

January 12, 2022

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

SUBJECT: Case Nos. 21-1024-EL-RDR
89-6008-EL-TRF

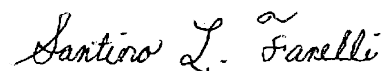
Dear Ms. Troupe:

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

Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on March 1, 2022.

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. 21-1024-EL-RDR and 89-6008-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Santino L. Fanelli
Director, Rates & Regulatory Affairs

Enclosures

The Toledo Edison Company
Delivery Capital Recovery Rider
(DCR) March 2022 – May 2022 Filing
January 12, 2022

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Rider DCR
Rates for Mar 2022 - May 2022
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 2/28/2022 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 11/30/2021 Rate Base	1/12/2022 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 160.5	\$ 164.8	\$ 39.6	\$ 364.9
2	Incremental Revenue Requirement Based on Estimated 2/28/2022 Rate Base	Calculation: 1/12/2022 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 5.0	\$ 5.6	\$ 0.8	\$ 11.3
3	Annual Revenue Requirement Based on Estimated 2/28/2022 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 165.5	\$ 170.4	\$ 40.4	\$ 376.2

Rider DCR
Actual 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	3,448.1	1,521.1	Sch B2.1 (Actual) Line 45	
(2)	OE	2,074.0	3,929.6	1,855.6	Sch B2.1 (Actual) Line 47	
(3)	TE	771.5	1,320.2	548.7	Sch B2.1 (Actual) Line 44	
(4)	Total	4,772.5	8,697.9	3,925.4	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,605.3)	(832.3)	-Sch B3 (Actual) Line 46	
(6)	OE	(803.0)	(1,682.2)	(879.1)	-Sch B3 (Actual) Line 48	
(7)	TE	(376.8)	(729.0)	(352.2)	-Sch B3 (Actual) Line 45	
(8)	Total	(1,952.8)	(4,016.4)	(2,063.6)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,842.9	688.8	(1) + (5)	
(10)	OE	1,271.0	2,247.4	976.4	(2) + (6)	
(11)	TE	394.7	591.2	196.5	(3) + (7)	
(12)	Total	2,819.7	4,681.5	1,861.8	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(447.7)	(201.3)	- ADIT Balances (Actual) Line 3	
(14)	OE	(197.1)	(534.3)	(337.2)	- ADIT Balances (Actual) Line 3	
(15)	TE	(10.3)	(137.4)	(127.1)	- ADIT Balances (Actual) Line 3	
(16)	Total	(453.8)	(1,119.4)	(665.6)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,395.2	487.5	(9) + (13)	
(18)	OE	1,073.9	1,713.1	639.2	(10) + (14)	
(19)	TE	384.4	453.8	69.4	(11) + (15)	
(20)	Total	2,366.0	3,562.1	1,196.2	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	110.8	50.8	Sch B-3.2 (Actual) Line 46	
(22)	OE	62.0	116.1	54.1	Sch B-3.2 (Actual) Line 48	
(23)	TE	24.5	42.5	17.9	Sch B-3.2 (Actual) Line 45	
(24)	Total	146.5	269.4	122.9	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	125.6	60.6	Sch C-3.10a (Actual) Line 4	
(26)	OE	57.4	104.0	46.6	Sch C-3.10a (Actual) Line 4	
(27)	TE	20.1	34.7	14.6	Sch C-3.10a (Actual) Line 4	
(28)	Total	142.4	264.3	121.9	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	487.5	41.3	50.8	60.6	152.8
(30)	OE	639.2	54.2	54.1	46.6	155.0
(31)	TE	69.4	5.9	17.9	14.6	38.5
(32)	Total	1,196.2	101.4	122.9	121.9	346.2

Capital Structure & Returns			
(33) Debt	% mix	rate	wtd rate
(34) Equity	51%	6.54%	3.3%
(35)	49%	10.50%	5.1%
			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	22.57%	7.3	0.4	7.7	160.5
(37) OE	32.9	22.24%	9.4	0.4	9.8	164.8
(38) TE	3.6	22.25%	1.0	0.1	1.1	39.6
(39) Total	61.5		17.7	0.9	18.7	364.9

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

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

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

The Toledo Edison Company: 21-1024-EL-RDR
11/30/2021 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 11/30/2021, 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 jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 11/30/2021 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	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 211,929	100%	\$ 211,929		\$ 211,929
3	353	Station Equipment	\$ 13,338,575	100%	\$ 13,338,575		\$ 13,338,575
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,592,001	100%	\$ 3,592,001		\$ 3,592,001
6	356	Overhead Conductors & Devices	\$ 5,550,877	100%	\$ 5,550,877	(\$7,627)	\$ 5,543,250
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 40,833,767	100%	\$ 40,833,767	\$ (15,636,065)	\$ 25,197,702

The Toledo Edison Company: 21-1024-EL-RDR
11/30/2021 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 11/30/2021, 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 jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 11/30/2021 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>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 4,960,478	100%	\$ 4,960,478		\$ 4,960,478
12	361	Structures & Improvements	\$ 6,415,302	100%	\$ 6,415,302		\$ 6,415,302
13	362	Station Equipment	\$ 109,799,958	100%	\$ 109,799,958		\$ 109,799,958
14	364	Poles, Towers & Fixtures	\$ 203,625,603	100%	\$ 203,625,603	\$ (231,589)	\$ 203,394,014
15	365	Overhead Conductors & Devices	\$ 246,893,287	100%	\$ 246,893,287	\$ (9,652,959)	\$ 237,240,329
16	366	Underground Conduit	\$ 14,361,447	100%	\$ 14,361,447		\$ 14,361,447
17	367	Underground Conductors & Devices	\$ 174,617,277	100%	\$ 174,617,277	\$ (15,877)	\$ 174,601,401
18	368	Line Transformers	\$ 173,277,633	100%	\$ 173,277,633	\$ (21,174)	\$ 173,256,459
19	369	Services	\$ 69,151,572	100%	\$ 69,151,572	\$ 188	\$ 69,151,761
20	370	Meters	\$ 54,125,239	100%	\$ 54,125,239		\$ 54,125,239
21	371	Installation on Customer Premises	\$ 6,749,632	100%	\$ 6,749,632	\$ (490)	\$ 6,749,142
22	373	Street Lighting & Signal Systems	\$ 63,354,263	100%	\$ 63,354,263	\$ (4,984,373)	\$ 58,369,890
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,127,339,594	100%	\$ 1,127,339,594	\$ (14,906,274)	\$ 1,112,433,320

The Toledo Edison Company: 21-1024-EL-RDR
11/30/2021 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 11/30/2021, 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 jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 11/30/2021 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	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 34,351,189	100%	\$ 34,351,189		\$ 34,351,189
27	391.1	Office Furniture & Equipment	\$ 1,721,016	100%	\$ 1,721,016		\$ 1,721,016
28	391.2	Data Processing Equipment	\$ 11,275,592	100%	\$ 11,275,592		\$ 11,275,592
29	392	Transportation Equipment	\$ 2,218,359	100%	\$ 2,218,359		\$ 2,218,359
30	393	Stores Equipment	\$ 467,563	100%	\$ 467,563		\$ 467,563
31	394	Tools, Shop & Garage Equipment	\$ 6,631,137	100%	\$ 6,631,137		\$ 6,631,137
32	395	Laboratory Equipment	\$ 1,307,511	100%	\$ 1,307,511		\$ 1,307,511
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,928,145	100%	\$ 17,928,145		\$ 17,928,145
35	398	Miscellaneous Equipment	\$ 356,741	100%	\$ 356,741		\$ 356,741
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 77,864,690	100%	\$ 77,864,690	\$0	\$ 77,864,690

The Toledo Edison Company: 21-1024-EL-RDR
11/30/2021 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 11/30/2021, 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 jurisdictional allocation factors from No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 14-1297-EL-SSO: Actual 11/30/2021 Plant in Service Balances" workpaper

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
38	303	Intangible Software	\$ 35,426,408	100%	\$ 35,426,408		\$ 35,426,408
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 35,720,704		\$ 35,720,704	\$ -	\$ 35,720,704
42		Company Total Plant	<u>\$ 1,281,758,754</u>	100%	<u>\$ 1,281,758,754</u>	<u>\$ (30,542,339)</u>	<u>\$ 1,251,216,415</u>
43		Service Company Plant Allocated*					\$ 69,008,074
44		Grand Total Plant (42 + 43)					<u>\$ 1,320,224,489</u>

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

The Toledo Edison Company: 21-1024-EL-RDR
11/30/2021 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 11/30/2021, 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 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 (Actual) Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 229,712	100%	\$ 229,712		\$ 229,712
3	353	Station Equipment	\$ 13,338,575	\$ 5,160,719	100%	\$ 5,160,719		\$ 5,160,719
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,592,001	\$ 3,555,262	100%	\$ 3,555,262		\$ 3,555,262
6	356	Overhead Conductors & Devices	\$ 5,543,250	\$ 3,990,706	100%	\$ 3,990,706	(93)	\$ 3,990,613
7	357	Underground Conduit	\$ 372,576	\$ 222,875	100%	\$ 222,875		\$ 222,875
8	358	Underground Conductors & Devices	\$ 385,693	\$ 245,940	100%	\$ 245,940		\$ 245,940
9	359	Roads & Trails	<u>\$ -</u>	<u>\$ -</u>	100%	<u>\$ -</u>		<u>\$ -</u>
10		Total Transmission Plant	\$ 25,197,702	\$ 13,445,758	100%	\$ 13,445,758	(\$93)	\$ 13,445,664

The Toledo Edison Company: 21-1024-EL-RDR
11/30/2021 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 11/30/2021, 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 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 (Actual) Column E					
			(A)					
<u>DISTRIBUTION PLANT</u>								
11	360	Land & Land Rights	\$ 4,960,478	\$ -	100%	\$ -		\$ -
12	361	Structures & Improvements	\$ 6,415,302	\$ 3,060,779	100%	\$ 3,060,779		\$ 3,060,779
13	362	Station Equipment	\$ 109,799,958	\$ 45,959,850	100%	\$ 45,959,850		\$ 45,959,850
14	364	Poles, Towers & Fixtures	\$ 203,394,014	\$ 143,072,759	100%	\$ 143,072,759	\$ (8,413)	\$ 143,064,346
15	365	Overhead Conductors & Devices	\$ 237,240,329	\$ 112,463,035	100%	\$ 112,463,035	\$ (990,310)	\$ 111,472,725
16	366	Underground Conduit	\$ 14,361,447	\$ 9,245,274	100%	\$ 9,245,274		\$ 9,245,274
17	367	Underground Conductors & Devices	\$ 174,601,401	\$ 61,638,781	100%	\$ 61,638,781	\$ (872)	\$ 61,637,909
18	368	Line Transformers	\$ 173,256,459	\$ 77,830,569	100%	\$ 77,830,569	\$ (491)	\$ 77,830,079
19	369	Services	\$ 69,151,761	\$ 75,163,273	100%	\$ 75,163,273	\$ 0	\$ 75,163,274
20	370	Meters	\$ 54,125,239	\$ 34,678,169	100%	\$ 34,678,169		\$ 34,678,169
21	371	Installation on Customer Premises	\$ 6,749,142	\$ 5,257,929	100%	\$ 5,257,929	\$ (12)	\$ 5,257,917
22	373	Street Lighting & Signal Systems	\$ 58,369,890	\$ 40,977,133	100%	\$ 40,977,133	\$ (220,580)	\$ 40,756,553
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,315	100%	\$ 6,315		\$ 6,315
24		Total Distribution Plant	\$ 1,112,433,320	\$ 609,353,867	100%	\$ 609,353,867	\$ (1,220,677)	\$ 608,133,191

The Toledo Edison Company: 21-1024-EL-RDR
11/30/2021 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 11/30/2021, 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 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 (Actual) Column E					
(A)								
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 34,351,189	\$ 11,984,214	100%	\$ 11,984,214		\$ 11,984,214
27	391.1	Office Furniture & Equipment	\$ 1,721,016	\$ 1,556,040	100%	\$ 1,556,040		\$ 1,556,040
28	391.2	Data Processing Equipment	\$ 11,275,592	\$ 10,295,659	100%	\$ 10,295,659		\$ 10,295,659
29	392	Transportation Equipment	\$ 2,218,359	\$ 1,805,040	100%	\$ 1,805,040		\$ 1,805,040
30	393	Stores Equipment	\$ 467,563	\$ 348,615	100%	\$ 348,615		\$ 348,615
31	394	Tools, Shop & Garage Equipment	\$ 6,631,137	\$ 2,503,012	100%	\$ 2,503,012		\$ 2,503,012
32	395	Laboratory Equipment	\$ 1,307,511	\$ 959,459	100%	\$ 959,459		\$ 959,459
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,928,145	\$ 14,394,156	100%	\$ 14,394,156		\$ 14,394,156
35	398	Miscellaneous Equipment	\$ 356,741	\$ 173,770	100%	\$ 173,770		\$ 173,770
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 108,900	100%	\$ 108,900		\$ 108,900
37		Total General Plant Plant	\$ 77,864,690	\$ 45,009,949	100%	\$ 45,009,949	\$ -	\$ 45,009,949

The Toledo Edison Company: 21-1024-EL-RDR
11/30/2021 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 11/30/2021, 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 11/30/2021 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
OTHER PLANT								
38	303	Intangible Software	\$ 35,426,408	\$ 31,034,616	100%	\$ 31,034,616		\$ 31,034,616
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 35,720,704	\$ 31,328,912		\$ 31,328,912	\$ -	\$ 31,328,912
42		Removal Work in Progress (RWIP)		\$ (10,465,234)	100%	\$ (10,465,234)		\$ (10,465,234)
43		Company Total Plant (Reserve)	\$ 1,251,216,415	\$ 688,673,252	100%	\$ 688,673,252	\$ (1,220,770)	\$ 687,452,482
44		Service Company Reserve Allocated*						\$ 41,522,146
45		Grand Total Plant (Reserve) (43 + 44)						\$ 728,974,628

* 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. 11/30/2021*	266,863,366	333,755,705	80,981,613	18,377,514
(2) Service Company Allocated ADIT**	\$ 2,611,445	\$ 3,164,608	\$ 1,393,016	
(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>\$ 447,695,281</u>	<u>\$ 534,272,702</u>	<u>\$ 137,439,941</u>	

*Source: Actual 11/30/2021 balances.

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

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

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

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

The Toledo Edison Company: 21-1024-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2021

Schedule B-3.2 (Actual)
Page 1 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 229,712	2.50%	\$ 5,298
3	353	Station Equipment	\$ 13,338,575	\$ 5,160,719	1.80%	\$ 240,094
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,592,001	\$ 3,555,262	3.75%	\$ 134,700
6	356	Overhead Conductors & Devices	\$ 5,543,250	\$ 3,990,613	2.67%	\$ 148,005
7	357	Underground Conduit	\$ 372,576	\$ 222,875	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 245,940	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 25,197,702	\$ 13,445,664		\$ 547,214

The Toledo Edison Company: 21-1024-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2021

Schedule B-3.2 (Actual)
Page 2 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,960,478	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,415,302	\$ 3,060,779	2.50%	\$ 160,383
13	362	Station Equipment	\$ 109,799,958	\$ 45,959,850	2.25%	\$ 2,470,499
14	364	Poles, Towers & Fixtures	\$ 203,394,014	\$ 143,064,346	3.78%	\$ 7,688,294
15	365	Overhead Conductors & Devices	\$ 237,240,329	\$ 111,472,725	3.75%	\$ 8,896,512
16	366	Underground Conduit	\$ 14,361,447	\$ 9,245,274	2.08%	\$ 298,718
17	367	Underground Conductors & Devices	\$ 174,601,401	\$ 61,637,909	2.20%	\$ 3,841,231
18	368	Line Transformers	\$ 173,256,459	\$ 77,830,079	2.62%	\$ 4,539,319
19	369	Services	\$ 69,151,761	\$ 75,163,274	3.17%	\$ 2,192,111
20	370	Meters	\$ 54,125,239	\$ 34,678,169	3.43%	\$ 1,856,496
21	371	Installation on Customer Premises	\$ 6,749,142	\$ 5,257,917	4.00%	\$ 269,966
22	373	Street Lighting & Signal Systems	\$ 58,369,890	\$ 40,756,553	3.93%	\$ 2,293,937
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,315	0.00%	\$ -
24		Total Distribution	\$ 1,112,433,320	\$ 608,133,191		\$ 34,507,466

The Toledo Edison Company: 21-1024-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2021

Schedule B-3.2 (Actual)
Page 3 of 4

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 34,351,189	\$ 11,984,214	2.20%	\$ 755,726
27	391.1	Office Furniture & Equipment	\$ 1,721,016	\$ 1,556,040	3.80%	\$ 65,399
28	391.2	Data Processing Equipment	\$ 11,275,592	\$ 10,295,659	9.50%	\$ 1,071,181
29	392	Transportation Equipment	\$ 2,218,359	\$ 1,805,040	6.92%	\$ 153,510
30	393	Stores Equipment	\$ 467,563	\$ 348,615	3.13%	\$ 14,635
31	394	Tools, Shop & Garage Equipment	\$ 6,631,137	\$ 2,503,012	3.33%	\$ 220,817
32	395	Laboratory Equipment	\$ 1,307,511	\$ 959,459	2.86%	\$ 37,395
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,928,145	\$ 14,394,156	5.88%	\$ 1,054,175
35	398	Miscellaneous Equipment	\$ 356,741	\$ 173,770	3.33%	\$ 11,879
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 108,900	0.00%	\$ -
37		Total General	\$ 77,864,690	\$ 45,009,949		\$ 3,432,495

The Toledo Edison Company: 21-1024-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of November 30, 2021

Schedule B-3.2 (Actual)
Page 4 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 35,426,408	\$ 31,034,616	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,086	3.10%	*
41		Total Other	\$ 35,720,704	\$ 31,328,912		\$ 1,498,988
42		Removal Work in Progress (RWIP)		(\$10,465,234)		
43		Company Total Depreciation	\$ 1,251,216,415	\$ 687,452,482		\$ 39,986,163
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 69,008,074	\$ 41,522,146		\$ 2,475,597
45		GRAND TOTAL (43 + 44)	\$ 1,320,224,489	\$ 728,974,628		\$ 42,461,760

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

The Toledo Edison Company: 21-1024-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of November 30, 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)	\$ 34,152,216
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 540,391
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 43,679</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 34,736,286</u></u>
*	Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.	

The Toledo Edison Company: 21-1024-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of November 30, 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)	\$ 25,197,702	\$ 1,112,433,320	\$ 77,864,690
2	Jurisdictional Real Property (b)	\$ 1,931,343	\$ 11,375,780	\$ 34,895,222
3	Jurisdictional Personal Property (1 - 2)	\$ 23,266,359	\$ 1,101,057,541	\$ 42,969,468
4	Purchase Accounting Adjustment (f)	\$ (12,186,081)	\$ (430,491,291)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 11,080,278	\$ 670,566,250	\$ 42,969,468
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 67,597	\$ 62,398,685	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 967,308.26	\$ 6,652,017.20	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 1,034,905	\$ 69,058,603	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 10,045,373	\$ 601,507,646	\$ 42,810,955
13	True Value Percentage (c)	65.0680%	61.3940%	39.4610%
14	True Value of Taxable Personal Property (12 x 13)	\$ 6,536,323	\$ 369,289,604	\$ 16,893,631
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,555,875	\$ 313,896,163	\$ 4,054,471
17	Personal Property Tax Rate (e)	9.6313000%	9.6313000%	9.6313000%
18	Personal Property Tax (16 x 17)	\$ 535,103	\$ 30,232,281	\$ 390,498
19	Purchase Accounting Adjustment (f)	\$ 77,528	\$ 2,482,042	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 434,764
21	Total Personal Property Tax (18 + 19 + 20)			\$ 34,152,216

(a) Schedule B-2.1 (Actual)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Annual Real Property Tax Expense on Actual Plant Balances as of November 30, 2021

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 1,931,343	\$ 11,375,780	\$ 34,895,222
2	Real Property Tax Rate (b)	<u>1.1211%</u>	<u>1.1211%</u>	<u>1.1211%</u>
3	Real Property Tax (1 x 2)	\$ 21,652	\$ 127,533	\$ 391,207
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 540,391</u></u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 64,926,689	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>\$727,886</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.1211%</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
Actual 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	\$ 86,382,513	\$ 15,628,438
Reserve	\$ -	\$ -	\$ -

ESP IV Adjustments

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

AMI - CEI Pilot Only CEI has an AMI project so this exclusion does not impact OE or TE.
Source: 11/30/2021 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	\$ 1,022,225	\$ (427,091)
362-SGMI	\$ 5,204,689	\$ 3,662,463
364-SGMI	\$ 163,082	\$ 115,124
365-SGMI	\$ 1,794,079	\$ 1,683,716
367-SGMI	\$ 2,230	\$ (1,790)
368-SGMI	\$ 171,766	\$ 158,111
370-SGMI	\$ 17,005,068	\$ 13,698,819
397-SGMI	\$ 3,271,099	\$ 2,890,850
Grand Total	\$ 28,634,238	\$ 21,780,202

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	\$ 588,089	\$ 779,883
352	\$ 105,640	\$ 19,469
353	\$ -	\$ -
355	\$ (814)	\$ (139)
356	\$ (447)	\$ (80)
358	\$ -	\$ -
361	\$ 478,108	\$ 93,823
362	\$ (541,081)	\$ (71,825)
364	\$ 65,977	\$ 37,898
365	\$ 1,036,656	\$ 216,988
367	\$ 12,551	\$ 470
368	\$ (424,041)	\$ (125,799)
369	\$ 734	\$ 105
370	\$ (238,511)	\$ (98,219)
373	\$ 13,036	\$ 4,382
390	\$ -	\$ 7,430
391	\$ 4,170,694	\$ 3,263,705
397	\$ 2,146,016	\$ 1,149,025
Grand Total	\$ 7,412,606	\$ 5,277,115

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	\$ (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	\$ -	\$ -	\$ 231,589	\$ 8,413
364	\$ 314,895	\$ 7,521	\$ 7,636	\$ 199	\$ 32,281	\$ (905)
365	\$ 54,160	\$ 1,438	\$ 2,461	\$ 125	\$ 15,877	\$ 872
367	\$ 16,593	\$ 251	\$ -	\$ -	\$ 21,174	\$ 491
368	\$ 8,041	\$ 162	\$ -	\$ -	\$ (188)	\$ (0)
369	\$ (66)	\$ (2)	\$ -	\$ -	\$ 490	\$ 12
371	\$ 767	\$ 23	\$ 97,779	\$ 5,101	\$ 1,213,048	\$ 44,683
373	\$ 150,309	\$ 5,633	\$ -	\$ -	\$ 3,771,325	\$ 175,896
373.3 LED	\$ 3,087,949	\$ 86,053	\$ 360,967	\$ 37,270	\$ -	\$ -
Grand Total	\$ 3,632,649	\$ 101,078	\$ 468,843	\$ 42,695	\$ 5,285,595	\$ 229,462

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	\$ 702,182	\$ 50,865	\$ 246,913	\$ 13,975	\$ 7,627	\$ 93
365	\$ 36,181,524	\$ 3,700,134	\$ 34,098,396	\$ 2,530,484	\$ 9,620,678	\$ 991,215
Grand Total	\$ 36,883,705	\$ 3,750,999	\$ 34,345,308	\$ 2,544,459	\$ 9,628,305	\$ 991,309

Service Company Adjustments

Exclusions related to Service Company Plant In-Service		
FERC Account	SC	
	Gross	Reserve
303	\$ 5,754,657	\$ 518,692

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)	(B)	(C)	(D)	(E)
	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 910,396,749	\$ 129,367,378	\$ 156,770,320	\$ 69,008,074	\$ 355,145,772
(3) Reserve	\$ 547,785,568	\$ 77,840,329	\$ 94,328,675	\$ 41,522,146	\$ 213,691,150
(4) ADIT	\$ 18,377,514	\$ 2,611,445	\$ 3,164,608	\$ 1,393,016	\$ 7,169,068
(5) Rate Base		\$ 48,915,604	\$ 59,277,037	\$ 26,092,912	\$ 134,285,553
(6) Depreciation Expense (Incremental)		\$ 4,640,928	\$ 5,623,982	\$ 2,475,597	\$ 12,740,507
(7) Property Tax Expense (Incremental)		\$ 81,884	\$ 99,229	\$ 43,679	\$ 224,792
(8) Total Expenses		\$ 4,722,812	\$ 5,723,211	\$ 2,519,276	\$ 12,965,299

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 11/30/2021, 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 11/30/2021, 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 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. Actual 11/30/2021"
- (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 11/30/2021"
- (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 11/30/2021: 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 11/30/2021

Line No.	(A) Account	(B) Account Description	(C) 11/30/2021 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 *	\$ 47,563,076	\$ 33,117,504	\$ 14,445,572	2.20%	2.50%	2.20%	2.33%	\$ 1,109,374
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,957,070	\$ 11,715,522	\$ 17,241,548	22.34%	20.78%	0.00%	21.49%	\$ 6,221,514
33	391.1	Office Furn., Mech. Equip.	\$ 15,294,464	\$ 10,580,190	\$ 4,714,275	7.60%	3.80%	3.80%	5.18%	\$ 792,897
34	391.2	Data Processing Equipment	\$ 152,448,670	\$ 40,544,480	\$ 111,904,190	10.56%	17.00%	9.50%	13.20%	\$ 20,118,363
35	392	Transportation Equipment	\$ 5,395,453	\$ 1,783,349	\$ 3,612,104	6.07%	7.31%	6.92%	6.78%	\$ 365,948
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 ***	\$ 150,911,070	\$ 60,315,638	\$ 90,595,432	7.50%	5.00%	5.88%	6.08%	\$ 9,177,892
41	398	Misc. Equipment	\$ 3,610,669	\$ 1,611,939	\$ 1,998,730	6.67%	4.00%	3.33%	4.84%	\$ 174,843
42	399.1	ARC General Plant	\$ 40,721	\$ 30,400	\$ 10,322	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 405,938,398	\$ 159,985,058	\$ 245,953,340					\$ 38,013,453
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	\$ 5,011,095	\$ (535,682)	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	\$ 38,042,338	\$ (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	\$ 24,286,081	\$ 13,393,248	\$ 10,892,833	14.29%	14.29%	14.29%	14.29%	\$ 3,470,481
63	303	FECO 101/6-303 2019 Software	\$ 43,418,149	\$ 13,529,195	\$ 29,888,954	14.29%	14.29%	14.29%	14.29%	\$ 6,204,454
64	303	FECO 101/6-303 2020 Software	\$ 39,863,762	\$ 5,896,575	\$ 39,203,153	14.29%	14.29%	14.29%	14.29%	\$ 5,696,532
65	303	FECO 101/6-303 2021 Software	\$ 31,400,662	\$ 2,020,076	\$ 29,380,587	14.29%	14.29%	14.29%	14.29%	\$ 4,487,155
66			\$ 504,458,351	\$ 387,616,199	\$ 122,078,117					\$ 28,233,920
67	Removal Work in Progress (RWIP)		\$ 184,310							
68	TOTAL - GENERAL & INTANGIBLE		\$ 910,396,749	\$ 547,785,568	\$ 368,031,456				7.28%	\$ 66,247,373

NOTES

(C) - (E) Service Company plant balances as of November 30, 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 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

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 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 (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)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of November 30, 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%	\$ 47,563,076	\$ 623,084
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		\$ 152,448,670	\$ -
32	392	Transportation Equipment	Personal		\$ 5,395,453	\$ -
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		\$ 150,911,070	\$ -
38	398	Misc. Equipment	Personal		\$ 3,610,669	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 405,938,398	\$ 1,005,451
41	TOTAL - INTANGIBLE PLANT				\$ 504,458,351	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 910,396,749	\$ 1,005,451
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 11/30/2021 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 11/30/2021 Balances							
I. Allocated Service Company Plant and Related Expenses as of November 30, 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	\$ 910,396,749	\$ 129,367,378	\$ 156,770,320	\$ 69,008,074	\$ 355,145,772	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (547,785,568)	\$ (77,840,329)	\$ (94,328,675)	\$ (41,522,146)	\$ (213,691,150)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 64 x Line 1
4	Net Plant	\$ 362,611,181	\$ 51,527,049	\$ 62,441,645	\$ 27,485,928	\$ 141,454,622	Line 2 + Line 3
5	Depreciation *	7.28%	\$ 9,413,752	\$ 11,407,798	\$ 5,021,551	\$ 25,843,100	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 142,875	\$ 173,139	\$ 76,213	\$ 392,227	Average Rate x Line 2
7	Total Expenses		\$ 9,556,626	\$ 11,580,936	\$ 5,097,764	\$ 26,235,327	
* 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 (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	-3.40%	\$ 4,640,928	\$ 5,623,982	\$ 2,475,597	\$ 12,740,507	Line 5 - Line 12
16	Property Tax	-0.03%	\$ 81,884	\$ 99,229	\$ 43,679	\$ 224,792	Line 6 - Line 13
17	Total Expenses		\$ 4,722,812	\$ 5,723,211	\$ 2,519,276	\$ 12,965,299	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of November 30, 2021. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Nov-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	\$ 2,740,194	\$ 2,740,193	\$ 1	14.29%	\$ 1
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,649,188	\$ 5,649,187	\$ 1	14.29%	\$ 1
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 706,695	\$ 706,617	\$ 78	14.29%	\$ 78
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,031,931	\$ 2,031,634	\$ 298	14.29%	\$ 298
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,288,152	\$ 3,287,779	\$ 373	14.29%	\$ 373
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,743,640	\$ 3,371,279	\$ 372,360	14.29%	\$ 372,360
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,356,873	\$ 4,228,990	\$ 1,127,884	14.29%	\$ 765,497
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,340,717	\$ 2,287,995	\$ 1,052,722	14.29%	\$ 477,388
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,082,832	\$ 1,238,416	\$ 844,416	14.29%	\$ 297,637
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,600,391	\$ 1,461,818	\$ 3,138,573	14.29%	\$ 657,396
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,728,142	\$ 985,930	\$ 4,742,212	14.29%	\$ 818,552
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 1,420,953	\$ 105,809	\$ 1,315,145	14.29%	\$ 203,054
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	\$ 422,266	\$ 1,367,841	\$ (945,575)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 77,827,537	\$ 66,179,050	\$ 11,648,487		\$ 3,592,636
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 271,559	\$ 32,239	\$ 239,320	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	\$ 0	14.29%	\$ 0
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,176,694	\$ 8,175,966	\$ 728	14.29%	\$ 728
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 843,808	\$ 843,720	\$ 88	14.29%	\$ 88
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,932,337	\$ 4,931,805	\$ 533	14.29%	\$ 533
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,670,419	\$ 5,669,914	\$ 505	14.29%	\$ 505
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 5,565,781	\$ 5,598,871	\$ 666,910	14.29%	\$ 666,910
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,076,564	\$ 5,754,559	\$ 1,322,005	14.29%	\$ 1,011,241
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,439,719	\$ 3,658,932	\$ 1,780,787	14.29%	\$ 777,336
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,709,225	\$ 1,809,030	\$ 1,900,195	14.29%	\$ 530,048
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,788,873	\$ 2,385,627	\$ 4,403,245	14.29%	\$ 970,130
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 8,212,529	\$ 1,440,602	\$ 6,771,926	14.29%	\$ 1,173,570
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 1,996,591	\$ 129,694	\$ 1,866,897	14.29%	\$ 285,313
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 35,276	\$ (1,806)	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,495,847	\$ 1,501,118	\$ (5,271)	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 G&P Land	Intangible Plant	\$ 7,778	\$ 7,778	\$ -	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Plant	Intangible Plant	\$ 191,313	\$ 191,298	\$ 15	3.87%	\$ 15
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transm Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Software	Intangible Plant	\$ 1,451,024	\$ 2,031,209	\$ (580,185)	14.29%	\$ -
Total			\$ 110,834,136	\$ 91,095,348	\$ 19,738,788		\$ 5,416,417
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	\$ 2,222,507	\$ 2,222,507	\$ -	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	\$ 787,628	\$ 588,152	\$ 199,056	14.29%	\$ 112,492
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,099,735	\$ 615,798	\$ 483,937	14.29%	\$ 157,152
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,247,156	\$ 710,297	\$ 1,536,859	14.29%	\$ 321,119
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,695,858	\$ 445,533	\$ 2,250,325	14.29%	\$ 385,238
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 661,098	\$ 41,057	\$ 620,040	14.29%	\$ 94,471
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,086	\$ 240,086	\$ -	3.10%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 54,210	\$ -	2.37%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ (188,627)	\$ 972,311	\$ (1,160,938)	14.29%	\$ -
Total			\$ 35,720,704	\$ 31,328,912	\$ 4,391,791		\$ 1,498,988

NOTES

(D) - (F) Source: Actual 11/30/2021 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 2/28/2022
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*	2/28/2022	Incremental	Source of Column (B)	
(1)	CEI	1,927.1	3,481.7	1,554.6	Sch B2.1 (Estimate) Line 45	
(2)	OE	2,074.0	3,972.1	1,898.1	Sch B2.1 (Estimate) Line 47	
(3)	TE	771.5	1,330.5	559.1	Sch B2.1 (Estimate) Line 44	
(4)	Total	4,772.5	8,784.4	4,011.8	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5)	CEI	(773.0)	(1,617.8)	(844.8)	-Sch B3 (Estimate) Line 46	
(6)	OE	(803.0)	(1,697.7)	(894.7)	-Sch B3 (Estimate) Line 48	
(7)	TE	(376.8)	(738.7)	(361.9)	-Sch B3 (Estimate) Line 45	
(8)	Total	(1,952.8)	(4,054.2)	(2,101.4)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9)	CEI	1,154.0	1,863.9	709.8	(1) + (5)	
(10)	OE	1,271.0	2,274.4	1,003.4	(2) + (6)	
(11)	TE	394.7	591.9	197.2	(3) + (7)	
(12)	Total	2,819.7	4,730.2	1,910.4	Sum: [(9) through (11)]	
	ADIT					
(13)	CEI	(246.4)	(448.2)	(201.8)	- ADIT Balances (Estimate) Line 3	
(14)	OE	(197.1)	(533.9)	(336.9)	- ADIT Balances (Estimate) Line 3	
(15)	TE	(10.3)	(137.7)	(127.4)	- ADIT Balances (Estimate) Line 3	
(16)	Total	(453.8)	(1,119.9)	(666.1)	Sum: [(13) through (15)]	
	Rate Base					
(17)	CEI	907.7	1,415.7	508.0	(9) + (13)	
(18)	OE	1,073.9	1,740.5	666.6	(10) + (14)	
(19)	TE	384.4	454.1	69.7	(11) + (15)	
(20)	Total	2,366.0	3,610.3	1,244.3	Sum: [(17) through (19)]	
	Depreciation Exp					
(21)	CEI	60.0	112.1	52.1	Sch B-3.2 (Estimate) Line 46	
(22)	OE	62.0	118.0	56.0	Sch B-3.2 (Estimate) Line 48	
(23)	TE	24.5	42.9	18.4	Sch B-3.2 (Estimate) Line 45	
(24)	Total	146.5	273.1	126.5	Sum: [(21) through (23)]	
	Property Tax Exp					
(25)	CEI	65.0	127.2	62.2	Sch C-3.10a (Estimate) Line 4	
(26)	OE	57.4	104.9	47.6	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	267.1	124.7	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29)	CEI	508.0	43.1	52.1	62.2	157.4
(30)	OE	666.6	56.5	56.0	47.6	160.1
(31)	TE	69.7	5.9	18.4	14.9	39.2
(32)	Total	1,244.3	105.5	126.5	124.7	356.8

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	26.1	22.6%	7.6	0.4	8.1	165.5
(37) OE	34.3	22.2%	9.8	0.4	10.3	170.4
(38) TE	3.6	22.3%	1.0	0.1	1.1	40.4
(39) Total	64.0		18.5	1.0	19.4	376.2

(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

The Toledo Edison Company: 21-1024-EL-RDR
2/28/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 2/28/2022 from the forecast as of Dec 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 2/28/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 17,347,852	100%	\$ 17,347,852	\$ (15,628,438)	\$ 1,719,414
2	352	Structures & Improvements	\$ 211,929	100%	\$ 211,929		\$ 211,929
3	353	Station Equipment	\$ 13,770,315	100%	\$ 13,770,315		\$ 13,770,315
4	354	Towers & Fixtures	\$ 34,264	100%	\$ 34,264		\$ 34,264
5	355	Poles & Fixtures	\$ 3,609,495	100%	\$ 3,609,495		\$ 3,609,495
6	356	Overhead Conductors & Devices	\$ 5,742,569	100%	\$ 5,742,569	(\$7,627)	\$ 5,734,942
7	357	Underground Conduit	\$ 372,576	100%	\$ 372,576		\$ 372,576
8	358	Underground Conductors & Devices	\$ 385,693	100%	\$ 385,693		\$ 385,693
9	359	Roads & Trails	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 41,474,694	100%	\$ 41,474,694	\$ (15,636,065)	\$ 25,838,629

The Toledo Edison Company: 21-1024-EL-RDR
2/28/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 2/28/2022 from the forecast as of Dec 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 2/28/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 4,981,478	100%	\$ 4,981,478		\$ 4,981,478
12	361	Structures & Improvements	\$ 6,458,973	100%	\$ 6,458,973		\$ 6,458,973
13	362	Station Equipment	\$ 110,191,093	100%	\$ 110,191,093		\$ 110,191,093
14	364	Poles, Towers & Fixtures	\$ 204,183,414	100%	\$ 204,183,414	\$ (231,589)	\$ 203,951,825
15	365	Overhead Conductors & Devices	\$ 247,410,224	100%	\$ 247,410,224	\$ (9,652,959)	\$ 237,757,265
16	366	Underground Conduit	\$ 14,530,455	100%	\$ 14,530,455		\$ 14,530,455
17	367	Underground Conductors & Devices	\$ 176,032,881	100%	\$ 176,032,881	\$ (15,877)	\$ 176,017,004
18	368	Line Transformers	\$ 173,691,973	100%	\$ 173,691,973	\$ (21,174)	\$ 173,670,799
19	369	Services	\$ 69,286,691	100%	\$ 69,286,691	\$ 188	\$ 69,286,879
20	370	Meters	\$ 54,700,486	100%	\$ 54,700,486		\$ 54,700,486
21	371	Installation on Customer Premises	\$ 6,767,637	100%	\$ 6,767,637	\$ (490)	\$ 6,767,147
22	373	Street Lighting & Signal Systems	\$ 63,872,538	100%	\$ 63,872,538	\$ (4,984,373)	\$ 58,888,165
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	100%	\$ 7,901		\$ 7,901
24		Total Distribution Plant	\$ 1,132,115,743	100%	\$ 1,132,115,743	\$ (14,906,273)	\$ 1,117,209,470

The Toledo Edison Company: 21-1024-EL-RDR
2/28/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 2/28/2022 from the forecast as of Dec 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 2/28/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 544,033	100%	\$ 544,033		\$ 544,033
26	390	Structures & Improvements	\$ 35,005,959	100%	\$ 35,005,959		\$ 35,005,959
27	391.1	Office Furniture & Equipment	\$ 1,721,016	100%	\$ 1,721,016		\$ 1,721,016
28	391.2	Data Processing Equipment	\$ 11,813,918	100%	\$ 11,813,918		\$ 11,813,918
29	392	Transportation Equipment	\$ 2,218,359	100%	\$ 2,218,359		\$ 2,218,359
30	393	Stores Equipment	\$ 467,563	100%	\$ 467,563		\$ 467,563
31	394	Tools, Shop & Garage Equipment	\$ 6,631,137	100%	\$ 6,631,137		\$ 6,631,137
32	395	Laboratory Equipment	\$ 1,307,511	100%	\$ 1,307,511		\$ 1,307,511
33	396	Power Operated Equipment	\$ 904,891	100%	\$ 904,891		\$ 904,891
34	397	Communication Equipment	\$ 17,928,144	100%	\$ 17,928,144		\$ 17,928,144
35	398	Miscellaneous Equipment	\$ 356,741	100%	\$ 356,741		\$ 356,741
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	100%	\$ 158,513		\$ 158,513
37		Total General Plant	\$ 79,057,786	100%	\$ 79,057,786	\$ -	\$ 79,057,786

The Toledo Edison Company: 21-1024-EL-RDR
2/28/2022 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)
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NOTE: Column A contains estimated plant in service balances as of 2/28/2022 from the forecast as of Dec 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 2/28/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
38	303	Intangible Software	\$ 36,111,070	100%	\$ 36,111,070		\$ 36,111,070
39	303	Intangible FAS 109 Transmission	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	100%	\$ 240,086		\$ 240,086
41		Total Other Plant	\$ 36,405,366		\$ 36,405,366	\$ -	\$ 36,405,366
42		Company Total Plant Balance	<u>\$ 1,289,053,589</u>	100%	<u>\$ 1,289,053,589</u>	<u>\$ (30,542,338)</u>	<u>\$ 1,258,511,251</u>
43		Service Company Plant Allocated*					\$ 72,035,023
44		Grand Total Plant (42 + 43)					<u>\$ 1,330,546,274</u>

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

The Toledo Edison Company: 21-1024-EL-RDR
2/28/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/28/2022 from the forecast as of Dec 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 2/28/2022 Plant in Service Balances" workpaper.

			Total Company Plant Investment	Reserve Balances				
Line No.	Account No.	Account Title	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>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 1,719,414	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 231,043	100%	\$ 231,043		\$ 231,043
3	353	Station Equipment	\$ 13,770,315	\$ 5,012,723	100%	\$ 5,012,723		\$ 5,012,723
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	100%	\$ 40,543		\$ 40,543
5	355	Poles & Fixtures	\$ 3,609,495	\$ 3,584,272	100%	\$ 3,584,272		\$ 3,584,272
6	356	Overhead Conductors & Devices	\$ 5,734,942	\$ 3,945,159	100%	\$ 3,945,159	(144)	\$ 3,945,015
7	357	Underground Conduit	\$ 372,576	\$ 224,764	100%	\$ 224,764		\$ 224,764
8	358	Underground Conductors & Devices	\$ 385,693	\$ 248,742	100%	\$ 248,742		\$ 248,742
9	359	Roads & Trails	\$ -	\$ -	100%	\$ -		\$ -
10		Total Transmission Plant	\$ 25,838,629	\$ 13,287,246	100%	\$ 13,287,246	(\$144)	\$ 13,287,102

The Toledo Edison Company: 21-1024-EL-RDR
2/28/2022 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 2/28/2022 from the forecast as of Dec 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 2/28/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
DISTRIBUTION PLANT								
11	360	Land & Land Rights	\$ 4,981,478	\$ (2,333)	100%	\$ (2,333)		\$ (2,333)
12	361	Structures & Improvements	\$ 6,458,973	\$ 3,093,967	100%	\$ 3,093,967		\$ 3,093,967
13	362	Station Equipment	\$ 110,191,093	\$ 46,106,716	100%	\$ 46,106,716		\$ 46,106,716
14	364	Poles, Towers & Fixtures	\$ 203,951,825	\$ 144,688,018	100%	\$ 144,688,018	\$ (10,601)	\$ 144,677,417
15	365	Overhead Conductors & Devices	\$ 237,757,265	\$ 114,501,119	100%	\$ 114,501,119	\$ (1,080,806)	\$ 113,420,313
16	366	Underground Conduit	\$ 14,530,455	\$ 9,285,346	100%	\$ 9,285,346		\$ 9,285,346
17	367	Underground Conductors & Devices	\$ 176,017,004	\$ 61,857,367	100%	\$ 61,857,367	\$ (960)	\$ 61,856,408
18	368	Line Transformers	\$ 173,670,799	\$ 78,642,157	100%	\$ 78,642,157	\$ (629)	\$ 78,641,528
19	369	Services	\$ 69,286,879	\$ 75,692,452	100%	\$ 75,692,452	\$ 2	\$ 75,692,453
20	370	Meters	\$ 54,700,486	\$ 35,021,732	100%	\$ 35,021,732		\$ 35,021,732
21	371	Installation on Customer Premises	\$ 6,767,147	\$ 5,323,162	100%	\$ 5,323,162	\$ (17)	\$ 5,323,145
22	373	Street Lighting & Signal Systems	\$ 58,888,165	\$ 41,426,962	100%	\$ 41,426,962	\$ (295,354)	\$ 41,131,609
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,364	100%	\$ 6,364		\$ 6,364
24		Total Distribution Plant	\$ 1,117,209,470	\$ 615,643,032	100%	\$ 615,643,032	\$ (1,388,365)	\$ 614,254,667

The Toledo Edison Company: 21-1024-EL-RDR
2/28/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/28/2022 from the forecast as of Dec 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 2/28/2022 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Estimate) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 544,033	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 35,005,959	\$ 12,074,527	100%	\$ 12,074,527		\$ 12,074,527
27	391.1	Office Furniture & Equipment	\$ 1,721,016	\$ 1,572,389	100%	\$ 1,572,389		\$ 1,572,389
28	391.2	Data Processing Equipment	\$ 11,813,918	\$ 10,330,932	100%	\$ 10,330,932		\$ 10,330,932
29	392	Transportation Equipment	\$ 2,218,359	\$ 1,843,417	100%	\$ 1,843,417		\$ 1,843,417
30	393	Stores Equipment	\$ 467,563	\$ 352,274	100%	\$ 352,274		\$ 352,274
31	394	Tools, Shop & Garage Equipment	\$ 6,631,137	\$ 2,558,216	100%	\$ 2,558,216		\$ 2,558,216
32	395	Laboratory Equipment	\$ 1,307,511	\$ 968,808	100%	\$ 968,808		\$ 968,808
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	100%	\$ 881,084		\$ 881,084
34	397	Communication Equipment	\$ 17,928,144	\$ 14,657,700	100%	\$ 14,657,700		\$ 14,657,700
35	398	Miscellaneous Equipment	\$ 356,741	\$ 176,740	100%	\$ 176,740		\$ 176,740
36	399.1	Asset Retirement Costs for General Plant	<u>\$ 158,513</u>	<u>\$ 109,720</u>	100%	<u>\$ 109,720</u>		<u>\$ 109,720</u>
37		Total General Plant	\$ 79,057,786	\$ 45,525,806	100%	\$ 45,525,806	\$0	\$ 45,525,806

The Toledo Edison Company: 21-1024-EL-RDR
2/28/2022 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 2/28/2022 from the forecast as of Dec 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 2/28/2022 Plant in Service Balances" workpaper.

			Total Company Plant Investment	Reserve Balances				
Line No.	Account No.	Account Title	Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
<u>OTHER PLANT</u>								
38	303	Intangible Software	\$ 36,111,070	\$ 31,430,393	100%	\$ 31,430,393		\$ 31,430,393
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	100%	\$ 54,210		\$ 54,210
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,084	100%	\$ 240,084		\$ 240,084
41		Total Other Plant	<u>\$ 36,405,366</u>	<u>\$ 31,724,687</u>		<u>\$ 31,724,687</u>	<u>\$0</u>	<u>\$ 31,724,687</u>
42		Removal Work in Progress (RWIP)		\$ (8,728,417)	100%	\$ (8,728,417)		\$ (8,728,417)
43		Company Total Plant (Reserve)	<u>\$ 1,258,511,251</u>	<u>\$ 697,452,355</u>	100%	<u>\$ 697,452,355</u>	<u>\$ (1,388,510)</u>	<u>\$ 696,063,845</u>
44		Service Company Reserve Allocated*						\$ 42,616,798
45		Grand Total Plant (Reserve) (43 + 44)						<u>\$ 738,680,643</u>

* 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. 2/28/2022*	268,424,214	334,733,145	81,489,876	22,389,174
(2) Service Company Allocated ADIT**	\$ 3,181,502	\$ 3,855,416	\$ 1,697,099	
(3) Normalized Property EDIT***	\$ 138,603,679	\$ 148,975,974	\$ 42,541,350	<u>Total</u> 330,121,003
(4) NonNormalized Property EDIT****	\$ 37,990,347	\$ 46,381,192	\$ 12,011,509	\$ 96,383,048
(5) Grand Total ADIT Balance*****	<u>\$ 448,199,742</u>	<u>\$ 533,945,727</u>	<u>\$ 137,739,834</u>	

*Source: Estimated 2/28/2022 ADIT balances from the forecast as of Dec 2021.

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

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

****Source: 2/28/2022 balances.

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

The Toledo Edison Company: 21-1024-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2022

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense
			Plant Investment	Reserve Balance		
			Sch. B-2.1 (Estimate)	Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 1,719,414	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 211,929	\$ 231,043	2.50%	\$ 5,298
3	353	Station Equipment	\$ 13,770,315	\$ 5,012,723	1.80%	\$ 247,866
4	354	Towers & Fixtures	\$ 34,264	\$ 40,543	1.85%	\$ 634
5	355	Poles & Fixtures	\$ 3,609,495	\$ 3,584,272	3.75%	\$ 135,356
6	356	Overhead Conductors & Devices	\$ 5,734,942	\$ 3,945,015	2.67%	\$ 153,123
7	357	Underground Conduit	\$ 372,576	\$ 224,764	2.00%	\$ 7,452
8	358	Underground Conductors & Devices	\$ 385,693	\$ 248,742	2.86%	\$ 11,031
9	359	Roads & Trails	\$ -	\$ -		\$ -
10		Total Transmission	\$ 25,838,629	\$ 13,287,102		\$ 560,760

The Toledo Edison Company: 21-1024-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2022

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

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 4,981,478	\$ (2,333)	0.00%	\$ -
12	361	Structures & Improvements	\$ 6,458,973	\$ 3,093,967	2.50%	\$ 161,474
13	362	Station Equipment	\$ 110,191,093	\$ 46,106,716	2.25%	\$ 2,479,300
14	364	Poles, Towers & Fixtures	\$ 203,951,825	\$ 144,677,417	3.78%	\$ 7,709,379
15	365	Overhead Conductors & Devices	\$ 237,757,265	\$ 113,420,313	3.75%	\$ 8,915,897
16	366	Underground Conduit	\$ 14,530,455	\$ 9,285,346	2.08%	\$ 302,233
17	367	Underground Conductors & Devices	\$ 176,017,004	\$ 61,856,408	2.20%	\$ 3,872,374
18	368	Line Transformers	\$ 173,670,799	\$ 78,641,528	2.62%	\$ 4,550,175
19	369	Services	\$ 69,286,879	\$ 75,692,453	3.17%	\$ 2,196,394
20	370	Meters	\$ 54,700,486	\$ 35,021,732	3.43%	\$ 1,876,227
21	371	Installation on Customer Premises	\$ 6,767,147	\$ 5,323,145	4.00%	\$ 270,686
22	373	Street Lighting & Signal Systems	\$ 58,888,165	\$ 41,131,609	3.93%	\$ 2,314,305
23	374	Asset Retirement Costs for Distribution Plant	\$ 7,901	\$ 6,364	0.00%	\$ -
24		Total Distribution	\$ 1,117,209,470	\$ 614,254,667		\$ 34,648,444

The Toledo Edison Company: 21-1024-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2022

Schedule B-3.2 (Estimate)
Page 3 of 4

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

Line No. (A)	Account No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 544,033	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 35,005,959	\$ 12,074,527	2.20%	\$ 770,131
27	391.1	Office Furniture & Equipment	\$ 1,721,016	\$ 1,572,389	3.80%	\$ 65,399
28	391.2	Data Processing Equipment	\$ 11,813,918	\$ 10,330,932	9.50%	\$ 1,122,322
29	392	Transportation Equipment	\$ 2,218,359	\$ 1,843,417	6.92%	\$ 153,510
30	393	Stores Equipment	\$ 467,563	\$ 352,274	3.13%	\$ 14,635
31	394	Tools, Shop & Garage Equipment	\$ 6,631,137	\$ 2,558,216	3.33%	\$ 220,817
32	395	Laboratory Equipment	\$ 1,307,511	\$ 968,808	2.86%	\$ 37,395
33	396	Power Operated Equipment	\$ 904,891	\$ 881,084	5.28%	\$ 47,778
34	397	Communication Equipment	\$ 17,928,144	\$ 14,657,700	5.88%	\$ 1,054,175
35	398	Miscellaneous Equipment	\$ 356,741	\$ 176,740	3.33%	\$ 11,879
36	399.1	Asset Retirement Costs for General Plant	\$ 158,513	\$ 109,720	0.00%	\$ -
37		Total General	\$ 79,057,786	\$ 45,525,806		\$ 3,498,041

The Toledo Edison Company: 21-1024-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of February 28, 2022

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 (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate) (D)	Reserve Balance Sch. B-3 (Estimate) (E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
38	303	Intangible Software	\$ 36,111,070	\$ 31,430,393	14.29%	*
39	303	Intangible FAS 109 Transmission	\$ 54,210	\$ 54,210	2.37%	*
40	303	Intangible FAS 109 Distribution	\$ 240,086	\$ 240,084	3.10%	*
41		Total Other	\$ 36,405,366	\$ 31,724,687		\$ 1,418,455
42		Removal Work in Progress (RWIP)		(\$8,728,417)		
43		Total Company Depreciation	\$ 1,258,511,251	\$ 696,063,845		\$ 40,125,700
44		Incremental Depreciation Associated with Allocated Service Company Plant **	\$ 72,035,023	\$ 42,616,798		\$ 2,810,687
45		GRAND TOTAL (43 + 44)	<u>\$ 1,330,546,274</u>	<u>\$ 738,680,643</u>		<u>\$ 42,936,386</u>

* Please see the "Intangible Depreciation Expense Calculation: Estimated 2/28/2022 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 February 28, 2022

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Estimate)	\$ 34,422,742
2	Real Property Taxes - See Schedule C-3.10a2 (Estimate)	\$ 548,457
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 48,022</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 35,019,221</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 February 28, 2022

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)	\$ 25,838,629	\$ 1,117,209,470	\$ 79,057,786
2	Jurisdictional Real Property (b)	\$ 1,931,343	\$ 11,440,451	\$ 35,549,992
3	Jurisdictional Personal Property (1 - 2)	\$ 23,907,286	\$ 1,105,769,019	\$ 43,507,793
4	Purchase Accounting Adjustment (f)	\$ (12,186,081)	\$ (430,491,291)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 11,721,205	\$ 675,277,728	\$ 43,507,793
	<u>Exclusions and Exemptions</u>			
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 7,901	\$ 158,513
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified as Personal Property (c)	\$ 67,597	\$ 62,398,685	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ -
10	Capitalized Interest (g)	\$ 1,023,261.19	\$ 6,698,755.07	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 1,090,858	\$ 69,105,341	\$ 158,513
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 10,630,347	\$ 606,172,387	\$ 43,349,280
13	True Value Percentage (c)	65.0680%	61.3940%	39.4610%
14	True Value of Taxable Personal Property (12 x 13)	\$ 6,916,954	\$ 372,153,475	\$ 17,106,060
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 5,879,411	\$ 316,330,454	\$ 4,105,454
17	Personal Property Tax Rate (e)	9.6313000%	9.6313000%	9.6313000%
18	Personal Property Tax (16 x 17)	\$ 566,264	\$ 30,466,735	\$ 395,409
19	Purchase Accounting Adjustment (f)	\$ 77,528	\$ 2,482,042	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 434,764
21	Total Personal Property Tax (18 + 19 + 20)			\$ 34,422,742

(a) Schedule B-2.1 (Estimate)

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

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

(d) Statutory Assessment for Personal Property

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

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

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

Annual Real Property Tax Expense on Estimated Plant Balances as of February 28, 2022

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 1,931,343	\$ 11,440,451	\$ 35,549,992
2	Real Property Tax Rate (b)	<u>1.121089%</u>	<u>1.121089%</u>	<u>1.121089%</u>
3	Real Property Tax (1 x 2)	\$ 21,652	\$ 128,258	\$ 398,547
4	Total Real Property Tax (Sum of 3)			<u>\$ 548,457</u>

(a) Schedule C-3.10a1 (Actual)

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

Calculated as follows:

(1) Real Property Capitalized Cost	\$ 64,926,689	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>\$727,886</u>	
(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u>1.121089%</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 2/28/2022 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	\$ 86,382,513	\$ 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 Dec 2021, adjusted to reflect current assumptions. Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ 1,022,225	\$ (401,535)
362	\$ 5,204,689	\$ 3,792,580
364	\$ 163,082	\$ 119,201
365	\$ 1,794,079	\$ 1,728,568
367	\$ 2,230	\$ (1,734)
368	\$ 171,766	\$ 162,405
370	\$ 17,005,068	\$ 14,123,946
397	\$ 3,271,099	\$ 2,952,184
Grand Total	\$ 28,634,238	\$ 22,475,615

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	\$ 588,089	\$ 800,892
352	\$ 105,640	\$ 20,129
353	\$ -	\$ -
355	\$ (814)	\$ (146)
356	\$ (447)	\$ (83)
358	\$ -	\$ -
361	\$ 478,108	\$ 96,811
362	\$ (541,081)	\$ (74,259)
364	\$ 65,977	\$ 38,665
365	\$ 1,036,656	\$ 227,070
367	\$ 12,551	\$ 547
368	\$ (424,041)	\$ (128,884)
369	\$ 734	\$ 113
370	\$ (238,511)	\$ (100,103)
373	\$ 13,036	\$ 4,502
390	\$ -	\$ 7,430
391	\$ 4,170,694	\$ 3,373,811
397	\$ 2,146,016	\$ 1,189,262
Grand Total	\$ 7,412,606	\$ 5,455,757

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	\$ (692)
356	\$ (1)	\$ 19
358	\$ (32,555)	\$ 2,914
360	\$ (11)	\$ -
362	\$ 14,937	\$ 1,607
364	\$ (41,192)	\$ (14,955)
365	\$ (19,816)	\$ (5,387)
366	\$ -	\$ 1,905
367	\$ 371,492	\$ 44,416
368	\$ (75,553)	\$ (10,820)
369	\$ (1,537)	\$ (306)
370	\$ (0)	\$ 1,357
371	\$ (6,159)	\$ (1,937)
373	\$ (2,721)	\$ (919)
390	\$ (0)	\$ 226
Grand Total	\$ 207,171	\$ 17,328

LED Exclusions related to the Experimental Company Owned LED Program

FERC Account	CEI		OE		TE	
	Gross	Reserve	Gross	Reserve	Gross	Reserve
356	\$ 151	\$ 3	\$ -	\$ -	\$ -	\$ -
364	\$ 314,895	\$ 11,181	\$ 7,636	\$ 255	\$ 231,589	\$ 10,601
365	\$ 54,160	\$ 1,965	\$ 2,461	\$ 141	\$ 32,281	\$ (603)
367	\$ 16,593	\$ 352	\$ -	\$ -	\$ 15,877	\$ 960
368	\$ 8,041	\$ 220	\$ -	\$ -	\$ 21,174	\$ 629
369	\$ (66)	\$ (2)	\$ -	\$ -	\$ (188)	\$ (2)
371	\$ 767	\$ 29	\$ -	\$ -	\$ 490	\$ 17
373	\$ 150,309	\$ 7,023	\$ 97,779	\$ 6,128	\$ 1,213,048	\$ 56,602
373.3 LED	\$ 3,087,949	\$ 137,519	\$ 360,967	\$ 43,286	\$ 3,771,325	\$ 238,752
Grand Total	\$ 3,632,649	\$ 158,288	\$ 468,843	\$ 49,810	\$ 5,285,595	\$ 306,956

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	\$ 702,182	\$ 55,745	\$ 246,913	\$ 15,549	\$ 7,627	\$ 144
365	\$ 36,181,524	\$ 4,051,999	\$ 34,098,396	\$ 2,760,648	\$ 9,620,678	\$ 1,081,409
Grand Total	\$ 36,883,705	\$ 4,107,744	\$ 34,345,308	\$ 2,776,197	\$ 9,628,305	\$ 1,081,553

Service Company Adjustments

Exclusions related to Service Company Plant In-Service

FERC Account	SC	
	Gross	Reserve
303	\$ 5,754,657	\$ 724,277

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	\$ 950,330,118	\$ 135,041,910	\$ 163,646,846	\$ 72,035,023	\$ 370,723,779
(3) Reserve	\$ 562,226,889	\$ 79,892,441	\$ 96,815,470	\$ 42,616,798	\$ 219,324,709
(4) ADIT	\$ 22,389,174	\$ 3,181,502	\$ 3,855,416	\$ 1,697,099	\$ 8,734,017
(5) Rate Base	\$ 51,967,967	\$ 62,975,960	\$ 27,721,125	\$ 142,665,053	
(6) Depreciation Expense (Incremental)	\$ 5,269,111	\$ 6,385,228	\$ 2,810,687	\$ 14,465,025	
(7) Property Tax Expense (Incremental)	\$ 90,025	\$ 109,095	\$ 48,022	\$ 247,142	
(8) Total Expenses	\$ 5,359,136	\$ 6,494,323	\$ 2,858,709	\$ 14,712,167	

- (2) Estimated Gross Plant = 2/28/2022 General and Intangible Plant Balances in the forecast as of Dec 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 = 2/28/2022 General and Intangible Reserve Balances in the forecast as of Dec 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 2/28/2022
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 2/28/2022 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 2/28/2022 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 2/28/2022: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Estimate)

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

Line No.	(A) Account	(B) Account Description	(C) 5/31/2007			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
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 February 28, 2022

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 2/28/2022 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	\$ 230,948	\$ -	\$ 230,948	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 52,014,738	\$ 32,996,704	\$ 19,018,033	2.20%	2.50%	2.20%	2.33%	\$ 1,213,206
32	390.3	Struct Imprv, Leasehold Imp **	\$ 28,878,812	\$ 11,959,437	\$ 16,919,375	22.34%	20.78%	0.00%	21.49%	\$ 6,204,700
33	391.1	Office Furn., Mech. Equip.	\$ 15,294,465	\$ 10,706,450	\$ 4,588,015	7.60%	3.80%	3.80%	5.18%	\$ 792,897
34	391.2	Data Processing Equipment	\$ 161,083,323	\$ 43,530,878	\$ 117,552,446	10.56%	17.00%	9.50%	13.20%	\$ 21,257,862
35	392	Transportation Equipment	\$ 5,395,453	\$ 1,892,607	\$ 3,502,846	6.07%	7.31%	6.92%	6.78%	\$ 365,948
36	393	Stores Equipment	\$ 17,088	\$ 9,797	\$ 7,291	6.67%	2.56%	3.13%	4.17%	\$ 712
37	394	Tools, Shop, Garage Equip.	\$ 304,951	\$ 29,817	\$ 275,134	4.62%	3.17%	3.33%	3.73%	\$ 11,372
38	395	Laboratory Equipment	\$ 739,223	\$ 62,797	\$ 676,426	2.31%	3.80%	2.86%	3.07%	\$ 22,728
39	396	Power Operated Equipment	\$ 424,994	\$ 198,105	\$ 226,889	4.47%	3.48%	5.28%	4.19%	\$ 17,809
40	397	Communication Equipment ***	\$ 150,911,070	\$ 62,547,148	\$ 88,363,922	7.50%	5.00%	5.88%	6.08%	\$ 9,177,892
41	398	Misc. Equipment	\$ 3,531,972	\$ 1,654,805	\$ 1,877,167	6.67%	4.00%	3.33%	4.84%	\$ 171,032
42	399.1	ARC General Plant	\$ 40,721	\$ 30,632	\$ 10,089	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 418,867,758	\$ 165,619,177	\$ 253,248,581					\$ 39,236,159
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	\$ 31,479,423	\$ 6,113,036	\$ 25,366,387	14.29%	14.29%	14.29%	14.29%	\$ 4,498,410
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	\$ 38,042,327	\$ (24)	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	\$ 24,441,581	\$ (77)	14.29%	14.29%	14.29%	14.29%	\$ -
59	303	FECO 101/6-303 2015 Software	\$ 32,810,704	\$ 31,076,827	\$ 1,733,877	14.29%	14.29%	14.29%	14.29%	\$ 1,733,877
60	303	FECO 101/6-303 2016 Software	\$ 26,396,632	\$ 21,134,327	\$ 5,262,305	14.29%	14.29%	14.29%	14.29%	\$ 3,772,079
61	303	FECO 101/6-303 2017 Software	\$ 10,979,267	\$ 7,400,028	\$ 3,579,239	14.29%	14.29%	14.29%	14.29%	\$ 1,568,937
62	303	FECO 101/6-303 2018 Software	\$ 24,286,081	\$ 14,153,214	\$ 10,132,867	14.29%	14.29%	14.29%	14.29%	\$ 3,470,481
63	303	FECO 101/6-303 2019 Software	\$ 43,418,149	\$ 15,159,502	\$ 28,258,647	14.29%	14.29%	14.29%	14.29%	\$ 6,204,453
64	303	FECO 101/6-303 2020 Software	\$ 39,863,762	\$ 7,446,355	\$ 32,417,407	14.29%	14.29%	14.29%	14.29%	\$ 5,696,532
65	303	FECO 101/6-303 2021 Software	\$ 31,400,662	\$ 3,135,794	\$ 28,264,868	14.29%	14.29%	14.29%	14.29%	\$ 4,487,155
66			\$ 531,462,359	\$ 396,446,863	\$ 135,015,497					\$ 31,431,923
67	Removal Work in Progress (RWIP)		\$ 160,849							
68	TOTAL - GENERAL & INTANGIBLE		\$ 950,330,118	\$ 562,226,889	\$ 388,264,078	7.44%				\$ 70,668,082

NOTES

(C) - (E) Estimated 2/28/2022 balances. Source: The forecast as of Dec 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 2/28/2022. 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 February 28, 2022 *						
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 February 28, 2022						
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%	\$ 230,948	\$ 3,025
28	390	Structures, Improvements	Real	1.31%	\$ 52,014,738	\$ 681,401
29	390.3	Struct Imprv, Leasehold Imp	Real	1.31%	\$ 28,878,812	\$ 378,317
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 15,294,465	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 161,083,323	\$ -
32	392	Transportation Equipment	Personal		\$ 5,395,453	\$ -
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		\$ 150,911,070	\$ -
38	398	Misc. Equipment	Personal		\$ 3,531,972	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 418,867,758	\$ 1,062,743
41	TOTAL - INTANGIBLE PLANT				\$ 531,462,359	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 950,330,118	\$ 1,062,743
43	Average Effective Real Property Tax Rate					0.11%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 2/28/2022. Source: The forecast as of Dec 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 2/28/2022 Balances

<u>I. Estimated Allocated Service Company Plant and Related Expenses as of February 28, 2022</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	\$ 950,330,118	\$ 135,041,910	\$ 163,646,846	\$ 72,035,023	\$ 370,723,779	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
3	Accum. Reserve	\$ (562,226,889)	\$ (79,892,441)	\$ (96,815,470)	\$ (42,616,798)	\$ (219,324,709)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 64 x Line 1
4	Net Plant	<u>\$ 388,103,229</u>	<u>\$ 55,149,469</u>	<u>\$ 66,831,376</u>	<u>\$ 29,418,225</u>	<u>\$ 151,399,070</u>	Line 2 + Line 3
5	Depreciation *	7.44%	\$ 10,041,934	\$ 12,169,044	\$ 5,356,641	\$ 27,567,619	Average Rate x Line 2
6	Property Tax *	0.11%	\$ 151,016	\$ 183,004	\$ 80,556	\$ 414,576	Average Rate x Line 2
7	Total Expenses		<u>\$ 10,192,950</u>	<u>\$ 12,352,048</u>	<u>\$ 5,437,197</u>	<u>\$ 27,982,195</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 2/28/2022. See line 64 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

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

<u>III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *</u>							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-3.24%	\$ 5,269,111	\$ 6,385,228	\$ 2,810,687	\$ 14,465,025	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 90,025	\$ 109,095	\$ 48,022	\$ 247,142	Line 6 - Line 13
17	Total Expenses		<u>\$ 5,359,136</u>	<u>\$ 6,494,323</u>	<u>\$ 2,858,709</u>	<u>\$ 14,712,167</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of February 28, 2022. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 2/28/2022 Balances

NOTE

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

Company (A)	Utility Account (B)	Function (C)	Gross Plant Feb-22 (D)	Reserve Feb-22 (E)	Net Plant Feb-22 (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	\$ 2,740,194	\$ 2,740,194	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,649,188	\$ 5,649,188	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 706,695	\$ 706,695	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,031,931	\$ 2,031,931	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 3,288,152	\$ 3,288,152	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 3,743,640	\$ 3,530,862	\$ 212,778	14.29%	\$ 212,778
CECO The Illuminating Co.	CECO 101/6-303 2016 Software	Intangible Plant	\$ 5,356,873	\$ 4,407,076	\$ 949,797	14.29%	\$ 765,497
CECO The Illuminating Co.	CECO 101/6-303 2017 Software	Intangible Plant	\$ 3,340,717	\$ 2,389,871	\$ 950,846	14.29%	\$ 477,388
CECO The Illuminating Co.	CECO 101/6-303 2018 Software	Intangible Plant	\$ 2,082,632	\$ 1,297,329	\$ 785,303	14.29%	\$ 297,637
CECO The Illuminating Co.	CECO 101/6-303 2019 Software	Intangible Plant	\$ 4,600,391	\$ 1,633,013	\$ 2,967,378	14.29%	\$ 657,396
CECO The Illuminating Co.	CECO 101/6-303 2020 Software	Intangible Plant	\$ 5,728,143	\$ 1,199,517	\$ 4,528,625	14.29%	\$ 818,552
CECO The Illuminating Co.	CECO 101/6-303 2021 Software	Intangible Plant	\$ 1,420,953	\$ 155,632	\$ 1,265,322	14.29%	\$ 203,054
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	\$ 1,176,338	\$ 1,176,338	\$ -	2.15%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,398,373	\$ 1,451,838	\$ (53,464)	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 78,803,645	\$ 67,196,861	\$ 11,606,785		\$ 3,432,302
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 271,559	\$ 32,239	\$ 239,320	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	\$ 8,176,694	\$ 8,176,694	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 843,808	\$ 843,808	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 4,932,337	\$ 4,932,337	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,670,419	\$ 5,670,419	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 6,565,781	\$ 6,184,689	\$ 381,092	14.29%	\$ 381,092
OECO Ohio Edison Co.	OECO 101/6-303 2016 Software	Intangible Plant	\$ 7,076,564	\$ 5,963,297	\$ 1,113,267	14.29%	\$ 1,011,241
OECO Ohio Edison Co.	OECO 101/6-303 2017 Software	Intangible Plant	\$ 5,439,719	\$ 3,831,266	\$ 1,608,453	14.29%	\$ 777,336
OECO Ohio Edison Co.	OECO 101/6-303 2018 Software	Intangible Plant	\$ 3,709,225	\$ 1,941,602	\$ 1,767,623	14.29%	\$ 530,048
OECO Ohio Edison Co.	OECO 101/6-303 2019 Software	Intangible Plant	\$ 6,788,873	\$ 2,625,804	\$ 4,163,069	14.29%	\$ 970,130
OECO Ohio Edison Co.	OECO 101/6-303 2020 Software	Intangible Plant	\$ 1,745,583	\$ 1,745,583	\$ -	14.29%	\$ 1,173,570
OECO Ohio Edison Co.	OECO 101/6-303 2021 Software	Intangible Plant	\$ 1,996,591	\$ 200,526	\$ 1,796,066	14.29%	\$ 285,313
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	\$ 3,514,805	\$ 2,165,297	\$ 1,349,508	14.29%	\$ 502,266
Total			\$ 112,897,917	\$ 92,646,554	\$ 20,251,363		\$ 5,631,011
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	\$ 2,222,507	\$ 2,222,507	\$ -	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	\$ 1,527,327	\$ 87,620	14.29%	\$ 87,620
TECO Toledo Edison Co.	TECO 101/6-303 2016 Software	Intangible Plant	\$ 1,925,691	\$ 1,665,330	\$ 260,361	14.29%	\$ 260,361
TECO Toledo Edison Co.	TECO 101/6-303 2017 Software	Intangible Plant	\$ 787,206	\$ 607,415	\$ 179,791	14.29%	\$ 112,492
TECO Toledo Edison Co.	TECO 101/6-303 2018 Software	Intangible Plant	\$ 1,099,735	\$ 649,561	\$ 450,174	14.29%	\$ 157,152
TECO Toledo Edison Co.	TECO 101/6-303 2019 Software	Intangible Plant	\$ 2,247,156	\$ 794,126	\$ 1,453,030	14.29%	\$ 321,119
TECO Toledo Edison Co.	TECO 101/6-303 2020 Software	Intangible Plant	\$ 2,695,858	\$ 546,919	\$ 2,148,939	14.29%	\$ 385,238
TECO Toledo Edison Co.	TECO 101/6-303 2021 Software	Intangible Plant	\$ 661,598	\$ 596,495	\$ 65,103	14.29%	\$ 94,471
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	\$ 496,033	\$ 991,766	\$ (495,733)	14.29%	\$ -
Total			\$ 36,405,366	\$ 31,724,687	\$ 4,680,679		\$ 1,418,455

NOTES

(D) - (F) Source: The forecast as of Dec 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 Mar 2022 - May 2022 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 2/28/2022
(1)	CEI	\$ 165,482,887
(2)	OE	\$ 170,353,986
(3)	TE	\$ 40,380,024
(4)	TOTAL	\$ 376,216,897

NOTES

(B) Annual Revenue Requirement based on estimated 2/28/2022 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
	Dec 2021 - Feb 2022 Reconciliation			
(1)	Amount Adjusted for Mar 2022 - May 2022	\$ (640,489)	\$ (432,307)	\$ (47,798)
(2)	DCR Audit Expenses	\$ 5,396	\$ 5,396	\$ 5,396
(3)	August 2021 DCR Audit	\$ (22,214)	\$ (42,979)	\$ (8,498)
(4)	Total Reconciliation	\$ (635,092)	\$ (426,911)	\$ (42,402)

SOURCES

- Line 1: Source: "Quarterly Revenue Requirement Additions: Calculation of Dec 2021 - Feb 2022 Reconciliation Amount Adjusted for Mar 2022 - May 2022" workpaper Section III Col.G
- Line 2: 2020 Rider DCR Audit Expenses
- Line 3: Source: Cumulative revenue requirement impact of the audit adjustments #7 and Recommendation #4 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	5,420,673,293	34.66%	\$ 57,359,221	\$ (220,134)
(2)		GS, GP, GSU	10,218,114,129	65.34%	\$ 108,123,666	\$ (414,958)
(3)			15,638,787,422	100.00%	\$ 165,482,887	\$ (635,092)
(4)	OE	RS	9,212,770,589	48.94%	\$ 83,364,605	\$ (208,914)
(5)		GS, GP, GSU	9,613,351,085	51.06%	\$ 86,989,381	\$ (217,997)
(6)			18,826,121,675	100.00%	\$ 170,353,986	\$ (426,911)
(7)	TE	RS	2,516,609,586	45.82%	\$ 18,501,937	\$ (19,428)
(8)		GS, GP, GSU	2,975,829,042	54.18%	\$ 21,878,087	\$ (22,974)
(9)			5,492,438,627	100.00%	\$ 40,380,024	\$ (42,402)
(10)	OH	RS	17,150,053,468	42.92%	\$ 159,225,763	\$ (448,476)
(11)	TOTAL	GS, GP, GSU	22,807,294,256	57.08%	\$ 216,991,134	\$ (655,929)
(12)			39,957,347,724	100.00%	\$ 376,216,897	\$ (1,104,405)

NOTES

- (C) Source: Forecast for Mar 2022 - Feb 2023 (All forecasted numbers associated with the forecast as of Dec 2021)
(D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU
(E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D
(F) Calculation: Quarterly Reconciliation from Section II, Line 4 x Column D

Rider Charge Calculation - Rider DCR

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

	(A) Company	(B) Rate Schedule	(C) Stipulation Allocation			(F) Annual Rev Req Allocations	(G) Quarterly Reconciliation
			% of Total	% of Non-RS	DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 97,331,193	\$ (373,539)
(3)		GP	0.63%	1.19%	1.33%	\$ 1,442,312	\$ (5,535)
(4)		GSU	4.06%	7.74%	8.65%	\$ 9,350,161	\$ (35,884)
(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%	\$ 108,123,666	\$ (414,958)
(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%	\$ 71,116,397	\$ (178,219)
(13)		GP	5.20%	13.85%	15.69%	\$ 13,648,053	\$ (34,202)
(14)		GSU	0.85%	2.26%	2.56%	\$ 2,224,931	\$ (5,576)
(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%	\$ 86,989,381	\$ (217,997)
(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%	\$ 18,976,999	\$ (19,927)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,838,269	\$ (2,980)
(24)		GSU	0.11%	0.25%	0.29%	\$ 62,819	\$ (66)
(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%	\$ 21,878,087	\$ (22,974)
(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	\$ 57,359,221	5,420,673,293	\$ 0.010582
(2)	OE	RS	\$ 83,364,605	9,212,770,589	\$ 0.009049
(3)	TE	RS	\$ 18,501,937	2,516,609,586	\$ 0.007352
(4)			\$ 159,225,763	17,150,053,468	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for Mar 2022 - Feb 2023 (All forecasted numbers associated with the forecast as of Dec 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	\$ 97,331,193	16,865,753	\$ 5.7709 per kW
(2)		GP	\$ 1,442,312	1,065,978	\$ 1.3530 per kW
(3)		GSU	\$ 9,350,161	7,653,262	\$ 1.2217 per kW
(4)			\$ 108,123,666		
(5)	OE	GS	\$ 71,116,397	18,189,510	\$ 3.9097 per kW
(6)		GP	\$ 13,648,053	6,589,342	\$ 2.0712 per kW
(7)		GSU	\$ 2,224,931	2,368,302	\$ 0.9395 per kVa
(8)			\$ 86,989,381		
(9)	TE	GS	\$ 18,976,999	5,334,708	\$ 3.5573 per kW
(10)		GP	\$ 2,838,269	2,776,464	\$ 1.0223 per kW
(11)		GSU	\$ 62,819	224,488	\$ 0.2798 per kVa
(12)			\$ 21,878,087		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for Mar 2022 - Feb 2023 (All forecasted numbers associated with the forecast as of Dec 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	\$ (220,134)	1,244,514,773	\$ (0.000177)
(2)	OE	RS	\$ (208,914)	2,163,599,201	\$ (0.000097)
(3)	TE	RS	\$ (19,428)	559,661,035	\$ (0.000035)
(4)			\$ (448,476)	3,967,775,010	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for Mar 2022 - May 2022 (All forecasted numbers associated with the forecast as of Dec 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	\$ (373,539)	4,075,017	\$ (0.0917) per kW
(2)		GP	\$ (5,535)	259,822	\$ (0.0213) per kW
(3)		GSU	\$ (35,884)	1,857,551	\$ (0.0193) per kW
(4)			\$ (414,958)		
(5)	OE	GS	\$ (178,219)	4,342,265	\$ (0.0410) per kW
(6)		GP	\$ (34,202)	1,526,023	\$ (0.0224) per kW
(7)		GSU	\$ (5,576)	582,818	\$ (0.0096) per kVa
(8)			\$ (217,997)		
(9)	TE	GS	\$ (19,927)	1,270,040	\$ (0.0157) per kW
(10)		GP	\$ (2,980)	632,584	\$ (0.0047) per kW
(11)		GSU	\$ (66)	56,852	\$ (0.0012) per kVa
(12)			\$ (22,974)		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for Mar 2022 - May 2022 (All forecasted numbers associated with the forecast as of Dec 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 Mar 2022 - May 2022
(1)	CEI	RS	\$ 0.010582 per kWh	\$ (0.000177) per kWh	\$ 0.009398 per kWh
(2)		GS	\$ 5.7709 per kW	\$ (0.0917) per kW	\$ 5.1300 per kW
(3)		GP	\$ 1.3530 per kW	\$ (0.0213) per kW	\$ 1.2029 per kW
(4)		GSU	\$ 1.2217 per kW	\$ (0.0193) per kW	\$ 1.0861 per kW
(5)					
(6)	OE	RS	\$ 0.009049 per kWh	\$ (0.000097) per kWh	\$ 0.008086 per kWh
(7)		GS	\$ 3.9097 per kW	\$ (0.0410) per kW	\$ 3.4946 per kW
(8)		GP	\$ 2.0712 per kW	\$ (0.0224) per kW	\$ 1.8507 per kW
(9)		GSU	\$ 0.9395 per kVa	\$ (0.0096) per kVa	\$ 0.8400 per kVa
(10)					
(11)	TE	RS	\$ 0.007352 per kWh	\$ (0.000035) per kWh	\$ 0.006610 per kWh
(12)		GS	\$ 3.5573 per kW	\$ (0.0157) per kW	\$ 3.1991 per kW
(13)		GP	\$ 1.0223 per kW	\$ (0.0047) per kW	\$ 0.9191 per kW
(14)		GSU	\$ 0.2798 per kVa	\$ (0.0012) per kVa	\$ 0.2517 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 2022 Rider DCR revenues equal the effective revenue cap.

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

X. Annual Rider DCR Revenue Through November 30, 2021

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Annual Revenue Thru 11/30/2021	2020 Revenue vs. Revenue Cap	2021 Revenue Cap	Actual 2021 Revenue Cap	Under (Over) 2021 Revenue Cap
	CEI	\$ 149,699,498			\$ 235,295,494	\$ 85,595,996
	OE	\$ 136,025,967			\$ 168,068,210	\$ 32,042,243
	TE	\$ 37,868,335			\$ 100,840,926	\$ 62,972,591
	Total	\$ 323,593,800	\$ (15,530,246)	\$ 351,666,667	\$ 336,136,420	\$ 12,542,620

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 Dec 2021 - Feb 2022 Reconciliation Amount Adjusted for Mar 2022 - May 2022

I. Rider DCR Dec 2021 - Feb 2022 Rates Based on Estimated November 30, 2021 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements*			(F) Rate	(G) Quarterly Reconciliation			(I) Rate	(J) Dec 2021 - Feb 2022 Rate Estimated Rate Base
			Rev. Req	Billing Units			Rev. Req	Billing Units			
CEI	RS	34.79%	\$ 56,716,809	5,427,152,410	\$	0.010451 per kWh	\$ (189,887)	1,505,190,608	\$	(0.000126) per kWh	\$ 0.010324 per kWh
	GS	58.70%	\$ 95,706,419	16,829,827	\$	5.6867 per kW	\$ (320,424)	4,011,455	\$	(0.0799) per kW	\$ 5.6068 per kW
	GP	0.87%	\$ 1,418,235	1,065,763	\$	1.3307 per kW	\$ (4,748)	257,154	\$	(0.0185) per kW	\$ 1.3123 per kW
	GSU	5.64%	\$ 9,194,076	7,651,690	\$	1.2016 per kW	\$ (30,782)	1,878,286	\$	(0.0164) per kW	\$ 1.1852 per kW
		100.00%	\$ 163,035,539				\$ (545,841)				
OE	RS	49.07%	\$ 81,665,360	9,226,313,044	\$	0.008851 per kWh	\$ (376,461)	2,665,533,283	\$	(0.000141) per kWh	\$ 0.008710 per kWh
	GS	41.64%	\$ 69,302,125	18,176,525	\$	3.8127 per kW	\$ (319,469)	4,335,626	\$	(0.0737) per kW	\$ 3.7390 per kW
	GP	7.99%	\$ 13,299,874	6,548,748	\$	2.0309 per kW	\$ (61,310)	1,558,989	\$	(0.0393) per kW	\$ 1.9916 per kW
	GSU	1.30%	\$ 2,168,170	2,353,816	\$	0.9211 per kVa	\$ (9,995)	558,790	\$	(0.0179) per kVa	\$ 0.9032 per kVa
		100.00%	\$ 166,435,528				\$ (767,235)				
TE	RS	45.90%	\$ 18,253,876	2,517,275,054	\$	0.007251 per kWh	\$ (47,051)	721,420,573	\$	(0.000065) per kWh	\$ 0.007186 per kWh
	GS	46.93%	\$ 18,665,622	5,311,056	\$	3.5145 per kW	\$ (48,112)	1,258,173	\$	(0.0382) per kW	\$ 3.4762 per kW
	GP	7.02%	\$ 2,791,698	2,782,109	\$	1.0034 per kW	\$ (7,196)	660,839	\$	(0.0109) per kW	\$ 0.9926 per kW
	GSU	0.16%	\$ 61,788	224,943	\$	0.2747 per kVa	\$ (159)	53,522	\$	(0.0030) per kVa	\$ 0.2717 per kVa
		100.00%	\$ 39,772,984				\$ (102,518)				
TOTAL			\$ 369,244,052				\$ (1,415,595)				

Notes:

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

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

II. Rider DCR Dec 2021 - Feb 2022 Rates Based on Actual November 30, 2021 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) Annual Revenue Requirements			(F) Rate	(G) Quarterly Reconciliation			(I) Rate	(J) Dec 2021 - Feb 2022 Rate Actual Rate Base	
			Rev. Req	Billing Units			Rev. Req	Billing Units				
CEI	RS	34.79%	\$ 55,833,839	5,427,152,410	\$	0.010288 per kWh	\$ (189,887)	1,505,190,608	\$	(0.000126) per kWh	\$	0.010162 per kWh
	GS	58.70%	\$ 94,216,455	16,829,827	\$	5.5982 per kW	\$ (320,424)	4,011,455	\$	(0.0799) per kW	\$	5.5183 per kW
	GP	0.87%	\$ 1,396,156	1,065,763	\$	1.3100 per kW	\$ (4,748)	257,154	\$	(0.0185) per kW	\$	1.2915 per kW
	GSU	5.64%	\$ 9,050,942	7,651,690	\$	1.1829 per kW	\$ (30,782)	1,878,286	\$	(0.0164) per kW	\$	1.1665 per kW
		100.00%	\$ 160,497,392				\$ (545,841)					
OE	RS	49.07%	\$ 80,859,413	9,226,313,044	\$	0.008764 per kWh	\$ (376,461)	2,665,533,283	\$	(0.000141) per kWh	\$	0.008623 per kWh
	GS	41.64%	\$ 68,618,189	18,176,525	\$	3.7751 per kW	\$ (319,469)	4,335,626	\$	(0.0737) per kW	\$	3.7014 per kW
	GP	7.99%	\$ 13,168,618	6,548,748	\$	2.0109 per kW	\$ (61,310)	1,558,989	\$	(0.0393) per kW	\$	1.9715 per kW
	GSU	1.30%	\$ 2,146,773	2,353,816	\$	0.9120 per kVa	\$ (9,995)	558,790	\$	(0.0179) per kVa	\$	0.8942 per kVa
		100.00%	\$ 164,792,993				\$ (767,235)					
TE	RS	45.90%	\$ 18,169,421	2,517,275,054	\$	0.007218 per kWh	\$ (47,051)	721,420,573	\$	(0.000065) per kWh	\$	0.007153 per kWh
	GS	46.93%	\$ 18,579,261	5,311,056	\$	3.4982 per kW	\$ (48,112)	1,258,173	\$	(0.0382) per kW	\$	3.4600 per kW
	GP	7.02%	\$ 2,778,782	2,782,109	\$	0.9988 per kW	\$ (7,196)	660,839	\$	(0.0109) per kW	\$	0.9879 per kW
	GSU	0.16%	\$ 61,502	224,943	\$	0.2734 per kVa	\$ (159)	53,522	\$	(0.0030) per kVa	\$	0.2704 per kVa
		100.00%	\$ 39,588,967				\$ (102,518)					
TOTAL			\$ 364,879,352				\$ (1,415,595)					

- (C) Source: Rider DCR filing October 7, 2021
(D) Calculation: Annual DCR Revenue Requirement based on actual 11/30/2021 Rate Base x Column C
(E) Estimated billing units for Dec 2021 - Nov 2022. Source: Rider DCR filing October 7, 2021.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing October 7, 2021
(H) Estimated billing units for Dec 2021 - Feb 2022. Source: Rider DCR filing October 7, 2021.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

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

III. Estimated Rider DCR Reconciliation Amount for Mar 2022 - May 2022

(A)	(B)	(C)		(D)		(E)	(F)	(G)
Company	Rate Schedule	Dec 2021 - Feb 2022 Rate Estimated Rate Base		Dec 2021 - Feb 2022 Rate Actual Rate Base		Difference	Billing Units	Reconciliation Amount
CEI	RS	\$	0.010324 per kWh	\$	0.010162 per kWh	\$ (0.000163) per kWh	1,505,190,608	\$ (244,887)
	GS	\$	5.6068 per kW	\$	5.5183 per kW	\$ (0.0885) per kW	4,011,455	\$ (355,139)
	GP	\$	1.3123 per kW	\$	1.2915 per kW	\$ (0.0207) per kW	257,154	\$ (5,327)
	GSU	\$	1.1852 per kW	\$	1.1665 per kW	\$ (0.0187) per kW	1,878,286	\$ (35,136)
								\$ (640,489)
OE	RS	\$	0.008710 per kWh	\$	0.008623 per kWh	\$ (0.000087) per kWh	2,665,533,283	\$ (232,843)
	GS	\$	3.739042 per kW	\$	3.701415 per kW	\$ (0.0376) per kW	4,335,626	\$ (163,138)
	GP	\$	1.991577 per kW	\$	1.971534 per kW	\$ (0.0200) per kW	1,558,989	\$ (31,246)
	GSU	\$	0.903243 per kVa	\$	0.894153 per kVa	\$ (0.0091) per kVa	558,790	\$ (5,080)
								\$ (432,307)
TE	RS	\$	0.007186 per kWh	\$	0.007153 per kWh	\$ (0.000034) per kWh	721,420,573	\$ (24,204)
	GS	\$	3.4762 per kW	\$	3.4600 per kW	\$ (0.0163) per kW	1,258,173	\$ (20,458)
	GP	\$	0.9926 per kW	\$	0.9879 per kW	\$ (0.0046) per kW	660,839	\$ (3,068)
	GSU	\$	0.2717 per kVa	\$	0.2704 per kVa	\$ (0.0013) per kVa	53,522	\$ (68)
								\$ (47,798)
TOTAL								\$ (1,120,594)

- (C) Source: Section I, Column J.
(D) Source: Section II, Column J.
(E) Calculation: Column D - Column C
(F) Estimated billing units for Dec 2021 - Feb 2022. Source: Rider DCR filing October 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 Dec 2021.

Annual Energy (Mar 2022 - Feb 2023):

Source: Forecast as of Dec 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,420,673,293	9,212,770,589	2,516,609,586	17,150,053,468
GS	kWh	5,999,904,782	6,194,648,371	1,776,358,159	13,970,911,312
GP	kWh	512,076,089	2,575,149,635	1,086,462,377	4,173,688,102
GSU	kWh	3,706,133,257	843,553,080	113,008,506	4,662,694,842
Total		15,638,787,422	18,826,121,675	5,492,438,627	39,957,347,724

Annual Demand (Mar 2022 - Feb 2023):

Source: Forecast as of Dec 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	16,865,753	18,189,510	5,334,708
GP	kW	1,065,978	6,589,342	2,776,464
GSU	kW/kVA	7,653,262	2,368,302	224,488

Mar 2022 - May 2022 Energy:

Source: Forecast as of Dec 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,244,514,773	2,163,599,201	559,661,035	3,967,775,010
GS	kWh	1,445,458,691	1,477,919,442	410,744,725	3,334,122,857
GP	kWh	125,254,833	620,359,329	252,193,530	997,807,693
GSU	kWh	904,335,582	211,797,561	28,990,604	1,145,123,747
Total		3,719,563,879	4,473,675,533	1,251,589,894	9,444,829,307

Mar 2022 - May 2022 Demand:

Source: Forecast as of Dec 2021.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	4,075,017	4,342,265	1,270,040
GP	kW	259,822	1,526,023	632,584
GSU	kW/kVA	1,857,551	582,818	56,852

The Toledo Edison Company
Case No. 21-1024-EL-RDR
Typical Bills - Comparison (Q1 2022 DCR vs. Q2 2022 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 35.46	\$ 36.11	\$ 0.65	1.8%
2	0	500	\$ 66.07	\$ 67.37	\$ 1.30	2.0%
3	0	750	\$ 96.65	\$ 98.60	\$ 1.95	2.0%
4	0	1,000	\$ 127.25	\$ 129.85	\$ 2.60	2.0%
5	0	1,250	\$ 157.83	\$ 161.08	\$ 3.25	2.1%
6	0	1,500	\$ 188.43	\$ 192.34	\$ 3.91	2.1%
7	0	2,000	\$ 249.60	\$ 254.81	\$ 5.21	2.1%
8	0	2,500	\$ 310.59	\$ 317.10	\$ 6.51	2.1%
9	0	3,000	\$ 371.56	\$ 379.37	\$ 7.81	2.1%
10	0	3,500	\$ 432.50	\$ 441.61	\$ 9.11	2.1%
11	0	4,000	\$ 493.44	\$ 503.85	\$ 10.41	2.1%
12	0	4,500	\$ 554.41	\$ 566.13	\$ 11.72	2.1%
13	0	5,000	\$ 615.39	\$ 628.41	\$ 13.02	2.1%
14	0	5,500	\$ 676.31	\$ 690.63	\$ 14.32	2.1%
15	0	6,000	\$ 737.27	\$ 752.89	\$ 15.62	2.1%
16	0	6,500	\$ 798.22	\$ 815.14	\$ 16.92	2.1%
17	0	7,000	\$ 859.18	\$ 877.40	\$ 18.22	2.1%
18	0	7,500	\$ 920.15	\$ 939.68	\$ 19.53	2.1%
19	0	8,000	\$ 981.10	\$ 1,001.93	\$ 20.83	2.1%
20	0	8,500	\$ 1,042.07	\$ 1,064.20	\$ 22.13	2.1%
21	0	9,000	\$ 1,103.02	\$ 1,126.45	\$ 23.43	2.1%
22	0	9,500	\$ 1,163.97	\$ 1,188.70	\$ 24.73	2.1%
23	0	10,000	\$ 1,224.92	\$ 1,250.96	\$ 26.04	2.1%
24	0	10,500	\$ 1,285.90	\$ 1,313.24	\$ 27.34	2.1%
25	0	11,000	\$ 1,346.85	\$ 1,375.49	\$ 28.64	2.1%

The Toledo Edison Company
Case No. 21-1024-EL-RDR
Typical Bills - Comparison (Q1 2022 DCR vs. Q2 2022 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 35.46	\$ 36.11	\$ 0.65	1.8%
2	0	500	\$ 66.07	\$ 67.37	\$ 1.30	2.0%
3	0	750	\$ 87.50	\$ 89.45	\$ 1.95	2.2%
4	0	1,000	\$ 108.95	\$ 111.55	\$ 2.60	2.4%
5	0	1,250	\$ 130.38	\$ 133.63	\$ 3.25	2.5%
6	0	1,500	\$ 151.83	\$ 155.74	\$ 3.91	2.6%
7	0	2,000	\$ 194.70	\$ 199.91	\$ 5.21	2.7%
8	0	2,500	\$ 237.39	\$ 243.90	\$ 6.51	2.7%
9	0	3,000	\$ 280.06	\$ 287.87	\$ 7.81	2.8%
10	0	3,500	\$ 322.70	\$ 331.81	\$ 9.11	2.8%
11	0	4,000	\$ 365.34	\$ 375.75	\$ 10.41	2.9%
12	0	4,500	\$ 408.01	\$ 419.73	\$ 11.72	2.9%
13	0	5,000	\$ 450.69	\$ 463.71	\$ 13.02	2.9%
14	0	5,500	\$ 493.31	\$ 507.63	\$ 14.32	2.9%
15	0	6,000	\$ 535.97	\$ 551.59	\$ 15.62	2.9%
16	0	6,500	\$ 578.62	\$ 595.54	\$ 16.92	2.9%
17	0	7,000	\$ 621.28	\$ 639.50	\$ 18.22	2.9%
18	0	7,500	\$ 663.95	\$ 683.48	\$ 19.53	2.9%
19	0	8,000	\$ 706.60	\$ 727.43	\$ 20.83	2.9%
20	0	8,500	\$ 749.27	\$ 771.40	\$ 22.13	3.0%
21	0	9,000	\$ 791.92	\$ 815.35	\$ 23.43	3.0%
22	0	9,500	\$ 834.57	\$ 859.30	\$ 24.73	3.0%
23	0	10,000	\$ 877.22	\$ 903.26	\$ 26.04	3.0%
24	0	10,500	\$ 919.90	\$ 947.24	\$ 27.34	3.0%
25	0	11,000	\$ 962.55	\$ 991.19	\$ 28.64	3.0%

The Toledo Edison Company
Case No. 21-1024-EL-RDR
Typical Bills - Comparison (Q1 2022 DCR vs. Q2 2022 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric Apt. (Rate RS)						
1	0	250	\$ 35.46	\$ 36.11	\$ 0.65	1.8%
2	0	500	\$ 66.07	\$ 67.37	\$ 1.30	2.0%
3	0	750	\$ 87.50	\$ 89.45	\$ 1.95	2.2%
4	0	1,000	\$ 108.95	\$ 111.55	\$ 2.60	2.4%
5	0	1,250	\$ 130.38	\$ 133.63	\$ 3.25	2.5%
6	0	1,500	\$ 151.83	\$ 155.74	\$ 3.91	2.6%
7	0	2,000	\$ 194.70	\$ 199.91	\$ 5.21	2.7%
8	0	2,500	\$ 237.39	\$ 243.90	\$ 6.51	2.7%
9	0	3,000	\$ 280.06	\$ 287.87	\$ 7.81	2.8%
10	0	3,500	\$ 322.70	\$ 331.81	\$ 9.11	2.8%
11	0	4,000	\$ 365.34	\$ 375.75	\$ 10.41	2.9%
12	0	4,500	\$ 408.01	\$ 419.73	\$ 11.72	2.9%
13	0	5,000	\$ 450.69	\$ 463.71	\$ 13.02	2.9%
14	0	5,500	\$ 493.31	\$ 507.63	\$ 14.32	2.9%
15	0	6,000	\$ 535.97	\$ 551.59	\$ 15.62	2.9%
16	0	6,500	\$ 578.62	\$ 595.54	\$ 16.92	2.9%
17	0	7,000	\$ 621.28	\$ 639.50	\$ 18.22	2.9%
18	0	7,500	\$ 663.95	\$ 683.48	\$ 19.53	2.9%
19	0	8,000	\$ 706.60	\$ 727.43	\$ 20.83	2.9%
20	0	8,500	\$ 749.27	\$ 771.40	\$ 22.13	3.0%
21	0	9,000	\$ 791.92	\$ 815.35	\$ 23.43	3.0%
22	0	9,500	\$ 834.57	\$ 859.30	\$ 24.73	3.0%
23	0	10,000	\$ 877.22	\$ 903.26	\$ 26.04	3.0%
24	0	10,500	\$ 919.90	\$ 947.24	\$ 27.34	3.0%
25	0	11,000	\$ 962.55	\$ 991.19	\$ 28.64	3.0%

The Toledo Edison Company
Case No. 21-1024-EL-RDR
Typical Bills - Comparison (Q1 2022 DCR vs. Q2 2022 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 35.46	\$ 36.11	\$ 0.65	1.8%
2	0	500	\$ 66.07	\$ 67.37	\$ 1.30	2.0%
3	0	750	\$ 91.00	\$ 92.95	\$ 1.95	2.1%
4	0	1,000	\$ 115.95	\$ 118.55	\$ 2.60	2.2%
5	0	1,250	\$ 140.88	\$ 144.13	\$ 3.25	2.3%
6	0	1,500	\$ 165.83	\$ 169.74	\$ 3.91	2.4%
7	0	2,000	\$ 215.70	\$ 220.91	\$ 5.21	2.4%
8	0	2,500	\$ 265.39	\$ 271.90	\$ 6.51	2.5%
9	0	3,000	\$ 315.06	\$ 322.87	\$ 7.81	2.5%
10	0	3,500	\$ 364.70	\$ 373.81	\$ 9.11	2.5%
11	0	4,000	\$ 414.34	\$ 424.75	\$ 10.41	2.5%
12	0	4,500	\$ 464.01	\$ 475.73	\$ 11.72	2.5%
13	0	5,000	\$ 513.69	\$ 526.71	\$ 13.02	2.5%
14	0	5,500	\$ 563.31	\$ 577.63	\$ 14.32	2.5%
15	0	6,000	\$ 612.97	\$ 628.59	\$ 15.62	2.5%
16	0	6,500	\$ 662.62	\$ 679.54	\$ 16.92	2.6%
17	0	7,000	\$ 712.28	\$ 730.50	\$ 18.22	2.6%
18	0	7,500	\$ 761.95	\$ 781.48	\$ 19.53	2.6%
19	0	8,000	\$ 811.60	\$ 832.43	\$ 20.83	2.6%
20	0	8,500	\$ 861.27	\$ 883.40	\$ 22.13	2.6%
21	0	9,000	\$ 910.92	\$ 934.35	\$ 23.43	2.6%
22	0	9,500	\$ 960.57	\$ 985.30	\$ 24.73	2.6%
23	0	10,000	\$ 1,010.22	\$ 1,036.26	\$ 26.04	2.6%
24	0	10,500	\$ 1,059.90	\$ 1,087.24	\$ 27.34	2.6%
25	0	11,000	\$ 1,109.55	\$ 1,138.19	\$ 28.64	2.6%

The Toledo Edison Company
Case No. 21-1024-EL-RDR
Typical Bills - Comparison (Q1 2022 DCR vs. Q2 2022 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 205.14	\$ 217.75	\$ 12.61	6.1%
2	10	2,000	\$ 257.63	\$ 270.24	\$ 12.61	4.9%
3	10	3,000	\$ 309.66	\$ 322.27	\$ 12.61	4.1%
4	10	4,000	\$ 361.68	\$ 374.29	\$ 12.61	3.5%
5	10	5,000	\$ 413.72	\$ 426.33	\$ 12.61	3.0%
6	10	6,000	\$ 465.69	\$ 478.30	\$ 12.61	2.7%
7	1,000	100,000	\$ 21,619.67	\$ 22,880.83	\$ 1,261.16	5.8%
8	1,000	200,000	\$ 26,765.18	\$ 28,026.34	\$ 1,261.16	4.7%
9	1,000	300,000	\$ 31,910.69	\$ 33,171.85	\$ 1,261.16	4.0%
10	1,000	400,000	\$ 37,056.21	\$ 38,317.37	\$ 1,261.16	3.4%
11	1,000	500,000	\$ 42,201.73	\$ 43,462.89	\$ 1,261.16	3.0%
12	1,000	600,000	\$ 47,347.23	\$ 48,608.39	\$ 1,261.16	2.7%

The Toledo Edison Company
Case No. 21-1024-EL-RDR
Typical Bills - Comparison (Q1 2022 DCR vs. Q2 2022 DCR)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 6,951.82	\$ 7,134.74	\$ 182.92	2.6%
2	500	100,000	\$ 9,494.76	\$ 9,677.68	\$ 182.92	1.9%
3	500	150,000	\$ 12,037.69	\$ 12,220.61	\$ 182.92	1.5%
4	500	200,000	\$ 14,580.63	\$ 14,763.55	\$ 182.92	1.3%
5	500	250,000	\$ 17,123.56	\$ 17,306.48	\$ 182.92	1.1%
6	500	300,000	\$ 19,666.50	\$ 19,849.42	\$ 182.92	0.9%
7	5,000	500,000	\$ 67,184.20	\$ 69,013.39	\$ 1,829.19	2.7%
8	5,000	1,000,000	\$ 92,133.26	\$ 93,962.45	\$ 1,829.19	2.0%
9	5,000	1,500,000	\$ 116,124.62	\$ 117,953.81	\$ 1,829.19	1.6%
10	5,000	2,000,000	\$ 140,115.98	\$ 141,945.17	\$ 1,829.19	1.3%
11	5,000	2,500,000	\$ 164,107.34	\$ 165,936.53	\$ 1,829.19	1.1%
12	5,000	3,000,000	\$ 188,098.69	\$ 189,927.88	\$ 1,829.19	1.0%

The Toledo Edison Company
Case No. 21-1024-EL-RDR
Typical Bills - Comparison (Q1 2022 DCR vs. Q2 2022 DCR)

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	\$ 11,207.28	\$ 11,307.50	\$ 100.22	0.9%
2	1,000	200,000	\$ 15,457.79	\$ 15,558.01	\$ 100.22	0.6%
3	1,000	300,000	\$ 19,708.29	\$ 19,808.51	\$ 100.22	0.5%
4	1,000	400,000	\$ 23,958.80	\$ 24,059.02	\$ 100.22	0.4%
5	1,000	500,000	\$ 28,209.31	\$ 28,309.53	\$ 100.22	0.4%
6	1,000	600,000	\$ 32,459.81	\$ 32,560.03	\$ 100.22	0.3%
7	10,000	1,000,000	\$ 108,396.84	\$ 109,399.05	\$ 1,002.21	0.9%
8	10,000	2,000,000	\$ 148,025.90	\$ 149,028.11	\$ 1,002.21	0.7%
9	10,000	3,000,000	\$ 187,654.95	\$ 188,657.16	\$ 1,002.21	0.5%
10	10,000	4,000,000	\$ 227,284.01	\$ 228,286.22	\$ 1,002.21	0.4%
11	10,000	5,000,000	\$ 266,913.07	\$ 267,915.28	\$ 1,002.21	0.4%
12	10,000	6,000,000	\$ 306,542.13	\$ 307,544.34	\$ 1,002.21	0.3%

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

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

The Public Utilities Commission of Ohio

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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 March 1, 2022. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.6610¢
GS (per kW of Billing Demand)	\$3.1991
GP (per kW of Billing Demand)	\$0.9191
GSU (per kVa of Billing Demand)	\$0.2517

PROVISIONS:

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

RIDER UPDATES:

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

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

1/12/2022 10:52:00 AM

in

Case No(s). 21-1024-EL-RDR, 89-6008-EL-TRF

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