u>	<u>\$ 142,016,993</u>	

*Source: Actual 8/31/2021 balances.

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

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

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

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

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,266,521	\$ 37,020	0.00%	\$ -
2	352	Structures & Improvements	\$ 12,286,962	\$ 8,986,115	2.06%	\$ 253,111
3	353	Station Equipment	\$ 108,911,045	\$ 63,854,456	2.20%	\$ 2,396,043
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 27,540,426	\$ 25,931,520	2.98%	\$ 820,705
6	356	Overhead Conductors & Devices	\$ 38,540,146	\$ 23,815,401	2.55%	\$ 982,774
7	357	Underground Conduit	\$ 1,540,142	\$ 1,041,191	1.67%	\$ 25,720
8	358	Underground Conductors & Devices	\$ 17,114,131	\$ 6,827,319	2.00%	\$ 342,283
9	359	Roads & Trails	\$ 35,036	\$ 2,777	0.00%	\$ -
10		Total Transmission	\$ 214,511,327	\$ 130,798,665		\$ 4,825,676

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 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
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,759,013	\$ 9,193	0.00%	\$ -
12	361	Structures & Improvements	\$ 19,073,070	\$ 7,460,191	2.45%	\$ 467,290
13	362	Station Equipment	\$ 318,739,658	\$ 131,239,572	2.55%	\$ 8,127,861
14	364	Poles, Towers & Fixtures	\$ 574,133,902	\$ 287,650,928	2.93%	\$ 16,822,123
15	365	Overhead Conductors & Devices	\$ 821,938,043	\$ 237,528,685	2.70%	\$ 22,192,327
16	366	Underground Conduit	\$ 70,139,735	\$ 29,748,656	1.50%	\$ 1,052,096
17	367	Underground Conductors & Devices	\$ 404,039,676	\$ 99,873,347	2.07%	\$ 8,363,621
18	368	Line Transformers	\$ 557,307,182	\$ 266,826,508	3.50%	\$ 19,505,751
19	369	Services	\$ 143,604,756	\$ 94,657,262	3.13%	\$ 4,494,829
20	370	Meters	\$ 177,809,362	\$ 59,234,740	3.24%	\$ 5,761,023
21	371	Installation on Customer Premises	\$ 26,285,799	\$ 18,322,333	4.44%	\$ 1,167,089
22	373	Street Lighting & Signal Systems	\$ 84,064,904	\$ 30,565,977	4.20%	\$ 3,530,726
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 16,159	0.00%	\$ -
24		Total Distribution	\$ 3,209,917,371	\$ 1,263,133,550		\$ 91,484,736

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 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
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,307,790	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 103,360,782	\$ 46,117,043	2.50%	\$ 2,584,020
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ -
28	391.1	Office Furniture & Equipment	\$ 6,188,557	\$ 5,593,500	3.80%	\$ 235,165
29	391.2	Data Processing Equipment	\$ 6,609,111	\$ 4,323,592	17.00%	\$ 1,123,549
30	392	Transportation Equipment	\$ 6,771,614	\$ 1,784,954	7.31%	\$ 495,005
31	393	Stores Equipment	\$ 1,073,364	\$ 747,579	2.56%	\$ 27,478
32	394	Tools, Shop & Garage Equipment	\$ 24,166,850	\$ 3,341,819	3.17%	\$ 766,089
33	395	Laboratory Equipment	\$ 4,128,792	\$ 2,473,309	3.80%	\$ 156,894
34	396	Power Operated Equipment	\$ 3,954,619	\$ 4,030,086	3.48%	\$ 137,621
35	397	Communication Equipment	\$ 51,279,881	\$ 28,486,239	5.00%	\$ 2,563,994
36	398	Miscellaneous Equipment	\$ 220,258	\$ 95,999	4.00%	\$ 8,810
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 224,781	0.00%	\$ -
38		Total General	\$ 211,473,987	\$ 97,327,861		\$ 8,098,625

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 271,653	\$ 25,725	0.00%	*
40	303	Intangible Software	\$ 105,725,334	\$ 87,314,357	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	3.87%	*
44		Total Other	\$ 109,750,479	\$ 89,727,742		\$ 5,530,739
45		Removal Work in Progress (RWIP)		(11,148,738)		
46		Company Total Depreciation	\$ 3,745,653,164	\$ 1,569,839,080		\$ 109,939,776
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 152,943,204	\$ 92,063,167		\$ 5,372,179
48		GRAND TOTAL (46 + 47)	<u>\$ 3,898,596,368</u>	<u>\$ 1,661,902,248</u>		<u>\$ 115,311,956</u>

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

Annual Property Tax Expense on Actual Plant Balances as of August 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)	\$ 101,701,634
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 1,433,027
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 99,233</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 103,233,895</u></u>

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

Annual Personal Property Tax Expense on Actual Plant Balances as of August 31, 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)	\$ 214,511,327	\$ 3,209,917,371	\$ 211,473,987
2	Jurisdictional Real Property (b)	\$ 20,553,482	\$ 31,832,082	\$ 106,777,532
3	Jurisdictional Personal Property (1 - 2)	\$ 193,957,845	\$ 3,178,085,288	\$ 104,696,456
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ 2,957,033	\$ 227,477,972	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
8	Capitalized Interest (f)	\$ 13,222,106	\$ 130,905,333.03	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 16,754,577	\$ 361,061,378	\$ 303,410
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 177,203,267	\$ 2,817,023,910	\$ 104,393,046
11	True Value Percentage (c)	32.1780%	45.9180%	49.9560%
12	True Value of Taxable Personal Property (10 x 11)	\$ 57,020,467	\$ 1,293,521,039	\$ 52,150,590
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 48,467,397	\$ 1,099,492,883	\$ 12,516,142
15	Personal Property Tax Rate (e)	8.6594000%	8.6594000%	8.6593400%
16	Personal Property Tax (14 x 15)	\$ 4,196,986	\$ 95,209,487	\$ 1,083,815
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,211,346
18	Total Personal Property Tax (16 + 17)			\$ 101,701,634

(a) Schedule B-2.1 (Actual)

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

(c) Source: OE'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) Calculation: Line 3 x Percentage from the most recent Ohio Annual Property Tax Return Filing

Annual Real Property Tax Expense on Actual Plant Balances as of August 31, 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)	\$ 20,553,482	\$ 31,832,082	\$ 106,777,532
2	Real Property Tax Rate (b)	<u>0.900352%</u>	<u>0.900352%</u>	<u>0.900352%</u>
3	Real Property Tax (1 x 2)	\$ 185,054	\$ 286,601	\$ 961,373
4	Total Real Property Tax (Sum of 3)			<u>\$ 1,433,027</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	\$ 244,374,087	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>\$2,200,226</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>0.900352%</u>	

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR
Ohio Edison Company: 21-1022-EL-RDR
The Toledo Edison Company: 21-1024-EL-RDR

Summary of Exclusions per Case No. 14-1297-EL-SSO
Actual 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	\$ 86,383,454	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.
Source: 8/31/2021 Actual Plant Balances
Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303-SGMI	\$ 1,024,578	\$ (452,650)
362-SGMI	\$ 5,208,985	\$ 3,532,339
364-SGMI	\$ 163,082	\$ 111,047
365-SGMI	\$ 1,794,291	\$ 1,638,864
367-SGMI	\$ 2,230	\$ (1,846)
368-SGMI	\$ 171,766	\$ 153,816
370-SGMI	\$ 17,053,069	\$ 13,274,279
397-SGMI	\$ 3,282,974	\$ 2,829,503
Grand Total	\$ 28,700,974	\$ 21,085,353

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	\$ (545,377)	\$ (69,380)
364	\$ 45,783	\$ 37,248
365	\$ 846,883	\$ 207,830
367	\$ 12,551	\$ 393
368	\$ (424,041)	\$ (122,714)
369	\$ 734	\$ 97
370	\$ (286,389)	\$ (96,145)
373	\$ 13,036	\$ 4,261
390	\$ 195,895	\$ 6,892
391	\$ 3,974,798	\$ 3,156,185
397	\$ 2,134,141	\$ 1,108,898
Grand Total	\$ 7,122,913	\$ 5,102,150

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	\$ (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
356	\$ 151	\$ -	\$ -	\$ -	\$ -	\$ -
364	\$ 189,436	\$ 4,589	\$ 7,636	\$ 143	\$ 189,935	\$ 6,421
365	\$ 42,867	\$ 966	\$ 2,461	\$ 108	\$ 25,001	\$ (1,174)
367	\$ 3,785	\$ 189	\$ -	\$ -	\$ 14,956	\$ 787
368	\$ 5,309	\$ 113	\$ -	\$ -	\$ 21,174	\$ 352
369	\$ (31)	\$ (1)	\$ -	\$ -	\$ (188)	\$ 1
371	\$ 767	\$ 16	\$ -	\$ -	\$ 490	\$ 7
373	\$ 99,092	\$ 4,479	\$ 58,723	\$ 4,279	\$ 1,003,626	\$ 33,794
373.3 LED	\$ 2,565,560	\$ 77,063	\$ 313,593	\$ 31,652	\$ 3,070,886	\$ 130,608
Grand Total	\$ 2,906,785	\$ 87,414	\$ 382,413	\$ 36,183	\$ 4,325,880	\$ 170,797

Vegetation Management

Exclusions related to Vegetation Management pursuant to DCR Audit Report Recommendations						
FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ 834,419	\$ 45,671	\$ 233,017	\$ 12,342	\$ 321	\$ 4
365	\$ 31,912,508	\$ 3,320,591	\$ 30,696,930	\$ 2,285,013	\$ 8,940,193	\$ 896,768
Grand Total	\$ 32,546,927	\$ 3,366,262	\$ 30,929,947	\$ 2,297,355	\$ 8,940,514	\$ 896,772

Service Company Adjustments

Exclusions related to Service Company Plant In-Service		
FERC Account	SC	
	Gross	Reserve
303	\$ 5,753,676	\$ 313,125

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR
 Ohio Edison Company: 21-1022-EL-RDR
 The Toledo Edison Company: 21-1024-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	\$ 888,171,917	\$ 126,209,229	\$ 152,943,204	\$ 67,323,431	\$ 346,475,865
(3) Reserve	\$ 534,629,311	\$ 75,970,825	\$ 92,063,167	\$ 40,524,902	\$ 208,558,894
(4) ADIT	\$ 12,273,866	\$ 1,744,116	\$ 2,113,560	\$ 930,359	\$ 4,788,035
(5) Rate Base		\$ 48,494,288	\$ 58,766,477	\$ 25,868,171	\$ 133,128,936
(6) Depreciation Expense (Incremental)		\$ 4,433,140	\$ 5,372,179	\$ 2,364,757	\$ 12,170,076
(7) Property Tax Expense (Incremental)		\$ 81,888	\$ 99,233	\$ 43,681	\$ 224,802
(8) Total Expenses		\$ 4,515,027	\$ 5,471,413	\$ 2,408,438	\$ 12,394,878

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 8/31/2021, adjusted to incorporate applicable recommendations from the Rider DCR reports filed for 2013-2021 audit reports, and applicable adjustments from the April 2019 report.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 8/31/2021, adjusted to incorporate applicable recommendations from the Rider DCR reports filed for 2013-2021 audit reports, and applicable adjustments from the April 2019 report.
- (4) ADIT: Actual 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. Actual 8/31/2021"
- (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 8/31/2021"
- (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 8/31/2021: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Actual)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of 8/31/2021

Line No.	(A) Account	(B) Account Description	(C) 8/31/2021 Actual Balances			(F) CEI	(G) Accrual Rates			(J) Depreciation Expense
			Gross	Reserve	Net		OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 47,565,018	\$ 32,524,632	\$ 15,040,385	2.20%	2.50%	2.20%	2.33%	\$ 1,109,420
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,957,070	\$ 11,397,930	\$ 17,559,140	22.34%	20.78%	0.00%	21.49%	\$ 6,221,514
33	391.1	Office Furn., Mech. Equip.	\$ 15,294,464	\$ 10,453,930	\$ 4,840,534	7.60%	3.80%	3.80%	5.18%	\$ 792,897
34	391.2	Data Processing Equipment	\$ 144,200,131	\$ 36,524,068	\$ 107,676,063	10.56%	17.00%	9.50%	13.20%	\$ 19,029,819
35	392	Transportation Equipment	\$ 4,836,464	\$ 1,676,626	\$ 3,159,838	6.07%	7.31%	6.92%	6.78%	\$ 328,035
36	393	Stores Equipment	\$ 17,088	\$ 9,497	\$ 7,591	6.67%	2.56%	3.13%	4.17%	\$ 712
37	394	Tools, Shop, Garage Equip.	\$ 304,951	\$ 24,542	\$ 280,409	4.62%	3.17%	3.33%	3.73%	\$ 11,372
38	395	Laboratory Equipment	\$ 739,223	\$ 50,970	\$ 688,253	2.31%	3.80%	2.86%	3.07%	\$ 22,728
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 ***	\$ 147,473,729	\$ 58,115,012	\$ 89,358,717	7.50%	5.00%	5.88%	6.08%	\$ 8,968,845
41	398	Misc. Equipment	\$ 3,619,156	\$ 1,577,572	\$ 2,041,584	6.67%	4.00%	3.33%	4.84%	\$ 175,254
42	399.1	ARC General Plant	\$ 40,721	\$ 30,168	\$ 10,553	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 393,703,957	\$ 152,571,492	\$ 241,132,465					\$ 36,678,404
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6-303 Intangibles	\$ 4,475,413	\$ 6,929,518	\$ (2,454,105)	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	\$ 38,042,350	\$ (46)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,459,249	\$ 79,459,249	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
58	303	FECO 101/6-303 2014 Software	\$ 24,441,504	\$ 24,441,653	\$ (149)	14.29%	14.29%	14.29%	14.29%	\$ -
59	303	FECO 101/6-303 2015 Software	\$ 32,810,704	\$ 28,476,013	\$ 4,334,690	14.29%	14.29%	14.29%	14.29%	\$ 4,334,690
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 19,156,201	\$ 7,240,431	14.29%	14.29%	14.29%	14.29%	\$ 3,772,079
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 6,633,048	\$ 4,346,220	14.29%	14.29%	14.29%	14.29%	\$ 1,568,937
62	303	FECO 101/6-303 2018 Software	\$ 24,286,081	\$ 12,633,283	\$ 11,652,798	14.29%	14.29%	14.29%	14.29%	\$ 3,470,481
63	303	FECO 101/6-303 2019 Software	\$ 43,418,149	\$ 11,898,888	\$ 31,519,261	14.29%	14.29%	14.29%	14.29%	\$ 6,204,454
64	303	FECO 101/6-303 2020 Software	\$ 33,469,305	\$ 4,428,659	\$ 34,481,197	14.29%	14.29%	14.29%	14.29%	\$ 4,782,764
65	303	FECO 101/6-303 2021 Software	\$ 27,804,729	\$ 940,651	\$ 26,864,078	14.29%	14.29%	14.29%	14.29%	\$ 3,973,296
66			\$ 494,467,960	\$ 381,924,137	\$ 117,984,374					\$ 28,106,701
67	Removal Work in Progress (RWIP)		\$ 133,682							
68	TOTAL - GENERAL & INTANGIBLE		\$ 888,171,917	\$ 534,629,311	\$ 359,116,839				7.29%	\$ 64,785,105

NOTES

(C) - (E) Service Company plant balances as of August 31, 2021 adjusted to incorporate applicable recommendations from the Rider DCR audit reports filed for 2013-2021

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 8/31/2021. 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: 21-1023-EL-RDR
 Ohio Edison Company: 21-1022-EL-RDR
 The Toledo Edison Company: 21-1024-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual 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 (Actual)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.91%	0.90%	1.12%	1.31%	Schedule C3.10a2 (Actual)
<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>						

IV. Estimated Property Tax Rate for Service Company Actual 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%	\$ 47,565,018	\$ 623,109
29	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 28,957,070	\$ 379,342
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,294,464	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 144,200,131	\$ -
32	392	Transportation Equipment	Personal		\$ 4,836,464	\$ -
33	393	Stores Equipment	Personal		\$ 17,088	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 304,951	\$ -
35	395	Laboratory Equipment	Personal		\$ 739,223	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 147,473,729	\$ -
38	398	Misc. Equipment	Personal		\$ 3,619,156	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 393,703,957	\$ 1,005,477
41	TOTAL - INTANGIBLE PLANT				\$ 494,467,960	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 888,171,917	\$ 1,005,477
43	Average Effective Real Property Tax Rate					0.11%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 8/31/2021 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 8/31/2021 Balances							
I. Allocated Service Company Plant and Related Expenses as of August 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	\$ 888,171,917	\$ 126,209,229	\$ 152,943,204	\$ 67,323,431	\$ 346,475,865	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (534,629,311)	\$ (75,970,825)	\$ (92,063,167)	\$ (40,524,902)	\$ (208,558,894)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 353,542,606	\$ 50,238,404	\$ 60,880,037	\$ 26,798,530	\$ 137,916,971	Line 2 + Line 3
5	Depreciation *	7.29%	\$ 9,205,963	\$ 11,155,995	\$ 4,910,711	\$ 25,272,669	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 142,878	\$ 173,143	\$ 76,215	\$ 392,236	Average Rate x Line 2
7	Total Expenses		\$ 9,348,842	\$ 11,329,138	\$ 4,986,926	\$ 25,664,906	
* 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 (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%	\$ 4,433,140	\$ 5,372,179	\$ 2,364,757	\$ 12,170,076	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 81,888	\$ 99,233	\$ 43,681	\$ 224,802	Line 6 - Line 13
17	Total Expenses		\$ 4,515,027	\$ 5,471,413	\$ 2,408,438	\$ 12,394,878	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of August 31, 2021. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Aug-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	\$ 2,740,217	\$ 2,740,213	4	14.29%	\$ 4
CECO	The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,673,460	\$ 5,673,456	5	14.29%	\$ 5
CECO	The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 708,456	\$ 708,168	288	14.29%	\$ 288
CECO	The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,038,683	\$ 2,037,578	1,104	14.29%	\$ 1,104
CECO	The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,296,602	\$ 3,295,220	1,382	14.29%	\$ 1,382
CECO	The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,737,755	\$ 3,214,395	523,360	14.29%	\$ 523,360
CECO	The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,371,680	\$ 4,050,788	1,320,892	14.29%	\$ 767,613
CECO	The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,350,402	\$ 2,186,068	1,164,335	14.29%	\$ 478,773
CECO	The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 1,941,693	\$ 1,181,109	760,583	14.29%	\$ 277,468
CECO	The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,597,518	\$ 1,290,673	3,306,845	14.29%	\$ 656,985
CECO	The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,697,598	\$ 772,133	4,925,464	14.29%	\$ 814,187
CECO	The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 914,004	\$ 61,453	852,552	14.29%	\$ 130,611
CECO	The Illuminating Co.	CECO 101/6-301 Organization	Intangible Plant	\$ -	\$ -	-	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	\$ 422,636	\$ 1,368,785	(946,149)	14.29%	\$ -
CECO	The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	-	14.29%	\$ -
Total			\$ 77,206,267	\$ 65,295,602	\$ 11,910,665			\$ 3,651,780
OECO	Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 271,653	\$ 25,725	\$ 245,928	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	\$ 3,200,817	\$ 3,200,816	2	14.29%	\$ 2
OECO	Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,214,579	\$ 8,212,170	2,408	14.29%	\$ 2,408
OECO	Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 844,351	\$ 844,062	290	14.29%	\$ 290
OECO	Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,935,647	\$ 4,933,883	1,763	14.29%	\$ 1,763
OECO	Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,673,554	\$ 5,671,883	1,671	14.29%	\$ 1,671
OECO	Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,569,340	\$ 5,613,388	955,952	14.29%	\$ 938,759
OECO	Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,080,900	\$ 5,545,966	1,534,933	14.29%	\$ 1,011,861
OECO	Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,443,095	\$ 3,486,666	1,956,430	14.29%	\$ 777,818
OECO	Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,348,540	\$ 1,680,510	1,668,029	14.29%	\$ 478,506
OECO	Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,801,336	\$ 2,145,413	4,655,924	14.29%	\$ 971,911
OECO	Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,192,141	\$ 1,134,724	7,057,417	14.29%	\$ 1,170,657
OECO	Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 1,225,186	\$ 68,692	1,156,494	14.29%	\$ 175,079
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	\$ 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	\$ 1,451,142	\$ 2,031,478	\$ (580,336)	14.29%	\$ -
Total			\$ 109,750,479	\$ 89,727,742	\$ 20,022,737			\$ 5,530,739
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	\$ 1,238,285	\$ 1,238,285	-	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	\$ 787,268	\$ 568,888	\$ 218,380	14.29%	\$ 112,492
TECO	Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,023,580	\$ 584,610	\$ 438,970	14.29%	\$ 146,270
TECO	Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,272,338	\$ 626,258	\$ 1,646,079	14.29%	\$ 324,717
TECO	Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,657,934	\$ 344,046	\$ 2,313,888	14.29%	\$ 379,819
TECO	Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 413,208	\$ 23,150	\$ 390,057	14.29%	\$ 59,047
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			\$ 35,384,408	\$ 30,960,236	\$ 4,424,171			\$ 1,516,576

NOTES

(D) - (F) Source: Actual 8/31/2021 balances, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the Rider DCR audit reports filed for 2013-2021

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

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

Rider DCR
Estimated Distribution Rate Base Additions as of 11/30/2021
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*	11/30/2021	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,462.7	1,535.6	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,944.0	1,870.0	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,325.7	554.2	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,732.4	3,959.9	Sum: [(1) through (3)]	
Accumulated Reserve						
(5)	CEI	(773.0)	(1,602.8)	(829.8)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,676.8)	(873.8)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(730.9)	(354.2)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(4,010.6)	(2,057.7)	Sum: [(5) through (7)]	
Net Plant In Service						
(9)	CEI	1,154.0	1,859.8	705.8	(1) + (5)	
(10)	OE	1,271.0	2,267.2	996.2	(2) + (6)	
(11)	TE	394.7	594.8	200.1	(3) + (7)	
(12)	Total	2,819.7	4,721.8	1,902.1	Sum: [(9) through (11)]	
ADIT						
(13)	CEI	(246.4)	(451.8)	(205.4)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(549.3)	(352.3)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(142.9)	(132.6)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,144.0)	(690.3)	Sum: [(13) through (15)]	
Rate Base						
(17)	CEI	907.7	1,408.1	500.4	(9) + (13)	
(18)	OE	1,073.9	1,717.9	644.0	(10) + (14)	
(19)	TE	384.4	451.8	67.4	(11) + (15)	
(20)	Total	2,366.0	3,577.8	1,211.8	Sum: [(17) through (19)]	
Depreciation Exp						
(21)	CEI	60.0	111.2	51.2	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	116.8	54.8	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	42.6	18.1	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	270.6	124.0	Sum: [(21) through (23)]	
Property Tax Exp						
(25)	CEI	65.0	126.5	61.5	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	104.5	47.1	Sch C-3.10a (Estimate) Line 4	
(27)	TE	20.1	35.0	14.9	Sch C-3.10a (Estimate) Line 4	
(28)	Total	142.4	265.9	123.5	Sum: [(25) through (27)]	
Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	500.4	42.4	51.2	61.5	155.1
(30)	OE	644.0	54.6	54.8	47.1	156.5
(31)	TE	67.4	5.7	18.1	14.9	38.7
(32)	Total	1,211.8	102.8	124.0	123.5	350.3

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

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax						
(36) CEI	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(37) OE	25.7	22.6%	7.5	0.4	7.9	163.0
(38) TE	33.1	22.2%	9.5	0.4	9.9	166.4
(39) Total	3.5	22.3%	1.0	0.1	1.1	39.8
	62.3		18.0	1.0	18.9	369.2

(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

Ohio Edison Company: 21-1022-EL-RDR
11/30/2021 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2021 from the forecast as of Sept 2021, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2021, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2021 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	\$ 94,715,704	100%	\$ 94,715,704	\$ (86,383,454)	\$ 8,332,250
2	352	Structures & Improvements	\$ 12,286,357	100%	\$ 12,286,357		\$ 12,286,357
3	353	Station Equipment	\$ 108,871,537	100%	\$ 108,871,537		\$ 108,871,537
4	354	Towers & Fixtures	\$ 276,919	100%	\$ 276,919		\$ 276,919
5	355	Poles & Fixtures	\$ 27,505,914	100%	\$ 27,505,914		\$ 27,505,914
6	356	Overhead Conductors & Devices	\$ 40,178,288	100%	\$ 40,178,288	(\$233,017)	\$ 39,945,271
7	357	Underground Conduit	\$ 1,540,142	100%	\$ 1,540,142		\$ 1,540,142
8	358	Underground Conductors & Devices	\$ 17,112,573	100%	\$ 17,112,573		\$ 17,112,573
9	359	Roads & Trails	\$ 35,016	100%	\$ 35,016		\$ 35,016
10		Total Transmission Plant	\$ 302,522,450	100%	\$ 302,522,450	\$ (86,616,471)	\$ 215,905,980

Ohio Edison Company: 21-1022-EL-RDR
11/30/2021 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2021 from the forecast as of Sept 2021, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2021, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2021 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	\$ 12,884,083	100%	\$ 12,884,083		\$ 12,884,083
12	361	Structures & Improvements	\$ 19,987,852	100%	\$ 19,987,852		\$ 19,987,852
13	362	Station Equipment	\$ 329,037,301	100%	\$ 329,037,301		\$ 329,037,301
14	364	Poles, Towers & Fixtures	\$ 577,855,924	100%	\$ 577,855,924	\$ (7,636)	\$ 577,848,288
15	365	Overhead Conductors & Devices	\$ 859,588,759	100%	\$ 859,588,759	\$ (30,699,391)	\$ 828,889,368
16	366	Underground Conduit	\$ 70,100,239	100%	\$ 70,100,239		\$ 70,100,239
17	367	Underground Conductors & Devices	\$ 413,496,062	100%	\$ 413,496,062		\$ 413,496,062
18	368	Line Transformers	\$ 563,599,989	100%	\$ 563,599,989	\$ -	\$ 563,599,989
19	369	Services	\$ 144,270,391	100%	\$ 144,270,391	\$ -	\$ 144,270,391
20	370	Meters	\$ 176,104,030	100%	\$ 176,104,030		\$ 176,104,030
21	371	Installation on Customer Premises	\$ 26,408,825	100%	\$ 26,408,825	\$ -	\$ 26,408,825
22	373	Street Lighting & Signal Systems	\$ 85,803,535	100%	\$ 85,803,535	\$ (372,316)	\$ 85,431,219
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	100%	\$ 22,272		\$ 22,272
24		Total Distribution Plant	\$ 3,279,159,262	100%	\$ 3,279,159,262	\$ (31,079,343)	\$ 3,248,079,920

Ohio Edison Company: 21-1022-EL-RDR
11/30/2021 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2021 from the forecast as of Sept 2021, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2021, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2021 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	\$ 3,307,790	100%	\$ 3,307,790		\$ 3,307,790
26	390	Structures & Improvements	\$ 103,352,246	100%	\$ 103,352,246		\$ 103,352,246
27	390.3	Leasehold Improvements	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,188,377	100%	\$ 6,188,377		\$ 6,188,377
29	391.2	Data Processing Equipment	\$ 6,602,196	100%	\$ 6,602,196		\$ 6,602,196
30	392	Transportation Equipment	\$ 6,769,124	100%	\$ 6,769,124		\$ 6,769,124
31	393	Stores Equipment	\$ 1,073,364	100%	\$ 1,073,364		\$ 1,073,364
32	394	Tools, Shop & Garage Equipment	\$ 24,261,284	100%	\$ 24,261,284		\$ 24,261,284
33	395	Laboratory Equipment	\$ 4,128,792	100%	\$ 4,128,792		\$ 4,128,792
34	396	Power Operated Equipment	\$ 3,954,189	100%	\$ 3,954,189		\$ 3,954,189
35	397	Communication Equipment	\$ 52,065,617	100%	\$ 52,065,617		\$ 52,065,617
36	398	Miscellaneous Equipment	\$ 220,228	100%	\$ 220,228		\$ 220,228
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	100%	\$ 303,410		\$ 303,410
38		Total General Plant	\$ 212,335,577	100%	\$ 212,335,577	\$0	\$ 212,335,577

Ohio Edison Company: 21-1022-EL-RDR
11/30/2021 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2021 from the forecast as of Sept 2021, adjusted to reflect current assumptions, incorporate recommendations from the Rider DCR Audit Reports filed in 2013-2021, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2021 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	301	Organization	\$ 271,653	100%	\$ 271,653		\$ 271,653
40	303	Intangible Software	\$ 107,591,038	100%	\$ 107,591,038		\$ 107,591,038
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	100%	\$ 2,023,278		\$ 2,023,278
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	100%	\$ 1,531,123		\$ 1,531,123
43	303	Intangible FAS 109 General	\$ 199,091	100%	\$ 199,091		\$ 199,091
44		Total Other Plant	\$ 111,616,183		\$ 111,616,183	\$ -	\$ 111,616,183
45		Company Total Plant	<u>\$ 3,905,633,472</u>	100%	<u>\$ 3,905,633,472</u>	<u>\$ (117,695,813)</u>	<u>\$ 3,787,937,658</u>
46		Service Company Plant Allocated*					\$ 156,091,514
47		Grand Total Plant (45 + 46)					<u>\$ 3,944,029,173</u>

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

Ohio Edison Company: 21-1022-EL-RDR
11/30/2021 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 1 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2021 from the forecast as of Sept 2021, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2021, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances			
			Sch B2.1 (Estimate)	Column E	Total Company	Allocation %	Allocated Total	Adjusted Jurisdiction
			(A)		(B)	(C)	(D) = (B) * (C)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 8,332,250		\$ 29,605	100%	\$ 29,605	\$ 29,605
2	352	Structures & Improvements	\$ 12,286,357		\$ 9,049,332	100%	\$ 9,049,332	\$ 9,049,332
3	353	Station Equipment	\$ 108,871,537		\$ 64,505,137	100%	\$ 64,505,137	\$ 64,505,137
4	354	Towers & Fixtures	\$ 276,919		\$ 302,866	100%	\$ 302,866	\$ 302,866
5	355	Poles & Fixtures	\$ 27,505,914		\$ 26,137,501	100%	\$ 26,137,501	\$ 26,137,501
6	356	Overhead Conductors & Devices	\$ 39,945,271		\$ 23,929,192	100%	\$ 23,929,192	\$ 23,915,365
7	357	Underground Conduit	\$ 1,540,142		\$ 1,047,597	100%	\$ 1,047,597	\$ 1,047,597
8	358	Underground Conductors & Devices	\$ 17,112,573		\$ 6,912,727	100%	\$ 6,912,727	\$ 6,912,727
9	359	Roads & Trails	\$ 35,016		\$ 2,893	100%	\$ 2,893	\$ 2,893
10		Total Transmission Plant	\$ 215,905,980		\$ 131,916,851	100%	\$ 131,916,851	\$ 131,903,023

Ohio Edison Company: 21-1022-EL-RDR
11/30/2021 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 2 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2021 from the forecast as of Sept 2021, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2021, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction					
			Sch B2.1 (Estimate) Column E						(D) = (B) * (C)	(E)	(F) = (D) + (E)		
(A)									(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
DISTRIBUTION PLANT													
11	360	Land & Land Rights	\$	12,884,083	\$	(23,162)	100%	\$	(23,162)		\$	(23,162)	
12	361	Structures & Improvements	\$	19,987,852	\$	7,459,243	100%	\$	7,459,243		\$	7,459,243	
13	362	Station Equipment	\$	329,037,301	\$	130,262,688	100%	\$	130,262,688		\$	130,262,688	
14	364	Poles, Towers & Fixtures	\$	577,848,288	\$	290,740,863	100%	\$	290,740,863	\$	(199)	\$	290,740,664
15	365	Overhead Conductors & Devices	\$	828,889,368	\$	243,411,640	100%	\$	243,411,640	\$	(2,492,342)	\$	240,919,298
16	366	Underground Conduit	\$	70,100,239	\$	30,011,052	100%	\$	30,011,052			\$	30,011,052
17	367	Underground Conductors & Devices	\$	413,496,062	\$	100,334,088	100%	\$	100,334,088	\$	-	\$	100,334,088
18	368	Line Transformers	\$	563,599,989	\$	270,554,029	100%	\$	270,554,029	\$	-	\$	270,554,029
19	369	Services	\$	144,270,391	\$	95,789,627	100%	\$	95,789,627	\$	-	\$	95,789,627
20	370	Meters	\$	176,104,030	\$	57,835,957	100%	\$	57,835,957			\$	57,835,957
21	371	Installation on Customer Premises	\$	26,408,825	\$	18,626,373	100%	\$	18,626,373	\$	-	\$	18,626,373
22	373	Street Lighting & Signal Systems	\$	85,431,219	\$	30,515,367	100%	\$	30,515,367	\$	(39,841)	\$	30,475,526
23	374	Asset Retirement Costs for Distribution Plant	\$	22,272	\$	16,267	100%	\$	16,267			\$	16,267
24		Total Distribution Plant	\$	3,248,079,920	\$	1,275,534,033	100%	\$	1,275,534,033	\$	(2,532,382)	\$	1,273,001,651

Ohio Edison Company: 21-1022-EL-RDR
11/30/2021 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 11/30/2021 from the forecast as of Sept 2021, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2021, to remove all balances associated with Grid Mod I as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2021 Plant in Service Balances" workpaper.

			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)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 3,307,790	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 103,352,246	\$ 46,113,851	100%	\$ 46,113,851		\$ 46,113,851
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	100%	\$ 108,959		\$ 108,959
28	391.1	Office Furniture & Equipment	\$ 6,188,377	\$ 5,652,292	100%	\$ 5,652,292		\$ 5,652,292
29	391.2	Data Processing Equipment	\$ 6,602,196	\$ 4,604,137	100%	\$ 4,604,137		\$ 4,604,137
30	392	Transportation Equipment	\$ 6,769,124	\$ 1,908,653	100%	\$ 1,908,653		\$ 1,908,653
31	393	Stores Equipment	\$ 1,073,364	\$ 754,448	100%	\$ 754,448		\$ 754,448
32	394	Tools, Shop & Garage Equipment	\$ 24,261,284	\$ 3,518,512	100%	\$ 3,518,512		\$ 3,518,512
33	395	Laboratory Equipment	\$ 4,128,792	\$ 2,512,532	100%	\$ 2,512,532		\$ 2,512,532
34	396	Power Operated Equipment	\$ 3,954,189	\$ 4,064,487	100%	\$ 4,064,487		\$ 4,064,487
35	397	Communication Equipment	\$ 52,065,617	\$ 28,984,182	100%	\$ 28,984,182		\$ 28,984,182
36	398	Miscellaneous Equipment	\$ 220,228	\$ 98,168	100%	\$ 98,168		\$ 98,168
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 226,509	100%	\$ 226,509		\$ 226,509
38		Total General Plant	\$ 212,335,577	\$ 98,546,731	100%	\$ 98,546,731	\$ -	\$ 98,546,731

Ohio Edison Company: 21-1022-EL-RDR
11/30/2021 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2021 from the forecast as of Sept 2021, adjusted to reflect current assumptions, incorporate applicable adjustments associated with recommendations from the Rider DCR Audit Reports filed in 2013-2021, to remove all balances associated with Grid Mod 1 as approved by the Commission in Case No. 16-481-EL-UNC, et. al. and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Estimated 11/30/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>OTHER PLANT</u>								
39	301	Organization	\$ 271,653	\$ 25,725	100%	\$ 25,725		\$ 25,725
40	303	Intangible Software	\$ 107,591,038	\$ 88,792,035	100%	\$ 88,792,035		\$ 88,792,035
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	100%	\$ 697,049		\$ 697,049
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	100%	\$ 1,499,312		\$ 1,499,312
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	100%	\$ 191,298		\$ 191,298
44		Total Other Plant	\$ 111,616,183	\$ 91,205,420		\$ 91,205,420	\$ -	\$ 91,205,420
45		Removal Work in Progress (RWIP)		\$ (12,116,378)	100%	\$ (12,116,378)		\$ (12,116,378)
46		Company Total Plant (Reserve)	\$ 3,787,937,658	\$ 1,585,086,656	100%	\$ 1,585,086,656	\$ (2,546,210)	\$ 1,582,540,447
47		Service Company Reserve Allocated*						\$ 94,284,045
48		Grand Total Plant (Reserve) (46 + 47)						\$ 1,676,824,492

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

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR
 Ohio Edison Company: 21-1022-EL-RDR
 The Toledo Edison Company: 21-1024-EL-RDR

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

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 11/30/2021*	270,923,354	348,790,350	86,482,782	18,450,786
(2) Service Company Allocated ADIT**	\$ 2,621,857	\$ 3,177,225	\$ 1,398,570	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 39,616,792	\$ 48,376,416	\$ 12,523,963	\$ 100,517,171
(5) Grand Total ADIT Balance*****	<u>\$ 451,765,682</u>	<u>\$ 549,319,965</u>	<u>\$ 142,946,664</u>	

*Source: Estimated 11/30/2021 ADIT balances from the forecast as of Sept 2021.

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

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

****Source: 11/30/2021 balances.

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

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2021

Schedule B-3.2 (Estimate)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 8,332,250	\$ 29,605	0.00%	\$ -
2	352	Structures & Improvements	\$ 12,286,357	\$ 9,049,332	2.06%	\$ 253,099
3	353	Station Equipment	\$ 108,871,537	\$ 64,505,137	2.20%	\$ 2,395,174
4	354	Towers & Fixtures	\$ 276,919	\$ 302,866	1.82%	\$ 5,040
5	355	Poles & Fixtures	\$ 27,505,914	\$ 26,137,501	2.98%	\$ 819,676
6	356	Overhead Conductors & Devices	\$ 39,945,271	\$ 23,915,365	2.55%	\$ 1,018,604
7	357	Underground Conduit	\$ 1,540,142	\$ 1,047,597	1.67%	\$ 25,720
8	358	Underground Conductors & Devices	\$ 17,112,573	\$ 6,912,727	2.00%	\$ 342,251
9	359	Roads & Trails	\$ 35,016	\$ 2,893	0.00%	\$ -
10		Total Transmission	\$ 215,905,980	\$ 131,903,023		\$ 4,859,564

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2021

Schedule B-3.2 (Estimate)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=Dx F)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 12,884,083	\$ (23,162)	0.00%	\$ -
12	361	Structures & Improvements	\$ 19,987,852	\$ 7,459,243	2.45%	\$ 489,702
13	362	Station Equipment	\$ 329,037,301	\$ 130,262,688	2.55%	\$ 8,390,451
14	364	Poles, Towers & Fixtures	\$ 577,848,288	\$ 290,740,664	2.93%	\$ 16,930,955
15	365	Overhead Conductors & Devices	\$ 828,889,368	\$ 240,919,298	2.70%	\$ 22,380,013
16	366	Underground Conduit	\$ 70,100,239	\$ 30,011,052	1.50%	\$ 1,051,504
17	367	Underground Conductors & Devices	\$ 413,496,062	\$ 100,334,088	2.07%	\$ 8,559,368
18	368	Line Transformers	\$ 563,599,989	\$ 270,554,029	3.50%	\$ 19,726,000
19	369	Services	\$ 144,270,391	\$ 95,789,627	3.13%	\$ 4,515,663
20	370	Meters	\$ 176,104,030	\$ 57,835,957	3.24%	\$ 5,705,771
21	371	Installation on Customer Premises	\$ 26,408,825	\$ 18,626,373	4.44%	\$ 1,172,552
22	373	Street Lighting & Signal Systems	\$ 85,431,219	\$ 30,475,526	4.20%	\$ 3,588,111
23	374	Asset Retirement Costs for Distribution Plant	\$ 22,272	\$ 16,267	0.00%	\$ -
24		Total Distribution	\$ 3,248,079,920	\$ 1,273,001,651		\$ 92,510,090

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2021

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
(A)	(B)	(C)	Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)	(F)	(G=DxF)
			(D)	(E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 3,307,790	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 103,352,246	\$ 46,113,851	2.50%	\$ 2,583,806
27	390.3	Leasehold Improvements	\$ 108,959	\$ 108,959	20.78%	\$ -
28	391.1	Office Furniture & Equipment	\$ 6,188,377	\$ 5,652,292	3.80%	\$ 235,158
29	391.2	Data Processing Equipment	\$ 6,602,196	\$ 4,604,137	17.00%	\$ 1,122,373
30	392	Transportation Equipment	\$ 6,769,124	\$ 1,908,653	7.31%	\$ 494,823
31	393	Stores Equipment	\$ 1,073,364	\$ 754,448	2.56%	\$ 27,478
32	394	Tools, Shop & Garage Equipment	\$ 24,261,284	\$ 3,518,512	3.17%	\$ 769,083
33	395	Laboratory Equipment	\$ 4,128,792	\$ 2,512,532	3.80%	\$ 156,894
34	396	Power Operated Equipment	\$ 3,954,189	\$ 4,064,487	3.48%	\$ 137,606
35	397	Communication Equipment	\$ 52,065,617	\$ 28,984,182	5.00%	\$ 2,603,281
36	398	Miscellaneous Equipment	\$ 220,228	\$ 98,168	4.00%	\$ 8,809
37	399.1	Asset Retirement Costs for General Plant	\$ 303,410	\$ 226,509	0.00%	\$ -
38		Total General	\$ 212,335,577	\$ 98,546,731		\$ 8,139,311

Ohio Edison Company: 21-1022-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 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	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	301	Organization	\$ 271,653	\$ 25,725	0.00%	*
40	303	Intangible Software	\$ 107,591,038	\$ 88,792,035	14.29%	*
41	303	Intangible FAS 109 Transmission	\$ 2,023,278	\$ 697,049	2.33%	*
42	303	Intangible FAS 109 Distribution	\$ 1,531,123	\$ 1,499,312	2.89%	*
43	303	Intangible FAS 109 General	\$ 199,091	\$ 191,298	3.87%	*
44		Total Other	\$ 111,616,183	\$ 91,205,420		\$ 5,728,751
45		Removal Work in Progress (RWIP)		(12,116,378)		
46		Total Company Depreciation	<u>\$ 3,787,937,658</u>	<u>\$ 1,582,540,447</u>		<u>\$ 111,237,716</u>
47		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 156,091,514	\$ 94,284,045		\$ 5,549,832
48		GRAND TOTAL (46 + 47)	<u>\$ 3,944,029,173</u>	<u>\$ 1,676,824,492</u>		<u>\$ 116,787,548</u>

* Please see the "Intangible Depreciation Expense Calculation: Estimated 11/30/2021 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.

Annual Property Tax Expense on Estimated Plant Balances as of November 30, 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)	\$ 102,942,999
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 1,442,899
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 106,556</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 104,492,454</u></u>

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

Annual Personal Property Tax Expense on Estimated Plant Balances as of November 30, 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)	\$ 215,905,980	\$ 3,248,079,920	\$ 212,335,577
2	Jurisdictional Real Property (b)	\$ 20,618,608	\$ 32,871,935	\$ 106,768,996
3	Jurisdictional Personal Property (1 - 2)	\$ 195,287,372	\$ 3,215,207,984	\$ 105,566,581
	<u>Exclusions and Exemptions</u>			
4	Capitalized Asset Retirement Costs (a)	\$ -	\$ 22,272	\$ 303,410
5	Exempt Facilities (c)	\$ 575,438	\$ 2,655,801	\$ -
6	Real Property Classified as Personal Property (c)	\$ 2,957,033	\$ 227,477,972	\$ -
7	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
8	Capitalized Interest (f)	\$ 13,312,740	\$ 132,434,416.88	\$ -
9	Total Exclusions and Exemptions (4 thru 8)	\$ 16,845,211	\$ 362,590,462	\$ 303,410
10	Net Cost of Taxable Personal Property (3 - 9)	\$ 178,442,161	\$ 2,852,617,522	\$ 105,263,171
11	True Value Percentage (c)	32.1780%	45.9180%	49.9560%
12	True Value of Taxable Personal Property (10 x 11)	\$ 57,419,119	\$ 1,309,864,914	\$ 52,585,270
13	Assessment Percentage (d)	85.00%	85.00%	24.00%
14	Assessment Value (12 x 13)	\$ 48,806,251	\$ 1,113,385,177	\$ 12,620,465
15	Personal Property Tax Rate (e)	8.6594000%	8.6594000%	8.6593400%
16	Personal Property Tax (14 x 15)	\$ 4,226,328	\$ 96,412,476	\$ 1,092,849
17	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 1,211,346
18	Total Personal Property Tax (16 + 17)			\$ 102,942,999

(a) Schedule B-2.1 (Estimate)

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

(c) Source: OE'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) Calculation: Line 3 x Percentage from the most recent Ohio Annual Property Tax Return Filing

Annual Real Property Tax Expense on Estimated Plant Balances as of November 30, 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)	\$ 20,618,608	\$ 32,871,935	\$ 106,768,996
2	Real Property Tax Rate (b)	<u>0.900352%</u>	<u>0.900352%</u>	<u>0.900352%</u>
3	Real Property Tax (1 x 2)	\$ 185,640	\$ 295,963	\$ 961,296
4	Total Real Property Tax (Sum of 3)			<u>1,442,899</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	\$ 244,374,087	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>\$2,200,226</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>0.900352%</u></u>	

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR
Ohio Edison Company: 21-1022-EL-RDR
The Toledo Edison Company: 21-1024-EL-RDR

**Summary of Exclusions per Case No. 14-1297-EL-SSO
Estimated 11/30/2021 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	\$ 86,383,454	\$ 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 Sept 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	\$ 1,023,808	\$ (427,058)
362	\$ 5,207,579	\$ 3,662,523
364	\$ 163,082	\$ 115,124
365	\$ 1,794,221	\$ 1,683,719
367	\$ 2,230	\$ (1,790)
368	\$ 171,766	\$ 158,111
370	\$ 17,035,092	\$ 13,700,062
397	\$ 3,279,089	\$ 2,890,974
Grand Total	\$ 28,676,868	\$ 21,781,684

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	\$ 779,603
352	\$ 105,640	\$ 19,469
353	\$ -	\$ -
355	\$ (814)	\$ (139)
356	\$ (447)	\$ (80)
358	\$ -	\$ -
361	\$ 478,108	\$ 93,823
362	\$ (545,377)	\$ (71,834)
364	\$ 45,783	\$ 37,780
365	\$ 846,883	\$ 216,065
367	\$ 12,551	\$ 470
368	\$ (424,041)	\$ (125,799)
369	\$ 734	\$ 105
370	\$ (286,389)	\$ (98,408)
373	\$ 13,036	\$ 4,382
390	\$ 195,895	\$ 7,969
391	\$ 3,974,798	\$ 3,261,119
397	\$ 2,134,141	\$ 1,148,913
Grand Total	\$ 7,122,913	\$ 5,273,437

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	\$ (693)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 3,076
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,540
364	\$ (41,192)	\$ (14,477)
365	\$ (19,816)	\$ (5,194)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 42,150
368	\$ (75,553)	\$ (10,371)
369	\$ (1,537)	\$ (289)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,884)
373	\$ (2,721)	\$ (894)
390	\$ (0)	\$ 226
Grand Total	\$ 207,171	\$ 16,472

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ 151	\$ 2	\$ -	\$ -	\$ -	\$ -
364	\$ 189,436	\$ 6,791	\$ 7,636	\$ 199	\$ 189,935	\$ 8,216
365	\$ 42,867	\$ 1,383	\$ 2,461	\$ 125	\$ 25,001	\$ (940)
367	\$ 3,785	\$ 212	\$ -	\$ -	\$ 14,956	\$ 870
368	\$ 5,309	\$ 152	\$ -	\$ -	\$ 21,174	\$ 491
369	\$ (31)	\$ (1)	\$ -	\$ -	\$ (188)	\$ (0)
371	\$ 767	\$ 23	\$ -	\$ -	\$ 490	\$ 12
373	\$ 99,092	\$ 5,396	\$ 58,723	\$ 4,896	\$ 1,003,626	\$ 43,655
373.3 LED	\$ 2,565,560	\$ 100,794	\$ 313,593	\$ 34,945	\$ 3,070,886	\$ 160,780
Grand Total	\$ 2,906,785	\$ 114,750	\$ 382,413	\$ 40,165	\$ 4,325,880	\$ 213,083

Vegetation Management Exclusions related to Vegetation Management pursuant to DCR Audit Report Recommendations

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ 634,419	\$ 50,080	\$ 233,017	\$ 13,827	\$ 321	\$ 4
365	\$ 31,912,508	\$ 3,630,940	\$ 30,696,930	\$ 2,492,217	\$ 8,940,193	\$ 980,583
Grand Total	\$ 32,546,927	\$ 3,681,020	\$ 30,929,947	\$ 2,506,045	\$ 8,940,514	\$ 980,586

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 5,753,676	\$ 518,675

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR
 Ohio Edison Company: 21-1022-EL-RDR
 The Toledo Edison Company: 21-1024-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	\$ 906,454,787	\$ 128,807,225	\$ 156,091,514	\$ 68,709,273	\$ 353,608,012
(3) Reserve	\$ 547,526,394	\$ 77,803,501	\$ 94,284,045	\$ 41,502,501	\$ 213,590,046
(4) ADIT	\$ 18,450,786	\$ 2,621,857	\$ 3,177,225	\$ 1,398,570	\$ 7,197,652
(5) Rate Base	\$ 48,381,868	\$ 58,630,244	\$ 25,808,203	\$ 132,820,315	
(6) Depreciation Expense (Incremental)	\$ 4,579,739	\$ 5,549,832	\$ 2,442,957	\$ 12,572,528	
(7) Property Tax Expense (Incremental)	\$ 87,930	\$ 106,556	\$ 46,904	\$ 241,390	
(8) Total Expenses	\$ 4,667,669	\$ 5,656,387	\$ 2,489,861	\$ 12,813,918	

- (2) Estimated Gross Plant = 11/30/2021 General and Intangible Plant Balances in the forecast as of Sept 2021 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed for 2013-2021, and applicable adjustments from the April 2019 report.
- (3) Estimated Gross Plant = 11/30/2021 General and Intangible Reserve Balances in the forecast as of Sept 2021 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed for 2013-2021, and applicable adjustments from the April 2019 report.
- (4) ADIT: Estimated ADIT Balances as of 11/30/2021
- (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 11/30/2021 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 11/30/2021 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 11/30/2021: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Estimate)

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

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

NOTES

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

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

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

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

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

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

* Includes accounts 390.1 and 390.2.

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

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of November 30, 2021

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 11/30/2021 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 50,810,860	\$ 32,985,013	\$ 17,825,848	2.20%	2.50%	2.20%	2.33%	\$ 1,185,127
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,957,070	\$ 12,845,784	\$ 16,111,286	22.34%	20.78%	0.00%	21.49%	\$ 6,221,514
33	391.1	Office Furn., Mech. Equip.	\$ 15,421,441	\$ 10,581,834	\$ 4,839,607	7.60%	3.80%	3.80%	5.18%	\$ 799,480
34	391.2	Data Processing Equipment	\$ 158,466,041	\$ 39,326,734	\$ 119,139,306	10.56%	17.00%	9.50%	13.20%	\$ 20,912,464
35	392	Transportation Equipment	\$ 5,343,930	\$ 1,801,798	\$ 3,542,132	6.07%	7.31%	6.92%	6.78%	\$ 362,454
36	393	Stores Equipment	\$ 17,088	\$ 9,647	\$ 7,441	6.67%	2.56%	3.13%	4.17%	\$ 712
37	394	Tools, Shop, Garage Equip.	\$ 304,951	\$ 27,180	\$ 277,771	4.62%	3.17%	3.33%	3.73%	\$ 11,372
38	395	Laboratory Equipment	\$ 739,223	\$ 56,883	\$ 682,340	2.31%	3.80%	2.86%	3.07%	\$ 22,728
39	396	Power Operated Equipment	\$ 424,994	\$ 192,325	\$ 232,669	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 146,533,466	\$ 60,279,919	\$ 86,253,547	7.50%	5.00%	5.88%	6.08%	\$ 8,911,661
41	398	Misc. Equipment	\$ 3,531,972	\$ 1,620,171	\$ 1,911,800	6.67%	4.00%	3.33%	4.84%	\$ 171,032
42	399.1	ARC General Plant	\$ 40,721	\$ 30,400	\$ 10,321	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 410,822,703	\$ 159,757,687	\$ 251,065,016					\$ 38,616,353
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	\$ 5,806,669	\$ 5,388,663	\$ 418,006	14.29%	14.29%	14.29%	14.29%	\$ 418,006
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	\$ 38,042,338	\$ (35)	14.29%	14.29%	14.29%	14.29%	\$ -
57	303	FECO 101/6-303 2013 Software	\$ 79,459,249	\$ 79,459,249	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
58	303	FECO 101/6-303 2014 Software	\$ 24,441,504	\$ 24,441,616	\$ (113)	14.29%	14.29%	14.29%	14.29%	\$ -
59	303	FECO 101/6-303 2015 Software	\$ 32,810,704	\$ 29,776,420	\$ 3,034,283	14.29%	14.29%	14.29%	14.29%	\$ 3,034,283
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 20,145,226	\$ 6,251,406	14.29%	14.29%	14.29%	14.29%	\$ 3,772,079
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 7,016,538	\$ 3,962,730	14.29%	14.29%	14.29%	14.29%	\$ 1,568,937
62	303	FECO 101/6-303 2018 Software	\$ 24,118,949	\$ 13,380,686	\$ 10,738,262	14.29%	14.29%	14.29%	14.29%	\$ 3,446,598
63	303	FECO 101/6-303 2019 Software	\$ 43,418,149	\$ 13,529,195	\$ 29,888,955	14.29%	14.29%	14.29%	14.29%	\$ 6,204,454
64	303	FECO 101/6-303 2020 Software	\$ 33,469,305	\$ 5,624,350	\$ 27,844,955	14.29%	14.29%	14.29%	14.29%	\$ 4,782,764
65	303	FECO 101/6-303 2021 Software	\$ 27,804,729	\$ 1,933,975	\$ 25,870,754	14.29%	14.29%	14.29%	14.29%	\$ 3,973,296
66			\$ 495,632,084	\$ 387,622,880	\$ 108,009,203					\$ 27,200,416
67	Removal Work in Progress (RWIP)		\$ 145,826							
68	TOTAL - GENERAL & INTANGIBLE		\$ 906,454,787	\$ 547,526,394	\$ 359,074,219					7.26%
										\$ 65,816,769

NOTES

(C) - (E) Estimated 11/30/2021 balances. Source: The forecast as of Sept 2021 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed for 2013-2021

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

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

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

(J) Estimated depreciation expense associated with Service Company plant as of 11/30/2021. 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: 21-1023-EL-RDR
Ohio Edison Company: 21-1022-EL-RDR
The Toledo Edison Company: 21-1024-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
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
* 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: 21-1023-EL-RDR
 Ohio Edison Company: 21-1022-EL-RDR
 The Toledo Edison Company: 21-1024-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of November 30, 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 November 30, 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%	\$ 50,810,860	\$ 665,630
29	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 28,957,070	\$ 379,342
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,421,441	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 158,466,041	\$ -
32	392	Transportation Equipment	Personal		\$ 5,343,930	\$ -
33	393	Stores Equipment	Personal		\$ 17,088	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 304,951	\$ -
35	395	Laboratory Equipment	Personal		\$ 739,223	\$ -
36	396	Power Operated Equipment	Personal		\$ 424,994	\$ -
37	397	Communication Equipment	Personal		\$ 146,533,466	\$ -
38	398	Misc. Equipment	Personal		\$ 3,531,972	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 410,822,703	\$ 1,047,998
41	TOTAL - INTANGIBLE PLANT				\$ 495,632,084	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 906,454,787	\$ 1,047,998
43	Average Effective Real Property Tax Rate					0.12%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 11/30/2021. Source: The forecast as of Sept 2021 adjusted to reflect current assumptions and incorporate recommendations from the Rider DCR audit reports filed for 2013-2021
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR
Ohio Edison Company: 21-1022-EL-RDR
The Toledo Edison Company: 21-1024-EL-RDR

Incremental Depreciation and Property Tax Associated with Service Company Plant
Case No. 07-551-EL-AIR vs. Estimated 11/30/2021 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of November 30, 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	\$ 906,454,787	\$ 128,807,225	\$ 156,091,514	\$ 68,709,273	\$ 353,608,012	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (547,526,394)	\$ (77,803,501)	\$ (94,284,045)	\$ (41,502,501)	\$ (213,590,046)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 358,928,393</u>	<u>\$ 51,003,725</u>	<u>\$ 61,807,469</u>	<u>\$ 27,206,772</u>	<u>\$ 140,017,966</u>	Line 2 + Line 3
5	Depreciation *	7.26%	\$ 9,352,563	\$ 11,333,648	\$ 4,988,911	\$ 25,675,122	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 148,920	\$ 180,465	\$ 79,438	\$ 408,824	Average Rate x Line 2
7	Total Expenses		\$ 9,501,483	\$ 11,514,113	\$ 5,068,349	\$ 26,083,945	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 11/30/2021. 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		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

<u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.42%	\$ 4,579,739	\$ 5,549,832	\$ 2,442,957	\$ 12,572,528	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 87,930	\$ 106,556	\$ 46,904	\$ 241,390	Line 6 - Line 13
17	Total Expenses		\$ 4,667,669	\$ 5,656,387	\$ 2,489,861	\$ 12,813,918	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of November 30, 2021. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 11/30/2021 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 Nov-21 (D)	Reserve Nov-21 (E)	Net Plant Nov-21 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,808,778	\$ 1,808,778	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,870,456	\$ 5,870,456	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,042	\$ 1,068,042	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,246,364	\$ 3,246,364	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,740,209	\$ 2,740,209	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,673,451	\$ 5,673,451	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 707,880	\$ 707,880	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,036,474	\$ 2,036,474	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,293,837	\$ 3,293,837	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,734,551	\$ 3,370,339	\$ 364,211	14.29%	\$ 364,211
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,366,636	\$ 4,230,158	\$ 1,136,677	14.29%	\$ 766,921
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,947,234	\$ 2,288,482	\$ 1,658,751	14.29%	\$ 478,320
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 1,939,909	\$ 1,230,578	\$ 709,331	14.29%	\$ 277,213
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,596,161	\$ 1,461,636	\$ 3,134,525	14.29%	\$ 656,791
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,694,967	\$ 984,262	\$ 4,710,705	14.29%	\$ 813,811
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 914,004	\$ 92,030	\$ 821,975	14.29%	\$ 130,611
CECO The Illuminating Co.	CECO 101/6-301 Organization	Intangible Plant	\$ -	\$ -	\$ -	0.00%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist- Forecast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,176,339	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,343,648	\$ 1,444,978	\$ (101,330)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 78,104,725	\$ 66,269,879	\$ 11,834,846		\$ 3,487,878
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 271,653	\$ 25,725	\$ 245,928	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	\$ 3,200,814	\$ 3,200,814	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,209,762	\$ 8,209,762	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 843,772	\$ 843,772	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,932,120	\$ 4,932,120	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,670,213	\$ 5,670,213	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,565,547	\$ 5,898,915	\$ 666,632	14.29%	\$ 666,632
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,076,279	\$ 5,754,559	\$ 1,321,720	14.29%	\$ 1,011,200
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,439,497	\$ 3,658,927	\$ 1,780,569	14.29%	\$ 777,304
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,346,585	\$ 1,789,148	\$ 1,557,437	14.29%	\$ 478,227
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,797,488	\$ 2,386,006	\$ 4,411,482	14.29%	\$ 971,361
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 1,688,736	\$ 1,488,503	\$ 2,000,233	14.29%	\$ 1,170,179
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 1,225,186	\$ 112,461	\$ 1,112,725	14.29%	\$ 175,079
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 PIt	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 3,350,272	\$ 2,152,128	\$ 1,198,144	14.29%	\$ 478,754
Total			\$ 111,616,183	\$ 91,205,420	\$ 20,410,763		\$ 5,728,751
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	\$ 3,162,778	\$ 3,162,778	\$ -	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	\$ 1,238,285	\$ 1,238,285	\$ -	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	\$ 1,461,612	\$ 153,335	14.29%	\$ 153,335
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,925,691	\$ 1,616,512	\$ 309,179	14.29%	\$ 275,181
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 787,206	\$ 588,152	\$ 199,055	14.29%	\$ 112,492
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,023,471	\$ 613,230	\$ 410,241	14.29%	\$ 146,254
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,271,743	\$ 711,365	\$ 1,560,378	14.29%	\$ 324,632
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,656,757	\$ 443,734	\$ 2,213,024	14.29%	\$ 379,651
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 240,086	\$ 240,086	\$ -	14.29%	\$ 59,047
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,084	\$ 2	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	\$ 575,870	\$ 991,045	\$ (415,175)	14.29%	\$ -
Total			\$ 36,146,274	\$ 31,340,840	\$ 4,805,434		\$ 1,450,594

NOTES

(D) - (F) Source: The forecast as of Sept 2021 adjusted to reflect current assumptions and incorporate applicable recommendations from the Rider DCR audit reports filed for 2013-2021

(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 Dec 2021 - Feb 2022 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 11/30/2021
(1)	CEI	\$ 163,035,539
(2)	OE	\$ 166,435,528
(3)	TE	\$ 39,772,984
(4)	TOTAL	\$ 369,244,052

NOTES

(B) Annual Revenue Requirement based on estimated 11/30/2021 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	Sept 2021 - Nov 2021 Reconciliation Amount Adjusted for Dec 2021 - Feb 2022	\$ (547,226)	\$ (768,620)	\$ (103,902)
(2)	DCR Audit Expenses	\$ 1,384	\$ 1,384	\$ 1,384
(3)	August 2021 DCR Audit	\$ (442,288)	\$ (279,506)	\$ (109,032)
(4)	Total Reconciliation	\$ (545,841)	\$ (767,235)	\$ (102,518)

SOURCES

- Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of Sept 2021 - Nov 2021 Reconciliation Amount Adjusted for Dec 2021 - Feb 2022" workpaper Section III Col.G
Line 2: 2020 Rider DCR Audit Expenses
Line 3: Source: Cumulative revenue requirement impact of the audit adjustments #1-20, & 24 from the August 2021 Rider DCR Audit report
Line 4: Calculation: Line 1 + Line 2 + Line 3

Rider Charge Calculation - Rider DCR

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

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,427,152,410	34.79%	\$ 56,716,809	\$ (189,887)
(2)		GS, GP, GSU	10,173,491,032	65.21%	\$ 106,318,730	\$ (355,954)
(3)			15,600,643,443	100.00%	\$ 163,035,539	\$ (545,841)
(4)	OE	RS	9,226,313,044	49.07%	\$ 81,665,360	\$ (376,461)
(5)		GS, GP, GSU	9,577,085,221	50.93%	\$ 84,770,168	\$ (390,774)
(6)			18,803,398,265	100.00%	\$ 166,435,528	\$ (767,235)
(7)	TE	RS	2,517,275,054	45.90%	\$ 18,253,876	\$ (47,051)
(8)		GS, GP, GSU	2,967,562,231	54.10%	\$ 21,519,108	\$ (55,467)
(9)			5,484,837,284	100.00%	\$ 39,772,984	\$ (102,518)
(10)	OH	RS	17,170,740,508	43.05%	\$ 156,636,046	\$ (613,400)
(11)	TOTAL	GS, GP, GSU	22,718,138,484	56.95%	\$ 212,608,007	\$ (802,195)
(12)			39,888,878,992	100.00%	\$ 369,244,052	\$ (1,415,595)

NOTES

- (C) Source: Forecast for Dec 2021 - Nov 2022 (All forecasted numbers associated with the forecast as of Sept 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)	(B)	(C)	(D)	(E)	(F)	(G)
	Company	Rate Schedule	Stipulation Allocation			Annual Rev Req Allocations	Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 95,706,419	\$ (320,424)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,418,235	\$ (4,748)
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,194,076	\$ (30,782)
(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%	\$ 106,318,730	\$ (355,954)
(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%	\$ 69,302,125	\$ (319,469)
(13)		GP	5.20%	13.85%	15.69%	\$ 13,299,874	\$ (61,310)
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,168,170	\$ (9,995)
(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%	\$ 84,770,168	\$ (390,774)
(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%	\$ 18,665,622	\$ (48,112)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,791,698	\$ (7,196)
(24)		GSU	0.11%	0.25%	0.29%	\$ 61,788	\$ (159)
(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%	\$ 21,519,108	\$ (55,467)
(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	\$ 56,716,809	5,427,152,410	\$ 0.010451
(2)	OE	RS	\$ 81,665,360	9,226,313,044	\$ 0.008851
(3)	TE	RS	\$ 18,253,876	2,517,275,054	\$ 0.007251
(4)			\$ 156,636,046	17,170,740,508	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for Dec 2021 - Nov 2022 (All forecasted numbers associated with the forecast as of Sept 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	\$ 95,706,419	16,829,827	\$ 5.6867 per kW
(2)		GP	\$ 1,418,235	1,065,763	\$ 1.3307 per kW
(3)		GSU	\$ 9,194,076	7,651,690	\$ 1.2016 per kW
(4)			\$ 106,318,730		
(5)	OE	GS	\$ 69,302,125	18,176,525	\$ 3.8127 per kW
(6)		GP	\$ 13,299,874	6,548,748	\$ 2.0309 per kW
(7)		GSU	\$ 2,168,170	2,353,816	\$ 0.9211 per kVa
(8)			\$ 84,770,168		
(9)	TE	GS	\$ 18,665,622	5,311,056	\$ 3.5145 per kW
(10)		GP	\$ 2,791,698	2,782,109	\$ 1.0034 per kW
(11)		GSU	\$ 61,788	224,943	\$ 0.2747 per kVa
(12)			\$ 21,519,108		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for Dec 2021 - Nov 2022 (All forecasted numbers associated with the forecast as of Sept 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	\$ (189,887)	1,505,190,608	\$ (0.000126)
(2)	OE	RS	\$ (376,461)	2,665,533,283	\$ (0.000141)
(3)	TE	RS	\$ (47,051)	721,420,573	\$ (0.000065)
(4)			\$ (613,400)	4,892,144,464	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for Dec 2021 - Feb 2022 (All forecasted numbers associated with the forecast as of Sept 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	\$ (320,424)	4,011,455	\$ (0.0799) per kW
(2)		GP	\$ (4,748)	257,154	\$ (0.0185) per kW
(3)		GSU	\$ (30,782)	1,878,286	\$ (0.0164) per kW
(4)			\$ (355,954)		
(5)	OE	GS	\$ (319,469)	4,335,626	\$ (0.0737) per kW
(6)		GP	\$ (61,310)	1,558,989	\$ (0.0393) per kW
(7)		GSU	\$ (9,995)	558,790	\$ (0.0179) per kVa
(8)			\$ (390,774)		
(9)	TE	GS	\$ (48,112)	1,258,173	\$ (0.0382) per kW
(10)		GP	\$ (7,196)	660,839	\$ (0.0109) per kW
(11)		GSU	\$ (159)	53,522	\$ (0.0030) per kVa
(12)			\$ (55,467)		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for Dec 2021 - Feb 2022 (All forecasted numbers associated with the forecast as of Sept 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 Dec 2021 - Feb 2022
(1)	CEI	RS	\$ 0.010451 per kWh	\$ (0.000126) per kWh	\$ 0.005755 per kWh
(2)		GS	\$ 5.6867 per kW	\$ (0.0799) per kW	\$ 3.1256 per kW
(3)		GP	\$ 1.3307 per kW	\$ (0.0185) per kW	\$ 0.7315 per kW
(4)		GSU	\$ 1.2016 per kW	\$ (0.0164) per kW	\$ 0.6607 per kW
(5)					
(6)	OE	RS	\$ 0.008851 per kWh	\$ (0.000141) per kWh	\$ 0.004856 per kWh
(7)		GS	\$ 3.8127 per kW	\$ (0.0737) per kW	\$ 2.0844 per kW
(8)		GP	\$ 2.0309 per kW	\$ (0.0393) per kW	\$ 1.1102 per kW
(9)		GSU	\$ 0.9211 per kVa	\$ (0.0179) per kVa	\$ 0.5035 per kVa
(10)					
(11)	TE	RS	\$ 0.007251 per kWh	\$ (0.000065) per kWh	\$ 0.004006 per kWh
(12)		GS	\$ 3.5145 per kW	\$ (0.0382) per kW	\$ 1.9379 per kW
(13)		GP	\$ 1.0034 per kW	\$ (0.0109) per kW	\$ 0.5533 per kW
(14)		GSU	\$ 0.2747 per kVa	\$ (0.0030) per kVa	\$ 0.1515 per kVa
(15)					

NOTES

- (C) Source: Sections V and VI, Column E
(D) Source: Sections VII and VIII, Column E
(E) The Rider DCR rates are adjusted so that the Companies' expected 2021 Rider DCR revenues equal the effective revenue cap.

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

X. Annual Rider DCR Revenue Through August 31, 2021

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 8/31/2021	2020 Revenue vs. Revenue Cap	2021 Revenue Cap	Actual 2021 Revenue Cap	Under (Over) 2021 Revenue Cap	
CEI	\$ 111,692,565			\$ 235,295,494	\$ 123,602,929	
OE	\$ 104,346,264			\$ 168,068,210	\$ 63,721,946	
TE	\$ 28,507,249			\$ 100,840,926	\$ 72,333,677	
Total	\$ 244,546,078	\$ (15,530,246)	\$ 351,666,667	\$ 336,136,420	\$ 91,590,342	

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: 21-1023-EL-RDR
Ohio Edison Company: 21-1022-EL-RDR
The Toledo Edison Company: 21-1024-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of Sept 2021 - Nov 2021 Reconciliation Amount Adjusted for Dec 2021 - Feb 2022

I. Rider DCR Sept 2021 - Nov 2021 Rates Based on Estimated August 31, 2021 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements*			(F) Rate	(G) Quarterly Reconciliation			(J) Sept 2021 - Nov 2021 Rate Estimated Rate Base
			Rev. Req	Billing Units			Rev. Req	Billing Units	Rate	
CEI	RS	33.75%	\$ 54,601,592	5,077,849,920	\$	0.010753 per kWh	\$ (193,460)	1,160,570,646	\$ (0.000167) per kWh	\$ 0.010586 per kWh
	GS	59.63%	\$ 96,470,046	18,501,624	\$	5.2141 per kW	\$ (341,805)	4,690,030	\$ (0.0729) per kW	\$ 5.1413 per kW
	GP	0.88%	\$ 1,429,551	1,073,371	\$	1.3318 per kW	\$ (5,065)	270,612	\$ (0.0187) per kW	\$ 1.3131 per kW
	GSU	5.73%	\$ 9,267,434	7,913,501	\$	1.1711 per kW	\$ (32,836)	1,953,073	\$ (0.0168) per kW	\$ 1.1543 per kW
		100.00%	\$ 161,768,623				\$ (573,166)			
OE	RS	49.43%	\$ 81,174,943	8,887,210,374	\$	0.009134 per kWh	\$ (255,052)	1,961,392,695	\$ (0.000130) per kWh	\$ 0.009004 per kWh
	GS	41.34%	\$ 67,880,368	19,446,023	\$	3.4907 per kW	\$ (213,281)	4,963,262	\$ (0.0430) per kW	\$ 3.4477 per kW
	GP	7.93%	\$ 13,027,022	6,366,463	\$	2.0462 per kW	\$ (40,931)	1,671,732	\$ (0.0245) per kW	\$ 2.0217 per kW
	GSU	1.29%	\$ 2,123,689	2,364,612	\$	0.8981 per kVa	\$ (6,673)	610,354	\$ (0.0109) per kVa	\$ 0.8872 per kVa
		100.00%	\$ 164,206,023				\$ (515,936)			
TE	RS	45.44%	\$ 17,734,579	2,394,811,191	\$	0.007405 per kWh	\$ (180,040)	541,664,016	\$ (0.000332) per kWh	\$ 0.007073 per kWh
	GS	47.32%	\$ 18,469,200	5,649,886	\$	3.2690 per kW	\$ (187,498)	1,423,366	\$ (0.1317) per kW	\$ 3.1372 per kW
	GP	7.08%	\$ 2,762,321	3,032,828	\$	0.9108 per kW	\$ (28,043)	788,104	\$ (0.0356) per kW	\$ 0.8752 per kW
	GSU	0.16%	\$ 61,138	249,639	\$	0.2449 per kVa	\$ (621)	61,017	\$ (0.0102) per kVa	\$ 0.2347 per kVa
		100.00%	\$ 39,027,238				\$ (396,201)			
TOTAL			\$ 365,001,884				\$ (1,485,304)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing July 7, 2021.

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR
Ohio Edison Company: 21-1022-EL-RDR
The Toledo Edison Company: 21-1024-EL-RDR

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Quarterly Revenue Requirement Additions: Calculation of Sept 2021 - Nov 2021 Reconciliation Amount Adjusted for Dec 2021 - Feb 2022

II. Rider DCR Sept 2021 - Nov 2021 Rates Based on Actual August 31, 2021 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F) Rate	(G) Quarterly Reconciliation			(I) Rate	(J) Sept 2021 - Nov 2021 Rate Actual Rate Base	
			Rev. Req	Billing Units			Rev. Req	Billing Units				
CEI	RS	33.75%	\$ 53,846,711	5,077,849,920	\$	0.010604 per kWh	\$ (193,460)	1,160,570,646	\$	(0.000167) per kWh	\$	0.010438 per kWh
	GS	59.63%	\$ 95,136,323	18,501,624	\$	5.1421 per kW	\$ (341,805)	4,690,030	\$	(0.0729) per kW	\$	5.0692 per kW
	GP	0.88%	\$ 1,409,787	1,073,371	\$	1.3134 per kW	\$ (5,065)	270,612	\$	(0.0187) per kW	\$	1.2947 per kW
	GSU	5.73%	\$ 9,139,310	7,913,501	\$	1.1549 per kW	\$ (32,836)	1,953,073	\$	(0.0168) per kW	\$	1.1381 per kW
		100.00%	\$ 159,532,131				\$ (573,166)					
OE	RS	49.43%	\$ 79,583,672	8,887,210,374	\$	0.008955 per kWh	\$ (255,052)	1,961,392,695	\$	(0.000130) per kWh	\$	0.008825 per kWh
	GS	41.34%	\$ 66,549,710	19,446,023	\$	3.4223 per kW	\$ (213,281)	4,963,262	\$	(0.0430) per kW	\$	3.3793 per kW
	GP	7.93%	\$ 12,771,654	6,366,463	\$	2.0061 per kW	\$ (40,931)	1,671,732	\$	(0.0245) per kW	\$	1.9816 per kW
	GSU	1.29%	\$ 2,082,059	2,364,612	\$	0.8805 per kVa	\$ (6,673)	610,354	\$	(0.0109) per kVa	\$	0.8696 per kVa
		100.00%	\$ 160,987,094				\$ (515,936)					
TE	RS	45.44%	\$ 17,538,487	2,394,811,191	\$	0.007324 per kWh	\$ (180,040)	541,664,016	\$	(0.000332) per kWh	\$	0.006991 per kWh
	GS	47.32%	\$ 18,264,985	5,649,886	\$	3.2328 per kW	\$ (187,498)	1,423,366	\$	(0.1317) per kW	\$	3.1011 per kW
	GP	7.08%	\$ 2,731,778	3,032,828	\$	0.9007 per kW	\$ (28,043)	788,104	\$	(0.0356) per kW	\$	0.8652 per kW
	GSU	0.16%	\$ 60,462	249,639	\$	0.2422 per kVa	\$ (621)	61,017	\$	(0.0102) per kVa	\$	0.2320 per kVa
		100.00%	\$ 38,595,711				\$ (396,201)					
TOTAL			\$ 359,114,936				\$ (1,485,304)					

- (C) Source: Rider DCR filing July 7, 2021
(D) Calculation: Annual DCR Revenue Requirement based on actual 8/31/2021 Rate Base x Column C
(E) Estimated billing units for Sept 2021 - Aug 2022. Source: Rider DCR filing July 7, 2021.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing July 7, 2021
(H) Estimated billing units for Sept 2021 - Nov 2021. Source: Rider DCR filing July 7, 2021.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of Sept 2021 - Nov 2021 Reconciliation Amount Adjusted for Dec 2021 - Feb 2022

III. Estimated Rider DCR Reconciliation Amount for Dec 2021 - Feb 2022

(A) Company	(B) Rate Schedule	(C) Sept 2021 - Nov 2021 Rate Estimated Rate Base	(D) Sept 2021 - Nov 2021 Rate Actual Rate Base	(E) Difference	(F) Billing Units	(G) Reconciliation Amount
CEI	RS	\$ 0.010586 per kWh	\$ 0.010438 per kWh	\$ (0.000149) per kWh	1,160,570,646	\$ (172,532)
	GS	\$ 5.1413 per kW	\$ 5.0692 per kW	\$ (0.0721) per kW	4,690,030	\$ (338,089)
	GP	\$ 1.3131 per kW	\$ 1.2947 per kW	\$ (0.0184) per kW	270,612	\$ (4,983)
	GSU	\$ 1.1543 per kW	\$ 1.1381 per kW	\$ (0.0162) per kW	1,953,073	\$ (31,621)
						\$ (547,226)
OE	RS	\$ 0.009004 per kWh	\$ 0.008825 per kWh	\$ (0.000179) per kWh	1,961,392,695	\$ (351,191)
	GS	\$ 3.447735 per kW	\$ 3.379307 per kW	\$ (0.0684) per kW	4,963,262	\$ (339,627)
	GP	\$ 2.021710 per kW	\$ 1.981599 per kW	\$ (0.0401) per kW	1,671,732	\$ (67,056)
	GSU	\$ 0.887181 per kVa	\$ 0.869575 per kVa	\$ (0.0176) per kVa	610,354	\$ (10,746)
						\$ (768,620)
TE	RS	\$ 0.007073 per kWh	\$ 0.006991 per kWh	\$ (0.000082) per kWh	541,664,016	\$ (44,353)
	GS	\$ 3.1372 per kW	\$ 3.1011 per kW	\$ (0.0361) per kW	1,423,366	\$ (51,448)
	GP	\$ 0.8752 per kW	\$ 0.8652 per kW	\$ (0.0101) per kW	788,104	\$ (7,937)
	GSU	\$ 0.2347 per kVa	\$ 0.2320 per kVa	\$ (0.0027) per kVa	61,017	\$ (165)
						\$ (103,902)
TOTAL						\$ (1,419,748)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for Sept 2021 - Nov 2021. Source: Rider DCR filing July 7, 2021.
(G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 21-1023-EL-RDR
 Ohio Edison Company: 21-1022-EL-RDR
 The Toledo Edison Company: 21-1024-EL-RDR

Energy and Demand Forecast

Source: All forecasted numbers associated with the forecast as of Sept 2021.

Annual Energy (Dec 2021 - Nov 2022):

Source: Forecast as of Sept 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,427,152,410	9,226,313,044	2,517,275,054	17,170,740,508
GS	kWh	5,978,628,784	6,179,336,063	1,765,709,109	13,923,673,956
GP	kWh	509,178,841	2,559,353,815	1,088,606,891	4,157,139,546
GSU	kWh	3,685,683,408	838,395,344	113,246,230	4,637,324,982
Total		15,600,643,443	18,803,398,265	5,484,837,284	39,888,878,992

Annual Demand (Dec 2021 - Nov 2022):

Source: Forecast as of Sept 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	16,829,827	18,176,525	5,311,056
GP	kW	1,065,763	6,548,748	2,782,109
GSU	kW/kVA	7,651,690	2,353,816	224,943

Dec 2021 - Feb 2022 Energy:

Source: Forecast as of Sept 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,505,190,608	2,665,533,283	721,420,573	4,892,144,464
GS	kWh	1,467,843,275	1,534,873,285	439,275,208	3,441,991,768
GP	kWh	123,163,640	591,202,913	253,821,762	968,188,315
GSU	kWh	879,926,096	194,153,669	28,082,003	1,102,161,769
Total		3,976,123,619	4,985,763,150	1,442,599,546	10,404,486,316

Dec 2021 - Feb 2022 Demand:

Source: Forecast as of Sept 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	4,011,455	4,335,626	1,258,173
GP	kW	257,154	1,558,989	660,839
GSU	kW/kVA	1,878,286	558,790	53,522

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (November 2021 vs. December 2021)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 38.99	\$ 38.45	\$ (0.54)	-1.4%
2	0	500	\$ 69.38	\$ 68.29	\$ (1.09)	-1.6%
3	0	750	\$ 99.72	\$ 98.09	\$ (1.63)	-1.6%
4	0	1,000	\$ 130.08	\$ 127.90	\$ (2.18)	-1.7%
5	0	1,250	\$ 160.44	\$ 157.72	\$ (2.72)	-1.7%
6	0	1,500	\$ 190.83	\$ 187.57	\$ (3.26)	-1.7%
7	0	2,000	\$ 251.55	\$ 247.20	\$ (4.35)	-1.7%
8	0	2,500	\$ 312.07	\$ 306.63	\$ (5.44)	-1.7%
9	0	3,000	\$ 372.54	\$ 366.01	\$ (6.53)	-1.8%
10	0	3,500	\$ 433.03	\$ 425.41	\$ (7.62)	-1.8%
11	0	4,000	\$ 493.54	\$ 484.83	\$ (8.71)	-1.8%
12	0	4,500	\$ 554.03	\$ 544.24	\$ (9.79)	-1.8%
13	0	5,000	\$ 614.55	\$ 603.67	\$ (10.88)	-1.8%
14	0	5,500	\$ 675.03	\$ 663.06	\$ (11.97)	-1.8%
15	0	6,000	\$ 735.54	\$ 722.48	\$ (13.06)	-1.8%
16	0	6,500	\$ 796.03	\$ 781.88	\$ (14.15)	-1.8%
17	0	7,000	\$ 856.54	\$ 841.31	\$ (15.23)	-1.8%
18	0	7,500	\$ 917.02	\$ 900.70	\$ (16.32)	-1.8%
19	0	8,000	\$ 977.52	\$ 960.11	\$ (17.41)	-1.8%
20	0	8,500	\$ 1,038.01	\$ 1,019.51	\$ (18.50)	-1.8%
21	0	9,000	\$ 1,098.53	\$ 1,078.94	\$ (19.59)	-1.8%
22	0	9,500	\$ 1,159.01	\$ 1,138.33	\$ (20.68)	-1.8%
23	0	10,000	\$ 1,219.51	\$ 1,197.75	\$ (21.76)	-1.8%
24	0	10,500	\$ 1,280.03	\$ 1,257.18	\$ (22.85)	-1.8%
25	0	11,000	\$ 1,340.51	\$ 1,316.57	\$ (23.94)	-1.8%

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (November 2021 vs. December 2021)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 38.99	\$ 38.45	\$ (0.54)	-1.4%
2	0	500	\$ 69.38	\$ 68.29	\$ (1.09)	-1.6%
3	0	750	\$ 90.54	\$ 88.91	\$ (1.63)	-1.8%
4	0	1,000	\$ 111.73	\$ 109.55	\$ (2.18)	-1.9%
5	0	1,250	\$ 132.91	\$ 130.19	\$ (2.72)	-2.0%
6	0	1,500	\$ 154.13	\$ 150.87	\$ (3.26)	-2.1%
7	0	2,000	\$ 196.50	\$ 192.15	\$ (4.35)	-2.2%
8	0	2,500	\$ 238.67	\$ 233.23	\$ (5.44)	-2.3%
9	0	3,000	\$ 280.79	\$ 274.26	\$ (6.53)	-2.3%
10	0	3,500	\$ 322.93	\$ 315.31	\$ (7.62)	-2.4%
11	0	4,000	\$ 365.09	\$ 356.38	\$ (8.71)	-2.4%
12	0	4,500	\$ 407.23	\$ 397.44	\$ (9.79)	-2.4%
13	0	5,000	\$ 449.40	\$ 438.52	\$ (10.88)	-2.4%
14	0	5,500	\$ 491.53	\$ 479.56	\$ (11.97)	-2.4%
15	0	6,000	\$ 533.69	\$ 520.63	\$ (13.06)	-2.4%
16	0	6,500	\$ 575.83	\$ 561.68	\$ (14.15)	-2.5%
17	0	7,000	\$ 617.99	\$ 602.76	\$ (15.23)	-2.5%
18	0	7,500	\$ 660.12	\$ 643.80	\$ (16.32)	-2.5%
19	0	8,000	\$ 702.27	\$ 684.86	\$ (17.41)	-2.5%
20	0	8,500	\$ 744.41	\$ 725.91	\$ (18.50)	-2.5%
21	0	9,000	\$ 786.58	\$ 766.99	\$ (19.59)	-2.5%
22	0	9,500	\$ 828.71	\$ 808.03	\$ (20.68)	-2.5%
23	0	10,000	\$ 870.86	\$ 849.10	\$ (21.76)	-2.5%
24	0	10,500	\$ 913.03	\$ 890.18	\$ (22.85)	-2.5%
25	0	11,000	\$ 955.16	\$ 931.22	\$ (23.94)	-2.5%

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (November 2021 vs. December 2021)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 38.99	\$ 38.45	\$ (0.54)	-1.4%
2	0	500	\$ 69.38	\$ 68.29	\$ (1.09)	-1.6%
3	0	750	\$ 94.04	\$ 92.41	\$ (1.63)	-1.7%
4	0	1,000	\$ 118.73	\$ 116.55	\$ (2.18)	-1.8%
5	0	1,250	\$ 143.41	\$ 140.69	\$ (2.72)	-1.9%
6	0	1,500	\$ 168.13	\$ 164.87	\$ (3.26)	-1.9%
7	0	2,000	\$ 217.50	\$ 213.15	\$ (4.35)	-2.0%
8	0	2,500	\$ 266.67	\$ 261.23	\$ (5.44)	-2.0%
9	0	3,000	\$ 315.79	\$ 309.26	\$ (6.53)	-2.1%
10	0	3,500	\$ 364.93	\$ 357.31	\$ (7.62)	-2.1%
11	0	4,000	\$ 414.09	\$ 405.38	\$ (8.71)	-2.1%
12	0	4,500	\$ 463.23	\$ 453.44	\$ (9.79)	-2.1%
13	0	5,000	\$ 512.40	\$ 501.52	\$ (10.88)	-2.1%
14	0	5,500	\$ 561.53	\$ 549.56	\$ (11.97)	-2.1%
15	0	6,000	\$ 610.69	\$ 597.63	\$ (13.06)	-2.1%
16	0	6,500	\$ 659.83	\$ 645.68	\$ (14.15)	-2.1%
17	0	7,000	\$ 708.99	\$ 693.76	\$ (15.23)	-2.1%
18	0	7,500	\$ 758.12	\$ 741.80	\$ (16.32)	-2.2%
19	0	8,000	\$ 807.27	\$ 789.86	\$ (17.41)	-2.2%
20	0	8,500	\$ 856.41	\$ 837.91	\$ (18.50)	-2.2%
21	0	9,000	\$ 905.58	\$ 885.99	\$ (19.59)	-2.2%
22	0	9,500	\$ 954.71	\$ 934.03	\$ (20.68)	-2.2%
23	0	10,000	\$ 1,003.86	\$ 982.10	\$ (21.76)	-2.2%
24	0	10,500	\$ 1,053.03	\$ 1,030.18	\$ (22.85)	-2.2%
25	0	11,000	\$ 1,102.16	\$ 1,078.22	\$ (23.94)	-2.2%

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (November 2021 vs. December 2021)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 212.73	\$ 206.65	\$ (6.08)	-2.9%
2	10	2,000	\$ 269.18	\$ 263.10	\$ (6.08)	-2.3%
3	10	3,000	\$ 325.15	\$ 319.07	\$ (6.08)	-1.9%
4	10	4,000	\$ 381.13	\$ 375.05	\$ (6.08)	-1.6%
5	10	5,000	\$ 437.12	\$ 431.04	\$ (6.08)	-1.4%
6	10	6,000	\$ 493.10	\$ 487.02	\$ (6.08)	-1.2%
7	1,000	100,000	\$ 20,598.50	\$ 19,990.28	\$ (608.22)	-3.0%
8	1,000	200,000	\$ 26,140.29	\$ 25,532.07	\$ (608.22)	-2.3%
9	1,000	300,000	\$ 31,682.07	\$ 31,073.85	\$ (608.22)	-1.9%
10	1,000	400,000	\$ 37,223.86	\$ 36,615.64	\$ (608.22)	-1.6%
11	1,000	500,000	\$ 42,765.65	\$ 42,157.43	\$ (608.22)	-1.4%
12	1,000	600,000	\$ 48,307.43	\$ 47,699.21	\$ (608.22)	-1.3%

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (November 2021 vs. December 2021)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 8,621.67	\$ 8,387.34	\$ (234.33)	-2.7%
2	500	100,000	\$ 11,271.76	\$ 11,037.43	\$ (234.33)	-2.1%
3	500	150,000	\$ 13,921.85	\$ 13,687.52	\$ (234.33)	-1.7%
4	500	200,000	\$ 16,571.95	\$ 16,337.62	\$ (234.33)	-1.4%
5	500	250,000	\$ 19,222.04	\$ 18,987.71	\$ (234.33)	-1.2%
6	500	300,000	\$ 21,872.13	\$ 21,637.80	\$ (234.33)	-1.1%
7	5,000	500,000	\$ 82,632.66	\$ 80,289.33	\$ (2,343.33)	-2.8%
8	5,000	1,000,000	\$ 108,888.39	\$ 106,545.06	\$ (2,343.33)	-2.2%
9	5,000	1,500,000	\$ 134,655.17	\$ 132,311.84	\$ (2,343.33)	-1.7%
10	5,000	2,000,000	\$ 160,421.95	\$ 158,078.62	\$ (2,343.33)	-1.5%
11	5,000	2,500,000	\$ 186,188.73	\$ 183,845.40	\$ (2,343.33)	-1.3%
12	5,000	3,000,000	\$ 211,955.51	\$ 209,612.18	\$ (2,343.33)	-1.1%

Ohio Edison Company
Case No. 21-1022-EL-RDR
Typical Bills - Comparison (November 2021 vs. December 2021)

Bill Data						
Line No.	Level of Demand (kVa) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 13,142.14	\$ 12,952.77	\$ (189.37)	-1.4%
2	1,000	200,000	\$ 17,941.93	\$ 17,752.56	\$ (189.37)	-1.1%
3	1,000	300,000	\$ 22,741.71	\$ 22,552.34	\$ (189.37)	-0.8%
4	1,000	400,000	\$ 27,541.50	\$ 27,352.13	\$ (189.37)	-0.7%
5	1,000	500,000	\$ 32,341.29	\$ 32,151.92	\$ (189.37)	-0.6%
6	1,000	600,000	\$ 37,141.07	\$ 36,951.70	\$ (189.37)	-0.5%
7	10,000	1,000,000	\$ 125,444.52	\$ 123,550.78	\$ (1,893.74)	-1.5%
8	10,000	2,000,000	\$ 171,974.08	\$ 170,080.34	\$ (1,893.74)	-1.1%
9	10,000	3,000,000	\$ 218,503.64	\$ 216,609.90	\$ (1,893.74)	-0.9%
10	10,000	4,000,000	\$ 265,033.20	\$ 263,139.46	\$ (1,893.74)	-0.7%
11	10,000	5,000,000	\$ 311,562.77	\$ 309,669.03	\$ (1,893.74)	-0.6%
12	10,000	6,000,000	\$ 358,092.33	\$ 356,198.59	\$ (1,893.74)	-0.5%

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

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

The Public Utilities Commission of Ohio

Issued by: Samuel L. Belcher, President

Effective: December 1, 2021

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

The Public Utilities Commission of Ohio

RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

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

RATE:

RS (all kWhs, per kWh)	0.4856¢
GS (per kW of Billing Demand)	\$2.0844
GP (per kW of Billing Demand)	\$1.1102
GSU (per kVa of Billing Demand)	\$0.5035

PROVISIONS:

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

RIDER UPDATES:

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

Filed pursuant to Orders dated March 31, 2016 and February 28, 2018 in Case No. 14-1297-EL-SSO

And Case No. 17-1920-EL-RDR respectively, and in

Case No. 21-1022-EL-RDR before The Public Utilities Commission of Ohio

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in

Case No(s). 21-1022-EL-RDR, 89-6006-EL-TRF

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